

Stock Code : 2727

Wowprime Corporation

2025 Annual Report

Company's website: <https://www.wowprime.com/zh-tw/>

Annual Report's website: <https://mops.twse.com.tw>

March 31, 2026

I. The name, title, contact number, and email address of the Company's spokesperson and acting spokesperson

Spokesperson: Wen-Min Chu

Acting spokesperson: Chien-Lun Chiu

Title: Director of the Media Relations Office

Title: President of the Business Support Center

Tel : (04) 2322-1868

Tel : (04) 2322-1868

E-mail: : Wen-Min.Chu@wowprime.com

E-mail : alex.chiu@wowprime.com

II. Address and phone number of headquarters, branch offices and plants

Headquarters: 29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City

Tel: (04) 2322-1868

Branch offices: Please see the following table

Plant: Please see the following table

Name of branch office	Phone number	Area code	Address
Yakiyan, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Yakiyan (Zhubai Guanming), Wowprime Corporation	03-5586030	302	1F, No.112, Guangming 1st Rd., Zhubei City, Hsinchu County
Yakiyan (Sanchong Longmen), Wowprime Corporation	02-89839355	241	4F, Nos.8, 10, and 12, Longmen Rd. and 4F, Nos.68, 70, and 72, Sec. 3, Sanhe Rd., San'an Vil., Sanchong Dist., New Taipei City
Wangsteak, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Giguo, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
ikki, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
ikki (Taipei Hengyang), Wowprime Corporation	02-23310200	100	B1, 1F, and 2F, No.52, Hengyang Rd., Zhongzheng Dist., Taipei City
ikki(Zhubei Guangming), Wowprime Corporation	03-5589622	302	1F and 2F, No.368, Guangming 1st Rd., Shixing Vil., Zhubei City, Hsinchu County
Chamonix, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
TASTy, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
TASTy (Xinzhuang Xintai), Wowprime Corporation	02-29921303	242	2F, No.303, Xintai Rd., Xinzhuang Dist., New Taipei City
TASTy (Taipei Nanjing East), Wowprime Corporation	02-25601296	104	2F, No.11, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City
TASTy (Taipei Roosevelt), Wowprime Corporation	02-23699148	106	2F, No.79, Sec. 2, Roosevelt Rd., Da'an Dist., Taipei City
TASTy (Taoyuan Nanhua), Wowprime Corporation	03-3395896	330	No.66, Nanhua St., Taoyuan City, Taoyuan County
TASTy (Kaohsiung Zhongshan), Wowprime Corporation	07-2820712	800	2F, No.472, Zhongshan 2nd Rd., Xinxing Dist., Kaohsiung City
Tasty (Zhongli Zhongshan), Wowprime Corporation	03-4255671	320	2F, No.101&No.99, Zhongshan Rd., Zhongli City, Taoyuan County
TASTy (Banqiao Zhongshan), Wowprime Corporation	02-29629955	220	2F, No.6, Sec. 1, Zhongshan Rd., Banqiao Dist., New Taipei City
TASTy (Taipei Chongqing South), Wowprime Corporation	02-23708292	100	2F, Nos 121, 123, 125, and 127, and 1F and 2F, No. 129, Sec. 1, Chongqing S. Rd., Liming Vil., Zhongzheng Dist., Taipei City

Name of branch office	Phone number	Area code	Address
TASTy (Keelung Xinyi), Wowprime Corporation	02-24253600	202	15F, No.177, Xinyi Rd., Zhongzheng Dist., Keelung City
TASTy (Changhua Siwei), Wowprime Corporation	04-7615252	500	No.68, Ln. 69, Siwei Rd, Changhua City, Changhua County
TASTy (Kaohsiung Fuguo), Wowprime Corporation	07-5569712	813	No.302, Fuguo Rd., Zuoying Dist., Kaohsiung City
TASTy (Pingtung Ziyou), Wowprime Corporation	08-7337222	900	2F, No.593 and 1F, No.595, Ziyou Rd., Pingtung City, Pingtung County
TASTy (Chiayi Wenhua), Wowprime Corporation	05-2239418	600	2F, No. 155-70, Wenhua Rd., West Dist., Chiayi City
TASTy (Xindian Minquan), Wowprime Corporation	02-22181400	231	2F, No.82, Minquan Rd., Xindian Dist., New Taipei City
TASTy (Toufen Shangshun), Wowprime Corporation	037-687183	351	Nos.77 and 79, Shangshun Rd., Toufen Township, Miaoli County
TASTy (Zhonghe Bannan), Wowprime Corporation	02-22260306	235	No. 665, Bannan Rd., Zhongyuan Vil., Zhonghe Dist., New Taipei City
TASTy (Xinying Carrefour), Wowprime Corporation	06-6565633	730	2F, No.251, Jiankang Rd., Sanxian Vil., Xinying Dist., Tainan City
TASTy (Taipei Sanxia), Wowprime Corporation	02-26721866	237	3F, No.398, Xuecheng Rd., Sanxia Dist., New Taipei City
TASTy (Anping Carrefour), Wowprime Corporation	06-2971618	700	No.16, Sec. 2, Zhonghua W. Rd., Daliang Vil., West Central Dist., Tainan City
TASTy (Fengshan Carrefour), Wowprime Corporation	07-7902022	830	No.236, Zhongshan W. Rd., Zhongyi Vil., Fengshan Dist., Kaohsiung City
TASTy (Longtan Zhongzheng), Wowprime Corporation	03-4893568	325	1F, No.398, Zhongzheng Rd., Longtan Township, Taoyuan City
TASTy (Yangmei Zhongshan North), Wowprime Corporation	03-4810010	326	2F, No.2, Ln. 23, Sec. 2, Zhongshan N. Rd., Yangmei City, Taoyuan City
Tokiya, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Pinnada, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Pinnada (Chiayi Guohua), Wowprime Corporation	05-2222721	600	1F, No.212, Guohua St., West Dist., Chiayi City
Pinnada (Toufen Shangshun), Wowprime Corporation	037-688859	351	No.87, Shangshun Rd., Dongzhuang Vil., Toufen Township, Miaoli County
Pinnada (Nanzi Carrefour), Wowprime Corporation	07-5912887	811	No.288, Lantian Rd., Nanzi Dist., Kaohsiung City
Pinnada (Dali Defang South), Wowprime Corporation	04-24835127	412	No.208, Defang Rd., Changrong Vil., Dali Dist., Taichung City
Joxiang, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
CHIN HUAJIAO, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Xiang Duck, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Veggtable, Wowprime Corporation	04-23221868	403	29F, No.218, Sec.2 Taiwan Blvd., West Dist., Taichung City
Wufeng Vegetable&Fruit Fresh-Cut Factory, Wowprime Corporation	04-23397387	413	No. 142, Side Rd., Wufeng Dist., Taichung City

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

Name: Register & Transfer Agency Department of SinoPac Securities Corporation

Address: 3F, No.17, Bo'ai Rd., Taipei City

Website: <https://agencyaffairs.sinotrade.com.tw/page/index>

Tel: (02) 2381-6288

IV. Names of the certified public accountant who duly audited the annual financial report for the most recent fiscal year, and the name, address, website and telephone number of said person's accounting firm:

Name of CPAs: CPA Zong-Yuan Tsai and CPA Cheng-Quan Yu

Firm: Deloitte & Touche Taiwan

Address: 20F, No. 100 Songren Rd., Xinyi Dist., Taipei City

Website: <http://www.deloitte.com>

Tel: (02) 2725-9988

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: None.

VI. Company's website: <https://www.wowprime.com/zh-tw/>

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One. Letter to Shareholders

Dear shareholders,

In 2025, Wowprime Corporation successfully maintained outstanding performance in the rapidly changing and fiercely competitive market environment based on quality dining experiences, a stable business model and proactive store expansion strategy. For the third time in row, we delivered a remarkable result of consolidated operating income over NT\$20 billion in 2025. The Taiwan business group leverages the synergy of store expansion to increase its market influence, with the number of stores across Taiwan reaching 360, continuously setting new records and becoming the main driver of performance. The China business group quickly adapted to market changes, streamlined costs, and adjusted its menu and marketing strategies, successfully achieving profitability for seven consecutive quarters and expanding to 96 locations.

Focusing on the fine dining, teppanyaki dining, hot pot, yakiniku dining, and fast casual: exquisite dining, teppanyaki, hot pot, yakiniku, and fast dining, Wowprime Corporation has been seeking market opportunities and actively expanding the competitive advantages through store expansion. In 2025, the brands such as “POWER of MEAT,” “CHIN HUAJIAO,” “Wagyushabu,” “Giguo,” “12hotpot,” “Pinnada” and “itamae” were developed steadily; their numbers of stores continued to increase, and their market shares were boosted. The Group’s “cluster operation” strategy has provided efficiency for developing new brands and frontend marketing, and allowed backend integration of the supply chain as well as the accumulation of business and culinary knowledge, driving the rapid growth of the expansion points.

The Corporation’s second growth curve focuses on its retail business, extending the flavors of Wowprime Restaurant to consumers’ homes and offices. Its subsidiary, Wowfresh, has launched over 80 retail products, including frozen New Year dishes, ambient temperature food, hot pot soup bases, and ice creams. In 2025, the company successfully expanded into the United States, participating in the “Asian Food and Culture Exhibition in the US” to bring the hometown taste of 12hotpot to Chinese communities in America. Additionally, ten fresh food products from the CHIN HUAJIAO series, including spicy chicken breast, were launched in 7-Eleven stores in Hong Kong under the DFI Retail Group. FamilyMart has launched “CHIN HUAJIAO Spicy Hot Pot Beef Noodle” in Taiwan for the first time, expanding into a more diverse food market. The “Wang Pin Crazy Food APP” satisfies the demand of customers for reservations, information, discounts and payment. In 2025, the number of members exceeded 5.5 million, and over 40% of our operating income was contributed by these members.

Wowprime Corporation holds the management philosophy of “employees as family members.” Appreciating our employees’ long-term contributions and support, we share the results of efforts with our employees by organizing the Group’s year-end banquet, arranging overseas employee trips, and being committed to the establishment of a friendly workplace.

Facing 2026, Wowprime Corporation will continue to improve to provide premium dishes and services for consumers in Taiwan and adhere to the mission of “Create and Provide Diversified Catering Services and Products, Deliver Warmth at All Times, and Enrich the Beautiful Life.”

Financial performance

The operating income, net profit after tax and earnings per share of the Company throughout 2025 are as follows:

- Consolidated revenue reached NT\$23,452,508 thousand, representing an increase of 5.21% from NT\$22,290,529 thousand in the prior year. The Taiwan business group's revenue reached NT\$19,233,174 thousand, a 6.86% increase from NT\$17,999,049 thousand in the prior year.
- Our net profit after tax was NT\$1,357,747 thousand, representing an increase of 4.15% from NT\$1,303,656 thousand in the preceding year. Earnings per share after tax were NT\$16.02, representing an increase of NT\$0.36 from NT\$15.66 in the preceding year.

Operation expansion

Wowprime Corporation is optimistic about the domestic market demand in Taiwan. In 2026, we will carry on the business expansion strategy, proactively opening new stores and increasing market share for growing operating income. Meanwhile, we will also leverage the supply chain capacity to promote management efficiency and thereby enhance profitability. Wowprime Corporation will continue to improve its quality and services so as to receive the recognition and trust of consumers.

➤ **Continue the multi-brand strategy**

Wowprime Corporation has gone through over three decades and it has continued its multi-brand strategy; at present, there are a total of 21 brands in Taiwan. In 2025, the Group carried on the action of store expansion and elevated the market share of the competitive brands. The all-you-can-eat yakiniku brand "POWER of MEAT," the hot pot brands "CHIN HUAJIAO," "Wagyushabu," "Giguo" and "12hotpot," all showed significant growth in terms of the number of stores and operating income. Currently, the Group has successfully developed seven brands that each generate over NT\$1 billion in annual revenue and have earned strong recognition among Taiwanese consumers.

➤ **Expand into the second curve of growth**

Wowfresh, a subsidiary of Wowprime Corp., entered the frozen and ambient food market in 2020 and has since developed over 80 retail products, including "12 hotpot," "CHIN HUAJIAO," "Tokiya," and "Wangsteak Selected," for distribution through mass-market retailers, convenience stores, and e-commerce channels. For the past seven years, its sales of frozen New Year dishes and hot pot sets have been met with strong consumer demand. In 2025, Wowfresh partnered with FamilyMart to launch "CHIN HUAJIAO Spicy Hot Pot Beef Noodles" and "12hotpot Winter Melon Lemon Drink," which were exclusively sold at 7-ELEVEN. It has even successfully expanded into 7-ELEVEN stores in Hong Kong, continuing to drive business growth with consistent annual revenue increases and establishing itself as the Wowprime's second growth curve.

➤ **Initiate digital transformation**

We are on a steady path to digital transformation. It continues to operate the membership of the "Wowprime Crazy Food APP" to satisfy the requirements of customers for food-hunt, discounts, online reservations, and convenient payment. In 2025, the number of Wang Pin Crazy Food's members exceeded 5.5 million. APP is also an important platform where Wowprime exerts its integrated marketing advantages; points accumulated from the consumption at any brand may be used for discounts at other restaurants of the Group, allowing brands to mutually introduce customers and create new customers, benefiting the improvement in the overall business scale.

Business prospect

The mission of Wowprime Corporations is to “Create and Provide Diversified Catering Services and Products, Deliver Warmth at All Times, and Enrich the Beautiful Life .” In 2026, we will keep on developing our business in Taiwan, running the existing 360 stores while opening new stores in a proactive manner to increase our market influence.

- The Group regularly reviews the business model and market position of each brand, and works out different development strategies based on the brand's own expertise and characteristics to improve competitiveness. Meanwhile, we leverage the supply chain capacity and the Group’s economies of scale to optimize the management synergy.
- The Group has passed the “ISO17025 Laboratory Management System certification” and “ISO22000 Food Safety Management System certification” and became the first F&B company in Taiwan to concurrently obtain both certifications. Such certifications prove the rigorous food safety screening measures of Wowprime Corporation. In the future, we will continue to improve to provide worry-free and satisfying dining experiences to customers.
- Apart from the existing functions of the “Wang Pin Crazy Food” APP, we extend customer experience from restaurants to households and offices via our integrated self-owned e-commerce platform, “Wang Pin Crazy Food Shopping Website,” allowing customers to experience our products and services of thoughtfulness at our stores and at home.
- In line with international sustainability trends and the “Roadmap for the Sustainable Development of Listed Companies” set forth by the FSC, we have performed greenhouse gas inventory and applied the principles of environmental protection, energy conservation as well as green procurement to fulfill our social responsibility.

Awards

The Company gained the support and recognition of the public and received awards in 2025.

- The “2025 Company with High Employee Well-being” by 1111 Job Bank
Gold award for F&B services Wowprime Corporation
- Taipei City Middle-aged and Elderly Friendly Enterprise Certification
Chamonix Taipei Zhongxiao East Store, ikki Taipei Hengyang Store, Wagyushabu Taipei Linsen North Store
- “Social Innovative Product and Service Procurement” by the Small and Medium Enterprise Administration, Ministry of Economic Affairs
Excellence prize for Wowprime Corporation and
CHEERPIN RESTAURANT CORPORATION
WPT RESTAURANT CORPORATION
- Traceability Restaurant in the From Farm to Table Restaurant organized by AMOT
12hotpot: Three stars
- 2025 TCS Taiwan Enterprise Sustainability Award
Sustainability Report Award – Restaurant and Food Industry – Category 1 – Copper Award
- The 12th Service Angel Award in 2025
Yakiyan Xitun Carrefour Store – Huang Ya-Chuan
12mini Taichung Gongyi Dongxing Store – Chiang, Yu-Chi
GOD GUO Taipei Ximen Store - Huang Ching-Wei
Itamae Teppanyaki Taipei Anhe Branch - Chung, Meng-Ting
- The 8th “Best Reviewed Online Awards” in 2025 - Tourism and Leisure Sector
Pioneer Innovation Award

Corporate social responsibility

Wowprime Corporation has long been in the F&B service industry in Taiwan and aims to improve the social status of the F&B service industry and focuses on creating joint prosperity in society. As the leader in the chained restaurants in Taiwan, Wowprime Corporation treasures Taiwan, cares for the piece of land that nurtures the growth of the Group and makes contributions to society.

Implementing the philosophy of sustainable operations in the investments in social/public welfare, we have demonstrated our spirit of giving back to society through actual actions. For example, “Tasty” has been supporting blood donation for over two decades, “Tokiya” cooperated with “Teach for Taiwan” in supporting remote township education, and “Wow Pin” provided the opportunity of subscribing to welfare New Year dishes in collaboration with “1919 Food Bank.” By doing so, we hope to exert social influence and deliver warmth to those in need.

Wowprime Corporation

Chairman: Cheng-Hui Chen

Two.Corporate Governance Report

I. Profile of directors of the board, supervisors, president, vice presidents, directors of departments, managers of departments and branches

(I) Directors and Supervisors

1. Information on Directors and Supervisors

Mar.31 2026; Unit: Shares

Title	Nationality	Name	Gender and age	Elected (assumption) date(year)	Tenure	Initial elected date(year)	Shareholding when elected		Current shareholding		Current shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Title Name Relationship			Remarks
							Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)			Title	Name	Relationship	
Chairman	ROC	Cheng-Hui Chen	Male 61~70	2023.6.15	3 years	1993.12.07	3,801,282	4.94	2,379,578	2.81	105,970	0.13	312,903	0.37	1. EMBA, Guanghua School of Management, Peking University 2. Department of Forestry, Chinese Culture University	1. Representative & Director, Wowprime (China) Co.,Ltd. 2. Representative & Director, Wowprime (Beijing) Co.,Ltd. 3. Director, Tai Pin Holding Ltd. 4. Director, HOPPIME LTD. 5. Director, WOWPRIME LIMITED 6.Chairman (Corporate Representative), WPT Restaurant Corp. 7. Chairman (Corporate Representative), Cheerpin Restaurant Corp. 8.Chairman (Corporate Representative), Wowfresh Corp. 9. Corporate Rep. & Director Shanghai Qunzeyi Enterprise Management Co.,Ltd 10. Corporate Rep. & Director Shanghai Wanxin 11. Corporate Rep. & Director, Shanghai Hoppime Co., Ltd	Corporate Representative Director	Yu-Jou Chen	Daughter	Note

Title	Nationality	Name	Gender and age	Elected (assumption) date(year)	Tenure	Initial elected date(year)	Shareholding when elected		Current shareholding		Current shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Title Name Relationship			Remarks
							Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)			Title	Name	Relationship	
Director	ROC	Guo-Yao Su	Male 71~80	2023.6.15	3 years	2012.3.27	-	-	-	-	-	-	-	-	1. Bachelor, Hospitality Management, California State Polytechnic University, POMONA 2. General Manager, Le Cordon Bleu Taiwan-NKUHT 3. General Manager, The Landis, Taipei 4. General Manager, Tempus Hotel, Taichung	1. Director, The Grand Hotel 2. Independent Director, The Landis Taipei	-	-	-	
Director	ROC	LEH HERNG INVESTMENT LTD	-	2023.6.15	3 years	2023.6.15	2,737,836	3.56	4,810,300	5.70	-	-	-	-	None	None	-	-	-	

Title	Nationality	Name	Gender and age	Elected (assumption) date(year)	Tenure	Initial elected date(year)	Shareholding when elected		Current shareholding		Current shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Title Name Relationship			Remarks
							Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)			Title	Name	Relationship	
		Representative: Yu-Jou Chen	Female 31~40	2023.6.15	3 years	2023.6.15	530,054	0.69	582,803	0.69	-	-	-	-	1.Double Major in Supply Chain Management and Business Psychology of Business School, Penn State University 2.MBA, China Europe International Business School 3.Market Analyst of Evalueserve 4.Market Members Manager, IKEA	1. General Manager of Overseas Business Division, the Company 2. Director, Wowprime (China) Co., Ltd. 3. General Manager of Supply Chain Center, Wowprime (China) Co., Ltd. 4. Director, Shanghai Qunzeyi Enterprise Management Co., Ltd. 5. Director, Shanghai Wanxin International Trading Co., Ltd. 6. Director, Shanghai Hoppime Catering Management Co., Ltd. 7. Director, Wowprime USA Holding Corp. 8. Director, Wowprime Restaurant Concept LLC	Chairman	Cheng-Hui Chen	Father	
Independent director	ROC	Yi-Chia Chiu	Male 51~60	2023.6.15	3 year	2017.6.7	-	-	-	-	-	-	-	-	1. Ph.D., Institute of Management of Technology, National Chiao Tung University 2.Associate Dean, College of Commerce, National Chengchi University	1. Professor, NCCU Graduate Institute of Technology, Innovation & Intellectual Property Management 2. Dean, CEO College of Businessweekly 3. Independent Director, Dynamic Holding Co.,Ltd. 4. Independent Director, Taiwan Life Insurance Co.,Ltd. 5. Independent Director, CTBC Insurance Co.,Ltd.	-	-	-	

Title	Nationality	Name	Gender and age	Elected (assumption) date(year)	Tenure	Initial elected date(year)	Shareholding when elected		Current shareholding		Current shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Title Name Relationship			Remarks
							Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)			Title	Name	Relationship	
Independent director	ROC	Bai-Zhou Chen	Male 61~70	2023.6.15	3 years	2023.6.15	-	-	-	-	-	-	-	-	1. Master, Manufacturing System Engineering, North Carolina University 2. Chairman serving as General Manager, Philips	1. Personal Tutor, NTUTEC 2. Senior Advisor of the Board Directors, Telexpress Corp. 3. Professional Specialist, Tamkang University 4. Executive Coach (Operations), Global Views Leadership Academy 5. Corporate Strategy Consultant (Various Companies)	-	-	-	
Independent director	ROC	Min-Chiu Jian	Female 61~70	2023.6.15	3 years	2023.6.15	-	-	-	-	-	-	-	-	1. M.S. Accounting, Soochow University 2. Independent Director, Shin Kong Financial Holding Co., Ltd. 3. Independent Director, Sharehope Bigdata Marketing Co., Ltd.	1. In-Charge Accountant, Qinmin Accounting Firm 2. Independent Director, Redwood Group Ltd. 3. Independent Director, HeySong Corporation 4. Independent Director, SKFH 5. Supervisor, CTBC Investments 6. Supervisor, Hsin-Tien Bus Co., Ltd.	-	-	-	
Independent director	ROC	Shao-Gui Wu	Male 51~60	2023.6.15	3 years	2023.6.15	-	-	-	-	-	-	-	-	1. EMBA, Department of Business Administration, CYUT 2. President, Taichung Bar Association 3. Obligatory Lawyer, Eden Social Welfare Foundation 4. Lecturer, School of Continuing Education, Tunghai University 5. Lecturer (Adjunct), Business Administration, CYUT	1. Managing Attorney, JANG SHINN LAW FIRM 2. Lecturer, JANG SHINN 3. Independent Director, AXMAN ENTERPRISE CO.,LTD 4. Independent Director, POWERTIP IMAGE CORP.	-	-	-	

Note: Where the Chairman of the Board and the General Manager or an equivalent position (CEO) are the same person, the reasons, rationality, necessity, and corresponding measures must be disclosed: The Chairman of the Company concurrently serves as the CEO primarily to enhance operational efficiency and decision-making execution, which is deemed both rational and necessary. To address the dual roles of Chairman and CEO, the Chairman regularly maintains close communication with the directors regarding the Company's operational status and strategic directions. Furthermore, independent directors hold four seats on the Board, representing more than half of the total seats, and over half of the Board members do not concurrently hold positions as employees or managers of the Company.

2. Major shareholder of a corporate shareholder:

Corporate Shareholder	The Main Shareholder of Juristic Shareholder
LEH HERNG INVESTMENT LTD	British Angela Business Golden Harvest Group Limited (100%)

3. Major shareholder of a major shareholder who is a corporation: None.

Juristic Person	The Main Shareholder of Juristic Person
British Angela Business Golden Harvest Group Limited	Mei-Hui Ying (100%)

4. Directors and Supervisors (II)

(1) Disclosure of professional qualification of Directors and supervisors and independence of Independent Directors

Name	Criteria	Professional Qualifications and Experience	Independence	Number of Other Public Companies in Which the Individual Concurrently Serves as an Independent Director
Cheng-Hui Chen		For the professional qualifications of the directors, please refer to the table in Note 1; for relevant experience, please refer to "1. Information on Directors and Supervisors." None of the directors are subject to any of the circumstances stipulated in Article 30 of the Company Act.	Please refer to the explanation on Board Independence.	0
Guo-Yao Su				0
LEH HERNG INVESTMENT LTD Representative: YU-JOU CHEN				0
Yi-Chia Chiu			1. The individual, their spouse, and relatives within the second degree of kinship do not serve as a director, supervisor, or employee of the Company or its affiliates. 2. The individual, their spouse, and relatives within the second degree of kinship do not hold shares of the Company (including shares held under the names of others). 3. The individual does not serve as a director, supervisor, or employee of any company that has a specified relationship with the Company. 4. The individual has not provided commercial, legal, financial, accounting, or other services to the Company or its affiliates within the past two years.	2
Bai-Zhou Chen				0
Min-Chiu Jian				3
Shao-Gui Wu				2

(2) Board diversity and independence:

1. Board diversification policy and substantial targets

In Article 20 of the “Corporate Governance Best Practice Principles,” the Company specified that the composition of the Board shall consider diversification. Directors who are concurrently managers of the Company shall not exceed one-third of the number of Directors, and the Board shall formulate an appropriate diversification policy based on its operating models and development requirements, including but not limited to the standards of the following two major aspects:

I. Basic requirements and values: Gender, age, nationality, and culture.

II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Apart from the knowledge, skills, and experience necessary to perform their duties to achieve the ideal target of corporate governance, the Board shall possess the following diverse professional backgrounds: 1. ability to make operational judgments; 2. ability to perform accounting and financial analysis; 3. ability to conduct management administration; 4. ability to conduct crisis management; 5. knowledge of the industry; 6. an international market perspective; 7. leadership; 8. decision-making ability. In addition, the company also pays attention to gender equality in the composition of the board of the directors, the ratio of directors for any gender should reach to one-third of the number of directors.

2. Current Implementation Status of Board Diversity:

Among the 7 current members of the Company’s Board of Directors (including 4 independent directors), there are 2 female directors, accounting for 28% of the total seats, which has not yet reached the one-third threshold. In alignment with our board diversity objectives regarding any gender representing less than one-third of the board, the Company will continue to actively seek female directors with professional knowledge and experience, aiming to achieve a more balanced board composition. Furthermore, 1 director concurrently serves as a manager, which does not exceed one-third of the total board seats. The average age of the board members is 59.

In addition to industrial experience in the food and beverage (F&B) sector, members of the current Board also possess diverse and extensive expertise and professionals, including a professor from a hospitality university, a professor from a graduate institute of technology management and intellectual property, as well as accounting, legal expertise, and brand promotion. They are capable of providing professional advice from different perspectives, which greatly contributes to enhancing the Company’s operational management and business performance. Please refer to Note 1 for the Board Diversity Policy and the Current Status of Achieving Specific Objectives.

3. Board Independence:

Among the 7 members of the Board of Directors, there are 4 independent directors (including 1 female independent director), which complies with the provisions of Article 14-2, Paragraph 1 of the Securities and Exchange Act. Between the board members, 1 director is a relative within the second degree of kinship to another, which complies with the provisions of Article 26-3, Paragraph 3 and Paragraph 4 of the Securities and Exchange Act. Furthermore, none of the directors have provided auditing services or commercial, legal, financial, accounting, or other related services to the Company or its affiliates within the past two years with an aggregate compensation exceeding NT\$500,000.

Note 1: Board Diversity Policy and the Implementation Status of Specific Objectives:

Identity	Name	Basic Composition							Professional skills							Professional Background					
		Gender	Concurrently an	Age					Tenure of Independent Directors		Ability to make operational	Ability to perform accounting	Business administration	Crisis Management	Industry knowledge	Global Market Perspective	Leadership	Decision-making ability	Business and finance	Legal affairs	Experience required for
				21 to 30 years old	31 to 40 years old	41 to 50 years old	51 to 60 years old	61 to 70 years old	71 to 80 years old	under 3 years											
Director	Cheng-Hui Chen	Male	✓					✓			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Guo-Yao Su	Male							✓		✓		✓	✓	✓	✓	✓			✓	
	LEH HERNG INVESTMENT LTD Representative: YU-JOU CHEN	Female	✓	✓									✓	✓	✓	✓	✓			✓	
Independent Director	Yi-Chia Chiu	Male				✓				✓		✓	✓	✓	✓	✓	✓	✓		✓	
	Bai-Zhou Chen	Male					✓		✓		✓		✓	✓	✓	✓	✓			✓	
	Min-Chiu Jian	Female						✓		✓		✓		✓	✓	✓	✓			✓	
	Shao-Gui Wu	Male				✓			✓				✓	✓		✓	✓		✓	✓	

(II) Profile of President, Vice Presidents, Assistant Vice Presidents, Directors of departments, and Managers of departments and Branches

Mar.31 2026; Unit:Share

Title	Nationality	Name	Gender	Assumption date (year)	Shareholding		Shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Managers who are spouse or blood relatives within the second degree		
					Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding percentage			Title	Name	Relationship
CEO	ROC	Cheng-Hui Chen	Male	2020.8.6	2,379,578	2.81	105,970	0.13	312,903	0.37	1.EMBA, Guanghua School of Management, Peking University 2.Department of Forestry, Chinese Culture University	1. Representative & Director, Wowprime (China) Co.,Ltd. 2. Representative & Director, Wowprime (Beijing) Co.,Ltd. 3. Director, Tai Pin Holding Ltd. 4. Director, HOPPIME LTD. 5. Director, WOWPRIME LIMITED 6.Chairman (Corporate Representative), WPT Restaurant Corp. 7. Chairman (Corporate Representative), Cheerpin Restaurant Corp. 8.Chairman (Corporate Representative), Wowfresh Corp. 9. Legal Rep. & Director Shanghai Qunzeyi Enterprise Management Co.,Ltd 10. Legal Rep. & Director Shanghai Wanxin International Trading CO.,Ltd 11. Legal Rep. & Director, Shanghai Hoppime Co., Ltd	Engineering Development Center President	Mei-Hui Ying	Spouse
Business Group President	ROC	Xian-Zheng Wu	Male	2020.1.1	16,778	0.02	340	0.00	-	-	1. Bachelor, Department of Business Administration, University of the Ryukyus (Japan) 2. Wowprime Corporation – Vice President of Yakiyan Business Segment	None	-	-	-

Title	Nationality	Name	Gender	Assumption date (year)	Shareholding		Shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Managers who are spouse or blood relatives within the second degree		
					Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding percentage			Title	Name	Relationship
Business Group President	ROC	Yi-Zhen Lu	Female	2021.1.1	80,330	0.10	-	-	-	-	1.Executive MBA (EMBA), National Chengchi University (NCCU) 2.Director, QingHuajiao Business Division, Wowprime Corp. 3.Associate Vice President, General Management Office, Tripodking Group 4.Vice President, Shanghai General Management Office, Wu Lao Guo	None	-	-	-
Business Group President	ROC	Peng-Rong Hou	Female	2022.3.1	128,012	0.15	28,691	0.03	-	-	1. Department of Tourism Management Association, National Kaohsiung University of Science and Technology 2. Wowprime Corporation - Vice President of Tasty, Chamonix, and Pinnada Business Segments - Manager of Wangsteak Business Segment	None	-	-	-
Business Group President	ROC	Yi-Chan Wu	Female	2024.4.1	17,931	0.02	-	-	-	-	1. CYUT 2. Wowprime Corporation – Director of Power of Meat Business Segment	None	-	-	-
Business Group Vice President	ROC	Xin-yi Lee	Female	2025.1.1	78,643	0.09	-	-	-	-	1.EMBA, National Central University 2.Director, 12 Hotpot Business Division Cheerpin Restaurant Corp.	None	-	-	-
Trade & Retail Business Group President	ROC	Cheng-Xian Wang	Male	2014.9.10	188,697	0.22	-	-	-	-	1. Department of Food Science, Tunghai University 2.Manager, QC, Kuo Yuan Ye Foods, Co., Ltd. 3.Senior Lead Auditor, Certification and Business Assurance Division, SGS Taiwan Ltd.	None	-	-	-

Title	Nationality	Name	Gender	Assumption date (year)	Shareholding		Shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Managers who are spouse or blood relatives within the second degree		
					Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding percentage			Title	Name	Relationship
Trade & Retail Business Group	ROC	Jung-Yao Lee	Male	2026.1.5	-	-	-	-	-	-	1. Bachelor of Business Administration (BBA), NCKU 2. Procurement Specialist, President Chain Store Corp. (Taiwan) 3. Vice President of Procurement, Ting Hsin International Group (China) 4. Procurement Director, RT-Mart (China)	None	-	-	-
Business Support Center President	ROC	Chien-Lun Chiu	Male	2017.8.3	130,748	0.15	-	-	-	-	1. EMBA in International Finance, National Taipei University (NTPU) 2. Department of Accounting, National Chung Cheng University (CCU) 3. Associate Vice President, Finance & Accounting Department and Investment Department, Tex Ray Industrial Co., Ltd. 4. Assistant Manager, Deloitte & Touche	1. Supervisor (Representative), WPT Restaurant Corporation 2. Supervisor (Representative) Cheerpin Restaurant Corporation 3. Supervisor (Representative), Wowfresh Corporation 4. Director (Representative), Jiechuang Investment Co., Ltd. 5. Director (Representative), DuDoo Ltd. (Cayman)	-	-	-

Title	Nationality	Name	Gender	Assumption date (year)	Shareholding		Shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Managers who are spouse or blood relatives within the second degree		
					Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding percentage			Title	Name	Relationship
Business Development Center President	ROC	Bi-Shan Lee	Female	2023.3.1.	42,587	0.05	4,500	0.01	-	-	1. Graduate Institute of International Business, National Cheng Kung University (NCKU) 2. Department of Business Administration, National Taiwan University (NTU) 3. Section Manager, Product Marketing Department, AVerMedia Technologies, Inc. 4. Product Manager, Strategic Marketing Division, Fujitsu Taiwan Ltd. 5. Section Manager, Marketing & Business Management Department, Advantech LNC Technology Co., Ltd. 6. Manager, Business Planning Office; Director, Marketing Department IV, Wowprime Corp.	None	-	-	-
Engineering Development Center President	ROC	Mei-Hui Ying	Female	2025.8.1	105,970	0.13	2,379,578	2.81	-	-	1. EMBA, China Europe International Business School	1. Director, WPT Restaurant Corp. 2. Director, Cheerpin Restaurant Corp. 3. Director, Wowfresh Corp. 4. Director, Wowprime (China) Co., Ltd. 5. Director, Shanghai Qunzeyi Enterprise Management Co., Ltd 6. Director, Shanghai Wanxin International Trading CO., Ltd 7. Director, Shanghai Hoppime Co., Ltd	CEO	Cheng-Hui Chen	Spouse
Supply Chain Operations Vice President	ROC	Jia-Ying Chou	Female	2023.11.1	58,144	0.07	18,000	0.02	-	-	1. EMBA, (CYUT) 2. Ph.D. Program in Finance, FCU 3. Head of R&D Department, Wowprime Corp. 4. Head of Product Planning Department, Wowfresh Corp.	Chairman, Legal Representative Jiechuang Investment Co., Ltd.	-	-	-

Title	Nationality	Name	Gender	Assumption date (year)	Shareholding		Shareholding of spouse and underage children		Shares held in the name of other persons		Major career achievements (academic background)	Concurrent duties in the Company and other companies	Managers who are spouse or blood relatives within the second degree		
					Shares	Shareholding Percentage	Shares	Shareholding Percentage	Shares	Shareholding percentage			Title	Name	Relationship
Director of Finance	ROC	Zhong-Hao Liang	Male	2019.11.7	25,791	0.03	-	-	-	-	1.Master of Science (M.S.) in Accounting, National Chung Cheng University (CCU) 2.Certified Public Accountant (CPA), Taiwan 3.Senior Project Manager, Johnson Health Tech Co., Ltd. 4.Assistant Manager, Deloitte & Touche	Supervisor, Jiechuang Investment Co., Ltd. (Legal Representative)	-	-	-
Director of Internal Audit Office	ROC	Jia-Hua Tsao	Male	2024.11.7	-	-	-	-	-	-	1. Department of Accounting, Fu Jen Catholic University (FJCU) 2. Chief Auditor, Dongguan Shichang Metal Products Factory 3. Chief Auditor, Universal Cycle Corp. 4. Chief Audit Executive (CAE), Taiwan Cement Corp.	None	-	-	-

Note 1: Where the Chairman of the Board of Directors and the General Manager or an individual of an equivalent position (Chief Executive Officer) are the same person, the reasons, reasonableness, necessity, and corresponding measures must be disclosed:

The Chairman of the Board concurrently serves as the Chief Executive Officer (CEO) primarily to enhance operational efficiency and executive decision-making, which is both reasonable and necessary. To address the fact that the Chairman and the CEO are the same person, the Chairman maintains close and frequent communication with the Directors regarding the company's operational status and strategic direction. Furthermore, independent directors hold four seats on the Board, representing more than half of the total seats, and over half of the Board members do not concurrently hold positions as employees or managers of the Company.

II. Remuneration of Directors (including Independent Directors), Supervisors, President, and Vice Presidents

1. Remuneration paid to Directors (including Independent Directors), supervisors, President, and Vice Presidents in 2025

(1) Remuneration of Directors (including Independent Directors)

Unit: NT\$ Thousand

Title	Name	Directors' remuneration								Total Remuneration (A+B+C+D) as a % of the Net Income		Remuneration for concurrent duty as an employee								Total Remuneration (A+B+C+D+E+F+G) as a % of the Net Income		Remuneration received from an investee other than a subsidiary or from the parent company	
		Compensation (A)		Retirement pension (B)		Directors' remuneration (C)		Fees for professional practice (D)				Salary, bonus, and special reimbursement (E)		Retirement pension (F)		Employee remuneration (G)							
		The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company		All companies within the financial statements		The Company	All companies within the financial statements				
Chair person	Cheng-Hui Chen																						
Director	Guo-Yao Su	800	800	-	-	745	745	-	-	0.12	0.12	45,484	51,310	-	-	-	-	-	-	3.54	3.98	None	
Director	LEH HERNG Investment Representative: Yu-Jou Chen																						
Independent director	Yi-Chia Chiu																						
Independent director	Bai-Zhou Chen	4,000	4,000	-	-	964	964	-	-	0.37	0.37	-	-	-	-	-	-	-	-	0.37	0.37	None	
Independent director	Min-Chiu Jian																						
Independent director	Shao-Gui Wu																						
Total		4,800	4,800	-	-	1,709	1,709	-	-	0.49	0.49	45,484	51,310	-	-	-	-	-	-	3.92	4.36	None	

1. Please describe the policy, system, standards, and structure of the remuneration of Independent Directors and describe the linkage of duties and risks assumed, time invested, and other factors to the amount of remuneration:

- (1). According to Article 20 of the Article of Incorporation of the Company, “the Board is authorized to determine the remunerations of Directors based on the level of participation in the operations of the Company and the value of their contributions with reference to the general standards within the industry ...” according to Article 23 of the Articles of Incorporation, “...the Board shall make a resolution to appropriate less than 1% as the remunerations of Directors.”
- (2) The resolution of the Company's Board of Directors: Directors shall receive fixed remuneration during their term of office. Directors who concurrently serve as managers shall not receive director's remuneration; instead, their salaries and bonuses shall be paid separately in accordance with the Company's Remuneration and Bonus Regulations. As the final decision-maker responsible for formulating the Company's business policies and approving major operational decisions, the Chairman shall receive remuneration for business execution in accordance with the Company's Remuneration and Bonus Regulations, and shall likewise not receive director's remuneration. Upon the distribution of annual earnings, the Board of Directors may resolve to allocate no more than 1% as director's compensation. In the fiscal year 2025, fixed remuneration was paid, and director's compensation distributed from the 2025 earnings amounted to NT\$1,709 thousand, allocated based on each director's level of participation and contribution value.

2: In addition to those disclosed in the table above, remuneration received by the Company's Directors for providing services (such as serving as non-employee consultants, etc.) to all companies included in the financial statements in the most recent fiscal year: None.

Table of Remuneration Ranges

The grade for paying remuneration to each director of the Company	Director Name			
	Total Compensation of the Top Four Items (A+B+C+D)		Total Compensation of the Top Seven Items (A+B+C+D+E+F+G)	
	The Company	All the company in reports	The Company	All the company in reports
Lower than NT\$1,000,000	Cheng-Hui Chen, Guo-Yao Su, LEH HERNG INVESTMENT LTD Representative: Yu-Jou Chen	Cheng-Hui Chen, Guo-Yao Su, LEH HERNG INVESTMENT LTD Representative: Yu-Jou Chen	Guo-Yao Su	Guo-Yao Su
NT\$1,000,000 (inclusive)~ NT\$2,000,000 (exclusive)	Yi-Chia Chiu , Bai-Zhou Chen Min-Chiu Jian, , Shao-Gui Wu	Yi-Chia Chiu , Bai-Zhou Chen Min-Chiu Jian, , Shao-Gui Wu	Yi-Chia Chiu , Bai-Zhou Chen Min-Chiu Jian, , Shao-Gui Wu	Yi-Chia Chiu , Bai-Zhou Chen Min-Chiu Jian, , Shao-Gui Wu
NT\$2,000,000 (inclusive)~ NT\$3,500,000(exclusive)	-	-	LEH HERNG INVESTMENT LTD Representative:Yu-Jou Chen	-
NT\$3,500,000(inclusive)~ NT\$5,000,000(exclusive)	-	-	-	LEH HERNG INVESTMENT LTD Representative:Yu-Jou Chen
NT\$5,000,000(inclusive)~ NT\$10,000,000(exclude)	-	-	-	-
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)	-	-	Cheng-Hui Chen	Cheng-Hui Chen
NT\$50,000,000(include)~ NT\$100,000,000(exclusive)	-	-	-	-
Over NT\$100,000,000	-	-	-	-
Total	7	7	7	7

(2) Remuneration of supervisors: N/A.

The Company has established its Audit Committee according to the requirements under paragraph 1, Article 14-4 of the Securities and Exchange Act; therefore, there is no supervisor

(3) Remunerations of the President and Vice Presidents

Unit: NT\$ Thousand

Title	Name	Salary (A)		Retirement pension (B)		Bonus and allowance (C)		Employee remuneration (D)				Total Remuneration (A+B+C+D) as a % of the Net Income		Remuneration received from an investee other than a subsidiary or from the parent company
		The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company	All companies within the financial statements	The Company		All companies within the financial statements		The Company	All companies within the financial statements	
								Cash Amount	Shares Amount	Cash Amount	Shares Amount			
Chairman and CEO	Cheng-Hui Chen	21,992	29,580	707	876	80,018	86,462	-	-	-	-	7.74	8.81	None
COO	Wei-Jin Lee (Note)													
President of the Business Group	Xian-Zheng Wu													
President of the Business Group	Peng-Rong Hou													
President of the Business Group	Yi-Zhen Lu													
Vice President of the Business Group	Yi-Chan Wu													
Vice President of the Business Group	Xin-Yi Lee													
Vice President of the Audit Office	Yuan-Yu Lee (Note)													
President of Trading & Retail Business Group	Cheng-Xian Wang													
President of Business Support Center	Chien-Lun Chiu													
President of Business Development Center	Bi-Shan Lee													
President of Engineering Development Center	Mei-Hui Ying													
President of the Supply Chain Operations Center	Jia-Ying Chou													

Note: Termination of Appointment due to Retirement: Chief Operating Officer, Wei-Jin Lee (2025/7/31)
 Termination of Appointment : Vice President of Business Group: Yuan-Yu Lee (2025/8/31)

Table of Remuneration Ranges

Range of remuneration paid to the Company's president and vice presidents	Name of President and Vice President	
	The Company	All companies within the financial statements
Lower than NT\$1,000,000	-	-
NT\$1,000,000 (inclusive)~NT\$2,000,000 (exclusive)	Yuan-Yu Lee	Yuan-Yu Lee
NT\$2,000,000 (inclusive)~NT\$3,500,000 (exclusive)	-	Cheng-Xian Wang
NT\$3,500,000 (inclusive)~NT\$5,000,000 (exclusive)	Mei-Hui Ying	Mei-Hui Ying
NT\$5,000,000 (inclusive)~NT\$10,000,000 (exclusive)	Wei-Jin Lee 、 Xian-Zheng Wu 、 Peng-Rong Hou 、 Yi-Zhen Lu 、 Yi-Chan Wu 、 Chien-Lun Chiu 、 Bi-Shan Lee 、 Jia-Ying Chou	Wei-Jin Lee 、 Xian-Zheng Wu 、 Peng-Rong Hou 、 Yi-Zhen Lu 、 Yi-Chan Wu Xin-Yi Lee 、 Chien-Lun Chiu 、 Bi-Shan Lee 、 Jia-Ying Chou
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)	Cheng-Hui Chen	Cheng-Hui Chen
NT\$50,000,000 (inclusive)~NT\$100,000,000 (exclusive)	-	-
Over NT\$100,000,000	-	-
Total	11	13

(4) Names of Managers Distribution of Employee Compensation and Distribution

The proposal for the 2025 employee compensation distribution was approved by the Board of Directors on March 5, 2026. A total of NT\$1,709 thousand will be distributed in cash to entry-level employees, with no distribution allocated to managers. This proposal is scheduled to be reported at the Annual General Shareholders' Meeting on June 17, 2026.

2. Analysis and comparison of the total remuneration paid to the Company's directors, general managers, and vice presidents as a percentage of net income after tax over the past two fiscal years (on a parent-company-only and a consolidated basis), along with explanations of remuneration policies, standards and packages, procedures for determining remuneration, and their correlation with business performance and future risks.

(1) Analysis of the total remuneration paid to the Company's directors, general managers, and vice presidents as a percentage of net income after tax over the past two fiscal years, on a parent-company-only and a consolidated basis.

Unit: NT\$ thousand; %

Title	Ratio of total remuneration to net income in 2025		Ratio of total remuneration to net income in 2024	
	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements
Director (Note 1)	3.92%	4.36%	3.61%	3.93%
President and vice president	7.74%	8.81%	7.78%	8.44%

Note 1: Include remunerations of Directors who are concurrently managers.

Note 2: The Company has its Audit Committee in place; therefore, there is no information on supervisors.

(2) Remuneration Policies, Standards, and Packages; Procedures for Determining Remuneration; and Correlation with Business Performance and Future Risks

- A. The remuneration of the Company's directors is paid at a fixed rate determined in accordance with the Articles of Incorporation and in consultation with peer industry standards, as authorized by the Board of Directors. If the Company generates earnings, additional distributions shall be allocated according to the Articles of Incorporation. Such distributions will be reviewed by the Remuneration Committee, approved by the Board of Directors, and reported to the Annual General Shareholders' Meeting. If a director also serves as an employee, their remuneration will be additionally compensated in accordance with Sections B and C below.
- B. The remuneration standards for the Company's General Manager and Vice Presidents are formulated by the Human Resources Department in accordance with the Company's performance evaluation and performance bonus regulations, which encompass monthly salary and performance bonuses. The salary component is referenced against peer industry standards, combined with individual performance and contribution to the Company's overall operations. Furthermore, strategic goals for sustainable development are integrated into the short-term and long-term incentive packages for senior executives, covering indicators such as finance, strategy and customers, internal management, and learning and growth. These standards are submitted to the Remuneration Committee for review.
- C. The Company's remuneration policy is positively correlated with an individual employee's competence, contribution, and performance alignment with business results. This approach serves to motivate employees and enhance business performance, embodying the "Dolphin Philosophy"—a core corporate philosophy of the Company aimed at enabling both employees and shareholders to achieve substantial bonuses and dividends. The overall remuneration package primarily comprises base salary, bonuses, and relevant incentive reward programs. Regarding remuneration standards, the base salary is determined based on market competitiveness for the position held and Company policies; bonuses and relevant incentive reward programs are distributed based on the achievement of individual and departmental goals linked to the Company's business performance. All compensation planning is structured under the prerequisite of being fully compliant with laws and regulations while remaining highly competitive in the market.

III. Corporate governance implementation

(I) Operation of the Board

The Board held four meetings (A) in the most recent year (2025).

(1) Attendance of Directors is as follows:

Title	Name	Actual Number of Attendance / Presence (B)	No. of Attendance by proxy	Actual Attendance / Presence Rate 【 B/A 】 (%)	Remarks
Chairperson	Cheng-Hui Chen	4	-	100%	
Director	Guo-Yao Su	4	-	100%	
Director	LEH HERNG INVEST MENT LTD Representative : Yu-Jou Chen	4	-	100%	
Independent director	Yi-Chia Chiu	4	-	100%	
Independent director	Bai-Zhou Chen	4	-	100%	
Independent director	Min-Chiu Jian	4	-	100%	
Independent director	Shao-Gui Wu	4	-	100%	

Other matters to be recorded:

- I. In the event of any of the following in a Board of Directors meeting, the dates of meeting, session, contents of motions, the opinions of independent directors, and the Company's response to the opinions should be specified:
 - (I) Matters specified in Article 14-3 of the Securities and Exchange Act: The Company has established its Audit Committee; for details, please see the descriptions in "Operation of the Audit Committee" on pages 26-29.
 - (II) Any objections or qualified opinions raised by an Independent Director against a Board resolution with records or written statements other than the abovementioned matters: None.
- II. For the execution status regarding the recusal of Directors for proposals of conflict of interests, describe the name of the Director, the content of the proposal, the reason for the recusal for conflict of interests, and voting status: None.
- III. A TSWE- or TPEX-listed company shall disclose information on the Board's self-evaluation (or peer evaluation) in terms of the cycle, period, evaluation scope, method, and evaluation content:

"The Rules for Performance Evaluation of Board of Directors" had been approved under the resolution made at the Board meeting on 7 November 2020. The Rules stated that the performance evaluations for the Board, individual Directors, and functional committees shall be executed each year. The performance evaluation for 2025 had been completed and declared by the end of Q1 2026; for details, please see table (2) Execution status of evaluations of the Board.
- IV. Targets (i.e., establishing the Audit Committee and improving information transparency) to improve the functions of the Board and the execution evaluations for the year and the most recent year:
 1. Targets to improve the functions of the Board
 - (1) Implement corporate governance and improve information transparency:

The operations of the Board are subject to the "Rules of Procedures of Board Meetings," and the Company convenes Board meetings in compliance with the Rules; the execution status is favorable.

(2) Continuing education of Directors:

The Company arranges continuing education programs for Directors, allowing Directors to obtain relevant information to maintain their core values, professional advantages, and abilities.

2. Execution evaluation:

The Company adheres to the principle of operating transparency and uploads material resolutions to MOPS immediately after Board meetings to protect shareholders' interests.

V. The attendance of Individual Directors at Board meetings in 2025: (○: attended in person; △: attended by proxy)

Name of Independent Director	2025/3/3	2025/5/8	2025/8/7	2025/11/11
Yi-Chia Chiu	○	○	○	○
Bai-Zhou Chen	○	○	○	○
Min-Chiu Jian	○	○	○	○
Shao-Gui Wu	○	○	○	○

(2) Execution status of evaluations of the Board and functional committees

Evaluation periodicity	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Executed each year	2025/1/1~2025/12/31	Overall Board	Internal self-evaluation of the Board of the Board	1. Degree of Participation in Company Operations 2. Quality of Board Decision-Making 3. Composition and Structure of the Board of Directors 4. Election and Continuous Education of Directors 5. Internal Control
Executed each year	2025/1/1~2025/12/31	Overall Board Individual Directors	Director Self-Evaluation	1. Alignment with and Grasp of Company Goals and Missions 2. Awareness and Understanding of Director Duties 3. Degree of Participation in Company Operations 4. Internal Relationship Management and Communication 5. Professional Expertise and Continuous Education of Directors 6. Internal Control
Executed each year	2025/1/1~2025/12/31	Remuneration Committee Audit Committee	Director Self-Evaluation	1. Degree of Participation in Company Operations 2. Awareness and Understanding of Functional Committee Duties 3. Quality of Functional Committee Decision-Making 4. Composition and Member Election of Functional Committees 5. Internal control
Executed every three years	2023/1/1~2025/09/30	Overall Board Individual Directors Remuneration Committee Audit Committee	External Evaluation	1. Composition and Structure of the Board of Directors 2. Election and Continuous Education of Directors 3. Degree of Participation in Company Operations

				<p>4. Enhancing the Quality of Board Decision-Making</p> <p>5. Internal Control</p> <p>6. Sustainable Development</p> <p>7. Value Creation</p>
Evaluation Results		<p>Board of Directors: The Company's Board of Directors operated well during the assessment period and adhered to the principles of corporate governance. All members fulfilled their supervisory responsibilities competently, with 100% attendance in 2025.</p> <p>Audit Committee: The Company provided complete and timely meeting materials, enabling members to perform their duties effectively, offering timely, professional, and objective recommendations. Members possessed the necessary knowledge for the decision-making process and maintained their independence throughout their term of office. 100% attendance in 2025.</p> <p>Remuneration Committee: The selection of members of the Remuneration Committee complied with regulations. The Committee regularly reviewed the policies, systems, standards, and structures regarding the performance evaluation of directors and managers and compensation and remuneration, ensuring appropriate implementation and follow-up. 100% attendance in 2025.</p>		

(II) Operation of the Audit Committee:

Four meetings (A) of the Audit Committee were convened in the most recent year (2025); the attendance of Independent Directors is as follows:

Title	Name	Actual Number of Attendance / Presence (B)	No. of Attendance by proxy	Actual Attendance / Presence Rate 【 B / A 】 (%)	Remarks
Independent director (Convener)	Yi-Chia Chiu	4	-	100%	For professional qualifications, please refer to the descriptions on pages 9-11
Independent director	Bai-Zhou Chen	4	-	100%	
Independent director	Min-Chiu Jian	4	-	100%	
Independent director	Shao-Gui Wu	4	-	100%	

Other matters to be recorded:

I. If any of the following circumstances occur during the operations of the Audit Committee, the date of the meeting, the session, the contents of the motion, the contents of any dissenting opinions, qualified opinions, or material recommendations of Independent Directors, the resolution results of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be clearly stated:

(I) Key work of the year:

1. Audits on the effectiveness of the internal control system
2. Review of financial statements and accounting policies
3. Amendments to and execution of procedures for material assets or derivation transactions, loans to others, or endorsement/guarantee
4. Matters involving the interest of Directors
5. Appointment, dismissal, or remuneration of CPAs
6. Compliance with other laws and regulations

(II) Matters specified in Article 14-5 of the Securities and Exchange Act:

Meeting date/Session	Motion Content	The opinions of all independent directors and the company's handling of the Audit Committee's opinions.
3 March 2025 (1 st in 2025)	<ol style="list-style-type: none">1. Proposal for the 2024 business report and financial statements.2. Proposal for issuing the 2024 declaration of "Internal Controlling on Strategies"3. Proposal for Changing the company's Certified Public Accountant4. Proposal for the appointment and compensation of CPAs	1. All independent directors approved the proposal without objection.
8 May 2025 (2 nd in 2025)	<ol style="list-style-type: none">1. The proposal of 2025 Q1 consolidated financial statements2. The proposal of increasing the investment amount for subsidiary- JIECHUNG INVESTMENT CO., LTD	2. The proposal was submitted to the Board of Directors and approved by all directors in attendance.
7 August 2025 (3 rd in 2025)	<ol style="list-style-type: none">1. The proposal of Wowprime Consolidated Financial Statements of 2025 Q22. The proposal of Wowprime and its subsidiary acquisition and disposal assets3. The proposal of disposal trademark assets of Wowprime Corporation4. The proposal of providing subsidiary- Wowfresh Corporation for financing quota5. The proposal of financing quota for subsidiary	

<p>11 November 2025 (4th in 2025)</p>	<ol style="list-style-type: none"> 1. The proposal of Consolidated Financial Reports for 2025 Q3 2. The proposal of Wowfresh Holding Ltd. Deregistration 3. The proposal of providing endorsement guarantee quota for subsidiary-JIECHUANG INVESTMENT CO.,LTD. 4. The proposal of providing funds financing quota for subsidiary-JIECHUANG INVESTMENT CO.,LTD. 5. The proposal of providing funds financing quota for subsidiary-WPT Restaurant Corporation 6. Amendments to the proposal of “Verification Procedures for Pre-Approval of Non-Conviction Services Provided by Certified Public Accountants” and the proposal of service list review provided by the Certified Public Accountants 7. Amendments to the proposal of “Acquisition or Disposal of Assets Procedures” 8. Amendments to the proposal of “Sustainable Development Actual Practice Rules” 9. Amendments to the proposal of “Sustainability Reports Edition an Assurance Operating Procedures” 10. Amendments to the “Corporate Governance Best Practice Principles” and to enhance the proposal of Enterprise Value Plan 	
<p>5 March 2026 (1st in 2026)</p>	<ol style="list-style-type: none"> 1. The proposal of 2025 Business Report and Financial Statements 2. Proposal for issuing the 2025 declaration of “Internal Controlling on Strategies” 3. Proposal to set the record date for capital reduction through Buyback of treasury shares for 2021 4. In coordination with IPO plan of subsidiary HOPPIME (Cayman), the company proposes to conduct share dispersion of HOPPIME and waive subscription rights. 5. The proposal for providing an endorsement and guarantee limit to the subsidiary, "JIECHUANG INVESTMENT CO., LTD." 6. The proposal for concerning the appointment and remuneration of certified public accountants 7. The proposal for certified public accountants providing pre-approval checklist for non-assurance services 	

(III) Any other proposals not approved by the Audit Committee that were approved by two-thirds of the Board other than the abovementioned matters: None.

II. For the execution status regarding the recusal of Independent Directors for proposals of conflict of interests, describe the name of the Independent Director, content of the proposal, reason for the recusal for conflict of interests, and voting status: None.

III. Communication between the Independent Directors and Chief Auditor and CPAs (e.g., material matters, methods, and results of communication regarding the Company's financial and business status):

(I) Communication Policies between Independent Directors, the Chief Internal Auditor, and the CPAs:

(A) Upon approval and submission, the internal audit reports and follow-up tracking reports shall be delivered via email to each Independent Director for review by the end of the subsequent month. Furthermore, the Chief Internal Auditor shall report to the Independent Directors at least once every quarter regarding the execution status of the annual audit plan, material quarterly audit reports, and

follow-up reports, as well as respond to any inquiries raised.

(B) Independent Directors may, at any time, request the certifying CPAs to report and communicate on the audit results of financial statements and other matters required by applicable laws and regulations. In addition, meetings shall be held at least once every quarter to discuss material audit findings and results of financial reports, along with other communication matters mandated by relevant laws and regulations.

(II) Summary of Past Communications between Independent Directors, the Chief Internal Auditor, and the CPAs

a. Summary of Past Communications between Independent Directors and the Chief Internal Auditor

Date	Key Communication Points	Communication Results
2026/03/05 Private Meeting	The Company shall strengthen communication and liaison with external audit bodies. If any audit findings are identified by such bodies, the Internal Audit Office shall incorporate them into the follow-up tracking mechanism.	Execute as recommended
2026/03/05 Audit Committee	1. 2025 Q4 Internal Audit Status Report 2. 2025 Internal Control System Statement	Has been reported to the independent director and confirmed
2026/01/04 Private Meeting	Gift Vouchers (Merchandise Coupons) Operation Procedures and Control Measures.	Has been reported to the independent director and confirmed
2025/11/11	2025 Q3 Internal Audit Status Report	All independent directors have no objections
2025/08/07	2025 Q2 Internal Audit Status Report	All independent directors have no objections
2025/07/03 Private Meeting	The independent directors offered comparisons and planning suggestions regarding the organizational affiliation of store opening functions.	Has been reported to the independent director and confirmed
2025/05/08	2025 Q1 Internal Audit Status Report	All independent directors have no objections
2025/03/03	Audit Committee's Review Report Internal Control System Statement Amendment to the 2025 Annual Audit Plan 2024 Q4 Internal Audit Status Report	All independent directors have no objections
2025/02/20 Private Meeting	The Independent Directors offered recommendations regarding the enhancement of the overall consistency and readability of audit documents.	Has been carried out according to the suggestion

b. Summary of Past Communications between Independent Directors and the CPAs

Date	Key Communication Points	Communication Results
2026/03/05 Private Meeting	2025 Audit Conclusion Report: Audit Quality Indicators (AQI) Report	No objection from all Independent Directors
2025/12/05 Private Meeting	Accountant's report on the company's self-prepared financial statements	No objection from all Independent Directors
2025/11/11	2025 Key Audit Matters (KAMs) report; 2025 Q3 financial report.	No objection from all Independent Directors
2025/08/07	2025 Q2 financial report.	No objection from all Independent Directors

	2025/05/08	2025 Q1 financial report.	No objection from all Independent Directors
	2025/03/03	2024 Annual Financial Report; 2024 Audit Conclusion Report; Audit Quality Indicators (AQI) report.	No objection from all Independent Directors

Operational Status of the Sustainable Development Committee

In pursuit of the Company's sustainable development objectives and to bolster sustainable governance goals, the Board of Directors resolved on March 5, 2026, to establish the "Sustainable Development Committee." Chaired by an Independent Director, this committee serves as the decision-making and supervisory body for sustainable development-related endeavors, encompassing Corporate Governance (G), Environmental (E), and Social (S) dimensions. Its aim is to enhance the Company's operational framework, champion environmental preservation, and uphold social responsibility, empowering the Board to fulfill its duties in safeguarding the interests of the Company, employees, shareholders, and stakeholders.

The committee members are listed below. As of March 31, 2026, no meetings have been held.

Title	Name	Actual Number of Attendance / Presence (B)	No. of Attendance by proxy	Actual Attendance / Presence Rate 【B/A】 (%)
Independent Director (Convener)	Shao-Gui Wu	-	-	-
Member	Chien-Lun Chiu	-	-	-
Member	Bi-Shan Lee	-	-	-
Member	Jia-Ying Chou	-	-	-
Member	Wen-Min Zhu	-	-	-

(III) Implementation of corporate governance and the differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
I. Has the Company established and disclosed its Corporate Governance Best Practice Principles according to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established its “Corporate Governance Best Practice Principles” according to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and disclosed such principles on MOPS and its corporate website.	None
II. The Company's equity structure and shareholder equity				
(I) Whether the Company has established internal operating procedures to handle shareholder suggestions, doubts, disputes, and litigation matters, and implemented them accordingly?	V		(I) The Company has appointed a spokesperson, deputy spokesperson, and dedicated personnel within the shareholder services department to handle shareholder suggestions, disputes, and related matters.	None
(II) Whether the Company maintains a list of major shareholders who exercise effective control over the Company, as well as the ultimate controllers of such major shareholders?	V		(II) The Company constantly monitors the roster and shareholding changes of directors, managerial officers, and major shareholders with a stake of 10% or more. The list of shareholders holding 5% or more is verified on a quarterly basis, and changes in the equity of major insiders, such as directors and managerial officers, are reported regularly in accordance with regulations.	
(III) Whether the Company has established and executed risk management and firewall	V		(III) 1. The Company has separate financial and business operations with its affiliates. 2. The Company has established the “Regulations for Corporate Entity, Particular Companies, and Related	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
<p>mechanisms between itself and its affiliated enterprises?</p> <p>(IV) Whether the Company has established internal regulations prohibiting company insiders from trading securities using undisclosed market information?</p>	V		<p>Parties” to specify the management of personnel, assets, and finance with affiliates.</p> <p>(IV) The Company has its “Regulations for Preventing Insider Trading” in place and posts monthly announcements to remind insiders to comply with relevant specifications. The company should reminds insiders don’ t do any transaction for stock selling and purchasing before 15 days for quarter financial reports announcement and before 30 days for annual financial reports announcement. (e.g., no transaction of stocks shall be performed when there is news that significantly affects the price of our stock) to prevent the occurrence of insider trading.</p>	None
<p>III. Composition and responsibilities of the Board of Directors</p> <p>(I) Has the Board formulated a diversification policy, and substantial management target, and made implementations?</p>	V		<p>(I) Directors of the Company possess varied expertise in different fields. The Company has stated in Article 20 of the “Corporate Governance Best Practice Principles” that the composition of the Board shall take into account the diversification to assist in the development and operations of the Company.</p> <p>1. The Company is an F&B service company with multiple brands; the target of the Board composition: At least more than half of the Directors shall possess industry knowledge and the ability to make business decisions and have insights into trends in domestic and foreign markets</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
(II) In addition to the Remuneration Committee and the Audit Committee established in accordance with law, has the company voluntarily set up other functional committees?	V		<p>to align with the management, marketing of the Company's multiple brands, and our corporate culture; there shall be no more than two Directors who are spouse or blood relatives within the second degree of kinship; there are including two female Directors.</p> <p>2. For details of the Board diversification policy, substantial management targets, and implementation status of the Company, please see pages 10-11 of the annual report.</p> <p>(II) In addition to the Remuneration Committee and the Audit Committee established in accordance with the law, the Company's remaining corporate governance operations are managed by respective departments based on their specific functions. Furthermore, a Sustainability Committee was established in March 2026.</p>	
(III) Has the Company established its Rules for Performance Evaluation of Board of Directors and the evaluation methods, conducted regular performance evaluation each year and provided the results to the Board as the reference for individual Directors' remuneration and nomination for re-appointment?	V		<p>(III) The Company has established the "Rules for Performance Evaluation of the Board of Directors," under which performance evaluations for the Board, individual Board members, and functional committees (Remuneration and Audit Committees) are conducted regularly once a year to enhance corporate governance. The self-evaluation results for the year 2026 were successfully submitted in the first quarter of 2026. Furthermore, an external independent institution was engaged at the end of 2025 to conduct a comprehensive performance evaluation of the Board, and the evaluation results were reported to the Board of Directors on March 5, 2026. (The "Rules for Performance</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.															
	Yes	No	Summary description																
(IV) Has the Company regularly evaluated the independence of CPAs?	V		<p>Evaluation of the Board of Directors" has been disclosed on the Company's website: https://www.wowprime.com/zh-tw/investors-sub-menu/about-wowprime/board-of-directors/members; please refer to pages 24-25 of the Annual Report for evaluation methods.)</p> <p>(IV) In accordance with regulations, the Company conducts regular annual evaluations and has obtained the independence statement from the certified public accountants (CPAs). The evaluation results were submitted to and approved by the Audit Committee on March 5, 2026, and subsequently presented to the Board of Directors for deliberation and approval. The evaluation results resolved by the Board of Directors on March 5, 2026, are as follows</p> <table border="1" data-bbox="976 919 1718 1417"> <thead> <tr> <th>Evaluation Items</th> <th>Evaluation results</th> <th>Qualified for independence or not</th> </tr> </thead> <tbody> <tr> <td>1. Possessing direct or indirect financial benefits in the Company</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>2. Providing/receiving loans or guarantee to/from the Company or Directors</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>3. Possessing close business relationships with the Company, Directors, or managers</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>4. Assuming the post of the Company's Director or manager, or a position of</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table>	Evaluation Items	Evaluation results	Qualified for independence or not	1. Possessing direct or indirect financial benefits in the Company	No	Yes	2. Providing/receiving loans or guarantee to/from the Company or Directors	No	Yes	3. Possessing close business relationships with the Company, Directors, or managers	No	Yes	4. Assuming the post of the Company's Director or manager, or a position of	No	Yes	
Evaluation Items	Evaluation results	Qualified for independence or not																	
1. Possessing direct or indirect financial benefits in the Company	No	Yes																	
2. Providing/receiving loans or guarantee to/from the Company or Directors	No	Yes																	
3. Possessing close business relationships with the Company, Directors, or managers	No	Yes																	
4. Assuming the post of the Company's Director or manager, or a position of	No	Yes																	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.															
	Yes	No	Summary description																
			<table border="1"> <tr> <td>significant effects on audits in the most recent two years</td> <td></td> <td></td> </tr> <tr> <td>5. A family member assuming the post of the Company's Director or manager or a position of significant effects on audits during the audit period</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>6. Being blood relatives within the second degree of kinship of the Company's Director or manager during the audit period</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>7. Receiving gifts from the Company, Directors, or managers</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>8. Working as an agent for trading shares or other securities issued by the Company</td> <td>No</td> <td>Yes</td> </tr> </table> <p>The Company has also obtained the evaluation data based on the 13 Audit Quality Indicators (AQIs) provided by Deloitte & Touche, as well as the independence statements from the certifying certified public accountants, Mr. Tzong-Yuan Tsai and Mr. Cheng-Chuan Yu. Based on the foregoing, both CPAs fully satisfy the Company's evaluation standards for independence and competency, and are well-qualified to serve as the Company's certifying CPAs.</p>	significant effects on audits in the most recent two years			5. A family member assuming the post of the Company's Director or manager or a position of significant effects on audits during the audit period	No	Yes	6. Being blood relatives within the second degree of kinship of the Company's Director or manager during the audit period	No	Yes	7. Receiving gifts from the Company, Directors, or managers	No	Yes	8. Working as an agent for trading shares or other securities issued by the Company	No	Yes	
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7. Receiving gifts from the Company, Directors, or managers	No	Yes																	
8. Working as an agent for trading shares or other securities issued by the Company	No	Yes																	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
IV. Has the Company appointed qualified corporate governance personnel in an appropriate number, and designated a Chief Corporate Governance Officer to be responsible for corporate governance-related affairs? (Such affairs include, but are not limited to, providing directors and supervisors with information required to execute their business, assisting directors and supervisors in regulatory compliance, handling matters related to Board of Directors and Shareholders' meetings in accordance with the law, and preparing minutes for the Board of Directors and Shareholders' meetings)?	V		<p>The Company's corporate governance unit is led by the Acting Spokesperson, President Chien-Lun Chiu, who oversees and coordinates corporate governance-related affairs. The primary responsibilities include, but are not limited to: providing directors with the information required to execute their duties, handling matters related to Board of Directors and Shareholders' meetings in accordance with the law, preparing minutes for the Board of Directors and Shareholders' meetings, arranging and assisting with directors' induction and continuous professional development, assisting directors in regulatory compliance, and processing corporate registrations and amendments.</p> <p>Execution Status of Corporate Governance Matters in 2025:</p> <ol style="list-style-type: none"> 1. Board of Directors meetings were convened in accordance with regulations, with all directors notified 7 days prior to the meetings; meeting minutes were also distributed within 20 days after each meeting. 2. The Annual General Shareholders' Meeting was held before the end of June as required by regulation. Distribution and public announcements of shareholders' meeting materials were completed within the prescribed deadlines. Voting results for all resolutions were uploaded and filed on the day of the meeting to facilitate public review. 3. Assisted directors with continuous training by arranging instructors for on-site lectures and providing training information to facilitate enrollment. All directors completed their required training hours this year (current directors completed 6 hours of training, and newly appointed directors completed 12 hours). 	None

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a dedicated stakeholders' section on the corporate website, and responded appropriately to critical corporate social responsibility (CSR) issues of concern to stakeholders?	V		<p>(I) The Company has appointed a Spokesperson and a Deputy Spokesperson. Relevant contact information is publicly disclosed on the Market Observation Post System (MOPS) in accordance with applicable regulations. Furthermore, financial and shareholder-related information is regularly published on both the MOPS and the Company's official website to establish excellent communication channels with investors.</p> <p>(II) The Company has established an Employee Care Program and set up a dedicated employee hotline to ensure open and smooth communication channels with our staff.</p> <p>(III) The Company provides a toll-free 0800 customer service hotline to facilitate smooth and effective communication channels with consumers.</p> <p>(IV) The Company has established a dedicated supplier platform to conduct regular statement reconciliations and continuously monitor transaction statuses with suppliers. In addition, a designated supplier liaison window is available to ensure streamlined communication channels with all vendors.</p> <p>(V) A dedicated Stakeholders' Section has been successfully established on the Company's official website to appropriately respond to key corporate social responsibility (CSR) issues of concern to stakeholders.</p>	None

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
VI. Has the Company appointed a professional shareholder services agent to handle shareholders' meeting affairs	V		The Company has appointed a professional shareholder services agent, the Shareholder Services Department of SinoPac Securities Corp., to handle various shareholder services on our behalf. In addition, the 'Regulations Governing Shareholder Services Operations' have been established to regulate related affairs.	None
VII. Information Disclosure				
(I) Has the Company established a website to disclose financial, operational, and corporate governance information?	V		(I) The Company legally announces and files its financial, operational, and corporate governance matters on the Market Observation Post System (MOPS), and simultaneously discloses this information on the official corporate website.	
(II) Has the Company adopted other methods for information disclosure (such as maintaining an English website, designating dedicated personnel for the collection and disclosure of corporate information, implementing the spokesperson system, and uploading webcasts or materials of institutional investor conferences to the corporate website)?	V		(II) The Company has designated dedicated personnel responsible for the collection and dissemination of corporate information. Furthermore, spokesperson details have been registered and filed in accordance with regulations, relevant information regarding institutional investor conferences is routinely announced, and an English website has been successfully established.	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
(III) Does the Company announce and file its annual financial report within two months after the end of the fiscal year, and prematurely announce and file its financial reports for the first, second, and third quarters, as well as monthly operational results, ahead of the regulatory deadlines?	V		(III) Pursuant to the Securities and Exchange Act, the Company convenes a Board meeting within three months after the end of the fiscal year to approve, announce, and file its annual financial report. Accordingly, the Company announced its fiscal year 2025 financial report on March 5, 2026. However, as to whether the announcement can be advanced to within two months after the end of the fiscal year, multifaceted coordination is still required to accommodate the necessary operational timeframes. Additionally, the Company has completed the announcement and filing of its financial reports for the first, second, and third quarters of 2025 within the regulatory 45-day deadline post-quarter-end, and has disclosed monthly operational results before the 10th of each month.	None

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
VIII. Does the Company have other material information that facilitates a better understanding of its corporate governance operations? (Such information includes, but is not limited to: employee rights, employee care, investor relations, supplier relations, rights of stakeholders, status of directors and supervisors' continuous professional development, implementation of risk management policies and risk assessment standards, implementation of customer policies, and status of directors and supervisors' liability insurance purchased by the Company, etc.)?	V		<p>(I) Employee Rights and Employee Care: The Company has always safeguarded employee rights. In addition to statutory protections, we provide excellent welfare measures, as well as open communication channels and diversified grievance mechanisms</p> <ol style="list-style-type: none"> 1. Insurance: Group commercial insurance. 2. Compensation: Monthly store performance bonuses, festival vouchers (for the three major traditional festivals), year-end bonuses, annual performance-based salary reviews, and mid-year salary adjustments. 3. Welfare Benefits: Free duty meals, provided uniforms, employee birthday celebratory meals, dining discounts for employees and their families, congratulatory/condolence allowances for weddings, funerals, and childbirth, scholarships for employees and their children, Employee Welfare Relief Fund, employee referral bonuses, language allowances, year-end banquet (Weiya) activities, and a pregnant-friendly work environment. 4. Health and Well-being: The Company subsidizes annual overseas trips and organizes annual health examinations. We actively promote the "10,000 Steps a Day" and blood pressure monitoring initiatives, and regularly organize events such as cycling across Taiwan, swimming across Sun Moon Lake, full/half marathons, and climbing Mount Jade, along with occasional outdoor and social gatherings. Furthermore, the Company has established a health management system requiring employees to log their daily exercise and health metrics for self-health management. 	None

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>5. Education and Training: The training system focuses on six core pillars: chain management training, leadership and management training, leadership and potential development training, corporate culture cultivation, operational certification training, and specialized department training. Training programs are structured around the competencies required at each career stage, spanning from onboarding for new hires to advanced leadership management.</p> <p>(II) Investor Relations: The Company fully discloses information through the Market Observation Post System (MOPS) and the official corporate website to keep investors well-informed of our operational status. Furthermore, we actively communicate with investors through the Shareholders' Meetings and the designated spokesperson.</p> <p>(III) Supplier Relations: The Company establishes partnerships with suppliers based on the principles of equality and mutual benefit to build a stable supply chain. Furthermore, we conduct irregular audits to ensure and verify supply quality.</p> <p>(IV) Rights of Stakeholders: A. Responsibility to Customers: The Company provides safe and high-quality products, values customer feedback, and takes immediate corrective actions to address customer complaints in order to satisfy customer needs.</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>B. Responsibility to Shareholders: Fully safeguarding the rights and interests of shareholders is the primary objective of the Company's endeavors.</p> <p>(V) Status of Directors' Continuous Professional Development: The Company proactively encourages directors to participate in continuing education and actively retains professional institutions to conduct on-site training sessions for them. For detailed information regarding their training status, please refer to Appendix (IV).</p> <p>(VI) Status of Management's Continuous Professional Development: The Company regularly assigns managers to participate in external training courses every month and invites successful corporate leaders to deliver speeches at the Company (known as the "Wowprime Masters" lectures) to absorb successful experiences from various industries. In 2025, two on-site training sessions for directors were organized, and these courses were also opened to the management team. For detailed information regarding their training status, please refer to Appendix (V).</p> <p>(VII) Implementation of Risk Management Policies and Risk Assessment Standards: The Company has established comprehensive management regulations tailored to key operational indicators and strictly executes all operations in accordance with these rules.</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>(VIII) Implementation of Customer Policies: Upholding the business philosophy of "Customer First," the Company consistently adheres to delivering exceptional service and offering exquisite cuisine that delivers outstanding value for money.</p> <p>(IX) Status of Liability Insurance Purchased by the Company for Directors: The Company has purchased Directors and Officers (D&O) Liability Insurance to strengthen corporate governance, enhance the functions of the Board, and increase the legal and financial protection for directors, supervisors, and officers.</p> <p>(X) Intellectual Property Management (1). Management Plan: Founded in 1993, the Company harnesses organizational capabilities to develop, operate, and provide multi-brand and multi-category dining services. To safeguard the intellectual property rights of each brand and fortify our industry leadership, the Company has established an intellectual property management system. This framework integrates core values of corporate governance and sustainable development into intellectual property management. Through the implementation of corporate operational strategies, brand trademark management, and patent</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>applications, we enhance the utilization of intellectual property, ensure that all intellectual property achievements are properly protected, elevate Group competitiveness, and mitigate infringement risks, thereby preserving the value and interests of the Company, shareholders, and relevant stakeholders.</p> <p>a. Trademark Management: To acquire and sustain the value and market competitiveness of each brand, the Company has formulated the "Regulations Governing Trademark Management," which standardize operational procedures for trademark application, registration, deployment, usage, and renewal. Furthermore, we conduct employee training programs to enhance staff knowledge regarding trademark regulations. The decision to utilize "trademarks" as our primary protective and management measure is driven by the fact that upon approval and registration, the Intellectual Property Office of the Ministry of Economic Affairs (TIPO) issues a trademark certificate, granting a 10-year exclusive right of use. Prior to expiration, renewals can be applied for based on the development and operational status of each brand. Given that there is no limit on the number of trademark renewals, this approach</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>perfectly aligns with the Company's core value of "Sustainable Operation."</p> <p>Currently, the Company operates 21 brands in Taiwan. An external trademark law firm has established a dedicated "Trademark Comprehensive Summary Table" specifically for the Company. This log is updated monthly, allowing the Company to track and review the application and registration status of each trademark at any time. Moreover, the external trademark law firm provides a monthly surveillance service monitoring trademark applications filed with the TIPO. If any trademark design that is identical or confusingly similar to the Company's brands is detected, the firm immediately notifies the Company to evaluate initiating statutory trademark procedures—such as filing statements of opinion, oppositions, invalidation actions, or revocations. This mechanism blocks others from registering identical or similar trademark designs, prevents consumer confusion, and effectively maintains the market distinctiveness of the Company's brands.</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>b. Patent Management:</p> <p>In alignment with business development, the Company periodically consults with external patent law firms to evaluate the feasibility of patent layouts and applications for our operational items and technologies. Based on patentability assessments and commercial potential, we actively pursue patent applications to secure the exclusive rights to our innovative achievements and maintain our market advantages.</p> <p>Furthermore, the Company actively collaborates with academic institutions and cross-industry partners to co-develop innovative technologies and apply for patent protections, thereby strengthening our market competitiveness.</p> <p>Currently, our patent portfolio primarily comprises design patents for "food ingredient racks" and "food ingredient containers," as well as utility model patents for our "ordering system," all aimed at optimizing the consumer experience from ordering to dining. In addition, through academic-industrial collaboration, the Company has co-developed, applied for, and obtained a utility model patent for an "Intelligent Target Detection System" with partner universities. Through cross-</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>industry collaboration, we have also co-developed, applied for, and obtained a utility model patent for a "Flavor Extraction Device" with our suppliers.</p> <p>c. Trade Secret Management: The Company explicitly stipulates and requires employees to fulfill their confidentiality obligations to protect corporate secrets within the "Employment Agreement" and "Work Rules." Any violations will be subject to disciplinary actions in accordance with the Work Rules, and the Company reserves the right to pursue civil and criminal liabilities through legal channels.</p> <p>Moreover, the Company has formulated the "Integrity and Confidentiality Agreement" for our suppliers. This agreement mandates that suppliers maintain absolute confidentiality regarding any confidential information acquired during the transaction process (including but not limited to market information, technical data, product information, contract contents, transaction pricing, and terms of trade). In the event of a breach, the Company is entitled to pursue civil and criminal legal remedies in accordance with the law and the agreement, and may terminate or rescind all contracts and trading relationships.</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>(2) Implementation Status:</p> <p>On November 11, 2025, the Company reported matters related to intellectual property management to the Board of Directors for the first time. Moving forward, the Company will continuously optimize the intellectual property management plan in alignment with our business operations and development, and will regularly report the implementation status to the Board of Directors during the fourth quarter of each year. The primary implementation results of the Company's intellectual property management are outlined below:</p> <ul style="list-style-type: none"> a. In 2018, the "Regulations Governing Trademark Management" were formally established to serve as the operational guidelines for the application, usage, modification, and maintenance of the Company's trademarks. b. In 2021, the "Trademark Protection and Management" course was formally integrated into the monthly headquarters orientation training by the Human Resource Development Department, ensuring that new hires possess foundational knowledge of trademark regulations. c. In 2024, in accordance with strategic plans for expansion in the United States and international retail product sales, the Company convened the "Overseas 	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>Trademark Application Planning" meeting to clearly define subsequent rules for global trademark deployment.</p> <p>d. In 2025, the Company invited professionals from an external trademark law firm to conduct a "Trademark Special Seminar." The content encompassed foundational knowledge of trademark regulations as well as the registration and usage status of each brand's trademarks, thereby strengthening brand personnel's awareness regarding trademark registration and practical utilization.</p>	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
IX. Please explain improvements that have been made as well as priorities to improve the results of the Corporate Governance Evaluation issued by the Taiwan Stock Exchange Corporate Governance Center	V		<p>In the “Corporate Governance Evaluation” of the Company in 2025, four major categories of improved matters and matters still need to be improved for the governance evaluation are described as follows:</p> <p>(I) Protect shareholders’ interests and treat shareholders equally:</p> <ol style="list-style-type: none"> 1. Does the company report the remuneration received by directors at shareholders' meeting, including the remuneration policy, individual remuneration content and amount? Maintaining the status quo 2. Will the company hold a shareholders meeting before the end of May? Maintaining the status quo 3. Does the company's chairman, more than half of the directors, and the convener of the audit committee personally attend the shareholders' meeting, and is the attendance list disclosed in the minutes? In addition to the chairman and more than half of the directors attending the shareholders' meeting, we will try our best to coordinate the attendance of the convener of the audit committee. <p>(II) Strengthen the Board’s structure and operation:</p> <ol style="list-style-type: none"> 1. Are the company's chairman and general manager or other person of equivalent rank (top managers) not the same person or are they in spouses or first-degree relatives? Maintaining the status quo 2. The Board of Directors has established a performance evaluation method, and the external expert evaluation was completed in 2025. In 2022, the Board of Directors approved the appointment of a Corporate Governance Officer. However, currently, the company primarily relies on 	None

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>interdepartmental collaboration, reporting to the Board of Directors as needed. Furthermore, the Chairman and other directors have long been involved in company decision-making discussions. Therefore, the question of whether to establish functional committees beyond those legally mandated is still under evaluation.</p> <p>(III)Improve information transparency:</p> <ol style="list-style-type: none"> 1. The Company participates in at least two earnings conferences each year. Will we hold an investor conference every quarter? This is expected to be achieved in 2026. 2. Whether to voluntarily disclose the individual remuneration of directors, general managers and deputy general managers? Maintaining the status quo <p>(IV)Promoting sustainable development:</p> <ol style="list-style-type: none"> 1. Does the company's sustainability report disclose relevant information in accordance with SASB guidelines? Continuously assess the feasibility of future improvements. 2. Has the company formulated and disclosed water reduction management policies, including reduction targets, implementation measures, and achievement status? Continuously assess the feasibility of future improvements. 3. Has the company formulated a greenhouse gas reduction management policy, including reduction targets, implementation measures, and achievement status? Continuously assess the feasibility of future improvements. 	

Evaluation Items	Implementation status			The differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for TWSE/GTSM Listed Companies and the reasons therefor.
	Yes	No	Summary description	
			<p>4. Has the company disclosed the annual emissions of the three categories of greenhouse gases over the past year? Continue to assess the feasibility of future improvements.</p> <p>5. Has the company implemented internal carbon pricing to estimate the impact of climate change on the company's financial and business operations? Continuously assess the feasibility of future improvements.</p> <p>6. Has the company established a sustainability committee at the board level? In order to achieve the company's sustainability goals and strengthen sustainable governance, the board of directors resolved in March 2026 to establish a sustainability committee, which will report to the board of directors at least once a year.</p>	

(IV) Continuing education of Directors in 2025:

Tenure of the current Directors: From 15 June 2023 to 14 June 2026.

Title	Name	Date (year)	Organizer	Course name	Continuing Education Hours	Compliance with the requirements (Note)
Director	Cheng-Hui Chen	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3	Yes
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3	
Director	Guo-Yao Su	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3	
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3	
Director	Yu-Jou Chen	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3	
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3	
Independent director	Yi-Chia Chiu	2025/1/6	Taipei Foundation of Finance	Corporate Governance – Sustainability Governance – Trends in Sustainable Development and Sustainability Governance	3	
		2025/6/4	Taiwan Corporate Governance Association	ESG Regulations, Trends, Impacts, and Actions	3	
Independent director	Bai-Zhou Chen	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3	
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3	
Independent director	Min-Chiu Jian	2025/5/6	Securities and Futures Institute	Carbon Credit Trading Mechanisms and Carbon Management Applications	3	
		2025/5/27	Taiwan Academy of Banking and Finance	Sustainable Corporate Management	3	
Independent director	Shao-Gui Wu	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3	
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3	

Note: Directors' continuing education for the year 2025 was fully compliant with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies."

(V) Continuing education of managers in 2025

Participating manager		Date (year)	Organizer	Course name	Continuing Education Hours
President of Business Support Center	Chien-Lun Chiu	2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3.0
		2025/8/14 to 2025/8/15	Accounting Research and Development Foundation	Continuing Education Program for Accounting Executives of Issuers, Securities Firms, and Securities Exchanges	12.0
		2025/11/11	Taiwan Corporate Governance Association	Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3.0
		2025/11/21	Securities and Futures Institute	2025 Seminar on Legal Compliance for Insider Shareholding Transactions	3.0
President of Internal Audit	Jia-Hua Tsao	2025/3/8	The Institute of Internal Auditors-Chinese Taiwan	Essential Skills for Internal Auditors Mastering ChatGPT	6.0
		2025/4/9		Key Elements and Audit Focus Areas for Establishing an Internal Control System for Sustainability Information Management	6.0
		2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3.0
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3.0
Financial Director	Zhong-Hao Liang	2025/1/13 to 2025/1/14	Accounting Research and Development Foundation	Continuing Education Program for Accounting Executives of Issuers, Securities Firms, and Securities Exchanges	12.0
		2025/8/7	Taiwan Corporate Governance Association	AI-Driven Sustainability, Risk, and Information Security	3.0
		2025/11/11		Full-Scale Launch of Corporate Innovation and Growth- Revitalizing the Enterprise Across Five Core Dimensions	3.0

Note 1: Additionally, managers regularly participate in the "Master of Wowprime" lecture series hosted monthly by the Company to absorb the secrets of success from leading figures across various fields.

Note 2: Succession Planning for the Board of Directors and Management:

The Company's training infrastructure incorporates leadership and potential development courses designed specifically for mid-to-high-level executives to enhance their critical competencies. These courses encompass operations management, talent management, and individual development plans (IDPs), thereby establishing personalized growth pathways, alongside the regular execution of selection processes for senior executives.

Senior executives are required to attend Board of Directors meetings as non-voting delegates to deliver business reports and engage in Q&A discussions. This cultivates their understanding and familiarity with Board operations and relevant corporate regulations, thereby strengthening the succession planning for both the Board of Directors and management.

(VI) Composition, duties, and operation of the Remuneration Committee

1. Information on members of the Remuneration Committee

Mar.31, 2026

Criteria		Professional qualifications and experience	Independence	Number of concurrent duties as a member of the remuneration committee at other public companies
Identity	Name			
Convener (Independent Director)	Yi-Chia Chiu	Please refer to the disclosures related to the professional qualification of Directors and the independence of Independent Directors on Pages 10-11		1
Committee member (Independent Director)	Bai-Zhou Chen			None
Committee member (Independent Director)	Min-Chiu Jian			2
Committee member (Independent Director)	Shao-Gui Wu			1

2. Information on the operation of the Remuneration Committee

(1) The Company's Remuneration Committee comprises four members.

(2) Tenure of the current members:

From 15 June 2023 to 14 June 2026. Two meetings (A) were held for the Remuneration Committee in the most recent year (2025); the qualification and attendance of members are as follows:

Title	Name	Number of attendance (B)	Number of attendance by proxy	Attendance rate (%) (B/A)	Remarks
Independent director (Convener)	Yi-Chia Chiu	2	-	100%	
Independent director	Bai-Zhou Chen	2	-	100%	
Independent director	Min-Chiu Jian	2	-	100%	
Independent director	Shao-Gui Wu	2	-	100%	

Other Disclosure Items:

- I. If the Board of Directors declines to adopt or modifies a recommendation of the Remuneration Committee, the date and session of the Board meeting, the content of the motion, the resolution of the Board, and the Company's response to the Remuneration Committee's opinion shall be specified: None.
- II. If there were resolutions of the Remuneration Committee to which a member maintained an objection or reservation, and a record or written statement exists, the date and session of the Remuneration Committee meeting, the content of the motion, the opinions of all members, and the response to the members' opinions shall be specified: None.
- III. Regular review of the policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers:
The function of the Company's Remuneration Committee is to evaluate the remuneration policies and systems for directors and managers from a professional and objective standpoint. The Committee meets at least twice a year, and may convene meetings at any time as necessary, to submit recommendations to the Board of Directors for its decision-making reference.

(I) Powers and Duties of the Remuneration Committee

- (1) Periodically review the Company's remuneration regulations and performance bonus regulations, and propose recommendations for amendments.
- (2) Establish and periodically review the annual and long-term performance targets, as well as the remuneration policies, systems, standards, and structures for the directors and managers of the Company.
- (3) Periodically evaluate the achievement of performance targets by the directors and managers of the Company, and determine the components and amounts of their individual remuneration.

(II) Principles for the Exercising of Powers by the Remuneration Committee

- (1) Ensure that the Company's remuneration policies comply with relevant laws and regulations.
- (2) The performance evaluation and remuneration of directors and managers shall reference the prevailing industry standards, and shall reasonably account for the correlation among personal performance, the Company's operational performance, and future risks.
- (3) Directors and managers shall not be incentivized to engage in behaviors that exceed the Company's risk appetite in pursuit of remuneration.
- (4) The proportion of bonuses distributed based on the short-term performance of directors and senior executives, as well as the timing for the payment of certain variable remuneration, shall be determined by taking into account the industry characteristics and the nature of the Company's business.
- (5) No member of the Committee shall participate in discussions or voting on matters regarding their personal remuneration.

IV. Resolutions of the Remuneration Committee

Meeting Date/Session	Motion content	Resolution	Company's handling of the remuneration committee's opinions
March.03, 2025 (1st in 2025)	<ol style="list-style-type: none">1. Proposal for the distribution of 2024 employee remuneration and director remuneration.2. Proposal for the 2024 remuneration structure and payout amounts for the Company's directors and managers.3. Proposal for the amendments to the "Wowprime Corporation Base Salary Scale."4. Proposal for the formulation of the 2025 preliminary plan for employee remuneration and director remuneration.5. Proposal for the amendments to the "Organizational Regulations of the Remuneration Committee."6. Proposal for the amendments to the "Articles of Incorporation."	Approved unanimously by all attending members as submitted.	Submitted to the Board of Directors and unanimously approved by all attending directors.
August.07, 2025 (2nd in 2025)	<ol style="list-style-type: none">1. Proposal for the explanation and planning of the Company's remuneration structure and payout amounts for directors and managers.		
March.05, 2026 (1st in 2026)	<ol style="list-style-type: none">1. Proposal for the distribution of 2025 employee remuneration and director remuneration.2. Proposal for the 2025 remuneration structure and payout amounts for the Company's directors and managers.3. Proposal for the amendments to the executive bonus adjustment regulations.4. Proposal for the formulation of the 2026 preliminary plan for employee remuneration and director remuneration.		

(VII) Implementation of promoting sustainable development and the differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Evaluation Items	The State of Operation			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
I. Has the Company established a governance framework for promoting sustainable development, and set up a dedicated (or part-time) unit for this purpose? Is high-level management authorized by the Board of Directors to handle these matters, and what is the status of the Board's supervision?	V		<p>The Company officially established a dedicated Corporate Social Responsibility (CSR) task force on January 30, 2015, which was subsequently restructured into the "Sustainable Development Committee" in 2023. Operating under the jurisdiction of the Board of Directors, the Committee appointed an Independent Director of the Company as its convener in March 2026 and established the Sustainability Office. This office organizes representatives from various departments within the dedicated task force to plan and implement corporate social responsibility development indicators and strategies based on their respective departmental functions, reporting regularly to the Board of Directors at least once a year.</p> <p>In accordance with its mandates, the Sustainable Development Committee identifies stakeholders and their material issues, assesses the degree of impact across economic & governance, environmental, and social dimensions, and formulates corresponding action plans. It also discusses sustainability-related topics, defines management policies, and tracks and reviews the implementation status of relevant issues. The sustainability report is compiled and finalized through third-party assurance, and is then presented to the Board of Directors to report on and review the feasibility and implementation of strategic goals.</p>	None
II. Has the Company conducted risk assessments on environmental, social, and corporate governance issues related to its operations in accordance with the materiality principle, and formulated relevant risk management policies or strategies?	V		<p>This disclosure covers the period from January to December 2025. The boundary of the risk assessment primarily focuses on the Company and its subsidiaries within the Taiwan region. Various operational risks are identified based on external environmental changes and internal business activities, which encompass four major categories: market, operational, environmental, and financial risks. To ensure that risk issues across all dimensions receive timely and comprehensive attention, the Company's Corporate Planning Department utilizes a regular</p>	None

Evaluation Items	The State of Operation			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
			<p>mechanism to inventory and master internal and external risk issues, thereby enhancing the Company's resilience. Concurrently, an independent audit unit is structured as the third line of defense, with clearly defined responsibilities and a hierarchical delegation of authority, ensuring that the Company's business promotion and risk management achieve an optimal balance.</p> <p>For supplementary information on relevant risk management policies or strategies, please refer to pages 68–70 of this Annual Report.</p>	
<p>III.Environmental Issues</p> <p>(I) Has the Company established an appropriate environmental management system based on its industry characteristics?</p> <p>(II)Whether the Company is committed to improving energy efficiency and utilizing recycled materials that have a low impact on the environment?</p>	<p>v</p> <p>v</p>		<p>(I) With the goals of effectively achieving environmental safety maintenance, energy conservation, and carbon reduction, the Company is committed to a procurement policy centered on "Safe Ingredients," "Environmental Sustainability," and "Traceability," as well as constructing a rigorous waste monitoring mechanism to ensure that both waste cooking oil and food waste are contracted to legal operators for disposal. Furthermore, since 2022, the Company has led the industry in promoting the "Black Soldier Fly Circular Project" to achieve the resource utilization of food waste, effectively enhancing operational resilience and eliminating food safety risks.</p> <p>(II) Dedicated to the vision of "Green Energy Sustainability and Circular Regeneration," the Company continuously implements a green procurement policy and measures such as purchasing green/environmental label products and imperfect agricultural products (ugly produce). We also utilize recycled raw materials, use biodegradable packaging and tableware, reduce the use of plastic materials, and annually increase the procurement of FSC-certified paper, energy-saving/water-saving labels, and environmental labels. In 2025, the procurement amount of FSC-certified products accounted for</p>	<p>None</p>

Evaluation Items	The State of Operation			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
(III) Has the Company assessed the potential climate-related risks and opportunities for the enterprise, both now and in the future, and adopted corresponding response measures?	V		86% of the total, demonstrating our commitment to mitigating the impact of corporate operations on the natural environment. (III) To understand the climate-related risks and opportunities brought by climate change to the enterprise, the Company renamed the Corporate Social Responsibility Committee to the "Sustainable Development Committee" in 2023. The Committee is divided into six major task forces: "Environmental Sustainability," "Responsible Procurement," "Employee Care," "Customer Care," "Social Care," and "Corporate Governance." From various dimensions, these task forces respectively formulate sustainability strategies and operations covering governance, environmental and social (ESG) aspects, review and manage climate-related risks, and actively explore climate-related opportunities. For relevant information, please refer to Section (VIII) "Implementation of Climate-Related Information" in this Annual Report and the Company's Sustainability Report.	
(V) Whether the Company has compiled statistics on greenhouse gas emissions, water consumption, and the total weight of waste over the past two years, and formulated policies for greenhouse gas reduction, water reduction, or other waste management?	V		(IV) The Company is committed to energy conservation and carbon reduction operations, regularly inventorying and compiling statistics on greenhouse gas emissions, water consumption, and the total weight of waste. The scope of this data encompasses the Company and its subsidiaries within the Taiwan region. Our procurement primarily focuses on green and eco-friendly certified equipment, including facilities with energy-saving labels, water-saving labels, and environmental labels. For relevant information, please refer to the Company's Sustainability Report.	
IV. Social Issues (I) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and	V		(I) Wowprime Group strictly adheres to all labor laws and administrative regulations across its human resources operations. All human resources rules and systems are formulated based on the Labor Standards Act.	None

Evaluation Items	The State of Operation			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor									
	Yes	No	Summary description										
regulations and international human rights covenants?			<p>In addition to complying with the UN Universal Declaration of Human Rights and ILO Conventions, Wowprime has established its human capital policies with reference to the core tenets of the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the Convention on the Rights of Persons with Disabilities (CRPD). This policy explicitly prohibits forced labor and discrimination, protects freedom of association, and ensures equal benefits and obligations for all employees. To ensure that its human resources systems are comprehensive, legal, and compliant—thereby taking care of its workforce and fulfilling its responsibilities as a corporate citizen—Wowprime Group has not established a separate labor union. Concurrently, the Group bans child labor (defined as individuals under 16 years of age, excluding interns) and prohibits forced labor. All employees are protected by the human resources rules and regulations, and the department in charge is the Human Resources Development Department.</p> <p>Human Rights Protection Training</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Description</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>New Employee Training</td> <td>Course content includes: Occupational safety, Prevention of workplace sexual harassment, and Workplace Bullying.</td> <td>Completed by 7,726 employees, totaling 23,178 hours.</td> </tr> <tr> <td>Workplace Unlawful Infringement Prevention</td> <td>Conducting hazard identification and risk assessment for workplace unlawful infringement prevention</td> <td>Completed for 351 stores, with 10,605 employees trained.</td> </tr> </tbody> </table>	Item	Description	2025	New Employee Training	Course content includes: Occupational safety, Prevention of workplace sexual harassment, and Workplace Bullying.	Completed by 7,726 employees, totaling 23,178 hours.	Workplace Unlawful Infringement Prevention	Conducting hazard identification and risk assessment for workplace unlawful infringement prevention	Completed for 351 stores, with 10,605 employees trained.	
Item	Description	2025											
New Employee Training	Course content includes: Occupational safety, Prevention of workplace sexual harassment, and Workplace Bullying.	Completed by 7,726 employees, totaling 23,178 hours.											
Workplace Unlawful Infringement Prevention	Conducting hazard identification and risk assessment for workplace unlawful infringement prevention	Completed for 351 stores, with 10,605 employees trained.											

Evaluation Items	The State of Operation			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor												
	Yes	No	Summary description													
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			<p>To safeguard employee rights, strengthen labor-management communication, ensure equal employment opportunities, and provide comprehensive employee consultation and assistance, Wowprime regularly conducts employee satisfaction surveys, maintains dedicated feedback hotlines/mailboxes, and holds labor-management committees. These diverse communication channels enable effective dialogue and expression of ideas, fostering a win-win partnership between labor and management. Wowprime labor codes and personnel regulations strictly adhere to the “Labor Standards Act”, the “Act of Gender Equality in Employment”, and the “Occupational Safety and Health Act”, among other relevant statutes.</p>													

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			<p>During the year, no incidents of corruption, monopoly, or fraud occurred. Furthermore, Wowprime fully abides by fundamental human rights principles, with zero reported incidents of gender inequality, discrimination against individuals with disabilities, or any other human rights violations.</p> <p>Our 2025 employee satisfaction survey achieved an average score of 84.98. Dedicated to employee care, safe environments, and robust welfare, Wowprime continuously upgrades its systems to foster a happy, healthy workplace where employees grow alongside the Group.</p> <table border="1"> <thead> <tr> <th>Survey Timeline</th> <th>Survey Respondents</th> <th>Survey Response Rate (%)</th> <th>Satisfaction Score</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>6,165</td> <td>84.54%</td> <td>85.24</td> </tr> <tr> <td>2024</td> <td>7,457</td> <td>83.27%</td> <td>84.67</td> </tr> <tr> <td>2025</td> <td>7,498</td> <td>85.41%</td> <td>84.98</td> </tr> </tbody> </table> <p>In 2025, a total of 124 identified grievances were formally filed through the employee feedback hotline, achieving a 100% successful resolution rate. Through coordination via internal communication channels, all matters raised by employees were effectively resolved.</p> <table border="1"> <thead> <tr> <th>Grievance Category</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>Response Measures</th> </tr> </thead> <tbody> <tr> <td>Leadership Style</td> <td>38%</td> <td>36%</td> <td>38%</td> <td rowspan="5"> 1. Interview the complainant to clarify the causes and details of the grievance. 2. If verified, communicate with the direct supervisor through appropriate hierarchy to help resolve the grievance. 3. If investigation verifies a violation, disciplinary action shall be taken according to corporate procedures. </td> </tr> <tr> <td>Compensation & Benefits</td> <td>24%</td> <td>25%</td> <td>23%</td> </tr> <tr> <td>Job Content</td> <td>11%</td> <td>8%</td> <td>13%</td> </tr> <tr> <td>Organizational Climate</td> <td>14%</td> <td>21%</td> <td>17%</td> </tr> <tr> <td>Corporate Policy</td> <td>13%</td> <td>10%</td> <td>9%</td> </tr> </tbody> </table>	Survey Timeline	Survey Respondents	Survey Response Rate (%)	Satisfaction Score	2023	6,165	84.54%	85.24	2024	7,457	83.27%	84.67	2025	7,498	85.41%	84.98	Grievance Category	2023	2024	2025	Response Measures	Leadership Style	38%	36%	38%	1. Interview the complainant to clarify the causes and details of the grievance. 2. If verified, communicate with the direct supervisor through appropriate hierarchy to help resolve the grievance. 3. If investigation verifies a violation, disciplinary action shall be taken according to corporate procedures.	Compensation & Benefits	24%	25%	23%	Job Content	11%	8%	13%	Organizational Climate	14%	21%	17%	Corporate Policy	13%	10%	9%	
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(II) Has the Company established and implemented reasonable employee welfare measures (including compensation, paid leave, and other benefits), and are operational performance or financial results appropriately reflected in employee compensation?	V		<p>Labor-Management Committee</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Number of Approved Stores</th> <th>No. of People / Count</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>287 stores</td> <td>10,836 people</td> </tr> <tr> <td>2024</td> <td>309 stores</td> <td>10,808 people</td> </tr> <tr> <td>2025</td> <td>319 stores</td> <td>10,949 people</td> </tr> </tbody> </table>	Year	Number of Approved Stores	No. of People / Count	2023	287 stores	10,836 people	2024	309 stores	10,808 people	2025	319 stores	10,949 people	
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<p>(II) The Company firmly believes that talent is our most important asset. Our compensation philosophy is built on being "law-compliant, industry-leading, and highly competitive" to attract and retain the best culinary and hospitality talent. The compensation structure is comprehensively designed to balance internal equity and external fairness. The fixed salary structure is reviewed annually and adjusted based on performance and promotion. Variable compensation is determined by the overall corporate performance, department/team achievements, and individual performance. Members of the Wowprime family enjoy equal salary and benefits, strictly free from discrimination based on gender, age, or any other demographic factors. The Company has established the "Performance Bonus Management Regulations," which clearly govern the allocation and distribution mechanisms for employee performance bonuses:</p> <p>1.1 Store Achievement Bonus: When a store generates a positive monthly net operating profit, 10% of that monthly net operating profit is allocated as a store achievement bonus and distributed to the store employees.</p> <p>1.2 Headquarters Employee Performance Bonus: Based on the overall corporate operating performance, when the achievement rate of the quarterly net profit margin reaches 0% or above, performance bonuses are issued to headquarters employees.</p> <p>The Company's employee compensation policy is tightly linked to operating performance, and the reward system is implemented based on performance results: 2.1 Store Achievement Bonuses are calculated based on the monthly operating results of each store and distributed on a monthly basis.</p>																

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(III) Does the Company provide employees with a safe and healthy work environment, and conduct regular safety and health education and training for employees?	V		<p>2.2 Headquarters Employee Performance Bonuses are calculated based on the overall quarterly corporate operating performance and distributed on a quarterly basis.</p> <p>The Articles of Incorporation clearly stipulate that if the company generates a profit in the annual final accounts, 0.1% to 10% of the profit must be allocated as employee compensation. Furthermore, 100% of this employee compensation amount shall be allocated exclusively to entry-level employees.</p> <p>(III)The Company inspects and maintains fire-fighting equipment semi-annually, prevents the installation of inspection viewports in basement restaurants and walk-in freezers, and provides employees with annual health check-up benefits. Furthermore, we organize occupational safety and health education and training, and have formulated and promoted the "Guidelines for the Prevention of Unlawful Infringement Triggered by the Execution of Duties." We have also established an occupational safety and health organization and assisted employees in obtaining first-aid responder certifications, thoroughly implementing our commitment to providing a safe and healthy work environment for all employees.</p> <p>Occupational Safety and Health Training:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Frequency</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>Fire Safety Training</td> <td>Newly Certified 、 Refresher Training</td> <td>1,014 Hours</td> </tr> <tr> <td>First-Aid Responder Training</td> <td>At least 1 person per store</td> <td>2,889 Hours</td> </tr> <tr> <td>General Occupational Safety and Health In-Service Education and Training</td> <td>Current Employees</td> <td>9,942 Hours</td> </tr> <tr> <td>Safety Training for New Managers</td> <td>42 persons</td> <td>1,267 Hours</td> </tr> </tbody> </table>	Item	Frequency	Hours	Fire Safety Training	Newly Certified 、 Refresher Training	1,014 Hours	First-Aid Responder Training	At least 1 person per store	2,889 Hours	General Occupational Safety and Health In-Service Education and Training	Current Employees	9,942 Hours	Safety Training for New Managers	42 persons	1,267 Hours	
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(IV) Does the Company establish effective career planning and competency development training programs for employees?	V		<p>In 2025, there were 184 incidents of occupational injuries affecting 184 employees, representing an employee injury rate of 1.68%. Following these incidents, the Company conducted comprehensive root cause investigations and implemented corrective actions. To ensure a safe working environment and eliminate future risks, we have optimized the workplace infrastructure, reinforced the mandatory use of appropriate Personal Protective Equipment (PPE), strictly enforced Standard Operating Procedures (SOPs), and strengthened employees' safety awareness.</p> <p>Additionally, two minor fire incidents occurred at our retail stores in 2025, caused by an electrical short circuit and grease accumulation in the ventilation duct, respectively. Fortunately, these incidents resulted in no casualties or material financial losses. In response, the Company conducted thorough accident investigations and review processes, reinforced adherence to standard operating workflows among employees, and intensified routine environmental and facility inspections to mitigate potential hazards.</p>	
			(VI) The Company's Human Resources Development Department has established comprehensive training programs tailored to employees' career development. This ensures that employees can effectively execute their current duties while concurrently acquiring the necessary skills for future promotions. For details on relevant training programs, please refer to pages 115–116 of this manual.	

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(V) Regarding issues such as customer health and safety, customer privacy, marketing, and labeling of products and services, does the Company comply with relevant laws, regulations, and international standards, and has it formulated policies and grievance mechanisms to protect consumer or customer rights?	V		(V) In accordance with the Act Governing Food Safety and Sanitation and the Regulations on Good Hygiene Practice for Food (GHP), the Company has formulated relevant management regulations to safeguard consumer health and safety. We have constructed a comprehensive food safety defense network across four major dimensions: risk assessment and management, restaurant food safety, supply chain food safety management, and the Wowprime Food Safety Research Center (Group Laboratory), encompassing all suppliers. Furthermore, we have obtained "ISO/IEC 17025 Laboratory Management System Accreditation," "ISO 22000 Food Safety Management System Certification," and "HACCP Certification." To ensure the security of customer data, the Company strictly complies with the government's Personal Data Protection Act and enforces robust information control mechanisms. Moreover, we safeguard consumer rights and handle customer grievances through multiple channels, including online dining feedback forms, our 0800 customer service hotline, and the official website contact mailbox.	
(VI) Has the Company formulated a supplier management policy requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor human rights, and what is the implementation status thereof?	V		(VI) The Company includes "Corporate Social Responsibility and Self-Regulation" clauses in its supplier cooperation contracts. In addition to strictly adhering to Wowprime Integrity Policy, suppliers are required to fulfill corporate social responsibilities. These encompass employee equality policies, reasonable compensation within standard working hours, the prohibition of illegal child labor, compliance with environmental regulations to prevent environmental harm, and an emphasis on ecological conservation, ensuring that provided products contain no components derived from protected flora and fauna. Furthermore, the Company conducts regular annual supplier on-site audits to ensure that both the	

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			Company and its suppliers jointly commit to advancing corporate social responsibility. In 2025, evaluations were conducted on 31 new suppliers: 27 were approved for cooperation, 3 required improvement, and 1 was disqualified. For the 2025 routine inspections, 141 suppliers were rated as excellent or above, 4 required improvement, and 5 were disqualified.	
V. Does the Company prepare Sustainability Reports or other reports disclosing non-financial information by referencing internationally recognized reporting standards or guidelines? Have the aforementioned reports obtained assurance or verification opinions from an independent third-party verification body?	V		The Company prepares its Sustainability Reports by referencing internationally recognized reporting standards. In accordance with regulations, we have engaged a Certified Public Accountant (CPA) to perform a limited assurance engagement and issue a limited assurance report in accordance with Assurance Standard No. 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information." The compilation of the Sustainability Report was successfully completed in August 2025.	None
VI. If the Company has established its own Sustainable Development Principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," please specify any discrepancies between its actual operation and the established principles: None.				

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<p>VII. Other important information helpful for understanding the implementation status of promoting sustainable development:</p> <ol style="list-style-type: none"> 1. Environmental Protection: The Company strictly implements controls over environmental protection in accordance with laws and regulations; please refer to the environmental protection expenditure disclosures for details. 2. Community Investment, Social Contribution, Social Service, and Public Welfare: Leveraging its brand influence, the Company is committed to integrating public welfare initiatives to fully fulfill its business obligations and corporate social responsibilities. 3. Consumer Rights: Each business unit of the Company has established a 0800 customer service hotline dedicated to handling customer grievances. 4. Human Rights: All employees of the Company, regardless of gender, religion, race, nationality, political affiliation, or middle-aged and senior status, enjoy equal employment opportunities. The Company also fosters a favorable working environment to ensure that employees are free from discrimination and harassment. 5. Safety and Health: The Company implements controls over safety and health issues in alignment with government laws and regulations. 6. Other Social Responsibility Activities: <ol style="list-style-type: none"> (1) Promoting Health and Wellness: We promote the importance of health through initiatives such as the "10,000 Steps Daily" program, the Sun Moon Lake Swimming Challenge, Yushan Mountain climbing, round-the-island cycling, and marathon events. (2) Giving Back to Society through Brand Initiatives: <ol style="list-style-type: none"> a. TASTy "Blood Donation Campaign" – In 2025, we collected a total of 61,504 bags of blood (15,376,000 c.c.). b. Tokiya "Book and Gratitude" – In 2025, we continued our partnership with Teach for Taiwan (TFT) to support rural education, donating NT\$5,247,522. c. 12 HotPot: "Sustainable Food Sharing" – In collaboration with the Taiwan Food Bank Association, we promoted food waste reduction. In 2025, we provided 15,667 kg of food ingredients to 17 welfare organizations. d. WOWPIN : "Charity Lunar New Year Meal Program" – Partnering with the 1919 Food Bank, we invited consumers to support underprivileged families for a warm New Year's Eve dinner. A total of 12,751 charity meals were donated to families in need across Taiwan. (3) Yushan Public Welfare Initiatives: In partnership with the Yushan National Park Headquarters, we adopted Yushan hiking trails for cleaning and donated essential supplies to Paiyun Lodge to enhance mountain climbing safety. (4) Supporting Social Innovation Enterprises: The Company purchases over NT\$10 million annually in agricultural products from "social innovation 				

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enterprises." These efforts help these enterprises achieve self-sufficiency within market mechanisms, increase employment opportunities, and address specific social issues, thereby balancing social development. Notably, Wowprime has been awarded the first prize in "Social Innovation and Service Procurement" by the Small and Medium Enterprise Administration, Ministry of Economic Affairs, for seven consecutive years.

7. Risk Management Policies and Strategies

Risk Types	Major Risk Matters	Risk Mitigation Strategies
Market Risk	Market Competition Fluctuations in Global Political and Economic Conditions	Developments in domestic political and economic conditions as well as the international operating environment are integrated into the agendas of senior management meetings and annual strategic planning sessions. Furthermore, strategic reviews and adjustments are conducted on a monthly basis through Group strategic meetings.
Operational Risk	Supply Chain Risk	<ul style="list-style-type: none"> (1) Regularly monitor and analyze international raw material trends to secure key ingredient sources; (2) Periodically review the list of key suppliers and establish a "dual-sourcing" mechanism; (3) Establish clear procurement specifications and supplier evaluation mechanisms; (4) Strengthen collaboration with upstream suppliers to facilitate collective upgrades and cultivate long-term partnerships; (5) Regularly review and optimize inventory turnover ratios.
	Climate Change Risk	<ul style="list-style-type: none"> (1) Implement strategic procurement and carefully select suppliers, origins, and production methods to mitigate cost impacts stemming from climate change and natural disasters. (2) Proactively plan for alternative materials during the R&D stage. (3) Conduct quarterly trend forecasts on the supply and availability of key materials. (4) Increase the sourcing ratio of produce grown in controlled-environment agriculture (CEA) to enhance reliability and resilience against extreme weather conditions.

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	Food Safety Risk			<ul style="list-style-type: none"> (1) Establish a food ingredient risk factor analysis to serve as the blueprint for food safety control measures; (2) Proactively implement comprehensive ingredient traceability management; (3) Establish multi-layered food hygiene and safety inspection mechanisms (including on-site supplier audits, third-party audits of key suppliers, store-level food safety self-inspections, headquarter-led store audits, and rigorous food product sampling). (4) Continuously deploy key equipment—such as easy-to-maintain ready-to-eat (RTE) preparation equipment and IoT-enabled refrigeration systems—to enhance food safety. (5) Strengthen food safety and hygiene education, training, and awareness for all store personnel. 	
	Operational Risk			<ul style="list-style-type: none"> (1) Develop diverse recruitment channels, such as promoting employment for disadvantaged groups and re-employment programs for senior/retired workers. (2) Deepen industry-academia partnerships to secure a long-term, stable labor force. (3) Streamline operational processes to reduce dependency on basic labor and enhance efficiency. 	
	Environmental Risk			<ul style="list-style-type: none"> (1) Establish an Occupational Safety Committee to oversee, review, and plan initiatives related to workplace safety. (2) Provide regular health check-ups and conduct health education workshops for all employees. (3) Conduct unannounced, self-initiated safety audits of store environments and employee dormitory facilities. 	
	Major Natural Disasters and Pandemics			<ul style="list-style-type: none"> (1) Establish Standard Operating Procedures (SOPs) for major natural disasters to mitigate operational disruptions and minimize losses. (2) Form a Rapid Response Team for major incidents to ensure swift situational awareness, efficient resource allocation, and post-incident review. 	
	Fire and Building Safety Risk			<p>To ensure operational safety and business continuity at our store locations, we have implemented the following measures:</p> <ul style="list-style-type: none"> (1) Collaborate with local fire departments to conduct regular, on-site fire drills. (2) Perform monthly self-conducted fire safety inspections and integrate fire safety protocols into new-hire training. (3) Implement the "Wan-An" (Comprehensive Safety) Inspection Mechanism led by headquarters to ensure 	

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				<p>thorough safety assessments across all locations.</p> <p>(4) Ensure full compliance with all regulatory reporting and periodic inspections required by competent authorities.</p> <p>(5) Strengthen the safety assessment procedures for new store construction and building acquisition.</p>	
Financial Risk	Outstanding Gift Vouchers			To address risks associated with the high volume of outstanding gift vouchers, the Company provides bank performance guarantees. We maintain rigorous financial oversight by regularly reviewing cash flow and financial structure during Executive Committee meetings, followed by formal reporting to the Board of Directors.	

(VIII) Implementation of Climate-Related Disclosures

Item	Implementation Status								
<p>I. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management."</p>	<p>1. The Board of Directors and the Audit Committee of Wowprime Corporation serve as the highest oversight body for risk management. Furthermore, the Company has established a Sustainability Committee, reporting directly to the Board, which is chaired by an Independent Director. Under the Sustainability Committee, the Environmental Sustainability Task Force is responsible for overseeing and managing climate-related risks and opportunities, ensuring that climate change issues are integrated into the Company’s governance structure and decision-making processes.</p> <p>2. The execution status and performance of the Sustainability Committee are reported to and discussed by the Board of Directors on an annual basis.</p>								
<p>II. Describe how the identified climate-related risks and opportunities impact the Company’s business, strategy, and financial planning over the short, medium, and long term.</p> <p>III. Describe the financial impact of extreme weather events and climate-related transition initiatives on the Company’s operations and financial position.</p>	<p>1. Wowprime Corporation adopts the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to identify, assess, and disclose climate-related risks and opportunities, thereby enhancing the integrity and transparency of our climate-related reporting.</p> <p>2. In this climate risk assessment, we have identified 12 climate-related risks and 9 climate-related opportunities. We have defined the time horizons as follows: short-term (0-3 years), medium-term (3-5 years), and long-term (over 5 years). Based on the expected timeframe and potential impact, we have formulated corresponding mitigation measures and management strategies as detailed below:</p> <p>(1) Overview of 12 Climate-Related Risks</p> <table border="1" data-bbox="840 1018 2132 1417"> <thead> <tr> <th data-bbox="840 1018 943 1078">Term</th> <th data-bbox="943 1018 1070 1078">Risk</th> <th data-bbox="1070 1018 1509 1078">Impacts</th> <th data-bbox="1509 1018 2132 1078">Response Measures</th> </tr> </thead> <tbody> <tr> <td data-bbox="840 1078 943 1417">Short</td> <td data-bbox="943 1078 1070 1417">Risk of Personal Injury</td> <td data-bbox="1070 1078 1509 1417">Commuting-related personal injuries caused by extreme weather events may lead to increased occupational accident compensation, labor shortages, and rising human resource costs. Furthermore, the Company may face potential legal liabilities and the payment of related indemnities.</td> <td data-bbox="1509 1078 2132 1417"> <p>1. Issue timely alerts and safety guidelines in advance of typhoons or extreme weather events.</p> <p>2. Enhance safety awareness and promote commuting safety practices among all employees.</p> </td> </tr> </tbody> </table>	Term	Risk	Impacts	Response Measures	Short	Risk of Personal Injury	Commuting-related personal injuries caused by extreme weather events may lead to increased occupational accident compensation, labor shortages, and rising human resource costs. Furthermore, the Company may face potential legal liabilities and the payment of related indemnities.	<p>1. Issue timely alerts and safety guidelines in advance of typhoons or extreme weather events.</p> <p>2. Enhance safety awareness and promote commuting safety practices among all employees.</p>
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Item	Implementation Status			
	Short	Increase in raw material procurement costs	Climate change has led to reduced yields and rising prices of raw materials, which directly impacts the Company's gross and net profit margins.	<ol style="list-style-type: none"> Utilize greenhouse-grown or frozen produce to ensure consistency and stabilize raw material costs. Enter into annual fixed-price contracts with farmers to secure supply volume and manage cost volatility.
	Term	Risk	Impacts	Response Measures
	Short Term	Supply chain disruption	This necessitates sourcing from alternative suppliers, which drives up production costs and leads to inventory depletion. Consequently, the Company faces inventory value losses and potential write-offs for work-in-progress (WIP) products.	<ol style="list-style-type: none"> Diversify supply sources through contract farming across multiple regions and partnerships with multi-national suppliers to ensure a stable supply of raw materials. Optimize inventory replenishment cycles to mitigate the potential financial impact of uncontrollable supply disruptions in raw material origins.
	Short Term	Damage of store equipment	Operating losses resulting from business suspension due to climate-related equipment damage, including inventory spoilage, equipment repair costs, and loss of customer base.	Implement a regular preventive maintenance program to ensure the optimal performance of store equipment. This includes routine inspections, servicing, and repairs, which effectively minimize the risk of mechanical failures and operational disruptions.
	Short Term	Shift in market preferences	The rising demand for low-carbon ingredients and eco-friendly packaging may result in increased costs for menu R&D and packaging inventory.	<ol style="list-style-type: none"> Continuously analyze the market to keep pace with changing consumer demands and trends. Actively engage with our customers to gather feedback. By truly understanding their needs and expectations, we can pivot quickly to deliver greater value and satisfaction.

Item	Implementation Status			
	Mid-Term	Downsizing of operations	Climate change has increased the complexity of site selection. Beyond traditional factors such as operational costs and foot traffic, we must now account for geographic risks, particularly susceptibility to flooding and power instability. Furthermore, our existing footprint may be constrained by long-term lease agreements, where early termination could incur significant penalties or break fees.	The Development and Engineering Design Departments will conduct environmental assessments for current and potential future locations. This process aims to identify various climate and environmental risks, mitigate their likelihood, and prevent potential negative impacts on the Group.
	Mid-Term	Penalties for non-compliance	Fines imposed by government or regulatory bodies can lead to damage to our corporate credit and reputation, which may, in turn, adversely affect our stock price and market capitalization.	<p>1.Regulatory Compliance: Stay informed about relevant industry and regional regulations to ensure ongoing compliance.</p> <p>2.Impact Assessment and Monitoring: Periodically assess the potential impacts of regulatory changes and track them through internal meetings. This includes evaluating risks such as financial penalties, legal disputes, and reputational damage.</p>
	Term	Risk	Impacts	Response Measures
Mid-Term	Carbon tax and carbon fee costs	These costs directly inflate production expenses, exerting a negative impact on both gross and net profit margins. Furthermore, regulatory compliance necessitates additional resource allocation—including the monitoring, reporting, and verification (MRV) of carbon emissions—which further increases our overall compliance costs.	Proactively manage and assess our carbon emissions to gain a clear understanding of our operational footprint. We will then systematically develop targeted reduction strategies to lower our carbon output over time.	

Item	Implementation Status			
	Mid-Term	Costs of water and power rationing	<p>Uncertainties in energy and water supplies pose risks to our operational stability. These disruptions may force us to scale back revenue-generating activities or incur significant additional costs, such as deploying external water tankers and backup power generation equipment.</p>	<ol style="list-style-type: none"> 1. Establish robust contingency plans for unexpected utility disruptions. For instance, pre-arrange service agreements with water supply companies to prioritize emergency water deliveries to our retail locations during water outages. 2. Create a comprehensive incident reporting and response framework, supported by standardized operating procedures (SOPs), to ensure swift and effective action in the event of a major disruption.
	Mid-Term	Climate-related Transition Planning	<p>Must maintain real-time monitoring of regulatory updates and global trends to ensure our corporate policies and execution strategies remain future-proof. Gradually implementing climate-related transition plans in accordance with these regulations may require additional operational costs and capital expenditures.</p>	<ol style="list-style-type: none"> 1. The Public Affairs Department will continuously monitor the latest domestic regulatory trends and disseminate this information to relevant departments for discussion and proactive alignment. 2. Upon the issuance of government regulations regarding climate change for the food and beverage industry, we will formulate a corresponding transition plan. This initiative will be spearheaded by the CEO-led Sustainability Committee, which will conduct risk and opportunity assessments, oversee cross-departmental communication, monitor execution progress across all business units, and report regularly to the Board of Directors. 3. We encourage our employees to pursue professional development in sustainability to stay informed of industry developments and evolving regulatory requirements. 4. Wowprime initiated its greenhouse gas (GHG) inventory in 2024 and is committed to completing third-party verification by 2028.

Item	Implementation Status			
	Term	Risk	Impacts	Response Measures
	Mid-Term	Impact on corporate image	Reputational damage directly influences consumer purchasing decisions, leading to a decline in sales. Furthermore, it undermines the willingness of stakeholders to engage, consume, or maintain long-term investments in the company, thereby eroding our overall corporate image.	<ol style="list-style-type: none"> 1. Enhance awareness of environmental sustainability within the group, gradually conduct climate change education courses, and promote internal understanding of climate change issues. 2. Disclose sustainability activities related to climate change issues through annual reports and sustainability reports to enhance corporate image.
	Mid-Term	Costs of low-carbon technological transition	Capital investment, technology upgrades, and training affect capital budgeting, increasing fixed costs. Adjustments to operational processes during technological development may lead to unstable operational efficiency, affecting production output and market supply.	Conduct cost-benefit analysis and regularly track relevant performance to ensure that investment expectations align with anticipated benefits.
	(2) Summary of Nine Opportunities			
Term	Opportunity	Impact	Response Measures	
Short Term	Enhancing resource efficiency	The adoption of LED lighting, eco-labeled appliances, and inverter air conditioning systems significantly reduces energy consumption and lowers operational costs.	Fully adopt LED lighting, only select equipment with eco-label certification, and use inverter-type units as the main option for split air conditioners.	
Short Term	Circular economy	The circular economy allows resources to be used to their maximum potential, improving production and operational efficiency, and reducing production costs.	<ol style="list-style-type: none"> 1. Entrust legally authorized collection and reuse operators to convert waste cooking oil into biodiesel, enhancing the reuse value of business waste. 	

Item	Implementation Status			
				<ol style="list-style-type: none"> 2. Kitchen waste is collected by waste management companies to prevent it from becoming a medium for the spread of diseases. 3. By feeding food waste to black soldier fly larvae, high-quality insect frass rich in nutrients and organic matter is successfully produced. In 2025, over 1,400 tons were successfully processed. 4. Collaborate with manufacturers to research local decomposition of food waste and equipment for recycling waste oil, and install test units in three stores.
	Short Term	Green Procurement and Green Logistics	By adopting more efficient transportation and storage systems, we are able to reduce inventory costs and enhance overall supply chain performance. These initiatives also minimize our reliance on finite resources, lower energy demand, and mitigate operational risks such as energy price volatility and supply chain uncertainty.	<ol style="list-style-type: none"> 1. Gradually increase the procurement volume of FSC-certified toilet paper year by year. 2. Centralize inventory management and distribute to stores to improve transportation load efficiency and reduce the number of dispersed delivery vehicles. 3. Set minimum order quantities to improve ordering efficiency, and use data analysis to guide and optimize store delivery frequency, saving on transportation vehicles. 4. Manage slow-moving and low-turnover inventory to reduce stock sheets, save warehouse freezing space, and lower energy consumption. 5. In 2025, continue Wowprime leftover food procurement policy, further apply surplus agricultural products in research and development and cooking, maximize the use of agricultural resources, and support local farmers.

Item	Implementation Status			
	Term	Opportunity	Impact	Response Measures
	Short Term	Strengthen food safety	Increase the brand's trustworthiness and stabilize brand loyalty, and help reduce potential fines and legal litigation risks.	<ol style="list-style-type: none"> 1. The evaluation of agricultural products is based on the results of external sampling inspections conducted by the Health Bureau to identify high-risk raw materials. 2. Mass spectrometry/MS/MS and biochemical testing methods (acetylcholinesterase) developed by the Agricultural Drug Research and Development Institute of the Ministry of Agriculture, Executive Yuan, are used to assess the accuracy and safety of pesticide application at the production site of agricultural products. This is combined with site visits and pesticide application records for source management of agricultural products. 3. By 2025, the integration of vector-borne disease suppliers for all stores will be completed. Monthly data monitoring will be used to track vector risk trends in stores and take timely action to reduce vector hazards.
	Short Term	Enhance brand image	Build sustainable brand loyalty and increase market share through media and press releases, thereby increasing sales and revenue.	<ol style="list-style-type: none"> 1. Develop a brand management strategy consistent with our socially responsible image, and respond to customer and investor expectations through media communications and press releases. 2. In 2025, Wowprime continued to encourage its employees to participate in domestic charitable and public welfare activities, demonstrating the Group's determination to actively connect with society and highlighting its firm commitment to fulfilling its social responsibilities.

Item	Implementation Status			
	Mid-Term	Auditing and mentoring high-risk suppliers	Regular audits and coaching allow for better management of potential risks from high-risk suppliers, such as supply disruptions and quality issues. This reduces future losses due to supplier problems, thereby increasing the company's stability.	<ol style="list-style-type: none"> 1. Continuously monitor suppliers' future sustainability plans and current status, establish long-term partnerships with suppliers who have a sustainable transformation mindset, and gradually phase out suppliers with high carbon emissions. We also plan to include climate change management as a topic for discussion at our future supplier annual meeting, hoping to reach a consensus on sustainability with our suppliers. 2. Conduct environmental assessments for both new and major suppliers, paying particular attention to high-risk crops, and strengthen source management of raw materials to ensure the achievement of the goal of maintaining food safety.
	Mid-Term	Supplier Environmental Assessment and Evaluation Mechanism	By collaborating with suppliers to drive innovation and sustainability initiatives, we develop innovative products that meet market demands, thereby stabilizing the Group's long-term development in the face of climate and environmental change.	
	Term	Opportunity	Impact	Response Measures
	Mid-Term	Low-carbon product development	By developing low-carbon products, we can meet the needs of consumers seeking low-carbon solutions, expand our customer base, increase customer loyalty, maintain industry competitiveness, and enhance profitability.	<ol style="list-style-type: none"> 1. Select local ingredients and pay attention to the market and demand for low-carbon products, continuously discussing and developing diverse menus. 2. In response to government policies promoting traceability verification systems, our restaurant brands have joined the AMOT star-rated traceability restaurant program.
	Mid-Term	Enhance investment willingness	Evaluate opportunities for new project development, business expansion, and technological upgrades—such as the installation of solar panels and	<ol style="list-style-type: none"> 1. Commit to enhancing operational efficiency and reducing energy consumption through the continuous upgrading of energy-efficient equipment.

Item	Implementation Status		
			<p>related energy-efficient equipment—to reduce energy consumption and operational costs. These initiatives are designed to optimize Wowprime competitiveness and enhance our appeal to external investors.</p> <p>2. Actively monitor regulatory developments and formulate proactive sustainability strategies to ensure full compliance, thereby mitigating risks arising from evolving legal requirements.</p> <p>3. In 2025, the company launched a green energy wheeling initiative across our restaurant outlets, with brands including PUTIEN and Xiang Duck participating. Throughout the year, these outlets collectively consumed 263,419 kWh of green electricity, resulting in a carbon emission reduction of 124,861 kg (approximately 124.86 metric tons) of CO₂e.</p>
	<p>(3) The financial impact of extreme weather (personal injury, increased cost of raw material procurement, supply chain disruption, damage to store equipment, and reduction of operating locations) and transformation actions (costs of carbon tax and carbon fee, penalties for non-compliance, costs of water and electricity rationing, climate change-related transformation plans, costs of low-carbon technology transformation, changes in market preferences, and impact on corporate image) is described in the risk summary of item 2 above.</p> <p>(4) Wowprime will continue to mitigate the impact of climate risks through climate issue management, while also paying attention to the global net-zero trend, responding to energy conservation and carbon reduction, and gradually strengthening its management practices.</p>		
<p>IV. Explain how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.</p>	<p>1. Wowprime categorizes its risk management into four key pillars: Market Risk, Operational Risk (including Climate Change Risk), Environmental Risk, and Financial Risk. This comprehensive framework integrates Environmental, Social, and Governance (ESG) considerations, ensuring that each material risk is matched with targeted control and mitigation measures.</p> <p>2. Wowprime Business Planning Office conducts regular identification and monitoring of internal and external risk issues to enhance the company’s adaptive capacity. Furthermore, we have established a 'three lines of defense' framework, featuring an independent internal audit unit and a clear delineation of responsibilities to ensure tiered management. In the event of a significant incident, the Company ensures immediate reporting to relevant departments, upon which the Chief Executive Officer activates the Crisis Management Team to oversee incident resolution.</p>		

Item	Implementation Status
V. When employing scenario analysis to evaluate resilience against climate change risks, the organization shall disclose the specific scenarios, parameters, assumptions, analytical factors, and major financial impacts utilized in the assessment.	Will continue to develop future plans and disclose them upon completion.
VI. If there is a transition plan to address climate-related risks, describe the details of the plan and the indicators and objectives used to identify and manage entity risks and transition risks.	Will continue to develop future plans and disclose them upon completion.
VII. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	Will continue to develop future plans and disclose them upon completion.
VIII. If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the annual progress should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of the carbon reduction credits offset or the quantity of renewable energy certificates (RECs) should be described.	Will continue to develop future plans and disclose them upon completion.
IX. Greenhouse gas inventory and confidence status, reduction targets, strategies and specific action plans.	As shown in Tables 1-1 and 1-2.

1-1 Company's Greenhouse Gas Inventory and Confirmation Status for the Past Two Years

1-1-1 Greenhouse Gas Inventory Information

Please specify the greenhouse gas emissions (metric tons of CO_{2e}), concentration (metric tons of CO_{2e}/million yuan) for the most recent two years, and the scope of the data.

As a company with a capital of less than NT\$5 billion, we are required, in accordance with the "Sustainable Development Roadmap for Listed Companies," to disclose the 2025 Greenhouse Gas Inventory information for individual companies in the 2026 annual shareholder meeting report. The Company has completed the Greenhouse Gas Inventory for the parent company and its consolidated subsidiaries in Taiwan for the year 2025. The emissions data is as follows:

Item		2025	
		Total emissions (metric tons of CO _{2e})	Density (metric tons of CO _{2e} / turnover in millions of dollars)
Parent company and its consolidated subsidiaries in Taiwan	Scope 1	8,240	0.43
	Scope 2	62,139	3.23

Note: Energy intensity in 2025 was converted based on consolidated revenue of NT\$19,233 million in Taiwan.

1-1-2 Confirmed Information on Greenhouse Gases

The statement shall describe the confidence status for the two most recent years up to the date of publication of the annual report, including the scope of confidence, the confidence body, the confidence criteria, and the confidence opinion.

According to the "Roadmap for Sustainable Development of Listed Companies," our company's greenhouse gas emissions are projected to be fully realized by the parent company in 2028.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Describe the base year for greenhouse gas reduction and its data, reduction targets, strategies, specific action plans, and the status of target achievement.

- Supplier audit terms were revised in 2024, requiring all domestic suppliers to conduct environmental assessments.
- High-carbon emission suppliers are being phased out annually.
- The annual amount allocated to FSC-certified paper procurement is increasing.
- The circular economy program of feeding food waste to black soldier flies and investing in food waste decomposition and food oil recycling technologies starting in 2025 is being continuously promoted, and the annual amount of food waste processed is being tracked.
- In accordance with the listed company's sustainable development path plan, a greenhouse gas inventory was implemented in 2024, and the parent company verification is expected to be completed by 2028.
- The Group's existing aging equipment is being continuously replaced to improve resource utilization efficiency.

(IX) Implementation of ethical corporate management and differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Evaluation Items	The State of Operation			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons for those differences
	Yes	No	Summary description	
<p>I. Establishment of Ethical Corporate Management Policies and Programs</p> <p>(1) Has the company established an ethical corporate management policy approved by the Board of Directors, and does it clearly state its policy, practices, and the commitment of the Board and senior management to actively implement the policy in its regulations and external documents?</p> <p>(2) Has the company established a risk assessment mechanism for unethical conduct, periodically analyzed and assessed business activities with a higher risk of unethical conduct within its business scope, and formulated programs to prevent unethical conduct based on such assessments? Do these programs cover, at a minimum, the preventive measures for the various acts set forth in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"?</p> <p>(3) Does the company specify operating procedures, codes of conduct, disciplinary measures for violations, and grievance mechanisms within its programs to prevent unethical conduct? Is the company implementing these measures effectively and reviewing and revising the aforementioned programs on a regular basis?</p>	<p>V</p> <p>V</p> <p>V</p>		<p>(1) The Company has established the "Ethical Corporate Management Best Practice Principles" as approved by the Board of Directors. The Corporate Governance Committee is responsible for formulating and supervising the implementation of ethical corporate management policies and prevention programs, and reports to the Board of Directors at least once a year.</p> <p>(2) To ensure the implementation of ethical corporate management, the Company has established an effective accounting system and internal control system, which are subject to regular audits by internal auditors to verify compliance. Additionally, the Company has established an "Integrity Policy," which mandates that all suppliers must comply with requirements, including the prohibition of receiving gifts, accepting kickbacks, and engaging in related-party transactions. Any violation will result in the immediate termination of the business relationship, thereby ensuring the most reasonable pricing, optimal quality, and best possible service.</p> <p>(3) The Company has established the "Operating Procedures and Codes of Conduct for Ethical Corporate Management," which standardizes relevant operating procedures. Furthermore, a toll-free 0800 grievance hotline has been set up to facilitate the implementation of these measures.</p>	<p>None</p>

Evaluation Items	The State of Operation			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons for those differences
	Yes	No	Summary description	
<p>II. Implementation of Ethical Corporate Management</p> <p>(1) Does the company assess the ethical records of its business counterparties and include anti-corruption/ethical conduct clauses in the contracts signed with them?</p> <p>(2) Does the company have a dedicated unit under the Board of Directors to promote ethical corporate management, and does it report to the Board of Directors at least once a year regarding the implementation of its ethical corporate management policies, programs to prevent unethical conduct, and supervision thereof?</p> <p>(3) Does the company have a policy to prevent conflicts of interest, provide appropriate communication channels, and implement these measures effectively?</p>	V		(1)The Company has established an "Integrity Policy," which mandates that all suppliers strictly adhere to the prohibition of receiving gifts, accepting kickbacks, and engaging in related-party transactions. Any violation will result in the immediate termination of the business relationship. Furthermore, the Company hosts an annual supplier conference to reiterate its codes of business ethics and the "Integrity Policy," aiming to ensure the most reasonable pricing, optimal quality, and best possible service.	None
	V		(2)The Manafer of Corporate Governance Committee of the Company is responsible for formulating and supervising the implementation of ethical corporate management policies and prevention programs, and reports to the Board of Directors at least once a year.	
	V		(3)The Company has established a "Code of Conduct for Employees," which explicitly prohibits all employees from accepting gifts or benefits valued at over NT\$100. It also prohibits any business dealings or transactions between the Company and employees' relatives to prevent employees from sacrificing corporate interests for personal gain. Furthermore, the Company has set up a toll-free 0800 grievance hotline, managed by a dedicated unit, to process related matters in accordance with established procedures.	

Evaluation Items	The State of Operation			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons for those differences
	Yes	No	Summary description	
(4)Has the company established an effective accounting system and internal control system to implement ethical corporate management? Does the internal audit unit formulate relevant audit plans based on the assessment results of unethical conduct risks, and perform audits on the compliance with programs to prevent unethical conduct, or engage a certified public accountant (CPA) to perform such audits?	V		(4)To ensure the implementation of ethical corporate management, the Company has established an effective accounting system and internal control system, with internal auditors regularly reviewing the compliance of these systems. Furthermore, certified public accountants (CPAs) conduct annual audits on the implementation of the Company's internal control system.	
(5)Does the company regularly conduct internal and external training sessions on ethical corporate management?	V		(5)Integrity is the core value and the foundation of the Company's corporate culture. The Company has established "Integrity Clauses" and promotes these values in monthly meetings to ensure full implementation. Before signing contracts with new suppliers, we require their agreement to our "Integrity Policy." Furthermore, we hold an annual supplier conference to advocate for business ethics and relevant regulations on ethical corporate management. No incidents of corruption were reported in 2025. All new hires are required to complete induction training upon joining, which covers corporate policies, regulations, and corporate culture. Special emphasis is placed on the "NT\$100 Anti-Corruption Rule," which strictly prohibits "profiteering" and "accepting kickbacks." In 2025, a total of 10,266 individuals completed this training, totaling 246,384 training hours. Additionally, all existing employees must complete the monthly "WOW News" training course, which covers core values such as corporate culture and ethical management. This program involved 12 sessions with a total of 117,387 participants. Directors	

Evaluation Items	The State of Operation			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons for those differences
	Yes	No	Summary description	
			and managers are also provided with monthly updates on insider regulations, insider trading prevention, and other relevant integrity policies.	
<p>III. Operation of the Company's Whistleblower System</p> <p>(1) Does the company have a concrete whistleblowing and reward policy, establish convenient reporting channels, and appoint appropriate dedicated personnel to handle reports based on the subject of the investigation?</p> <p>(2) Has the company established standard operating procedures for investigating reported cases, follow-up measures to be taken upon the conclusion of investigations, and relevant confidentiality mechanisms?</p> <p>(3) Does the company take measures to protect whistleblowers from improper treatment or retaliation as a result of their reports?</p>	<p>V</p> <p>V</p> <p>V</p>		<p>(1) The Company has established a toll-free 0800 grievance hotline. A dedicated unit is responsible for handling all related matters in accordance with established procedures.</p> <p>(2) Our company's communication and response procedures clearly define relevant operating procedures, response measures, and the responsibility of supervisors to maintain the confidentiality of the information of those involved.</p> <p>(3) The company keeps the whistleblower confidential throughout the whistleblower process and will not be punished for whistleblowing.</p>	None
<p>IV. Strengthen Information Disclosure</p> <p>(1) Does the company disclose its Code of Ethical Management and the effectiveness of its implementation on its corporate website and the Market Observation Post System (MOPS)?</p>	V		(1) The Company maintains a corporate website that discloses information regarding our corporate culture, business philosophy, and other relevant policies. In addition, the Company's "Code of Ethical Management" is publicly disclosed on the Market Observation Post System (MOPS).	None
<p>V. If the Company has established its own "Code of Ethical Management" in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," please describe any discrepancies between its operations and the established code : None</p>				

Evaluation Items	The State of Operation			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons for those differences
	Yes	No	Summary description	
<p>VI. Other Important Information Facilitating the Understanding of the Company's Ethical Corporate Management Operations: (e.g., reviews and amendments to the Company's Code of Ethical Management)</p> <ol style="list-style-type: none"> 1. The Company complies with the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, relevant regulations for listed and OTC companies, and other laws and regulations concerning business conduct, as the foundation for implementing ethical corporate management. 2. The Company's "Rules of Procedure for Board of Directors Meetings" include a conflict of interest policy. For any agenda item listed in the Board meeting where a Director has a personal interest or an interest on behalf of the juristic person they represent, and where such interest may conflict with the Company's interests, the Director may state their opinion and answer inquiries. However, the Director shall recuse themselves from the discussion and voting on such items and shall not exercise their voting rights on behalf of another Director. 3. The Company has established "Procedures for Prevention of Insider Trading," which explicitly stipulate that directors, managers, and employees must not disclose material non-public information they have acquired to others. They are prohibited from inquiring about or collecting material non-public information that is not related to their personal duties from individuals who possess such information. Furthermore, they are prohibited from disclosing to others any material non-public information about the Company obtained outside the scope of their professional duties. 				

(X) Other important information to facilitate a better understanding of the Company's implementation of corporate governance shall also be disclosed: None.

(XI) Implementation of internal control system

1. Statement of internal control

Please refer to the MOPS (website: <https://mops.twse.com.tw/>)

Single company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement.

2. Where a CPA has been engaged to carry out a project audit on the internal control system, furnish the CPA audit report: None.

(XII) Material resolutions of shareholders' meetings or the board of directors in the most recent year and up to the date of publication of the annual report

1. Material resolution of the board of directors:

Date	Category	Content of Resolution
2025/3/3	Board of Directors meeting	<ol style="list-style-type: none">1. Proposal for the 2024 business report and financial statements.2. Proposal for the distribution of employee remuneration and Director remuneration of 20243. Proposal for employees and directors remuneration and payment amount of 2025 in advance.4. Proposal for profit distribution of 2024.5. The Company issuing the declaration of "Internal Controlling on Strategies"6. Proposal for the agenda of the 2025 annual shareholders' meeting of the Company7. According to requirements under Article 172-1 of the Company, the Company accepts proposals from shareholders holding over 1% of the Company's shares.8. Proposal for the application of voucher guarantee and letter issuance limits with financial institutions.9. Proposal for Changing the company's Certified Public Accountant10. Proposal for the appointment and compensation of CPAs of the Company in 2025.11. Independence and adequacy evaluations of the Company's CPAs.12. Proposal for the amendments to the "2025 Audit Plan."13. Proposal for the amendments to the 'Organizational Regulations of the Salary Compensation Committee'.14. Proposal for the amendments to the "Articles of Incorporation"15. Ratification of the proposal for the appointment of a manager.16. Proposal for changing the managers of branch companies17. Proposal for the establishment/cancellation for subsidiaries18. Proposal for salary structure and payment amounts for directors and managers of the company for the year of 2024
2025/5/8	Board of Directors meeting	<ol style="list-style-type: none">1. The proposal of 2025 Q1 consolidated financial statements2. The proposal of setting ex-dividend date for cash dividend from earning distribution of 20243. The proposal of increasing the investment amount for subsidiary-JIECHUNG INVESTMENT CO., LTD

Date	Category	Content of Resolution
2025/8/7	Board of Directors meeting	<ol style="list-style-type: none"> 1. The proposal of Wowprime Consolidated Financial Statements of 2025 Q2 2. The proposal of Wowprime and its subsidiary acquisition and disposal assets 3. The proposal of disposal trademark assets of Wowprime Corporation 4. The proposal of providing subsidiary- Wowfresh Corporation for financing quota 5. The proposal of financing quota for subsidiary 6. The proposal of Sustainability Report of 2024 7. To ratify the proposal of Manager Appointments and Dismission for the company and subsidiaries 8. The proposal of Changing Manager for the Branch of the Company 9. The proposal of registration and nullification registration for Branch of the Company 10. The proposal of “Salary Structure and Payment for Directors and Managers of the Company”
2025/11/11	Board of Directors meeting	<ol style="list-style-type: none"> 1. The proposal of Consolidated Financial Reports for 2025 Q3 2. The proposal of Wowfresh Holding Ltd. Deregistration 3. The proposal of providing endorsement guarantee quota for subsidiary- JIECHUANG INVESTMENT CO.,LTD. 4. The proposal of providing funds financing quota for subsidiary- JIECHUANG INVESTMENT CO.,LTD. 5. The proposal of providing funds financing quota for subsidiary- WPT Restaurant Corporation 6. To stipulate the proposal of “2026 Annual Budget” 7. To stipulate the proposal of “2026 Annual Audit Plan” 8. Amendments to the proposal of “Verification Procedures for Pre-Approval of Non-Conviction Services Provided by Certified Public Accountants” and the proposal of service list review provided by the Certified Public Accountants 9. Amendments to the proposal of “Acquisition or Disposal of Assets Procedures” 10. Amendments to the proposal of “Sustainable Development Actual Practice Rules” 11. Amendments to the proposal of “Sustainability Reports Edition an Assurance Operating Procedures” 12. Amendments to the “Corporate Governance Best Practice Principles” and to enhance the proposal of Enterprise Value Plan 13. To ratify the proposal of Manager dismissal 14. The proposal of Changing Manager for Branch of the Company
2026/3/5	Board of Directors meeting	<ol style="list-style-type: none"> 1.The proposal of 2025 Business Report and Financial Statements 2.The proposal of 2025 Employees’ and Directors’ Compensation 3.Propose 2026 Employees’ and Directors’ Compensation 4.The proposal for distribution of 2025 profits 5.The company issues the proposal of “The Letter of Declaration about Regulation of Internal Control System” 6.The term of the company's directors has expired, and a complete re-election of directors is proposed. 7.To propose the agenda and the date for 2026 shareholders' meeting. 8.Based on Company Act No.172-1, the company accepts proposals from shareholders who hold more than 1% of the shares. 9. The proposal for accepting nominations of director (including independent directors) in accordance with Article 192-1 of the Company Act. 10. The proposal for nominated directors list (including independent directors) 11. The proposal for setting record date for capital reduction through buyback treasury shares for the year 2021.

Date	Category	Content of Resolution
		<p>12. In coordination with IPO plan of subsidiary HOPPIME LTD (Cayman), the company proposes to conduct share dispersion of HOPPIME and waive subscription rights.</p> <p>13. The proposal for establishment of "Sustainable Development Committee" and formulation of "Organizational Regulations of the Sustainable Development Committee."</p> <p>14. The Proposal for providing an endorsement and guarantee limit to the subsidiary, "JIECHUANG INVESTMENT CO., LTD."</p> <p>15. The proposal for application Gift Certificate Guarantee and Letter of Credit Facilities by Financial Institutions</p> <p>16. The proposal for concerning the appointment and remuneration of certified public accountants of the company in 2026.</p> <p>17. The proposal for certified public accountants providing pre-approval checklist for non-assurance services</p> <p>18. The proposal for assessment of the independence and competence of the company's certified public accountants.</p> <p>19. The proposal for the dismissal and appointment of the Chief Information Security Officer (CISO)</p> <p>20. The proposal for the ratification of the appointment of managers</p> <p>21. The proposal of registration and nullification registration for Branch of the Company</p> <p>22. The proposal for the FY2025 remuneration structure and compensation amounts for directors and managers.</p> <p>23. The proposal for the Amendment to Senior Management Incentive Adjustment Policy</p>

2. Resolutions of the shareholders' meeting and their implementation:

Important Resolutions of the Shareholders' Meeting			
Date	Case	Resolution	Implementation situation
2025.6.5 Shareholders' Meeting	2024 Business Report and Financial Statements	The proposal of the Board of Directors was approved by vote.	The relevant statements and documents have been submitted for record and filed with the competent authority in accordance with the Company Act and other applicable laws and regulations.
	The proposal for distribution of 2024 profits	The proposal of the Board of Directors was approved by vote.	Cash dividends for distribution of earnings amount to NT\$1,209,128,019 (NT\$14.59257810 per share). Ex-dividend date: July 11, 2025. Cash dividend payment date: July 30, 2025.
	Amendments to the "Articles of Incorporation"	The proposal of the Board of Directors was approved by vote.	Registration was duly completed and approved by the Ministry of Economic Affairs on August 21, 2025, Per Letter No. 11430091330.

(XIII) In the most recent year and up to the date of publication of the annual report, if a Director or Independent Director has expressed a dissenting opinion with respect to a material resolution passed by the Board with records or written statements, disclose the principal content thereof: None.

IV. Information on CPA fees

Unit: NT\$ Thousand

CPA firm	CPA name	CPA audit period	Audit fee	Non-audit fee	Total	Remarks
Deloitte & Touche Taiwan	Tsung-Yuan Tsai	2025/1~2025/12	4,950	4,537	9,487	
	Cheng-Quan Yu					

Note: Non-audit fees amounted to NT\$4,537 thousand, primarily consisting of fees for tax compliance and consulting services, information security services and consulting fees, sustainability report assurance services, and e-commerce packaging material reduction assurance services provided by the accounting firm for the 2025 fiscal year.

V. Information on exchange CPA: None.

VI. The Chairman, General Manager, or any manager in charge of finance or accounting affairs has not held any position at the firm of the certified public accountant (CPA) or its affiliates within the most recent year: None.

VII. Transfer of equity and changes in equity pledges of directors, supervisors, managers, and shareholders with a shareholding of 10% and above in the most recent year and up to the date of publication of the annual report.

(I) Changes in equity of Directors, supervisors, managers, and shareholders with a shareholding of 10% and above

Title	Name	2025		As of 31 March, 2026	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged	Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged
Chairperson	Cheng-Hui Chen	-	-	-	-
Director	Guo-Yao Su	-	-	-	-
Legal Person as Corporate Director	LEH HERNG INVESTMENT LTD	-	-	-	-
	Representative: Yu-Jou Chen	-	-	-	-
Independent Director	Yi-Chia Chiu	-	-	-	-
Independent Director	Bai-Zhou Chen	-	-	-	-
Independent Director	Min-Chiu Jian	-	-	-	-
Independent Director	Shao-Gui Wu	-	-	-	-
COO	Wei-Jin Lee (Note 1)	(2,000)	-	-	-
President of the Business Group	Xian-Zheng Wu	3,000	-	-	-
President of the Business Group	Peng-Rong Hou	(19,000)	-	-	-
President of the Business Group	Yi-Zhen Lu	3,000	-	-	-
Vice President of the Business Group	Yi-Chan Wu	9,000	-	-	-
Vice President of the Business Group	Xinyi Lee	7,000	-	-	-
Vice President of the Business Group	Yuan-yu Lee (Note 1)	-	-	-	-
President of Trading & Retails Business Group	Cheng-Xian Wang	18,796	-	-	-
President of Trading & Retails Business Group	Jung-Yao Lee (Note 2)	-	-	-	-
President of the Supply Chain Operations Center	Jia-Ying Chou	(30,000)	-	-	-
President of the Business Support Center	Chien-Lun Chiu	12,000	-	-	-
President of the Business Development Center	Bi-Shan Lee	14,000	-	-	-
President of the Development Engineering Center	Mei-Hui Ying (Note 2)	-	-	-	-
Chief of Audit	Jia-Hua Tsao	-	-	-	-
Chief of Finance Division	Zhong-Hao Liang	6,000	-	-	-

Note 1: Share transfers of dismissed Directors and managers are calculated up to the date of dismissal.

Note 2: Share transfers of newly appointed Directors and managers are calculated from the date of appointment.

(II) Equity transfers of Directors, supervisors, managers, and shareholders with a shareholding of 10% and above : None

(III) Changes in equity pledges of Directors, supervisors, managers, and shareholders with a shareholding of 10% and above: None.

VIII. Information on shareholders with the top ten shareholdings who are related parties or have spousal relationships, or are relatives within the second degree of kinship.

19 April 2026; Unit: Share

Name	Shareholding		Shareholding of spouse and minor children		Total shares held in the name of others		The title or name of the top ten shareholders who are spouses or relatives within the second degree of kinship with related parties and their relationship		Remarks
	Shares	Share holding % Percent age	Shares	Share holding % Percent age	Shares	Share holding % Percent age	Name (or name)	Relation ship	
Le Heng Investment LTD	4,810,300	5.70	-	-	-	-	-	-	
Cheng-Hui Chen	2,379,578	2.81	105,970	0.13	312,903	0.37	LEH HERNG INVESTMENT LTD Representative: Yu-Jou Chen	Father & Daughter	
Deutsche Bank Custody Account – Avantis Emerging Markets Equity Investment	1,431,737	1.70	-	-	-	-	-	-	
The Hongkong and Shanghai Banking Corporation Limited, Custodian for Morgan Stanley & Co. International plc Account	1,364,435	1.62	-	-	-	-	-	-	
Xiu-Hui Yang	1,165,217	1.38	-	-	-	-	-	-	
Sen-Pin Lee	1,155,474	1.37	-	-	-	-	-	-	
JPMorgan Chase Bank, N.A., Taipei Branch, Custodian for Advanced Series Trust - Advanced Total International Stock Index Portfolio	1,000,593	1.18	-	-	-	-	-	-	
JPMorgan Chase Bank, Taipei Branch, as Custodian for the Vanguard Emerging Markets Stock Index Fund, managed by The Vanguard Group, Inc.	950,689	1.13	-	-	-	-	-	-	
DS Foundation	911,161	1.08	-	-	-	-	-	-	
HSBC, Custodian for Acadian Emerging Markets Small Cap Equity Fund	900,540	1.07	-	-	-	-	-	-	

IX. The total number of shares and the consolidated shareholding held in any single investee by the Company, its Directors, Supervisors, Managers, or any companies controlled either directly or indirectly by the Company

Unit: Share ; %

Investee companies	Company's Investments		Investments by Directors, Supervisors, Managers, and Entities under their Direct or Indirect Control		Comprehensive Investment	
	Number of shares	Shareholding %	Number of shares	Shareholding %	Number of shares	Shareholding %
Tai Pin Holding Ltd..	21,117,134	100.00%	-	-	21,117,134	100.00%
WPT RESTAURANT CORPORATION	10,000,000	100.00%	-	-	10,000,000	100.00%
CHEERPIN RESTAURANT CORPORATION	30,000,000	100.00%	-	-	30,000,000	100.00%
WOWFRESH CORPORATION	50,000,000	100.00%	-	-	50,000,000	100.00%
JIECHUANG INVESTMENT CO.,LTD	31,100,000	100.00%	-	-	31,100,000	100.00%
HOPPIME Ltd.	-	-	26,025,798	95.79%	26,025,798	95.79%
Wowprime Ltd.	-	-	-	95.79%	-	95.79%
Wowprime (China) Co., Ltd.	-	-	-	95.79%	-	95.79%
Wowprime (Beijing) Co.,Ltd.	-	-	-	95.79%	-	95.79%
SHANGHAI QUNZEYI ENTERPRISE MANAGEMENT CO.,LTD	-	-	-	95.79%	-	95.79%
SHANGHAI WANXIN INTERNATIONAL TRADING CO.,LTD	-	-	-	95.79%	-	95.79%
SHANGHAI HOPPIME CO.,LTD	-	-	-	95.79%	-	95.79%
Wowprime USA Holding Corp.	700	100.00%	-	-	700	100.00%
Wowprime Restaurant Concept LLC	-	100.00%	-	-	-	100.00%

Three. Fund Raising Status

I. Capital and shares

(I) Source of share capital

1. Category of issued shares

31 March , 2026 Unit : Share

Type of equity	Authorized capital stock			Remarks
	Shares outstanding	Unissued shares	Total	
Common shares	84,451,109	15,548,891	100,000,000	Outstanding listed stocks

2. Course of share capital formulation

31 March 2026; Unit: share; NT\$

Year and month	Issue price	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of share capital	Contribution in kind for share capital	Others
1993.12	10	200,000	2,000,000	200,000	2,000,000	Founding share capital	-	
1998.8	10	2,485,500	24,855,000	2,485,500	24,855,000	Cash Capital Increase 22,855,000	-	
1999.8	10	6,785,500	67,855,000	6,785,500	67,855,000	Cash Capital Increase 13,000,000 Capitalization of Earnings 30,000,000	-	
2000.12	10	10,000,000	100,000,000	10,000,000	100,000,000	Capitalization of Earnings 32,145,000	-	2000.12.4 Ref. No. Jin-(089)-Shang-Zi No. 08900145254
2007.12	10	14,000,000	140,000,000	14,000,000	140,000,000	Cash Capital Increase 40,000,000	-	2007.12.10 Ref. No. Jing-Shou-Zhong-Zi No.09633209890
2008.1	10	49,000,000	490,000,000	40,100,000	401,000,000	Consolidation 261,000,000	-	2008.1.23 Ref. No. Jing-Shou-Zhong-Zi No. 09731635390
2008.6	10	49,000,000	490,000,000	45,233,331	452,333,310	Cash Capital Increase 51,333,310	-	2008.6.3 Ref. No. Jing-Shou-Zhong-Zi No. 09732366860
2009.8	10	49,000,000	490,000,000	47,494,997	474,949,970	Capitalization of Capital Surplus 22,616,660	-	2009.10.6 Ref. No. Jing-Shou-Zhong-Zi 09833206430
2011.3	10	70,000,000	700,000,000	61,584,471	615,844,710	Capitalization of Earnings 97,364,740 Capital Increase from Employee Stock Options 43,530,000	-	2011.3.14 Ref. No. Jing-Shou-Zhong-Zi 10001050750
2012.1	10	70,000,000	700,000,000	62,141,471	621,414,710	Capital Increase from Employee Stock Options 5,570,000	-	2012.1.20 Ref. No. Jing-Shou-Zhong-Zi 10101014310
2012.4	10	70,000,000	700,000,000	67,950,471	679,504,710	Cash Capital Increase 58,090,000	-	2012.4.2 Ref. No. Jing-Shou-Zhong-Zi 10101056080

2013. 6	10	100,000,000	1,000,000,000	74,745,518	747,455,180	Capitalization of Capital Surplus 67,950,470	-	2013.6.14 Ref. No. Jing-Shou-Zhong-Zi 10201111220
2014. 6	10	100,000,000	1,000,000,000	76,987,883	769,878,830	Capitalization of Capital Surplus 22,423,650	-	2014.6.12 Ref. No. Jing-Shou-Zhong-Zi 10301108560
2023. 9	10	100,000,000	1,000,000,000	76,988,221	769,882,210	Conversion of Convertible Bonds 3,380	-	2023.9.13 Ref. No. Jing-Shou-Zhong-Zi 11230169370
2023. 9	10	100,000,000	1,000,000,000	84,451,109	844,511,090	Capitalization of Earnings 74,628,880	-	2023.9.13 Ref. No. Jing-Shou-Zhong-Zi 11230184750

(II) List of major shareholders

Names, shareholdings, and percentage of ownership of shareholders with a shareholding ratio of 5% or more, or those among the top ten shareholders

19 Apr. 2026 Unit : Share

Name of major shareholder	Shares	No. of Shares Held	Shareholding Percentage (%)
Le Heng Investment LTD		4,810,300	5.70%
Cheng-Hui Chen		2,379,578	2.81%
Deutsche Bank Custody Account – Avantis Emerging Markets Equity Investment		1,431,737	1.70%
The Hongkong and Shanghai Banking Corporation Limited, Custodian for Morgan Stanley & Co. International plc Account		1,364,435	1.62%
Xiu-Hui Yang		1,165,217	1.38%
Sen-Pin Lee		1,155,474	1.37%
JPMorgan Chase Bank, N.A., Taipei Branch, Custodian for Advanced Series Trust - Advanced Total International Stock Index Portfolio		1,000,593	1.18%
JPMorgan Chase Bank, Taipei Branch, as Custodian for the Vanguard Emerging Markets Stock Index Fund, managed by The Vanguard Group, Inc.		950,689	1.13%
DS Foundation		911,161	1.08%
HSBC, Custodian for Acadian Emerging Markets Small Cap Equity Fund		900,540	1.07%
Total		16,069,724	19.03%

(III) Dividend Policy and Implementation

1. Dividend Policy stipulated in the Articles of Incorporation

If the Company has a surplus in its annual final accounts, it shall, after paying all applicable taxes and covering accumulated losses, first set aside 10% as legal reserve. However, this requirement does not apply if the legal reserve has already reached the Company's paid-in capital. The Company shall then set aside or reverse a special reserve in accordance with applicable laws or regulations. If there is still a balance, it shall be combined with the accumulated undistributed earnings, and the Board of Directors shall formulate an earnings distribution proposal. If the distribution involves the issuance of new shares, it shall be

submitted to the Shareholders' Meeting for a resolution to distribute dividends and bonuses. The Company authorizes the Board of Directors, by a resolution adopted by a majority vote at a meeting attended by at least two-thirds of the total number of directors, to distribute all or a portion of the dividends and bonuses, or the legal reserve and capital surplus, in the form of cash, and to report such distribution to the Shareholders' Meeting.

The Company operates in the food and beverage service industry and is currently in a mature growth stage. With stable profitability and a sound financial structure, the Company determines its annual dividend distribution method based on its capital planning and operating results, in addition to complying with the Company Act and the Articles of Incorporation. In principle, the Company adopts a stable and balanced dividend policy. Before each Annual General Meeting, the Board of Directors formulates the earnings distribution proposal (cash dividends or stock dividends) and the amount based on operating results, financial status, and capital planning. The dividend payout ratio is set between 50% and 100% of the accumulated distributable earnings, with the remainder retained as undistributed earnings. Furthermore, cash dividends shall account for no less than 20% of the total dividend distribution.

2. Dividend distributions proposed for the year:

The Company's earnings distribution proposal for the fiscal year 2025, as approved by the Board of Directors on March 5, 2026, is as follows:

	Earning Distribution (NT \$Thousand)	Dividend Per Share (NT\$)
Surplus Reserve	\$ -	\$ -
Special Surplus Reserve	(6,416)	-
Cash Dividend	1,335,453	16.12

The earnings distribution proposal for the fiscal year 2025 will be reported at the Annual General Meeting to be held on June 17, 2026.

(IV) Impact of the proposed free allotment of shares on the Company's operating performance and earnings per share (EPS)

The Company does not propose any free allotment of shares for the current year ; therefore, this is not applicable.

(V) Remuneration of Employees, Directors, and Supervisors

1. Percentage or scope of remuneration for employees and directors as stipulated in the Articles of Incorporation.

If the Company has a profit in its annual final accounts, it shall allocate no less than 0.1% and no more than 10% as employee remuneration. 100% of this allocated amount shall be distributed to rank-and-file employees, and no more than 1% shall be allocated as director remuneration. However, if the Company still has accumulated losses, the amount shall be reserved in advance to cover such losses. The proposal for the distribution of employee and director remuneration shall be decided by the Board of Directors via a resolution, and such remuneration may be distributed in the form of shares or cash. Recipients of such remuneration may include employees of affiliated companies who meet specific criteria, and such distribution shall be reported to the Shareholders' Meeting.

2. Basis for estimating the remuneration of employees, directors, and supervisors for the current period, the basis for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment for discrepancies between the actual distribution amount and the estimated amount.

If there is a significant change in the distribution amount approved by the Board of Directors before the date of the authorized issuance of the annual financial report, the adjustment shall be made to the expenses of the year in which the remuneration was originally recognized. If the amount still changes after the date of the authorized issuance of the annual financial report, such change shall be accounted for as a change in accounting estimate and adjusted in the following year.

3. Information on the remuneration distribution approved by the Board of Directors:

The Board of Directors resolved on March 5, 2026, to distribute employee remuneration of NT\$1,709 thousand (100% of which is for rank-and-file employees) and director remuneration of NT\$1,709 thousand, both to be distributed in cash.

4. Actual distribution of employee, director, and supervisor remuneration for the previous fiscal year (including the number of shares distributed, monetary amount, and stock price). If there is any discrepancy between the actual distribution and the recognized remuneration, the discrepancy, causes, and treatment shall be stated.

The employee and director remuneration for the fiscal year 2024 were approved by the Board of Directors on March 3, 2025. The employee remuneration was NT\$1,560 thousand, and the director remuneration was NT\$1,560 thousand. Both were distributed in cash, and there was no discrepancy between the actual distributed amounts and the amounts recognized in the financial statements

(VI) Buyback of shares by the Company:

31 March 2026

Buyback trench	1st tranche	2nd tranche	3rd tranche
Purpose of buyback	Share transfer to employees	Share transfer to employees	Share transfer to employees
Buyback period	2018/09/19~ 2018/11/17	2021/01/29~ 2021/03/26	2022/6/9~2022/8/5
Buyback price range	\$56~\$115	\$90~\$190	\$90~\$165
Types and numbers of shares bought back	3,723,000 Common Shares	2,049,000 Common Shares	848,000 Common Shares
Amount of shares bought back	\$299,730,552	\$339,104,388	\$102,735,556
Ratio of the number of shares bought back to the number of shares intended to be bought back (%)	96.70%	53.22%	55.06%
The number of shares bought back that have been cancelled or transferred	3,723,000 shares	538,000 shares	767,000 shares
Accumulated number of the Company's shares held by the Company	0 share	1,511,000 shares	1,592,000 shares
Ratio of cumulative number of the Company's shares held to the total issued shares (%)	0 %	1.79%	1.89%

II. Corporate bonds Execution Condition:

(I) Corporate bonds Execution Condition:

Corporate Bond Item	The First Domestic Unsecured Convertible Corporate Bond
Issue (Process) Date	29 Mar. 2023
Face Value	NT\$ 100,000
Issue & Transaction Place	Domestic
Issue Price	NT\$ 101(Premium)
Total Amount	NT\$ 700,000,000
Rate	0%
Term	5 years Expiry Date: 29 Mar. 2028
Guarantee Agency	None
Trustee	Bank SinoPac
Underwriter	Fubon Securities SinoPac Securities Corporation
Certiciation Lawyer	Handsome Attorneys-at-Law Lawyer: Yi-Cheng Peng
Certiciation CPA	Not Applicable
Reimbursement Way	Except for the holders with the convertible corporate bonds who convert into the company's common stock in accordance with Article 10 of these measures or exercise the right to sell back in accordance with Article 19 of these measures, or the company withdraws them in advance in accordance with Article 18 of these measures, and those issued by securities companies except for the repurchase and cancellation of the commercial business premises, except for those withdrawn in advance by the company in accordance with Article 18 of these Measures and those buy back and cancel by the business offices of securities firms, the company shall pay back the convertible corporate bonds in cash in one time within ten business days from the next day of the expiry date of the convertible corporate bonds.
Outstanding Principal	NT\$ 699,900,000
The articles of Redemption or Pay Off in advance	Please refer to the company 1st domestic unsecured convertible corporate bond issuing and transferring method
Restrictions	Please refer to the company 1st domestic unsecured convertible corporate bond issuing and transferring method
The name of Credit Evaluation Institution, Evaluate Date, Result of Corporate Bond Evaluation	Not Applicable

Other Right	Finish transferring as of the date on annual report publication (Exchange or Subscript) for common stock, overseas depository receipts and other marketable securities	The creditors of the conversion company exercise the right of conversion already transferred 338 shares.
	Issue and Transfer (Exchange or Purchase Plan)	Please refer to the company 1st domestic unsecured convertible corporate bond issuing and transferring method
Issue and Transfer/ Exchange or Subscript Method for shares/ Possible dilution situation of equity by issuance conditions and the influence current shareholders' right		When the remaining corporate bonds are fully converted into common stock based on current conversion price, the company still need to issue 2,998,715 for new shares. The share capital inflation rate is 3.55% only with little influence for current shareholders.
The Name of Entrusted Depository Institution		Not Applicable

(II) Convertible Corporate Bond Information

Corporate Bond Item		The First Domestic Unsecured Convertible Corporate Bond	
		Year	
Item		2025	As of Mar. 31, 2026
Convertible Price	Highest	119.95	109.30
	Lowest	101.75	103.00
	Average	109.99	106.16
Transfer Price		233.40	233.40
Issue (conduct) date and convert price for issuing		Issue Date: March.29 2023 Convertible price for issuing: NT\$295.00	
Fulfillment of conversion obligations		By issuing new shares to submit	

III. Preferred shares: None.

IV. Global depository receipts: None.

V. Employee stock options: None.

VI. Restricted stock awards: None.

VII. Mergers or receipt of new shares issued by other companies: None.

VIII. Execution of capital utilization plans:

As of the quarter before the publication date of the annual report, if the previous issuances or private placement of securities are not completed, or completed in the most recent three years but the benefits of such projects have not materialized: None.

Four. Operational Highlights

I. Scope of business

(I) Scope of business

1. Major content of scope of business

The Company primarily engages in F&B services and provides Western-style steaks, creative Japanese cuisines, yakiniku of original tastes, Hokkaido kombu hot pot, creative Kaiseki cuisine, French Teppanyaki, Japanese pork chop curry, stone hot pot and shabu shabu, Chinese cuisine and other catering services.



2. Operating ratio



Unit: NT\$ Thousand; %


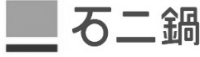
Product	2024		2025	
	Net revenue	Ratio (%)	Net revenue	Ratio (%)
F&B income	21,051,323	94.44	22,205,072	94.68
Retail income	1,239,206	5.56	1,247,436	5.32
Total	22,290,529	100.00	23,452,508	100.00



3. Current products (services) of the Company



Business Segment	Wang Steak	TASTy
Brand logo		
Flower of the brand	Rose	Sunflower
Establishment time	1993	2001
Brand character	Premium quality and refined taste	Joyful, Passion, Living in the Moment.
Dish positioning	The Master of Taiwanese Short Ribs	A leading brand in the mid-priced Western steakhouse market
Commitment of brand	Rarity makes it Memorable	Our TASTy Moment
Service positioning	Premium bespoke service	Friendly and natural service



Business Segment	Tokiya	Giguo
Brand logo		
Flower of the brand	Lavender	
Establishment time	2002	2004
Brand character	Delicate sensitivity, Love life, Friendly and Relaxed.	Professional and reliable, attentive and thoughtful, warm and sunny.
Dish positioning	The first choice restaurant for Japanese-Western cuisine	Japanese-style hot pot as a medium, create quality gatherings that strengthen relationships.
Commitment of brand	Treat every relationship with sincerity.	Let's us get gather today!
Service positioning	Kind and caring	Positive, Exquisite, Kind

Business Segment	ikki	Chamonix
Brand logo		
Flower of the brand	Pinus pentaphylla	Iris
Establishment time	2005	2005
Brand character	Poised, burning with passion, and attentive hospitality	Romance, Texture, and Elegance
Dish positioning	Savor the core of freshness and abundance through our curated Japanese set menus	French-style Teppanyaki combines French cooking techniques with high-quality ingredients.
Commitment of brand	The Ultimate Essence of Sear A flash of flame, sealing in the succulent essence of steak; A multi-course feast, capturing the abundant memories of land and sea.	Romance side by side, only at Chamonix.
Service positioning	Warm and sincere, relaxed and easy. A thoughtful Japanese hospitality with a human touch	Meticulous and elegant, with a chef's close-up cooking show.



Business Segment	Pinnada	12hotpot
Brand logo		
Establishment time	2007	2009
Brand character	Warmth, Texture, and Daily life	Honest, Energetic, and Confident
Dish positioning	Tonkatsu & Japanese Set Meals	Provide personal hotpot with comprehensive fresh experience
Commitment of brand	Japanese set meals, Woven into your everyday life.	Making freshness an everyday simplicity.
Service positioning	Instant comfort, intuitive service.	Vibrant and reassuring friendly service



Business Segment	PUTIEN	CHIN HUAJIAO
Brand logo		
Establishment time	2015 (Opening day of the first store: 1 January 2016)	2018
Brand character	Warm and attentive with elegant taste.	Freedom, simplicity, gracious, and cultural cultivation
Dish positioning	Insist on good ingredients, inheriting the essence of cuisine from PUTIEN for over 20 years, presenting exquisite culinary craftsmanship.	Spicy hot pot for customers sharing and ordering with à la carte way
Commitment of brand	7-Time Consecutive Michelin One-Star Chinese Restaurant in Singapore	Tingly, Aromatic, and Deeply Comforting
Service positioning	Warm, Attentive, Everyday Comfort	Thoughtful butler-style service, with a modern Oriental touch



Business Segment	12MINI	XIANG DUCK
Brand logo		
Establishment time	2018	2018
Brand character	Authentic, Vibrant, and Full of life	Free, Fun, and Seamlessly Close
Dish positioning	Quick-serve individual hot pots featuring rich broths, fresh veggies, premium whole-cut meats, and curated ingredients	Modern Chinese restaurant specializes in roast duck, where two people can easily enjoy a tableside roast duck show and a table full of delicious dishes.
Commitment of brand	One-pot cooking, Quick and Flavorful	Enjoy Kung Fu Roast Duck and a table full of delicious dishes
Service positioning	Fast and Convenient	Thoughtful and Flexible service

Business Segment	Vegtable	Wagyushabu
Brand logo		
Establishment time	2019	2020
Brand character	Taiwanese elegance with a culturally rich texture.	Japanese style, Youthful, Refreshing
Dish positioning	Classic Taiwanese ingredients reinvented into brand-new flavors. Whether big celebration or a cozy get-together, savor every bite of the sour, spicy, aromatic, and sweet flavors you crave.	Japanese shabu shabu with all you can eat style, mainly promoting "JAPANESE WAGYU BEEF with 3 styles : -wagyu sushi -wagyu shabu shabu -wagyu black curry
Commitment of brand	Taiwanese flavor, The perfect taste!	Wagyu for the Soul. Shabu to your heart's content!
Service positioning	Warm, Easygoing, and just like an old friend	Precise, Passionate, and Fast

Business Segment	Power of Meat	GOD GUO
Brand logo		
Establishment time	2021	2021
Brand character	Japanese streetstyle vibes, paired with effortless warmth	Retro Trend, Taiwanese Fashion
Dish positioning	Specializing in table-cut steaks, all-you-can-eat Japanese BBQ that you'll never get tired of.	1 Stir-fry 2 Soup 3 shabu shabu, the soup is rich and great for a burst of flavor. Taiwanese personal hot pot available anytime for all day and all year round.
Commitment of brand	Ultimate fleshly desires, Irresistible and hard to stop.	My Rule, My God's
Service positioning	Generous, Welcoming	Intuitive, freedom-loving, and fun-loving; offers friendly, warm, and straightforward service.

Business Segment	Yakiyan	Itamae
Brand logo		
Establishment time	2004	2022
Brand character	Japanese Minimalism, Relaxed and Easy	Calm and Steady, Pursuing Perfection, Japanese Craftsmanship
Dish positioning	Mastery in selection and pairing, celebrating premium meat. Freshly prepared buffet favorites	Experience a symphony of flavors featuring premium Japanese and Australian Wagyu, paired with the finest seasonal seafood. Our mastery of teppanyaki and Japanese culinary arts converges to create a rich and multi-faceted dining journey.
Commitment of brand	Premium Quality, Self-Serve Perfection	The moment at the counter is a meticulously crafted moment
Service positioning	Friendly service, Expertly grilled for you	Professional, Attentive, Agile

Business Segment	就饗	金咕
Brand logo		
Establishment time	2023	2023
Brand character	Relaxed, Carefree, Vibrant.	Youthful & Innovative, Vibrant & Lively
Dish positioning	Surf and turf mastery with a diverse array of flavors. Enjoy unlimited fresh seasonal vegetables and an endless selection from our premium buffet	Specializing in table-side grilled domestic pork belly, served three ways. Enjoy an extensive selection of unlimited banchan (side dishes) and fun, photogenic, and authentic Korean flavors.
Commitment of brand	Bountiful Surf & Turf, Piping Hot & Flavorful	Delicious x Photogenic x Fun Everything's better with friends and a grill
Service positioning	Energetic Service, Relaxed Dining	Expert table-side grilling with a personal touch

Business Segment	THE WANG (China Business Group)	Amino AMIGO
Brand logo		
Establishment time	2022	2021
Brand character	A Landmark Icon, An Elevated Experience	Fun · Chill
Dish positioning	“Top of Steak” A premier steakhouse, dedicated to exquisite, specialty ingredients	All Day Dining & Bistro
Commitment of brand	Crowning your life's milestones with world-class steaks and the pinnacle of urban ceremony	Breaking down the boundaries of Western cuisine, incorporating global flavor inspiration into traditional Western dishes.

Service positioning	Satisfying the comprehensive dining needs of those seeking the highest quality, a unique experience, and a strong sense of ritual.	Creativity, Freedom
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Business Segment	YUN CAI PO
Brand logo	
Establishment time	2024
Brand character	Young, Easy-going, Carefree
Dish positioning	A Yunnan style restaurant mainly for offering braised oil chicken cuisine
Commitment of brand	The "Easy and Satisfying" Flavor of Yunnan
Service positioning	Comfortable, Natural, Stress-Free

4. New products (services) planned to be developed

- (1) Collect information related to the consumption trends in the market and the competitors to provide new dishes and diverse services that satisfy consumers' requirements.
- (2) Continue to develop F&B categories in potential market and set up or act as agent for new brands.

(II) Industry overview

1. Taiwan's Economic Landscape and Industrial Development

In 2025, despite uncertainties stemming from geopolitical tensions and adjustments in international trade policies, Taiwan's economy achieved an 8.68% growth rate, fueled by the expansion of Artificial Intelligence (AI) technology from cloud computing to terminal applications, which significantly boosted exports within the supply chain. In 2026, driven by a surge in global technology-related investment and supported by proactive fiscal and monetary policies in major economies, the global economy has maintained resilience despite tariff-related challenges. However, geopolitical risks and uncertainties regarding U.S. tariff policies persist.

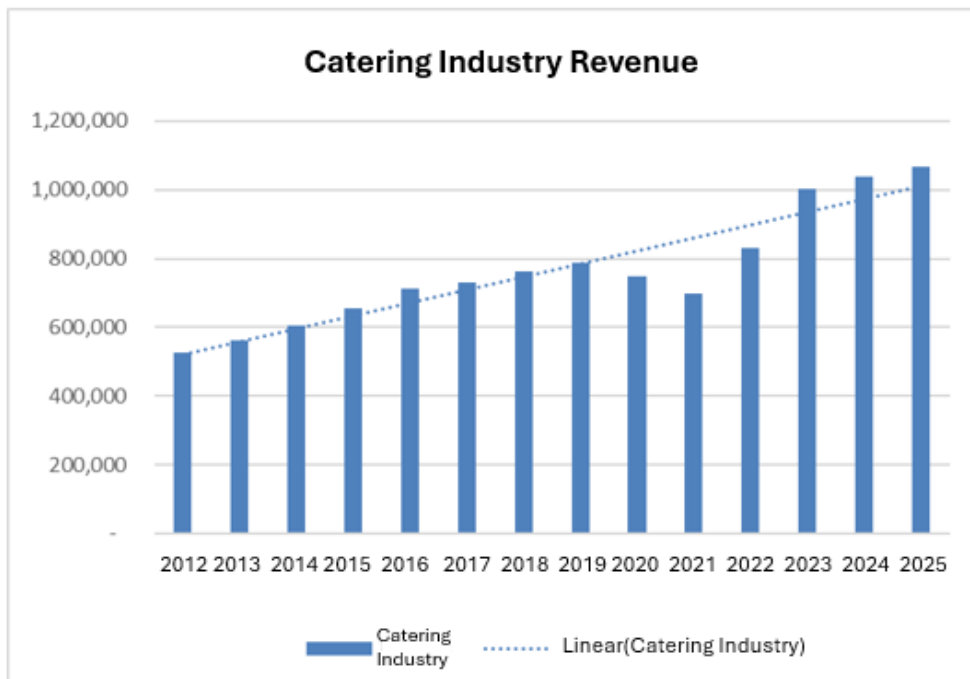
Regarding domestic demand, the Directorate-General of Budget, Accounting and Statistics (DGBAS) projects an economic growth rate of 7.71% for 2026. Private consumption remains robust. Furthermore, driven by trends such as shrinking household sizes and an increasing demand for convenience, consumer preferences are shifting from "purchasing ingredients for home cooking" to "service-oriented dining experiences" through eating out or food delivery. Dining out has increasingly become a household norm, fueling a steady growth forecast for retail and catering sales. Moreover, the labor market remains stable with low unemployment rates; this steady trend is expected to continue, providing strong support for private consumption and contributing positively to economic growth.

According to the DGBAS Household Income and Expenditure Survey, spending on restaurants and hotels as a share of total household consumption rose from 10.16% in 2012 to 13.74% in 2024, reflecting the year-on-year increase in demand for dining out. In 2025, the total revenue of the catering industry reached a record high of NT\$1.0674 trillion, an annual increase of 2.86%.

Since the pandemic, the rapid development of food delivery platforms has driven the rise of online ordering and the delivery market. Catering operators have adapted by integrating online and offline (OMO) strategies, adopting diversified business models to expand their service reach. By leveraging technology—including membership systems and mobile payments—to streamline processes from reservations to online ordering and checkout, businesses have successfully enhanced consumer engagement and achieved significant growth in performance.

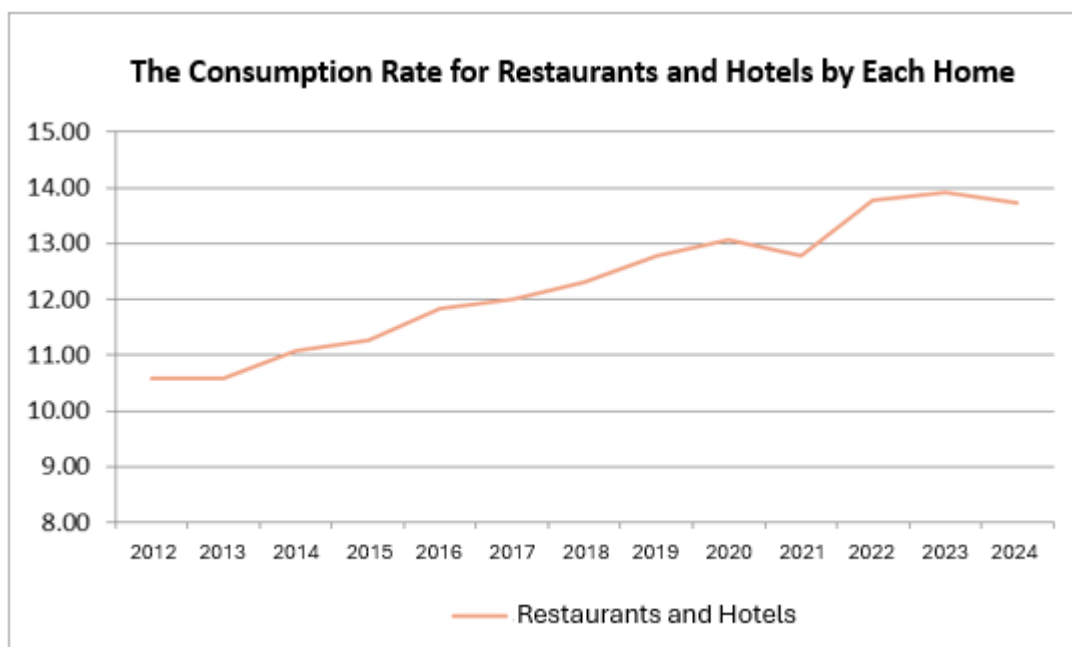
	Real Private Consumption Growth Rate	Economic Growth Rate%	Total Amount of Catering Industry
	(%)	GDP	Million
2012	1.92	2.22	525,814
2013	2.55	2.48	560,946
2014	3.70	4.72	606,643
2015	2.86	1.47	653,809
2016	2.64	2.17	710,901
2017	3.01	3.66	731,697
2018	2.28	2.91	764,173
2019	2.47	3.06	787,420
2020	(2.43)	3.42	749,981
2021	(0.06)	6.72	698,839
2022	4.02	2.68	832,202
2023	7.95	1.08	1,001,921
2024	3.20	5.27	1,037,770
2025	1.46	8.68	1,067,424

Source: Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan
Department of Statistics, Ministry of Economic Affairs (MOEA)



Source: Department of Statistics, Ministry of Economic Affairs

The demand for the catering industry is primarily driven by factors including economic conditions, shifts in social structures, population growth, and seasonal events such as weddings and celebrations. In recent years, Taiwan’s sustained economic growth, the rise of the 'single elite' demographic, the increase in female labor participation, the prevalence of small households, and the growth of the 'home economy'—particularly the rise of food delivery platforms—have all contributed to a continued increase in demand for dining out. This upward trend is evidenced by the growing proportion of household expenditure allocated to restaurants and hotels, as reported in surveys by the Directorate-General of Budget, Accounting and Statistics



Source: Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

For the catering and restaurant industry, the chain operation model is expected to continue its expansion. By leveraging economies of scale to reduce procurement costs, establishing comprehensive food safety mechanisms, and building brand recognition through a unified image, chain operators are well-positioned to achieve optimal economic efficiency. Conversely, independent restaurants can secure their place in a fiercely competitive market by cultivating a unique identity and maintaining a loyal customer base. As for mass-market restaurants and small eateries, which face high homogeneity, intense competition, and significant food safety risks, they must not only compete on price but also strive to offer distinctive, delicious, and refined culinary experiences.

With rising consumer standards of living and the rapid pace of globalization, future restaurant operators must look beyond quality and pricing; they must also strive to elevate their operations toward international standards.

2. Industry Relationship between Up Stream, Middle Stream and Down Stream

Up Stream	Middle Stream	Down Stream
Ingredients Supplier : Beef 、 Pork 、 Lamb 、 Chicken 、 Duck 、 Seafood 、 Vegetables 、 Groceries 、 Tableware and Consumables, etc.	Restaurant Service Industry : Chain Restaurants 、 Specific Restaurants 、 Fast Food Industry and Diner, etc.	Consumer like: Corporation 、 Individual

3. Product Development Trends

The development trends within Taiwan's chain catering industry are summarized as follows:

(1) Rising Awareness of Food Safety

Driven by the impact of the pandemic, consumers have placed an increasing emphasis on food safety. Wowprime has consistently prioritized food safety, viewing it as the foundation of its core philosophy: "treating customers as the most important people in our lives." Since 2014, Wowprime has established an independent "Food Safety Department," comprising both a "Food Safety Research Center" and a dedicated food processing facility. Over the past decade, the company has operated with steadfast diligence, achieving both "ISO 17025 Laboratory Management System Accreditation" and "ISO 22000 Food Safety Management System Certification." As the only catering company in Taiwan to hold both dual accreditations/certifications, this accomplishment reflects Wowprime rigorous and comprehensive food safety defense network.

(2) Hot Pot and Yakiniku remain the mainstream in dining consumption

With a market value of approximately NT\$10 billion for Yakiniku and over NT\$30 billion for hot pot, these two segments have become highly contested battlegrounds for major restaurant groups. Both share highly similar supply chains and straightforward culinary processes that facilitate rapid scaling. Wowprime has strategically focused on these two categories, actively expanding its footprint with successful brands. Popular offerings such as 'Giguo Hot Pot,' '12 Hot Pot,' 'Chin Hua Jiao,' and 'Wagyu Shabu,' alongside the all-you-can-eat Yakiniku brand 'Power of Meat' have been well-received by Taiwanese consumers. Looking ahead, the company will continue to cultivate these segments and further solidify its brand influence in the market.

(3) The All-You-Can-Eat Trend Gains Strong Momentum

In 2020, Wowprime launched its innovative brand "Wagyu Shabu," featuring an all-you-can-eat Wagyu hotpot concept. Capitalizing on Taiwanese consumers' preference for Wagyu beef and their pursuit of premium value (high CP value), "Wagyu Shabu" positioned itself with upgraded ingredients, services, and dining experiences, successfully revitalizing the all-you-can-eat market trend. To date, its footprint has expanded to 16 locations across major cities including Taipei, New Taipei, Taoyuan, Miaoli, Taichung, Chiayi, Tainan, and Kaohsiung. This highly successful business model was subsequently replicated in the barbecue sector, leading to the debut of "Power of Meat" in 2021—an all-you-can-eat BBQ concept that rapidly became another market sensation, now boasting 10 locations. Furthermore, starting in 2024, the group strategically transitioned its established brand "Yakiyan" into a hybrid dining model featuring premium meat platters accompanied by a self-service buffet bar. This revamped concept offers over 50 gourmet selections, including sukiyaki rice, rich savory soups, caramelized beef toasts, fresh salads, and premium ice creams and beverages. This strategic pivot has been widely acclaimed by the market, with 4 locations successfully converted so far, and further rollouts are actively underway.

4. Wowprime operates a multi-brand chain restaurant model with over 300 locations across Taiwan. Our competitive landscape spans from five-star fine dining to budget-friendly casual eateries. In recent years, our success has made us a primary benchmark and target for competitors pursuing diversification strategies. In response, Wowprime actively focuses on menu upgrades, product diversification, organizational strengthening, and the standardization of operational processes. Furthermore, we are fully committed to talent development to elevate our professional standards and widen the gap with our competitors. By gaining a deeper understanding of customer needs and tailoring marketing strategies based on precise market positioning, Wowprime remains steadfast in its primary goal of "customer satisfaction," allowing us to maintain our leadership position in Taiwan's catering industry.

(III) Research and Development (R&D) Overview

1. Technological Level of Business Operations

Wowprime operates a multi-brand strategy, with each brand possessing distinct product characteristics and target consumer groups. Wowprime has established a meticulous culinary skills training system, maintaining its leading position in Taiwan's catering industry and establishing culinary capabilities and techniques that are unmatched by its competitors.

2. Research and Development

To maintain excellent food quality and provide customers with new dishes, Wowprime continuously conducts product research and development and innovation.

(1) Regular Menu Development:

New menu launch plans are implemented according to the "Annual Operation Plan" of each business unit.

(2) Irregular Menu Development:

Specialized research and development and launches are conducted by each business unit when there are temporary fluctuations in market materials or when customers are not satisfied with the menu.

(3) Research and Development Plans and Expected R&D Expenses:

In addition to the above-mentioned regular and irregular menu development, the company also launches new brands every year. Details of the new brand development plan are as follows:

Unit : NT\$ Thousand

Plan in recent years	Current progress	R&D expenses to be invested	Completion time
New Brand 1	Under planning	10,000	2026~2027
New Brand 2	Under planning	10,000	

In addition to a series of Standard Operating Procedures (SOPs) and Standard Operating Codes (SOCs) for the improvement of culinary skills and the development of new dishes, each brand has established routine plans for culinary skill improvement and dish development. Furthermore, culinary staff are encouraged to actively participate in international culinary competitions and win numerous awards for the country. The following are our company's policies regarding dish quality:

- (1) No poor dishes on the table.
- (2) Not carrying out R&D for the sake of R&D.
- (3) No experiments on customers.
- (4) New dishes are better than existing dishes.
- (5) Delicious dishes sustain.
- (6) Equal consideration of quality and cost.
- (7) Quality and texture over costs.

Wowprime believes that when customers come to the store, both new and old dishes must be of high quality. In today's rapidly developing society with the internet and media, the quality of dishes will quickly spread online. Customers will not all leave in a day, but one, ten, or a hundred will gradually leave. It will be too late to review later. Keeping the dishes good is the key!

3. R&D expenses invested and technologies or products successfully developed in each of the most recent five years

(1) R&D expenses invested

		Unit: NT\$ Thousand				
Year	2021	2022	2023	2024	2025	
R&D Expenses	19,835	21,603	26,575	26,860	24,963	
Net revenue	17,196,937	18,321,041	22,317,707	22,290,529	23,452,508	
R&D Expenses Net Operating income	0.12%	0.12%	0.12%	0.12%	0.11%	

Each brand within the group has its own distinct cuisine, positioning, and characteristics. Therefore, each brand's head chef is responsible for research and development to maximize efficiency. New brand development is also mostly completed in the shortest possible time, resulting in a relatively low ratio of R&D expenses to net operating revenue.

(2) Technologies or products successfully developed in the most recent five years

In the past five years, our company has developed several new brands in Taiwan and China, and each brand regularly conducts research and development of new dishes. The new brands developed in the past five years are as follows:

Regions	Year	Brand	Item
Taiwan	2021	POWER of MEAT-BBQ Buffet	Yakiniku all-you-can-eat
		GOD GUO-Taiwanese-Style Hot Pot	Taiwanese hot pot
	2022	Itamae	Wagyu teppanyaki
	2023	Joxiang	Teppanyaki
		Chingu	Korean-Style BBQ
China	2021	Amino AMIGO	Casual Style Western Cuisine
		Wagyushabu	Hot Pot Cuisine
	2022	THE WANG	High-end French Restaurant for Steak
	2024	YUN CAI PO	Yunnan Flavor Restaurant

(IV) Long-term and short-term business development plans

1. Short-term and Mid-term Business Plans

- (1) Single-store revenue growth – actively adjusting brand and store layout, closing stores that are not cost-effective, strengthening the business structure, and increasing brand awareness and power through various activities.
- (2) Focus on the multi-brand strategy- Invest in multiple brands based on five main business groups: “Fine Dining”, “Hotpot”, “Teppanyaki”, and “Yakiniku” and “Fast Casual” for the core development. First, diversify the product categories to meet the needs of different catering categories. Second, extend the product range to high, medium, and low price points within the same category.
- (3) Continual rolling management - Facing the intense competition and the rapid transfer of business areas, active opening of new stores and constant store adjustments at the same time have become a norm of the F&B industry. The Company emphasizes the agile response to changes in the market and detailed layout to achieve optimized resource allocation.
- (3) Food Safety Protection Network – having passed both "ISO17025 Laboratory Management System Certification" and "ISO 22000 Food Safety Management System Verification", it has

become the only catering company in Taiwan to obtain both certifications simultaneously. In the future, it will continue to improve, so that the catering and food industry can have safe and delicious food, bringing customers a safe and satisfying dining experience.

2. Long-Term Business Plan

- (1) Multicultural Cuisine – Deepening our roots in the international cuisine from which we originated, and upholding the core value of "innovation," we will expand into the "hot pot" and " yakiniku " markets.
- (2) International Catering Group – Based in both Taiwan and China, we will extend our corporate culture and brand spirit internationally, providing customers with a high-quality dining experience. We will develop markets in the United States, Japan, Singapore, South Korea, and Southeast Asia through joint ventures or licensing, aiming to become an international catering brand.
- (3) Strengthening International Personnel Training – In addition to continuously cultivating technical and other professional talents to meet the company's future business goals, we will also foster a sense of belonging to the corporate culture among organizational members to build a shared organizational culture and achieve the common goal of sustainable operation.
- (4) Fulfilling Corporate Social Responsibility – We will actively participate in public welfare, share critical moments with Taiwanese society, and continue to focus on the issue of land sustainability in Taiwan, hoping to inspire others and work together to create a force for change.

II. Market and Production Overview

(I) Market Analysis

1. Main product (service) sales (providation) regions

Unit: NT\$ thousand; %

Sales Region	2024		2025	
	Amount	Percentage	Amount	Percentage
Taiwan	17,999,049	80.75	19,233,174	82.01
China	4,291,480	19.25	4,219,334	17.99
Total	22,290,529	100.00	23,452,508	100.00

2. Market share

According to the Taiwan Chain Store Yearbook 2025, the number of restaurants in 2024 was 5,093. As of the date of publication of this annual report, our company had 364 restaurants, accounting for approximately 7.15%.

Statistics for the number of F&B service chain stores in 2024

	Number of stores	Total number of stores
Fast food	270	17,028
Coffee and simple meals	68	2,410
Beverage	229	9,846
Restaurants	416	5,093
Total	983	34,377

Source: 2025 Taiwan Chain Store Yearbook

3. Future Market Supply and Demand and Growth Potential

According to statistics from the Ministry of Economic Affairs, the total revenue of the food and beverage industry in 2025 reached NT\$1.0674 trillion, a 2.9% increase year-on-year, setting a new record.

During the pandemic, Wowprime expanded its investment against the trend, persisting in developing new brands and stores. It also increased its cluster advantages through multi-brand collaborations, enhanced member loyalty through the "Wowprime Crazy Food" App, facilitated cross-brand customer referrals, expanded its retail product range, and explored a second growth curve, driving record-breaking monthly revenue for its Taiwan business group. Wowprime long-term stable operation in the chain restaurant market, strong brand power, and high-quality food and service are highly regarded by consumers, contributing to the company's increased revenue and market share.

4. Competitive Niche

The competitive niche of the Company is analyzed as follows:

(1) High-Quality Service

Our company established a high-quality service brand image during the Wang Steak era, and this effect has spilled over to other brands. Customers dining at any of Wowprime brands can enjoy high-quality service.

(2) Diversified Brands and Menus

Following market demand, our company continuously launches new brands and increases the frequency of menu updates for each brand, diversifying our menu to meet the needs of different age groups and customer segments.

(3) Ensuring Food Safety

Wowprime has passed both "ISO17025 Laboratory Management System Certification" and "ISO22000 Food Safety Management System Verification," becoming the only catering company in Taiwan to simultaneously obtain both certifications. This symbolizes the Wowprime robust food safety protection network, which will continue to be improved in the future to provide customers with a safe and satisfying dining experience.

(4) Economies of Scale

Our company has a large number of stores, totaling 360 stores nationwide as of the end of December 2025. In addition to improving the efficiency of logistics and inventory management platforms through our multi-brand strategy, we also enhance our bargaining power for ingredients through joint procurement.

(5) Talent is the Company's Most Important Asset

Our company strives to be a reassuring enterprise that cares for its employees, attracting new talent and retaining top talent by offering competitive salaries and benefits and creating a satisfying work environment. We design the most suitable recruitment and training systems for different job development paths.

5. Favorable and unfavorable factors in the long term and the countermeasures

(1) Favorable factors

A. Create brands and gain recognition from our favorable corporate image

With the improvement in consumer consciousness, customers expect high standards in terms of food quality, restaurant atmosphere, and brand recognition. After the outbreak of the pandemic, customers attach more attention to brand image and reliability. Apart from providing delicious food for customers, the Company highly pays attention to the dining experience of customers. Adhering to the philosophy of "serve only the important ones on our mind," customers experience careful services with high added value, and winning favorable comments from customers.

B. Keep pace with the trend of digital transformation and operate our platform

The “Wowprime Food Craze APP” satisfies the major requirements of consumers to find food, make reservations online, pay with ease, and enjoy discounts. The APP offers extensive functions, from dining information to payment tools. In the future, the Company will integrate all aspects of food, drinks, and amusement to create the “Wowprime Ecosystem.”

(2) Unfavorable factors and countermeasures

A. Difficulties in F&B service staff cultivation and high turnover rate

Given the economic development, changes in social value, and improvements in labor consciousness, we encountered difficulties in F&B service staff cultivation and recorded a high turnover rate.

Countermeasures:

- “Employees are family members” is the business philosophy of the Company. Sincere care for employees and treating them like family members are the fundamentals of retaining talents.
- Established comprehensive promotion and welfare systems to improve employees’ cohesion through instant incentive measures.
- Introducing senior employees from the "Middle Generation" and assistive devices to become an important support force for the stores.
- Through comprehensive training manuals and thorough execution tracking by management, the company can quickly train its employees and maintain a certain level of service.
- Regularly send our staff abroad for observation and encourage them to participate in domestic and international competitions. This helps them hone their skills, broaden their horizons, accumulate experience, and improve themselves, thereby cultivating work partners who are willing to grow and move forward with us.

B. Changes in dining habits

With the increase in disposable income, the simplification of family structure, the prevalence of dual-income families, and changes in dietary consumption habits, the market for dining out continues to expand, leading to an increase in the number of businesses investing in the industry and a more diversified range of catering options. New brands are springing up like mushrooms after rain, and the growth momentum of a single brand can no longer keep up with the pace of increasing market competition.

Countermeasures:

- Our company has built a diversified new brand system, and instead of adopting the past individual "Lion King Entrepreneurship" model, we have replaced it with an "Organizational Entrepreneurship" model that leverages the strength of the entire group. This not only accelerates the development of new businesses, but also moves us toward the goal of keeping pace with the times and aligning with the market.

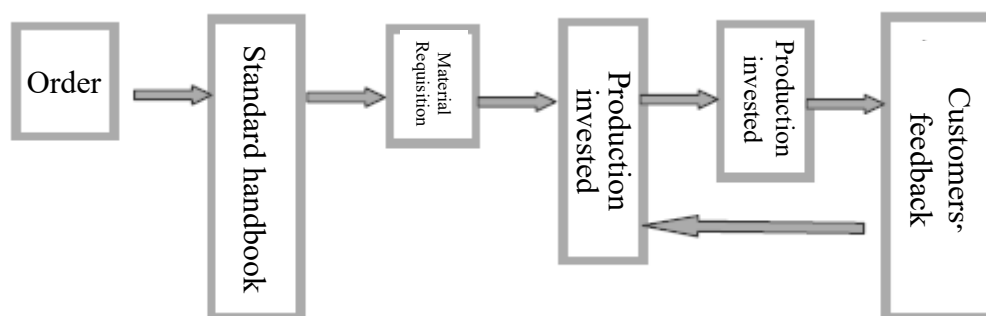
(II) Main use of major products and their manufacturing processes

1. Main use of major products

F&B services - Provide products of different features and premium services to cater to different consumer groups.

2. Manufacturing processes

The production methods and procedures are as follows:



(III) Supply Status of Main Raw Materials

Our main raw material is meat. In addition, the company adopts planned procurement and, in order to diversify procurement risks, does not concentrate on the same supplier. We also hold an annual supplier conference for mutual learning and maintain good relationships with existing manufacturers.

(IV) List of main purchasing/sales customers

- List of suppliers accounting for 10% or above of the Company's total purchase in any of the most recent two years and purchasing amount and ratio, and the descriptions of the reasons for the changes:

Unit: NT\$ thousand

Item	2024				2025				2026.Q1			
	Name	Amount	Ratio to net purchase throughout the year (%)	Relationship with the issuer	Name	Amount	Ratio to net purchase throughout the year (%)	Relationship with the issuer	Name	Amount	Ratio to net purchase throughout the year (%)	Relationship with the issuer
1	Supplier A	746,225	14.42	Subsidiary of the Company	Supplier A	642,423	11.16	Subsidiary of the Company	Supplier B	491,217	35.39	Subsidiary of the Company
2	Others	4,428,175	85.58	—	Supplier B	966,462	16.79	Subsidiary of the Company	Others	896,673	64.61	—
					Others	4,147,032	72.05	—				
	Total net purchase	5,174,400	100.00	—	Total net purchase	5,755,917	100.00	—	Total net purchase	1,387,890	100.00	—

Explanation of Changes:

The change in the proportion of major suppliers in 2025 compared to the previous year is mainly due to the impact of adjusting the external procurement business to be handled centrally by subsidiary-B. From group's perspective, our company adopts planned procurement and, in order to diversify procurement risks, does not concentrate on the same suppliers.

2. Names of customers who accounted for more than 10% of total sales in either of the two most recent years, along with their sales amounts and percentages, and explanations for any changes.

The company is a chain restaurant service provider, and its consumers are primarily general consumers; therefore, we do not have any customers who accounted for more than 10% of total sales.

III. The number of employees, average years of service, average age, and educational background distribution ratio for the most recent two years and up to the date of publication of the annual report.

Unit: Person; %

Year		2024	2025	As of Mar. 31, 2026
Number of employees	Direct	10,262	10,329	10,355
	Indirect	546	620	586
	Total	10,808	10,949	10,941
Average age		26.56	29.04	29.23
Average service seniority		3.31	3.48	3.51
Education distribution ratio (%)	PhD	0%	0%	0%
	Master degree	1.55%	1.81%	1.80%
	College diploma	59.55%	58.86%	58.27%
	Senior high school	37.22%	37.48%	37.87%
	Below senior high school	1.67%	1.84%	2.07%

IV. Environmental protection expenditure

(I) Set out the main equipment for environmental pollution control invested by the Company and potential benefits

31 Dec. 2025; unit: NT\$ Thousand

Equipment	Quantity	Acquisition date	Investment costs	Unamortized balance	Usage and potential benefits estimated
Grease Trap Drainage System	441	Based on the establishment date of each store	10,014	2,651	Separating grease and solids from wastewater to prevent food scraps and oils from polluting the sewage network
Water Scrubber & Electrostatic Precipitator for Exhaust Systems	313	Based on the establishment date of each store	31,520	6,704	Reduce the emission of cooking fumes and odors to minimize air pollution
	385	Lease	8,861	-	

(II) Explain the total amount of losses (including compensation) and disposals suffered by the company due to environmental pollution in the most recent two years and up to the date of publication of the annual report, and disclose its future countermeasures (including improvement measures) and possible expenditures (including the estimated amount of losses, disposals and compensations that may result from failure to take countermeasures; if they cannot be reasonably estimated, the fact that they cannot be reasonably estimated should be explained):

In the past two fiscal years and up to the date of this annual report, some of our branches violated the Waste Disposal Act, incurring fines of NT\$108,000 and NT\$39,000 in 2024 and 2025 respectively. The affected stores have completed improvements and strengthened their training programs.

The violations of environmental regulations by our company are sporadic and minor. Some can be immediately improved by strengthening cleaning, while others require the purchase or upgrading of equipment. However, the capital expenditure for new equipment is not significant, and therefore has no major impact on the company's overall earnings or competitive position.

V. Labor Relations

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

1. Employee Welfare Measures and Implementation Status

Company-provided welfare measures: Monthly/quarterly/annual profit allocation for employee bonuses and year-end bonuses, mid-year/end-of-year performance-based salary adjustments, labor and health insurance, allocation of labor retirement funds, group accident insurance, regular health checkups for employees, domestic and international travel subsidies, employee meals, employee uniforms, year-end party, employee dinner subsidies, holiday gift certificates, birthday celebration meals, meal discounts for employees and their families, wedding and funeral gifts, gifts/condolences, seasonal leave superior to industry standards, employee serious injury and illness condolence money, educational scholarships for employees and their children, internal talent referral bonuses, subsidies for external education and training expenses, etc.

2. Colleagues' continuing education and training and its implementation status

The company offers diverse training courses and various professional in-service education programs to cultivate highly skilled and ambitious individuals. The continuing education status for 2025 is as follows:

Programs	Total number of participants	Total number of hours
Store training for new employees	10,266	246,384
Digital learning	400,659	107,422
Chain management training	2,699	21,592
Leadership management training	1,577	16,510
External training	443	4,052
Total	415,644	395,960

(1) New Employee Training:

Training and onboarding guidance for new employees to help them quickly understand and adapt to the company culture and core values, familiarize themselves with the organization's overview and personnel regulations, enabling them to master

the work environment and integrate into the new organization.

(2) Chain Store Management Training:

Developing professional training learning maps based on job position, seniority, and level, and offering various professional training programs or external training to help employees acquire the professional skills required for their jobs.

(3) Leadership and Management Training:

Providing employees with opportunities for self-growth through diverse learning environments and platforms. Examples include: development courses for middle and senior management, thematic courses, team activities (case discussions, external research), etc.

3. Retirement Policy and Implementation Status

The Company's retirement policy is formulated in accordance with the Labor Standards Act. Pension payments are calculated based on the employee's years of service and the average monthly wage for the six months preceding the approved retirement date. We contribute 2% of total monthly salaries to a dedicated retirement reserve account at the Bank of Taiwan. At the end of each year, an actuarial assessment is conducted to ensure that the retirement reserve fund is sufficient. As of 2025, a total of NT\$36,093 thousand has been contributed to the pension account at the Bank of Taiwan.

Effective July 1, 2005, the Company adopted the new Labor Pension System. In accordance with the Labor Pension Act, for employees who have opted for the new system, the Company contributes no less than 6% of the employee's monthly wage to their individual pension account. All retirement-related matters are handled in compliance with the Labor Pension Act. In 2025, a total of NT\$237,681 thousand has been contributed to the individual accounts managed by the Bureau of Labor Insurance.

4. Labor-Management Relations

The Company adheres strictly to the Labor Standards Act as the fundamental guideline for all operational policies. We maintain harmonious labor-management relations and encourage employees to proactively voice their feedback to their supervisors. Furthermore, employees may communicate their concerns via telephone, letter, or email, fostering positive and transparent interaction between management and staff. Consequently, as of the date of this report, there have been no material labor disputes requiring mediation.

5. Measures for Protecting Employee Rights

The Company has established comprehensive administrative management systems that clearly define the rights, obligations, and benefits of all employees. These policies are regularly reviewed and revised to ensure the continued protection of employee interests.

Regarding the Code of Ethical Conduct, the Company incorporates guiding principles—specifically the "Wowprime Constitution," the "Gui-Mao Family," and "Promises to Family"—into our Employee Handbook to serve as the foundation for professional conduct. We aim to inspire our employees to embody our core management values of Integrity, Teamwork, Agility, and Innovation. For further details, please visit our website at: www.wowprime.com > About Wowprime > Corporate Culture.

- (II) Explain the losses suffered by the Company due to labor disputes in the most recent two years and up to the date of publication of the annual report, and disclose the estimated amounts and corresponding measures for current and future potential losses. If a reasonable estimate cannot be made, the reasons for this should be explained.

The Company has always valued employee welfare and maintains harmonious labor relations. No major labor disputes have occurred in the most recent two years and up to the date of publication of the annual report; therefore, there is no risk of related losses.

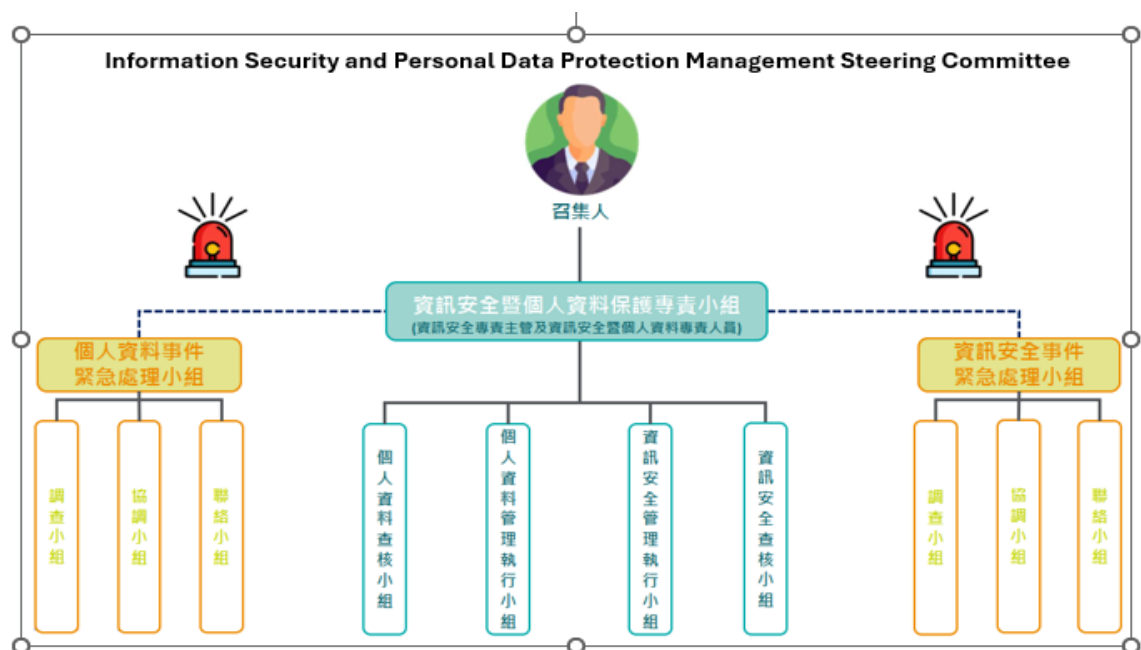
VI. Information and Communications Security Management

(I) Describe the information and communications security risk management framework, information and communications security policies, specific management plans, and resources invested in information and communications security management.

1. Information and Communications Security Risk Management Framework and Policies

The Company's Board of Directors has resolved to effectively manage and properly maintain the computer information environment, ensure the confidentiality, integrity, and availability of information use and operations, and implement the protection and management of personal data. In accordance with relevant and applicable laws and regulations, a system has been established to provide guidance for relevant personnel in performing their duties, thereby reducing the potential impact of any information security or personal data infringement incidents. To implement information and personal data protection, the Chairman has convened an "Information and Personal Data Protection Management Promotion Team." Based on the ISO 27001:2022 international standard for information security management and the ISO 27701:2019 international standard for personal data management, an information and personal data protection management system has been established to strengthen and implement information and personal data protection management operations. The following certifications shall be obtained during the implementation period; and the status of ICT security implementation shall be reported to the Board of Directors annually (at least once a year):

- A. ISO 27001 International Certification, valid from January 19, 2023 to January 10, 2025 / January 10, 2025 to January 10, 2028.
- B. ISO 27701 International Certification, valid from November 27, 2023 to October 31, 2025 / January 10, 2025 to January 10, 2028.



2. Specific Management Plan

Our company operates according to the PDCA cycle model of the ISO 27001:2022 International Standard for Information Security Management and the ISO 27701:2019 International Standard for Personal Data Management, adhering to the following three points:

- A. Establish an appropriate organization to ensure compliance with information security and personal data protection management standards and relevant laws and regulations.
 - B. Authorize and regulate the use of information assets, provide appropriate protection, and maintain normal operation.
 - C. All personnel have the responsibility and obligation to protect information assets (including personal data).
3. Invest Resources in Information Security Management
- A. To build personnel awareness information security, conduct regular information security and personal data protection training annually (at least once a year). This policy applies to all units within the Group's ISO 27001 Information Security Management System and ISO 27701 Personal Data Management System whose business processes involve information assets and personal data. All personnel are responsible for protecting customer data, including transaction data and basic personal information; general users and supervisors must each receive at least three hours of general information security and personal data protection training annually.
 - B. To ensure the continuous operation of services or systems, conduct regular operational continuity drills and personal data breach drills annually (at least once a year).
 - C. To improve network security, regularly review the status of service and system firewalls annually.
 - D. To prevent virus attacks, continuously update antivirus software virus signatures.
 - E. Conduct regular risk assessments annually and implement improvement measures for high-risk items.
 - F. Conduct vulnerability scans and penetration tests annually, and patch any vulnerabilities.
 - G. Hold an annual information security and personal data protection management review meeting to ensure that information security and personal data protection management complies with relevant laws and regulations. (At least one management review meeting per year).

(II) List the losses, potential impacts and countermeasures suffered due to major information and communication security incidents in the most recent year and up to the date of publication of the annual report. If the losses cannot be reasonably estimated, the fact that they cannot be reasonably estimated shall be explained: None.

VII. Important contracts

Type of contract	Party	Contract starting and ending date	Main content	Restrictive clauses
Borrowing contract	CTBC Bank	2025.05.31~2026.05.31	Short-term loans/ Performance guarantee	None
Borrowing contract	First Commercial Bank	2025.07.25~2026.07.25	Performance guarantee	None
Borrowing contract	Bank SinoPac	2025.11.30~2026.11.30	Short-term loans/ Performance guarantee	None
Borrowing contract	Taishin International Bank	2025.06.30~2026.06.30	Short-term loans	None

Type of contract	Party	Contract starting and ending date	Main content	Restrictive clauses
Borrowing contract	E.SUN Bank	2025.09.02~2026.09.02	Short-term loans	None
Borrowing contract	E.SUN Bank	2025.09.30~2026.09.30	Performance trust	None
Borrowing contract	Sunny Bank	2025.01.01~2026.12.31	Performance trust	None
Borrowing contract	Cathay United Bank	2025.08.30~2026.08.30	Short-term loans	None
Borrowing contract	DBS(Taiwan) Bank Limited	2025.12.31~2026.12.31	Short-term loans	None
Borrowing contract	Far Eastern International Bank Co., Ltd.	2026.01.05~2027.01.05	Short-term loans/ Performance guarantee	None

Five. Review and analysis of financial condition and financial performance and risk management

I. Financial Situation

Unit: NT\$ Thousand ; %

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	8,369,989	8,441,906	(71,917)	(0.85)
Investments Accounted for Using Equity Method	49,994	45,996	3,998	8.69
Property, plant and equipment	2,625,511	2,395,723	229,788	9.59
Intangible assets	38,651	40,655	(2,004)	(4.93)
Other assets	6,305,482	5,364,327	941,155	17.54
Total assets	17,389,627	16,288,607	1,101,020	6.76
Current liabilities	8,100,771	7,011,856	1,088,915	15.53
Non-current liabilities	4,244,724	4,293,323	(48,599)	(1.13)
Total Liabilities	12,345,495	11,305,179	1,040,316	9.20
Equity attributable to owners of the parent company	4,707,094	4,580,770	126,324	2.76
Capital stock	844,511	844,511	-	-
Capital surplus	1,910,299	1,910,299	-	-
Retained earnings	2,291,791	2,171,883	119,908	5.52
Other equity	(79,628)	(86,044)	6,416	(7.46)
Treasury stock	(259,879)	(259,879)	-	-
Non-controlling interests	337,038	402,658	(65,620)	(16.30)
Total equity	5,044,132	4,983,428	60,704	1.22

Major reasons for material changes in assets, liabilities, and equity (with changes during two periods reaching 10% and above and the absolute amount of changes reaching NT\$10 million) in the most recent two years and their effects, and future countermeasures

- (1) Increase in Other Assets: The increase was primarily driven by the expansion of our operational scale. Our store expansion strategy led to an increase in the number of retail locations, resulting in a corresponding growth in "Right-of-Use Assets" recognized under IFRS. Additionally, to optimize the return on idle capital, the Company increased its holdings in long-term time deposits with maturities exceeding one year.
- (2) Increase in Current Liabilities: The increase was primarily attributable to the reclassification of corporate bonds from non-current liabilities to current liabilities, as bondholders are expected to exercise their put options within the next twelve months. Additionally, it reflects the dividends payable resulting from the cash dividend distribution approved by the Company's China subsidiary in 2025.
- (3) Decrease in Non-Controlling Interests: The decrease was primarily attributable to the cash dividend distribution approved by the Company's China subsidiary in 2025.

II. Financial performance

- (I) Major reasons for material changes in operating income, net profits, and net profit before tax in the most recent two years

Unit: NT\$ Thousand; %

Item \ Year	2025	2024	Changes	
			Amount	%
Operating revenue	23,452,508	22,290,529	1,161,979	5.21
Operating cost	12,322,138	11,760,189	561,949	4.78
Operating gross profit	11,130,370	10,530,340	600,030	5.70
Operating expenses	9,301,105	8,797,030	504,075	5.73
Operating (Losses) Profit	1,829,265	1,733,310	95,955	5.54
Non-operating income and expenses	(77,013)	(95,759)	18,746	(19.58)
Net profit (loss) before tax	1,752,252	1,637,551	114,701	7.00
Income tax expenses (gains)	394,505	333,895	60,610	18.15
Net (loss) profit for the period	1,357,747	1,303,656	54,091	4.15

For companies whose changes between the previous and subsequent periods exceeded 10%, and whose absolute change amounted to NT\$10 million, the analysis is as follows:

- (1) Decrease in net non-operating income and expenses: This was mainly due to a significant reduction in impairment losses in 2025.
- (2) Increase in income tax expense (benefit): This was mainly due to the increase in pre-tax net profit and the recognition of controlled foreign corporate income tax in 2025.

(II) Expected Sales Volume and Basis

The Company sets its annual sales target based on its store expansion plan, taking into account the current state and trends of the industry and past operating performance.

(III) Potential Impact on the Company's Future Financial and Business Operations and Contingency Plans

Wowprime will continue to expand its store network, regularly review the business models and market positioning of each brand, and improve quality and service to gain consumer affirmation and trust. Furthermore, to ensure consumer peace of mind, the laboratory has passed "ISO17025 Laboratory Management System Certification," and the Group's processing plants have passed "ISO22000 Food Safety Management System Certification" and "HACCP Certification," making it the only catering company in Taiwan to simultaneously obtain both certifications. This symbolizes Wowprime robust food safety protection network, which will continue to be improved to provide customers with a safe and satisfying dining experience. Overall, the Group adheres to "prudent operation" and "continuous growth," implements core value of "innovation," and uses new brands, multiple price points, and diversified business models as growth drivers. The Company's overall financial and business operations remain stable.

III. Cash flows

(I) Analysis and description of changes in cash flows in the most recent year (2025)

Unit: NT\$ Thousand

Cash balance at the beginning of the year (1)	Net cash flows from operating activities throughout the year (2)	Net cash flows from investment activities throughout the year (3)	Net cash flows from financing activities throughout the year (4)	Effects of changes in exchange rate on cash and cash equivalents (5)	Cash balance (deficiency) (1)+(2)+(3)+(4)+(5)	Countermeasures for Cash Deficit	
						Investment Plans	Financial Plans
2,890,663	3,515,510	(712,022)	(2,488,364)	20,021	3,225,808	-	-
Analysis and Explanation (1) Analysis of Recent Annual Cash Flow Changes: Operating Activities: Net cash inflow from operating activities is mainly due to operating profit and sales of gift certificates. Investing Activities: Net cash outflow from investing activities is mainly due to the increase in the purchase of equipment and right-of-use assets. Financing Activities: Cash outflow from financing activities is mainly due to the amount of cash dividends paid and rental expenses incurred. (2) Expected Remedial Measures for Cash Shortages and Liquidity Analysis: Investment Plans: Not applicable. Financial Plans: Not applicable.							

(II) Liquidity improvement plan: Not applicable.

(III) Cash liquidity analysis for the following year 2026

Unit: NT\$ Thousand

Cash balance at the beginning of the year (1)	Net cash flows from operating activities throughout the year (2)	Net cash flows from investment activities throughout the year (3)	Net cash flows from financing activities throughout the year (4)	Effects of changes in exchange rate on cash and cash equivalents (5)	Cash balance (deficiency) (1)+(2)+(3)+(4)+(5)	Countermeasures for Cash Deficit	
						Investment Plans	Financial Plans
3,225,808	4,000,000	(1,000,000)	(2,800,000)	30,000	3,455,808	-	-
Analysis and Explanation							
(1) Analysis of Cash Flow Changes in the Next Year:							
Operating Activities: Net cash inflow from operating activities is mainly due to operating profit and sales of gift certificates for the current year.							
Investing Activities: Cash outflow from investing activities is mainly due to the purchase of equipment, lease improvements, and an increase in right-of-use assets.							
Financing Activities: Net cash outflow from financing activities is mainly due to the payment of rental expenses (reduction in lease liabilities) and the payment of dividends to the company's owners.							
(2) Remedial Measures for Expected Cash Shortages and Liquidity Analysis:							
Investment Plans: Not applicable.							
Financial Plans: Not applicable.							

IV. Effect of major capital expenditures on finance and business matters in recent years.

(I) Utilization of significant capital expenditures and source of funds: None.

(II) Potential benefits: None.

V. Recent Annual Investment Policies, Main Reasons for Profits or Losses, Improvement Plans, and Investment Plans for the Next Year:

1. Mid-to-High-Priced Business Group in China:

Having cultivated the market for over ten years, establishing brand awareness and consumer trust, the economic growth rate in Mainland China from 2023 to 2025 and in the first quarter of 2026 was approximately 5%, indicating a stable economic recovery. China business group successfully turned a profit after the team quickly responded to market changes, streamlined costs, and adjusted menus and marketing strategies, achieving eight consecutive quarters of profitability. There are no plans for additional investment in the coming year.

2. Agency for Well-Known International Brands:

In addition to its own brand, the company also represents the internationally renowned restaurant brand "PUTIEN". The first store officially opened on January 1, 2016. Furthermore, the Singapore branch of PUTIEN has received a Michelin star, laying a solid foundation for the group's first foray into Chinese restaurant brands. Continued expansion is planned for 2026. There are no plans for additional investment in the coming year.

VI. Risks

(I) Impact of Interest Rate, Exchange Rate Fluctuations, and Inflation on the Company's Profit and Loss and Future Countermeasures

1. Interest Rate Fluctuations

(1) Impact on the Company's Revenue and Profit

The Company has sufficient cash reserves. Since deposit interest rates do not fluctuate significantly, the impact of interest rate fluctuations on the Company's revenue and profit should not be significant.

(2) Specific Countermeasures

The Company's profits and cash reserves are relatively stable. Furthermore, the Company maintains good relationships with its banks, has sound financial standing and good credit, and can obtain better interest rates. It is expected that future interest rate fluctuations will not have a significant impact on the Company's overall operations.

2. Exchange Rate Fluctuations

Our company operates entirely in the domestic market. The impact of exchange rates mainly lies in the portion of imported meat products priced in US dollars. In 2025, the exchange rate loss was NT\$31,861 thousand, accounting for approximately 0.13% of our revenue and 2.35% of our net profit after tax. Therefore, exchange rate fluctuations have not had a significant impact on our company. However, our company continues to actively monitor exchange rate trends and stay informed about market information, employing appropriate asset allocation strategies to mitigate the risks associated with exchange rate fluctuations.

3. Inflation

(1) Impact Analysis on the Company

The inflation rate in 2025 was 1.66%, mainly due to higher prices for fruits, vegetables, and dining out compared to the previous year, coupled with increases in housing costs.

To date, there has been no immediate and significant impact from inflation.

(2) Specific Countermeasures

The company closely monitors fluctuations in raw material market prices and maintains good relationships with suppliers. It anticipates raw material market trends and pre-determines procurement volumes to mitigate the impact of price increases.

(II) Policies, Main Reasons for Profits or Losses, and Future Countermeasures Regarding High-Risk, High-Leverage Investments, Lending to Others, Guarantees, and Derivative Transactions

1. The Company has not engaged in high-risk, high-leverage investments, nor has it engaged in derivative transactions.

2. The Company's Board of Directors approved a loan to its subsidiary, WPT Restaurant Corporation. The aforementioned loan is primarily for assisting the subsidiary's operational development and related expenses, and the total amount of advances shall not exceed 10% of the Company's net worth, and the total amount shall not exceed NT\$25 million. As of March 31, 2026, no funds had been withdrawn.

3. The Company's Board of Directors approved a loan to its subsidiary, Wowfresh Corporation. The aforementioned loan is primarily for business transactions, and the total amount of advances shall not exceed 10% of the Company's net worth, and the total amount shall not exceed NT\$100 million. As of March 31, 2026, no funds had been withdrawn.

4. The Company's Board of Directors approved a loan to its subsidiary, Jiechuang Investment Co., Ltd. This loan is primarily for assisting the subsidiary's operational development and related expenses, and the total amount of advances shall not exceed 10% of the Company's

net worth, and the total amount shall not exceed NT\$100 million. As of March 31, 2026, no funds had been withdrawn.

5. The Company's Board of Directors approved a guarantee from its subsidiary, Jiechuang Investment Co., Ltd. This guarantee is primarily for assisting the subsidiary's operational development and related needs, and the total amount of such guarantees shall not exceed 40% of the Company's net worth, and the total amount shall not exceed NT\$200 million. As of March 31, 2026, NT\$7,932 thousand had been withdrawn, which was for the issuance of a letter of credit.

(III) Future R&D Plans and Expected R&D Expenditures

Our company is positioned as a developer and innovator in the food and beverage industry. Future plans include continued investment in the creation of new brands and the diversification of menu items. Our estimated R&D expenditure for 2026 is approximately 0.1% to 0.2% of revenue, primarily for the regular and ad-hoc development of new dishes to satisfy existing customers and improve customer satisfaction. We will continue to create new brands and enter different types of food and beverage markets to expand our market share.

(IV) Impact of Significant Domestic and International Policy and Legal Changes on the Company's Financial Operations and Countermeasures

Our daily operations comply with relevant domestic and international laws and regulations. We closely monitor domestic and international policy trends and regulatory changes, collect relevant information to provide decision-making references for management, and consult relevant professionals to adjust our operational strategies in a timely manner. To date, our company's financial operations have not been affected by significant domestic and international policy and legal changes.

(V) Impact of Technological Changes and Industry Transformation on the Company's Financial Operations and Corresponding Measures

The Company's main products are in the catering market across Taiwan and China. The Company actively develops new products and improves customer satisfaction to ensure its competitive advantage. Simultaneously, it monitors industry trends and market information, assesses their impact on the Company's operations, makes corresponding adjustments, and adopts a prudent financial management strategy to maintain market competitiveness. In 2020, the Company underwent digital transformation and launched the "Wowprime Crazy Food" APP to enhance customer loyalty.

To ensure information security, the Company has established an information security management system based on the ISO 27001:2022 international standard for information security management and the ISO 27701:2019 international standard for personal data management. The Company strengthens and implements information security management operations and has obtained ISO 27001 and ISO 27701 international certifications.

(VI) Impact of Changes in Corporate Image on Corporate Crisis Management and Countermeasures

Our company has been committed to maintaining its corporate image and complying with laws and regulations for many years. We have also established internal emergency response procedures and have a standing emergency response team. If we face situations that

affect the corporate image or violate laws and regulations, we will immediately activate the response mechanism and formulate countermeasures. However, to date, our company has not experienced any events that could affect the company's corporate image.

(VII) Expected Benefits, Potential Risks, and Countermeasures of Mergers and Acquisitions

As of the most recent year and the date of publication of the annual report, the Company has no plans for mergers and acquisitions. However, if mergers and acquisitions are planned in the future, the Company will adhere to its asset acquisition and disposal procedures, and will adopt a prudent assessment approach to consider whether the merger can bring concrete performance to the Company, so as to effectively protect the interests of the Company and the rights and interests of shareholders.

(VIII) Expected benefits, potential risks and countermeasures for expanding the factory:

All of our store expansion plans are routine openings, and the opening costs are all within the set targets.

(IX) Risks and Countermeasures Regarding Concentration in Purchasing or Sales

1. Purchasing

The Company and its subsidiaries primarily source their goods from domestic and international manufacturers. In addition to maintaining good relationships with existing suppliers, each raw material has at least two suppliers, thus there is no risk of concentrated purchasing.

2. Sales

The Company's sales target is the general consumer market; therefore, there is no risk of concentrated sales.

(X) Impact, risks, and countermeasures of a large-scale transfer or change of equity by directors, supervisors, or major shareholders holding more than 10% of the shares

The Chairman and other directors of the Company have long been involved in the Company's decision-making discussions, and the Company is committed to its core business operations. As of the date of publication of the annual report, there is no risk of a large-scale transfer or change of equity in the Company.

(XI) Impact, risks, and countermeasures of the change in management rights on the company: None.

(XII) Litigation or non-litigation matters: None.

(XIII) Other Important Risks and Countermeasures

In recent years, consumers have increasingly higher demands for food safety. Adhering to the principle of "food safety first," our company has continuously upgraded its food safety management level. We have not only established a dedicated food safety department and implemented a multi-layered food safety inspection mechanism, but also obtained ISO 17025 laboratory management system certification in 2018. Through accurate testing results, we can warn of risks and reduce harm. In 2020, we further obtained ISO 22000 food safety management system certification, becoming the only catering company in Taiwan to obtain both certifications simultaneously. In addition, we work with the purchasing

department to control suppliers from the source, establish a food cloud system and other control mechanisms, conduct multi-item sampling and testing by third-party laboratories, actively adopt agricultural products with production and sales traceability recommended by the Council of Agriculture, and join the traceability restaurant movement. All of these measures are aimed at protecting consumer rights and minimizing food safety risks.

VII. Other important matters: None

Six. Special Items

I. Related party information:

Consolidated Business Report and Related Party Report of related enterprises: Please refer to the Public Information Observatory (Website: <https://mops.twse.com.tw>)/Single Company > Electronic Document Download/ Related Party Three Document Section.
Consolidated Financial Statements of Related Enterprises: Please refer to the Public Information Observatory (Website: <https://mops.twse.com.tw>)/Single Company > Electronic Document Download/ Financial Reports/Consolidated Financial Report for Q4 of 2025.

II. Private placement of securities in the most recent year and up to the publication date of the annual report: None.

III. Other matters that require additional explanation: None.

Seven. Any of the circumstances listed in subparagraph 2, paragraph 3, Article 36 of the Securities and Exchange Act, which may materially affect shareholders' interest or the price of the Company's securities, that have occurred in the most recent year and up to the publication date of the annual report

Any of the circumstances listed in subparagraph 2, paragraph 3, Article 36 of the Securities and Exchange Act, which may materially affect shareholders' interest or the price of the Company's securities, that have occurred in the most recent year and up to the publication date of the annual report: None.