2025

Sustainability Report

王品集團wowprime



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About This Report

This report is the 12th Sustainability Report issued by Wowprime Corporation (hereinafter referred to as Wowprime). It discloses the ESG performance and achievements of Wowprime for the year 2025 (from January 1, 2025, to December 31, 2025). The report is also published simultaneously on its ESG official website and is updated annually, with the latest sustainability report issued each year.

Sustainability Philosophy

Wowprime operates under the corporate values of "Honesty, Collaboration, Agility, and Innovation." These principles form the foundation for all aspects of the company's governance, supply chain management, employee care, social participation, and environmental protection. Through corporate culture and management philosophy, the Group connects social responsibility with stakeholder communication, prioritizing honesty in all dealings. It emphasizes teamwork and collective effort while daring to challenge tradition, unleashing individual potential and boundless creativity. This report uses continuous innovation as a guiding spirit for fulfilling corporate social responsibility, driving future growth momentum. The release of this report is expected to motivate more companies in the food and beverage sector to actively participate in corporate social responsibility. Meanwhile, the company will continue to uphold excellent corporate culture, fulfill its role as a responsible corporate citizen, provide consumers with safe and quality food, create a sense of happiness for employees, and generate greater value for shareholders—achieving satisfaction among customers, employees, and shareholders alike.

Basis and Scope of Preparation

This report references the Global Reporting Initiative (GRI) Standards and the supplementary guidelines for the food processing industry, adopting the core option for disclosure principles. It also refers to the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies (hereinafter referred to as the Rules) as the basis for defining the report's content. Wowprime's Sustainable Development Committee, headquartered at the corporate office and including members from various brand business units and headquarters departments, conducts stakeholder identification through internal discussions. Using cross-analyses of internal and external questionnaires, the Group identifies and thoroughly discloses material issues to maintain communication channels and foster interactive exchanges with stakeholders.

Wowprime's brands are distributed across both sides of the Taiwan Strait; however, the company's operating revenue remains primarily concentrated in the Taiwan region. Therefore, the scope of this report will mainly cover the Taiwan area, including Wowprime, WPT, Cheerpin, Wowfresh, and JIECHUANG encompassing performance in social, economic, and environmental aspects. During the reporting period, there were no significant changes in the company's scale, structure, or ownership, nor were there any circumstances that seriously affected the report. Financial information will be based on disclosures from the consolidated financial statements.

Publication Overview
First Publication Date: December 2015
Previous Version Publication Date: August 2025
Current Version Publication Date: August 2026
Next Version Publication Date: August 2027

Internal Audit and External Assurance

Internal Audit:
This report is prepared by the heads of the Sustainable Development Committee subgroups from various staff departments, who conduct meetings, design questionnaires, analyze data, and compile information. The report is based on the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards) and the GRI-G4 Food Processing Sector Supplement (FPSS), as well as the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies (hereinafter referred to as the Rules). Relevant ESG project performance disclosures are made accordingly. After confirmation of content accuracy by department heads, the information is incorporated into the report and compiled by the project team. Upon completion, the report is presented to the Board of Directors.

External Assurance:
The report has commissioned Deloitte & Touche LLP to perform limited assurance in accordance with ISAE 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. A limited assurance report has been issued, confirming compliance with the GRI Standards, GRI-G4 Food Processing Sector Supplement (FPSS), and the Rules. An assurance statement has been obtained and is included in the appendix of this report for reference.

Contact Information

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Chairman's Message

Building sustainable competitiveness is a critical imperative for modern enterprises. Leveraging premium dining experiences, a robust operational model, and a proactive expansion strategy, Wowprime Group has maintained an outstanding performance in the highly competitive food and beverage market. In 2025, the Group's annual consolidated revenue once again surpassed the NT$20 billion milestone. We extend our deepest gratitude to our customers for their continued support and to our employees for their dedication and hard work. This achievement is not merely a validation from the market; it serves as a solid foundation for our ongoing investment in sustainable development. We aspire to elevate Wowprime from a leading brand in Taiwan to a premier global culinary platform.

We uphold the management philosophy that "customers are benefactors, employees are family, and suppliers are noble partners." Our actions are carried out from four major perspectives: sustainable governance, environmental protection, social inclusion, and product responsibility. We continuously strengthen our corporate governance structure, enhance information transparency, and implement principles of integrity management, facing the ever-changing business environment with a steady and long-term approach. In response to global climate change and limited resources, we are actively exploring more earth-friendly business models.

In the face of global climate change and resource scarcity, Wowprime, as a leader in the chain restaurant industry, is deeply concerned about Taiwan's sustainable development issues. We actively promote energy conservation, carbon reduction, food waste minimization, and energy efficiency optimization, striving to minimize the environmental impact of our operations. And we launched the food and beverage industry's first circular economy initiative by feeding kitchen waste to black soldier fly larvae, which produce nutrient-rich fertilizer and organic matter. This insect fertilizer is then recycled back to agricultural suppliers, reducing the risks associated with kitchen waste disposal and opening a future of symbiotic environmental resource use. We actively align with international sustainable development trends, responding to the Financial Supervisory Commission's "Sustainability Roadmap for Listed Companies" by conducting greenhouse gas inventories, introducing the use of green power, and implementing environmental protection, energy-saving, and green procurement principles to fulfill our corporate social responsibility.

Food safety is our non-negotiable bottom line. In 2014, Wowprime established the 'Food Safety Department' as an independent, standalone division, which oversees the 'Food Safety Traceability & Research Center' (Group Laboratory) and our 'Food Processing Plant' to significantly elevate the Group's food safety control systems. We have successfully obtained the 'ISO 17025 Laboratory Management System Accreditation,' 'ISO 22000 Food Safety Management System Certification,' and 'HACCP Certification.' Remarkably, Wowprime is the only food and beverage company in Taiwan to simultaneously hold both the ISO 17025 accreditation for its laboratory and the ISO 22000 certification for its food processing plant, showcasing our robust capabilities in safeguarding food safety and protecting our consumers.

On the social front, Wowprime firmly believes that "employees are the most important asset." We are dedicated to creating a safe, friendly, and diverse inclusive workplace environment, paying close attention to employees' physical and mental health as well as career

development. We continuously invest in training resources to cultivate professional talents in the food and beverage industry. In recent years, we have also embraced diverse hiring practices by actively building a “Workplace age-friendliness.” In 2025, the number of our middle-aged and senior employees surpassed 800, representing a growth of nearly 20% compared to 2024. Furthermore, Wowprime is pleased to share our operational achievements with our team, offering highly competitive compensation packages to attract outstanding talents and grow together with our employees.

Our sustainable management philosophy is reflected in our social welfare efforts. We actively fulfill our corporate citizenship responsibilities through diverse approaches, including public welfare collaborations, community engagement, and support for underprivileged groups, as we continuously strive to grow and prosper with society. As part of this commitment, we continue to implement our "One Brand, One Charity" initiative. "Tokiya" has partnered again with the TFT Foundation to launch limited-edition charity combo products for sale. Additionally, our subsidiary Wowfresh once again collaborated with the "1919 Food Bank" on a charity project to collect New Year's meals, bringing warmth to those in need. During the preparation of the "Wowprime Corporation 2025 Sustainability Report," we reviewed initiatives across four sustainability dimensions: economic, environmental, social, and food safety & consumer communication. The report thoroughly discloses our 2025 ESG actions and future goals, following global sustainability disclosure standards such as the GRI Standards to ensure completeness and transparency of information. Through this report, we not only review past efforts and achievements but also reaffirm our responsibility and motivation to move toward a sustainable future. We focus on five key goals: sustainable governance, safe food, environmentally friendly practices, a happy workplace, and social engagement. This is the 12th sustainability report issued by Wowprime since 2015. We sincerely thank all parties for their encouragement and guidance over the past 12 years, which have been the driving force behind our continuous growth.



Wowprime operates Chairman 陳正輝

2025 Highlights and Performance

Environment

Safe Food

1. Health authorities across various regions conducted a total of 361 inspections at the Group's stores, with no major food safety incidents or penalties imposed by regulatory agencies.
2. The only food service company in Taiwan to simultaneously obtain ISO17025 certification for its laboratory and ISO22000 certification for its processing plants.
3. The Group conducts over 19,000 inspections annually.
4. All meal ingredients can be 100% traced through an internal food safety traceability system.

Environmentally Friendly

1. A total of 2,661 tons of business waste (kitchen waste, waste cooking oil) .
2. Wowfresh's Wufeng Plant has accelerated its green energy transition by commissioning a solar power generation system at the end of 2025, implementing self-generation and self-consumption of green electricity. In 2025, the cumulative green electricity output reached 28,327 kWh, demonstrating the company's commitment to deepening green operations and refining energy management.
3. The Group uses 100% locally sourced rice from Taiwan.
4. Partnered with Edenred to issue electronic vouchers, cumulatively reducing over 43.2 metric tons of carbon emissions and saving 873 trees from being cut down.
5. In 2025, we launched a green energy wheeling initiative for our stores, with brands such as PUTIEN and XIANG DUCK joining the program. Throughout 2025, participating stores wheeled a total of 263,419 kWh of green electricity, achieving a carbon reduction of 124,861 kg (approximately 124.86 metric tons) of CO_2e.

Social

Happy Workplace

1. Awarded the Gold Prize in the 2025 Happy Enterprise Awards for the Food Service Industry by 1111 Job Bank.
2. Received certifications from the Ministry of Education's Sports Administration for "Sports Enterprise Certification" and from the Health Promotion Administration for "Healthy Workplace Certification."
3. Promoted the Yes Card program to foster a positive work atmosphere.

Social Engagement

1. Customer satisfaction averages 4.7 stars.
2. Invested more than NT$15 million in charitable and public welfare initiatives.
3. On Corporate Day, the company organized the E.SUN Mountain Trail Cleanup and Maintenance event.
4. Continuously promoting the "One Brand, One Charity" initiative.

Governance

Sustainable Governance

1. Awarded the Bronze Prize for Corporate Sustainability Reports at the 18th Taiwan Corporate Sustainability Awards (TCSA), marking ten consecutive years of recognition.
2. Enhanced transparency in information disclosure.
3. Continued to link performance with promotions and salary increases; this year, the starting salary for full-time employees, including the full-attendance bonus, was raised to NT$35,800, with brand-specific salary adjustments of up to 7% to maintain recruitment competitiveness.

Sustainability Awards and Recognition 2025

12th Annual Service Angel Awards 2025

Four individuals honored with the Service Angel Award: Huang, Chi-Hsuan from Oh my! Yakiniku, Chiang, Yu-Chi from 12MINI, Huang, Ching-Wei from GOD GUO, and Chung, Meng-Ting from Itamae.

10th AMOT Star-Rated Traceability Restaurant Evaluation

12 Hotpot awarded the prestigious three-star Traceability Restaurant honor

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Commercial Times "2025 Taiwan Service Industry Grand Evaluation"Chain Brand Restaurants Silver Award: CHIN HUAJIAO

The National Park Service under the Ministry of the Interior hosted the 'Team National Parks: SDGs Friends Achievement Presentation,' during which the Group was honored with the "National Park Sustainable Partner Award".

Daily View hosts the "2025 Online Reputation Star" Awards — Wowprime honored with the Leading Innovation Award

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Certified as a Senior-Friendly Enterprise by Taipei City

Locations:

ikki (Taipei Hengyang Branch), Wagyushabu (Taipei Linsen North Branch), Chamonix (Taipei Zhongxiao East Branch)

Wowprime, Cheerpin, and PUTIEN were honored with the 'Leadership Award' at the 'Buying Power' Social Innovation Products and Services Procurement Awards, organized by the Small and Medium Enterprise and Startup Administration, Ministry of Economic Affairs (MOEA).







Stakeholder Communication

Identification Process

The process began with the convening of a special meeting of the Sustainable Development Committee. Project leaders were nominated by various headquarters departments and business units. Following discussions, the attendees were tasked with identifying relevant stakeholders and their corresponding material topics based on their respective areas of responsibility (i.e., their functions and duties). The resulting list of topics was then compiled with reference to industry trends in the catering sector.

Prioritization

Identify stakeholders and key issues, and invite colleagues from various departments to prioritize them based on two aspects: "the degree of economic, environmental, and social impact on the organization" and "the degree of influence on stakeholders' evaluation and decision-making." At the same time, collect and analyze external survey responses. The results are also reviewed and confirmed through feedback from senior management.

Confirmation

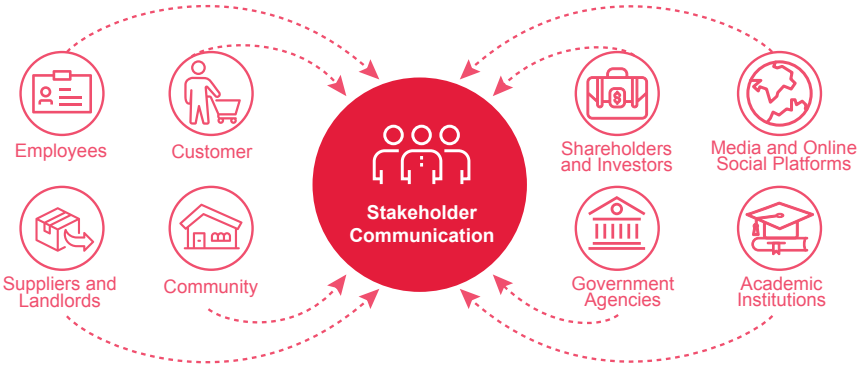
Based on the results of the materiality analysis, the overall report structure and outline were confirmed. This involved mapping the relevant indicators for each topic and proceeding to compile the necessary disclosure information.

Review

The Group continuously reviews and revises the matrix of stakeholders and their material topics. In response to changes in these topics, relevant disclosure information is compiled and integrated for comprehensive reporting within the Sustainability Report.

Stakeholder Identification

In our pursuit of sustainable corporate operations, Wowprime has established a cross-departmental professional task force to plan corporate social responsibility (CSR) development indicators and strategies, and regularly reports on implementation outcomes to facilitate the review and refinement of future practices. To ensure the implementation of our sustainability policies, we refer to the AA1000 Stakeholder Engagement Standard (AA1000SES) and apply its five core attributes as our evaluation criteria: 'Dependency,' 'Influence,' 'Tension,' 'Responsibility,' and 'Diverse Perspectives.' This process ensures that we address the key issues of concern to all stakeholders associated with the Group, enabling us to integrate these material issues into our future development guidelines while establishing transparent communication channels and clear response mechanisms. Through joint analysis by members of the Sustainable Development Committee, the Group has identified eight key stakeholder groups: Employees, Government Agencies, Customers, Suppliers and Landlords, Academic Institutions, Shareholders and Investors, Media and Online Communities, and Local Communities.



Identification and Response to Material Issues

In identifying material issues, Wowprime references internal employees and the GRI Standards' material topics to compile sustainability-related issues. Using an online questionnaire analysis mechanism, the Group evaluates the impact of these issues on the company (including financial and non-financial impacts, strategic integration, opportunities, and competitiveness) as well as the influence on different stakeholders' evaluation and decision-making (significance of impact, expectations for response and action, and expectations for transparency). Building on 144 valid questionnaire responses and further considering management's perspectives, the Group consolidated a matrix of 18 material issues. In the upper right corner of the matrix, there is a unanimous consensus among Wowprime's stakeholders that "Employee Salary and Benefits" is a material issue as defined in this report.

Wowprime Corporation's Sustainability Related Issues:

Economic Issues

- Sustainable Development Strategies
- Operational Performance
- Integrity Management and Corporate Governance
- Regulatory Compliance
- Risk Control
- Information Security & Privacy
- Supplier Management
- Products, Services, and Innovation

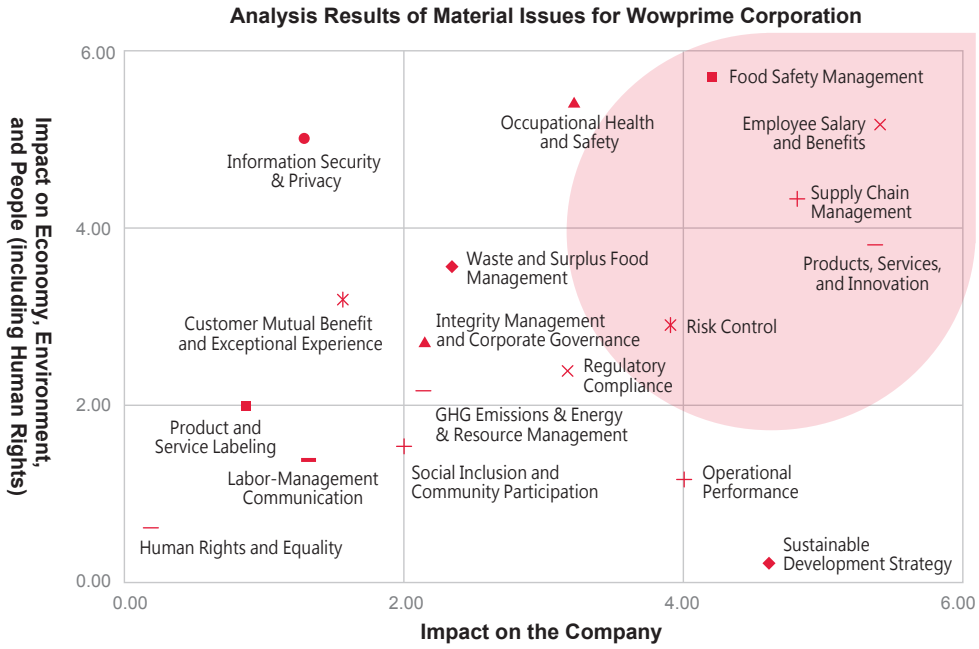
Social Issues

- Occupational Health and Safety
- Employee Salary and Benefits
- Social Inclusion and Community Participation
- Human Rights and Equality
- Labor-Management Communication
- Product and Service Labeling
- Customer Mutual Benefit and Exceptional Experience

Environmental Issues

- GHG Emissions & Energy & Resource Management
- Waste and Surplus Food Management
- Food Safety Management

Materiality Matrix:



This report references the GRI Standards and industry characteristics to assess the impacts of each issue on the economy, environment, and people (including their human rights), serving as the basis for identifying material issues. In 2025, newly added material issues include "Supply Chain Management," "Product Service and Innovation," "Occupational Health and Safety," "Information Security & Privacy," and "Sustainable Development Strategy." Through alignment with the Environmental (E), Social (S), and Governance (G) dimensions, these issues respond to stakeholders' expectations for corporate sustainability, thereby driving the continuous enhancement of the Group's competitiveness in Taiwan's highly competitive food and beverage market.

In addition, during the year, certain sustainability topics were renamed and consolidated. Specifically, "Personal Data Protection" was renamed "Information Security & Privacy," and "Energy Management and Energy Saving & Carbon Reduction" was renamed "GHG Emissions & Energy & Resource Management." Furthermore, "Social Care" and "Community Relations Management" were consolidated into "Social Inclusion and Community Participation," while customer-related topics were consolidated into "Customer Mutual Benefit and Exceptional Experience."

Ranking	Material Issues of Year 2025
1	Employee Salary and Benefits
2	Food Safety Management
3	Supply Chain Management
4	Product Service and Innovation
5	Occupational Health and Safety
6	Information Security & Privacy
7	Operational Performance
8	Sustainable Development Strategy

A detailed explanation is provided for material issues that are of high concern to stakeholders and have significant impact. For the internal and external boundaries of material issues and material topics, please refer to the corresponding chapters in the report as follows:

● Direct Impact ○ Indirect Impact

Material Issues	GRI Indicators of Specific Topic	SASB Standards mapping	Internal		External			Management Policies and Related Information
			Wowprime	Employees	Suppliers	Customers	Community	corresponding chapters
Employee Salary and Benefits	GRI 401: Employment 2016	Labor Practices	●	●	○	○	○	6.3 Employment Policies
Food Safety Management	GRI 416: Customer Health and Safety 2016	Food Safety	●	●	●	●	●	4.2 Customer Health and Safety
Supply Chain Management	GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	Supply Chain Management & Food Sourcing	●	○	●	●	○	4.3 Supply Chain Food Safety
Product Service and Innovation	GRI 417: Marketing and Labeling 2016	—	●	●	●	●	○	4.1 Food Safety Management
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	—	●	●	●	●	○	6.8 Occupational Safety and Health Management
Information Security & Privacy	GRI 418：Customer Privacy 2016	—	●	●	○	●	●	2.7 Integrity Management
Operational Performance	GRI 2-2:Entities included in the organization's sustainability reporting	—	●	●	○	●	○	2.1 Business Overview
Sustainable Development Strategy	GRI 2-22: Statement on sustainable development strategy	—	●	●	●	●	●	About This Report Message from the Chairman

	Material Issues	GRI Corresponding Indicators	Significance to Wowprime	Management Policy	Evaluation Results
E	Food Safety Management	GRI 416: Customer Health and Safety 2016	To ensure food safety control mechanisms to protect consumer rights.	The restaurants are divided into three main sections—hardware, software, and food—for the implementation of a food safety management system framework. This is achieved through measures such as on-site supplier audits, raw material sampling inspections, a raw material food safety traceability system (Food Cloud), restaurant hygiene inspections, risk management in menu research and development, menu sampling inspections, and education and training on restaurant hardware planning controls.	In 2024, Wowprime launched a water quality testing program. In 2025, we evaluated and installed ultrafiltration (UF) systems to guarantee water safety across our stores.
S	Employee Salary and Benefits	GRI 401: Employment 2016	We firmly believe that talent is the company's most valuable asset, and adopt a compensation philosophy of "compliant with laws, superior to the industry, and competitive" to attract and retain the best culinary talent.	In addition to salary adjustments based on job level, the fixed salary structure is reviewed annually and adjusted in conjunction with performance and promotions. Variable pay is determined based on the overall company performance and the performance of each team, with differentiated rewards given according to individual performance, allowing outstanding employees and teams to receive better incentives.	The average employee satisfaction score in 2025 was 84.98. To effectively care for employees and create a satisfying work environment and benefits system, Wowprime strives to enhance various policies and foster a healthy and enjoyable workplace.
S	Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	The food and beverage industry is highly labor-intensive; therefore, safeguarding employee health is not only a legal responsibility but also the key to reducing turnover rates and sustaining high-quality dining services.	We establish occupational safety and health management plans in accordance with the law, regularly organize health examinations for our employees, and assist stores in implementing hazard identification. Additionally, we provide free psychological counseling to actively focus on and safeguard our employees' mental health.	To enhance employees' knowledge of occupational safety, the Group implements general occupational safety and health in-service education and training courses. In 2025, a total of 9,942 personnel completed the training.
G	Supply Chain Management	GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	Mastering the supply chain from farm to table effectively prevents food safety crises and mitigates the impact of climate change on raw material supply, such as yield fluctuations and price surges.	We enhance the traceability of agricultural and livestock products to fortify food safety and consumer confidence. By prioritizing local sourcing, we reduce greenhouse gas emissions associated with food transportation.	In 2025, 100% of our rice was sourced locally in Taiwan, and local sourcing of seafood accounted for 16% of our total seafood procurement value.
G	Product Service and Innovation	GRI 417: Marketing and Labeling 2016	We rigorously select the most suitable ingredients and develop a diverse range of products to meet customer needs. Coupled with our provision of high-quality services, these efforts continuously enhance brand stickiness and increase visit frequency.	We regularly develop new menus to attract new customer segments, while integrating the Group's digital resources to optimize operational efficiency and minimize resource waste.	Wowprime Food Craze APP has successfully established a highly sticky member ecosystem. In 2025, the number of registered members surpassed 5 million, contributing to over 50% of our total revenue.
G	Information Security & Privacy	GRI 418：Customer Privacy 2016	We have established an Information Security and Personal Data Protection Management System to fortify our operational resilience.	In accordance with the PDCA (Plan-Do-Check-Act) cycle operation model of the ISO 27001:2022 Information Security Management System (ISMS) and the ISO 27701:2019 Privacy Information Management System (PIMS) international standards, the Group ensures that organizational and personal data remain fully compliant with management regulations and relevant laws.	In 2025, a total of 11 education and training courses on information security and privacy protection were completed.
G	Operational Performance	GRI 2-2:Entities included in the organization's sustainability reporting	We keep investors and shareholders informed of the Group's operational performance, instilling the confidence to sustain their long-term investment in us.	Through internal controls implemented by the Auditing Office, we enhance operational efficiency and ensure the reliability of financial reporting. Furthermore, in strict compliance with regulations, we disclose relevant performance metrics on a monthly, quarterly, and annual basis.	In 2025, Wowprime Group disclosed its operational performance on time and in compliance with all regulatory schedules.
G	Sustainable Development Strategy	GRI 2-22 Statement on sustainable develop-ment strategy	We actively promote energy conservation, carbon reduction, and food waste minimization to mitigate the environmental impact of our operations.	We reduce our carbon footprint through local sourcing and minimize food waste by incorporating imperfect produce into our culinary creations.	In 2025, the Group incorporated imperfect agricultural produce into menu development and daily culinary operations, utilizing a total of 635,311 kilograms of such produce.

Stakeholder Communication

Stakeholders	Stakeholder Concerns	Communication Channels	Communication Frequency
Employees	Employee salary and benefits, talent retention and training, grievance mechanisms for labor practice issues, employee diversity and equal opportunity, education and career development	1. Internal Website 2. Labor-Management Meeting 3. Employee Satisfaction Surveys 4. Staff Meetings / Employee Feedback Hotline & Email Channels 5. WOW! News	1. Hold labor-management meetings every quarter. 2. Conduct employee satisfaction surveys every six months. 3. Continuously receive and address employee feedback. 4. Publish the WOW newsletter once a month.
Government Agencies	Food safety assurance, occupational health and safety/ regulatory compliance, grievance mechanisms for labor practice issues, energy conservation and carbon reduction, waste management, air and water pollution prevention, major infectious disease prevention, operational accident prevention and awareness	1. Seminars / Regulatory Explanation Sessions 2. Communication with Relevant Departments on Major Legislation 3. Official Document Correspondence 4. Ministerial/Agency Head Mailboxes 5. Annual Fire Drills Coordinated with Local Fire Departments in Each Store District	Coordinate with relevant government departments to implement executive orders, comply with food and beverage industry-related regulations, and conduct routine and non-routine inspections.
Customers	Food safety assurance, store environment management, product and service labeling, marketing communication and customer satisfaction, corporate image	1. 0800 Customer Service Hotline 2. Online Customer Feedback Card Survey 3. Official Website Email Inbox 4. Website Messages 5. "Wowprime Food Craze" APP 6. Fax and Mail	1. Daily tabulation and disclosure of customer feedback (complaints and compliments) received via the 0800 hotline. 2. Daily tracking, recording, and publication of complaint and compliment cases. 3. Risk assessment for each dish during menu development.
Suppliers and Landlords	Procurement policy (including food ingredient traceability), supplier management, supplier environmental assessment, supplier social impact assessment, integrity management	1. Supplier Annual Meeting 2. Supplier Platform 3. Factory Audits 4. Food Safety Traceability System Platform	1. Annually: supplier annual meetings, factory audits, and raw material sampling inspections. 2. As needed: supplier platform announcements, supplier exception management, and raw material reviews.
Academic Institutions	Sustainable corporate image strategy, regulatory compliance, product and service labeling, personal data protection	1. Industry-Academia Collaboration 2. Specialized Cooperative Courses	1. Monthly/as needed. 2. Every semester.
Shareholders and Investors	Business performance, risk management, corporate governance, integrity management, corporate image	1. Shareholder/Investor Phone and Email Inquiries 2. Holding Investor Conferences and Shareholders' Meetings	1. Hold annual shareholders' meetings. 2. Publish monthly self-reported revenue. 3. Release quarterly financial reports and publish an annual report each year.
Media and Online Social Platforms	Marketing communication and customer satisfaction, integrity management, corporate image, regulatory compliance, social care	1. Press Conferences 2. Tea Gatherings and Luncheon Discussions 3. Irregular News Releases	1. Compile and release news updates monthly. 2. Hold 3 to 4 press conferences annually. 3. Organize informal dining and interaction events irregularly.
Community	Store environment management, waste management, regulatory compliance, corporate image, social care	1. Communication and Liaison with Community Management Committees 2. Business District Visits and Relationship Building	1. Communicate with local community management committees before opening new stores. 2. Conduct environmental assessments in the local area before new store openings. 3. Maintain good neighborly relations during operations by interacting with local residents, village chiefs, and community committees.

Chapter

01

ABOUT WOWPRIME CORPORATION

1.1 Management Philosophy and Mission

1.2 Global Brand Portfolio & Brand Introduction

1.3 Major Events of Wowprime Corporation in 2025

1.4 Vision for the Future: Short-, Medium-, and Long-Term Goals

1. 1. About Wowprime Corporation

1.1 Management Philosophy and Mission

Management Philosophy

CUSTOMERS ARE BENEFACTORS：

TO SERVE CUSTOMERS WITH A PASSIONATE HEART

Wowprime thrives thanks to our customers. Their support allows us to keep our business going. Each customer visit is a great blessing to us. Because our customers have been so generous, we should respond with gratitude, appreciation, empathy, and patience. Providing quality service comes from fostering positive relationships. By considering the customer's needs a bit more, we ensure that our patrons feel satisfied and willing to continue working with us. In the end, this results in outstanding service and encourages positive recommendations.

COLLEAGUES ARE FAMILY:

TO UNDERSTAND COLLEAGUES WITH A CARING HEART

Wowprime succeeds thanks to our team members. Happy employees are the key to satisfied customers. We prioritize people, showing respect and treating our colleagues like family, valuing and caring for them deeply. Our goal is to build a strong sense of identity and belonging for everyone in the Wowprime family. We approach our colleagues with understanding and compassion. Through empathy and motivation, we cultivate a shared sense of purpose. United, we work to generate value for Wowprime and turn real-life challenges into opportunities.

SUPPLIERS ARE NOBLE PARTNERS:

TO TREAT SUPPLIERS WITH RESPECT

Wowprime has flourished thanks to its suppliers. Their support, gratitude, and valuable advice have greatly enhanced our abilities, allowing us to succeed. We consider all excellent suppliers as our Noble Partners. Together, we support each other and grow, grounded in trust and mutual reliance, fostering shared success and prosperity.
Just as our partners have provided us with opportunities, we are dedicated to keeping opportunities open for others as well, aiming to be "Noble Partners" to them.

Corporate Vision and Mission

◆ Our Vision：

To become a restaurant group that enhances human connections through culinary excellence, inspiring people to value and truly enjoy the experience of dining.

◆ Our Mission:

We continuously create diverse dining experiences for our customers, consistently delivering culinary excellence to foster beautiful human connections.

Core Value

HONESTY

ALIGN WORDS, ACT WITH TRUTH. THAT IS HONESTY

Honesty is the foundation of Wowprime. We treat people with sincerity, align our actions with our words, and communicate with absolute openness. By demonstrating our professionalism and value, we ensure that every choice made by our employees and customers is fully worthy of their trust.

COLLABORATION

RESPECT EACH OTHER, UNITE AS ONE. THAT IS SYNERGY

At Wowprime, diversity and inclusion unite our strength. We empower every individual to unleash their unique value, collaborating to amplify our collective effectiveness. Through our shared wisdom, we create a positive impact and stride toward a future of infinite possibilities.

AGILITY

SEE SHARPLY, ACT SWIFTLY. THAT IS AGILITY

In the face of ever-changing challenges, Wowprime team members respond swiftly with sharp perception. We see beyond the surface to grasp the core essence and act decisively, turning every response into a demonstration of excellence.

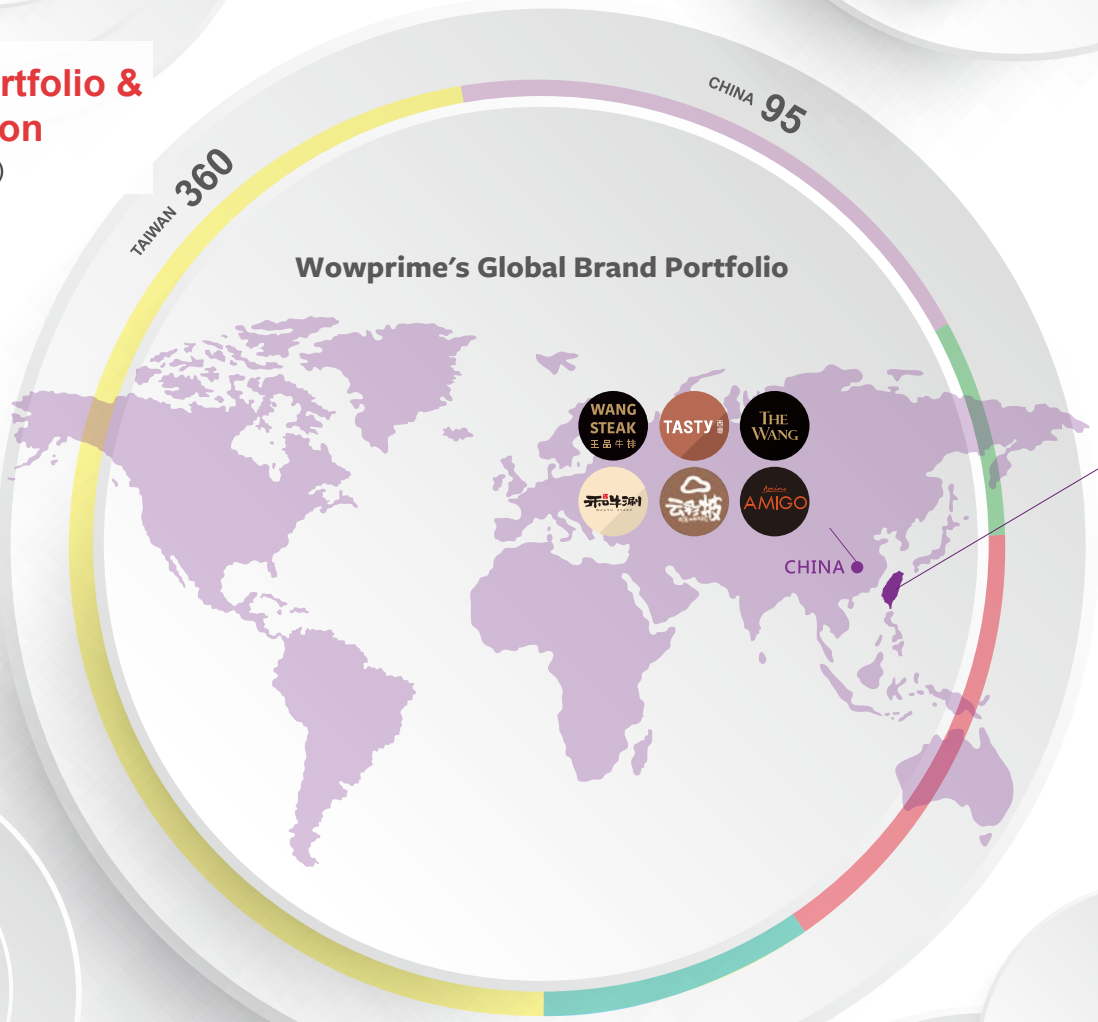
INNOVATION

TRY FEARLESSLY, EMBRACE THE UNKNOWN. THAT IS INNOVATION.

Innovation is the driving force behind Wowprime's growth. We dare to experiment, embrace the unknown, and continuously explore. By making change our daily norm and progressing day by day, we embrace the infinite possibilities of the future.

1.2 Global Brand Portfolio & Brand Introduction

(Statistics as of 12/31/2025)



王品集團 WOWprime

Brand Introduction

Wangsteak

王品牛排 WANG STEAK

Only for the Most Important People in Your Hearts

Dedicated to a strict definition of deliciousness, we select only the finest sixth to eighth ribs from each cow. Roasted at 250°C for an hour and a half, this process perfectly presents the tender and flavorful essence of fully cooked beef.

TASTy

TASTY

Let's TASTy , Let's Enjoy!

We choose premium beef and skillfully combine the ingredients to delight your refined taste. Our range of exquisite dishes, served with the trendy and vibrant flair of a New Yorker, brings fresh energy to your life. Our bright, welcoming Western-style restaurant provides a comfortable atmosphere where every guest can enjoy a creative and flavorful dining experience.

Tokiya

陶板屋 TOKIYA 和風洋食

Flavorful Bonds with Family

We offer a Japanese-Western fusion dining experience inspired by the subtle elegance of Japanese cuisine. In a warm and inviting setting, you can enjoy each carefully crafted dish, all made to delight the special bonds between you and your loved ones!

Oh my! Yakiniku

原燒 日式燒肉

Versatile Yakiniku, Catering to Every Taste

Inspired by the ideas of Great Abundance, Great Fun, and Great Satisfaction, we invite diners to creatively mix and match various meats, sauces, and ingredients. With the unique and flexible ways to enjoy yakiniku, each person can discover their own perfect flavor without settling!

Giguo

聚 日式鍋物

Savor a Delightful Gathering Freely. Let's Giguo today!

Our dedication to cuisine is inspired by the essence of Japanese craftsmanship, aiming to deliver a rich, mellow, and aromatic broth. Giguo carefully chooses fresh, plentiful ingredients and outstanding broth to preserve the authentic flavors, making your get-together truly enjoyable.

ikki

藝奇 日式料理

Ultimate Sizzling Freshness, Stone-Grilled Japanese Cuisine

Drawing inspiration from the traditional rock-grilling technique of Japan's Oga Peninsula, natural stone slabs are heated directly to 300 degrees Celsius. This immediate contact locks in the original juices and flavors of the ingredients, conquering your taste buds.

Chamonix

Chamonix and You: Sharing Romantic Moments Together

Moving beyond the typical teppanyaki restaurant concept, we creatively blend the elegance of French cuisine with the chic ambiance of a lounge bar, offering a dining experience that feels like a stylish boutique.

Pinnada

Delight in Premium Pork Cutlets, Happiness in Every Bite

Our carefully chosen pork cutlets are coated in a light, golden batter and fried fresh to order. Utilizing a patented double oil tank and unique frying methods, we seal in the juicy flavors while keeping the crust crispy. The result is pork cutlets that are crispy outside and tender inside, delivering pure joy with every bite. Enjoy this comforting meal in a minimalist Japanese-inspired setting with warm, friendly service.

12hotpot

12hotpot: Freshness Served to You!

Featuring classic Taiwanese stone pot and shabu-shabu hot pots, 12hotpot presents carefully selected fresh ingredients alongside freshly sliced whole cuts of meat, offering a variety of main course choices. Here, customers can enjoy fresh ingredients, flavorful broths, and attentive service—all at an affordable price. Freshness made simple and accessible.

PUTIEN

Michelin-Starred Chinese Cuisine Celebrated in Singapore

Putien, a Michelin one-star Chinese restaurant in Singapore, serves signature Singaporean dishes and specialties from Putien. With over two decades of culinary tradition and refined techniques, each dish is thoughtfully prepared to highlight exceptional craftsmanship. They offer star-rated set menus for groups ranging from 2 to 10, making it an ideal Michelin-starred venue for any occasion.

CHIN HUAJIAO

Savor the Fresh, Spicy Aroma; Feast Freely, Worry-Free.

Featuring the rare and premium “Chongqing Jiangjin Jiuyue Green Sichuan Pepper,” which enhances the broth with a spicy, fragrant, and numbing sensation. Signature dishes include the “Green and Red Double Pot,” combining green Sichuan pepper spicy hot pot and green peppercorn fatty beef hot pot. Voted “Top Boutique Spicy Hot Pot” by online users, its fresh pepper aroma is adored by celebrities, influencers, and diners alike.

XIANG DUCK

Come Enjoy Duck: Savor Expertly Roasted Duck and a Feast of Delicacies!

A contemporary Chinese restaurant specializing in roasted duck. No need for a large group—gather a few friends to enjoy a variety of roasted duck dishes along with an array of exquisite culinary delights.

Veggtable

Classic Taiwanese Cuisine with a Fresh Twist

[Consistently Recognized by the Government as One of Taiwan's Top 12 Heritage Taiwanese Cuisine Restaurants] By using fresh, locally sourced ingredients and straightforward cooking methods, we creatively reinvent traditional dishes into smaller portions and elevate street food with refined techniques, presenting a fresh new take on classic Taiwanese flavors! Let the most familiar tastes of Taiwan warmly satisfy everyone's appetite!

12MINI

Mini and Delicious Anytime You Want — TAKE EAT EASY

12mini POT specializes in affordable individual hot pots, simmering rich broths infused with fresh fruits and vegetables. Choose your base with either vegetables or dumplings, so even with a busy lifestyle, you can quickly enjoy a tasty hot pot anytime!

GOD GUO

Trendy Taiwanese Hot Pot

Using local Taiwanese ingredients to highlight the land's rich flavors, reinventing classic Taiwanese dishes into hearty hot pot broths. Combining a retro yet trendy Taiwanese vibe, enjoy modern Taiwanese flavors anytime, any meal, any season.

Power of Meat

Unstoppable Meat Cravings

Generous and endlessly satisfying, featuring 100% whole-cut beef in an all-you-can-eat Japanese-style BBQ.

Wagyushabu

Soul-Satisfying Wagyu — Dip and Enjoy!

Carefully selected premium Wagyu from the U.S. and Australia, showcasing multiple ways to savor Wagyu. Experience gourmet-level Wagyu in three styles — seared Wagyu sushi, premium Wagyu hot pot, and Wagyu black curry rice. With over 70 ingredients available for unlimited servings, indulge in expert-level deliciousness.

XIANG LA

Love the Heat? Spice Things Up!

A stylish all-you-can-eat spicy hot pot restaurant offering a feast for both the taste buds and the eyes of spice lovers. Nearly 150 ingredients available for unlimited enjoyment, paired with eye-catching presentation, a trendy bar, and a self-service counter, making all-you-can-eat not only satisfying but also fashionable and cool.

Itamae

Savor the sublime flavors of Wagyu, masterfully grilled Teppanyaki-style.

Premium Japanese and Australian Wagyu, top seasonal fresh ingredients, expertly prepared on the teppanyaki grill to create the ultimate fresh and delicious dishes. In a quiet and elegant setting, experience the comforting warmth of the soul.

Chingu

Friends, Let's Meat Together!

Imagine juicy, thick pork belly searing over blazing flames, fragrant Korean hot pots bubbling away, and mouthwatering dishes dished out at lively“Pojangmacha” street stalls. Clink your soju glasses high—geonbae! Because nothing beats the joy of sharing sizzling meat with good friends!

True Wow Korean Cuisine

Flavor Explosion — Bold Korean Taste

Enjoy the world’s top three Korean dishes all at once: authentic kimchi stew, original Korean BBQ flavors, and the wildly popular BANBAN chicken. Idol-level deliciousness — one bite and you’re hooked!

Joxiang

Hearty Surf & Turf — Hot and Fresh Feast

Made-to-order, aromatic, and perfect with rice. Craving a hearty seafood and steak teppanyaki? Come feast with us!

Chao Chou Bang

Pair with a Stylish Selection of Chinese Cuisine — Gather and Enjoy Rich, Nourishing Congee

A restaurant featuring the freshest surf and turf ingredients, carefully simmering clay pot congee that preserves the original flavors. Every bite is fresh and fragrant, every grain nourishing and soothing. Paired with a stylish array of Chinese dishes, let your taste buds delight in rich and comforting congee.

Wow Pin

The Only Online Brand Under Wowprime Corporation

Our products are your perfect dining companion, featuring exclusive recipes from award-winning chefs that evoke the joy of gathering. Whether dining solo or with your small family, our delicious dishes are the ideal partner — less oil smoke, more happiness. When it comes to food safety and quality, we hold ourselves to standards even higher than yours.

1.3 Major Events of Wowprime Corporation in 2025

- ★ Upgraded 7 model employee dormitories across Northern, Central, and Southern Taiwan with a total investment of NT$2.79 million, providing our staff with a safe and comfortable living environment.
- ★ Recognized in the Commercial Times' "2025 Taiwan Service Sector Assessment," with our brand "CHIN HUAJIAO" winning the Silver Award in the Chain Restaurant category.
- ★ Honored with the Gold Award at the "2nd TCFA Service Excellence Gold Certification."
- ★ "CHIN HUAJIAO" made its debut in the instant noodle market by launching the CHIN HUAJIAO Spicy Beef Noodle Soup. Additionally, to expand its overseas footprint, 10 co-branded fresh food products were launched at 7-Eleven in Hong Kong.
- ★ The Wowprime Food Craze APP surpassed 5 million registered members, celebrating this milestone by offering exclusive dish giveaways and brand set meal voucher lucky draws.
- ★ "Wowprime Select" partnered with the "1919 Food Bank" and the "People's Food Bank" to launch a charity New Year's meal subscription program, successfully donating 12,751 charity dishes to those in need.
- ★ "CHIN HUAJIAO" collaborated with the National Palace Museum to present a cross-industry "National Treasure-level Culinary Exhibition," launching a variety of co-branded dishes that received widespread customer acclaim.
- ★ Our subsidiary, Wowfresh, participated for the first time in the Asian American Food & Culture Expo in the U.S., exploring further opportunities for expansion into the local American market.
- ★ In December 2025, the Group hosted its year-end banquet at the Taipei Nangang Exhibition Center. A total of 9,591 employees from all stores across Taiwan were granted a paid day off to enjoy the feast and celebrate together with live performances by various artists.











1.4 Vision for the Future: Short-, Medium-, and Long-Term Goals

At the heart of our journey lies an unwavering commitment to "customer satisfaction," guiding every step we take. We constantly refine our brand lineup and scale of operations, pruning the weaker branches and nurturing the stronger ones to flourish. Our mission is twofold: to achieve "steady management" and fuel "sustained growth," both vital to elevating our overall performance.

Embracing a vibrant multi-brand strategy, we carve out unique paths for each brand's evolution. In the short and medium term, our focus sharpens on fine-tuning our current brands and birthing new ones, with a special spotlight on expanding our presence in the sizzling realms of hot pot and barbecue. Looking further ahead, our grand vision is to craft a global gourmet sharing platform—a beacon that not only leads culinary cultural experiences but also inspires a refined, elevated lifestyle for all.

Short- and Mid-Term Business Vision

1 Boosting Single Store Success:
We're shaking things up by fine-tuning our brand presence and store designs, bidding farewell to under-performing spots, and doubling down on solid operational practices. Meanwhile, we're turning up the volume on brand visibility through dynamic promotions to make our name shine brighter than ever.

2 Embracing a Multi-Brand Mosaic:
Our strategy dives deep into a vibrant multi-brand approach, mixing and matching diverse product lines to satisfy every dining whim. From premium to budget-friendly options within the same category, we're crafting a menu that speaks to all tastes and wallets.

3 Mastering the Art of Agile Management:
In Taiwan's fast-evolving dining scene, where neighborhoods rise and fall like tides, we're not just keeping pace—we're leading the charge. Expanding boldly while nimbly relocating stores as needed, we're orchestrating a symphony of smart moves and resourceful planning to stay ahead of the curve.

4 Fortifying Food Safety Excellence:
Wowprime is Taiwan's only restaurant group to simultaneously hold ISO 17025 laboratory accreditation alongside ISO 22000 and HACCP plant certifications. We remain committed to elevating our standards to deliver safe, delicious, and reassuring dining experiences to every customer.

Vision for the Future: A Culinary Odyssey

1 Global Flavors, Bold Innovations:
We will deepen our mastery of the diverse international cuisines that sparked our journey, all while championing the spirit of innovation. Our next adventure? Diving into the sizzling worlds of hot pot and barbecue, bringing new tastes and experiences to the table.

2 A Worldwide Dining Collective:
Rooted in Taiwan and reaching out to Mainland China, we're on a mission to spread our unique corporate culture and brand essence across the globe. Through strategic partnerships and licensing, we'll serve up exceptional dining experiences from the United States to Japan, Singapore, South Korea, Southeast Asia, and beyond—transforming into a truly global culinary brand.

3 Cultivating Global Talent:
Beyond honing technical skills and professional expertise, we're dedicated to nurturing a deep connection to our corporate values among our team. By building a culture grounded in shared beliefs, we aim to unite our people in pursuit of sustainable growth and lasting success.

4 Championing Social Responsibility:
We pledge to be active participants in the community, standing shoulder to shoulder with Taiwanese society during pivotal moments. Our commitment to the sustainability of Taiwan's land fuels our hope to inspire collective action and spark meaningful, positive change.

Chapter

02

SUSTAINABLE GOVERNANCE

2.1 Business Overview

2.2 Organizational Structure

2.3 Corporate Governance

2.4 Board of Directors

2.5 Sustainable Development Committee

2.6 Internal and External Organizations

2.7 Integrity Management

2.8 Risk Management

2.9 Regulatory Compliance

2. Sustainable Governance

2.1 Business Overview

The Asset and Revenue Structure in 2025 (Unit: NT$ Million):

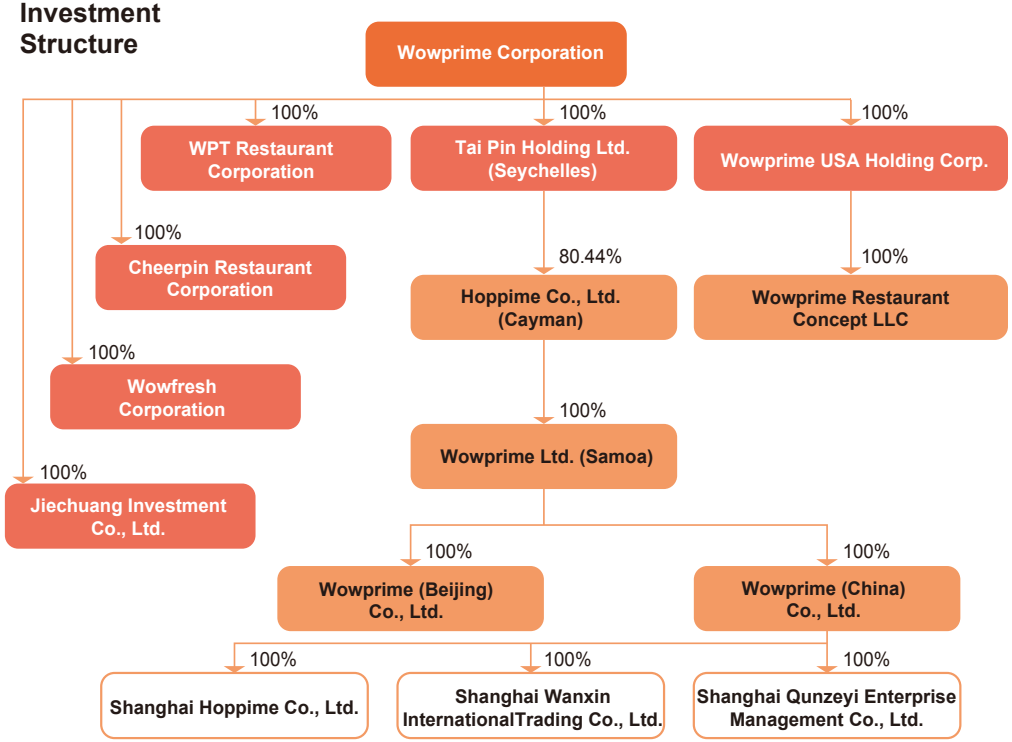
Year	2025
Consolidated Operating Revenue	23,453
Consolidated Operating Costs	12,322
Consolidated Net Operating Profit	1,829
Consolidated Net Profit After Tax	1,358
Parent Company Net Profit After Tax	1,292
Consolidated Total Assets	17,390
Parent Company Total Assets	13,311

*For more details, refer to the company's annual report link (Wowprime website →investors → Financial → Annual Report):
https://www.wowprime.com/en/investors-sub-menu/financial/annual-report

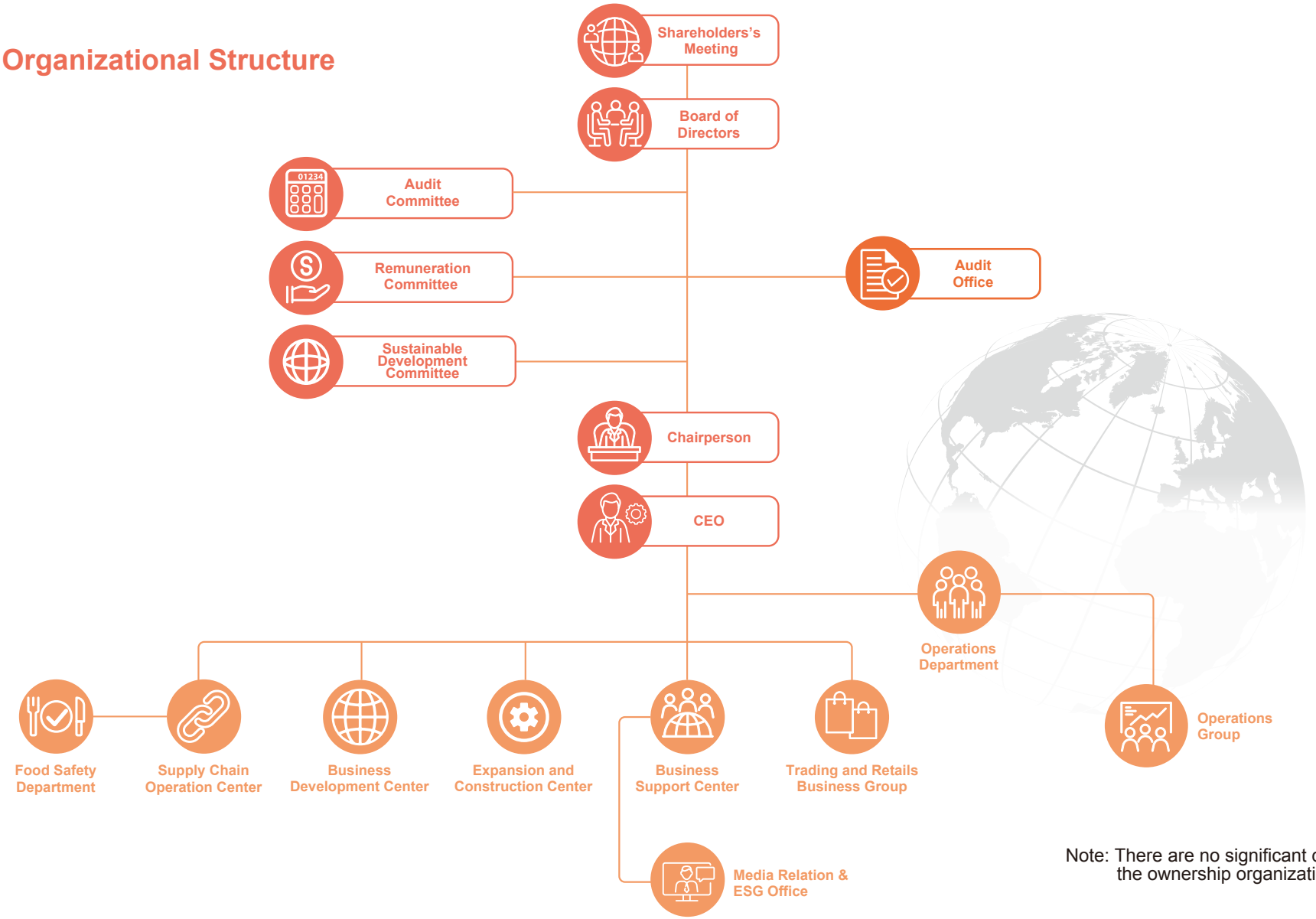
2025 Investment Status

Investment Status (NT$ thousand)		2023	2024	2025
Domestic Investment Amount				
Domestic Store Expansion	Net Increase This Period	864,847	939,604	1,052,928
Wpt	Net Increase This Period	0	0	0
Cheerpin	Net Increase This Period	0	0	0
WOWFRESH	Net Increase This Period	0	0	150,000
Subtotal		864,847	939,604	1,202,928

Investment Structure



2.2 Organizational Structure



Note: There are no significant changes to the ownership organizational structure.

2.3 Corporate Governance

The company has established its corporate governance framework and practices in accordance with the Company Act, Securities and Exchange Act, and other relevant laws. Since its founding, it has focused on maintaining corporate governance, safeguarding shareholder rights, ensuring sound board functions, establishing an audit committee and remuneration committee composed of independent directors, enhancing information transparency, and fulfilling corporate social responsibility.

Internally, the audit office conducts internal control systems and risk monitoring to improve operational efficiency, financial reporting reliability, and compliance with laws. Pursuing sustainable development and CSR is a long-term goal, so management actively participates in external awards and governance evaluations for internal improvement references.

In 2025, it received the TCSA "Corporate Sustainability Report Category 1 Bronze Award" for the 10th consecutive year.



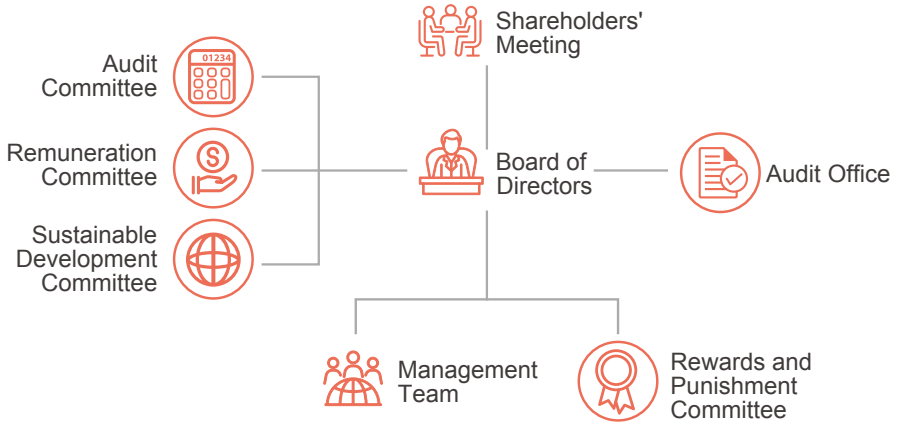
Tax Policy and Government Subsidies

The company pays all taxes in priority accordance with national tax laws based on annual operating profits. It also nurtures new catering talents and assists students in gaining practical experience alongside school theory, receiving subsidies like the Youth Career Navigation Program and continued employment for seniors. Tax payments and subsidies as shown in the table below:

• (unit: NT$ thousand)

	Amount		
	2023	2024	2025
Corporate Income Tax Paid	265,816	456,607	300,151
Government Subsidies Received	4,395	5,726	4,864

Governance Framework



2.4 Board of Directors

Wowprime's board consists of 7 directors. The board (fully re-elected on 2023/6/15) is the highest governance body, chaired by the Chairman. As a multi-brand catering service company, over half of the directors possess industry knowledge, operational judgment, and insights into domestic and international market trends.

The selection process involves board nomination followed by shareholder vote, with each term lasting 3 years. The board considers diversity, ensuring members have the required knowledge, skills, and literacy for duties based on operations and development needs. Overall board capabilities include: 1. Operational judgment, 2. Accounting and financial analysis, 3. Business management, 4. Crisis handling, 5. Industry knowledge, 6. International market perspective, 7. Leadership, 8. Decision-making.

Board Composition

Title	Name	Gender	Main Education/ Experience
Chairman	Cheng-Hui Chen		2023/06/15- 2026/06/14 1. Executive MBA (EMBA), Guanghua School of Management, Peking University 2. Legal Representative and Director, Wangpin (China) Food & Beverage Co., Ltd. 3. Legal Representative and Director, Wangpin (Beijing) Food & Beverage Management Co., Ltd. 4. Director, HOPPIME LTD. 5. Director, WOWPRIME LIMITED 6. Chairperson, PUTIEN Food & Beverage Co., Ltd. 7. Chairperson, Cheerpin Food & Beverage Co., Ltd. 8. Chairperson, Wantshine Co., Ltd.
Director	Guo-Yao Su		2023/06/15-2026/6/14 1. B.S. in Hospitality Management, California State Polytechnic University, Pomona 2. General Manager, Le Cordon Bleu-NKUHT Culinary Excellence Center 3. General Manager, The Landis Taipei 4. General Manager, Tempus Landis Hotel Taichung 5. Director, The Alliance Cultural Foundation 6. Director, The Grand Hotel 7. Independent Director, The Landis Taipei
Representative Director	Yu-Jou Chen		2023/06/15-2026/6/14 1. B.S. with a dual major in Supply Chain Management and Business Psychology, Smeal College of Business, The Pennsylvania State University 2. MBA, China Europe International Business School (CEIB) 3. Market Analyst, Evalueserve 4. IKEA Family Manager, IKEA
Independent Director	Yi-Chia Chiu		2023/06/15-2026/6/14 1. Ph.D. in Graduate Institute of Technology Management, National Yang Ming Chiao Tung University 2. Associate Dean, College of Commerce, National Chengchi University (NCCU) 3. Professor, Graduate Institute of Technology, Innovation and Intellectual Property Management, National Chengchi University (NCCU) 4. Dean, Business Weekly CEO Academy 5. Independent Director, Dynamic Holding Co., Ltd. 6. Independent Director, Taiwan Life Insurance Co., Ltd. 7. Independent Director, CTBC Insurance Co., Ltd.
Independent Director	Bai-Zhou Chen		2023/06/15-2026/6/14 1. M.S. in Integrated Manufacturing Systems Engineering, North Carolina State University 2. Chairperson and General Manager, PHILIPS TAIWAN LIMITED 3. Individual Mentor, NTU Creativity and Entrepreneurship Center (TEC) 4. Senior Advisor to the Board, TELEXPRESS CORP. 5. Professor-Rank Specialist, Tamkang University 6. Business Operations Coach, GVM Leader Impact Academy
Independent Director	Shao-Gui Wu		2023/06/15-2026/6/14 1. Executive Master of Business Administration (EMBA), Chaoyang University of Technology 2. President, Taichung Bar Association 3. Pro Bono Lawyer, Eden Social Welfare Foundation 4. Adjunct Instructor, Department of Business Administration / Department of Accounting, Chaoyang University of Technology 5. Managing Attorney, JANG SHINN Law Firm 6. Independent Director, Axman Enterprise Co., Ltd. 7. Independent Director, Powertip Image Corp.
Independent Director	Min-Chiu Jian		2023/06/15-2026/6/14 1. Master of Science in Accounting, Soochow University 2. Managing Partner, Chin-Min & Co., CPAs 3. Independent Director, Redwood Group Ltd. 4. Independent Director, HeySong Corporation 5. Independent Director, Shin Kong Life Insurance Co., Ltd. 6. Supervisor, CTBC Investment Co., Ltd. 7. Supervisor, Sindian Bus Co., Ltd.

※The Chairperson's concurrent role as CEO is a reasonable and necessary measure to enhance operational efficiency and decision execution. To maintain balanced oversight, our board and audit committee charters mandate strict conflict-of-interest avoidance: any director with a personal or represented entity's interest in a matter must disclose its details and is barred from both discussion and voting if a risk to the Company's interests exists.

The Company's directors all have different expertise in various fields. Article 20 of the "Corporate Governance Best Practice Principles" stipulates that the composition of the board members should consider diversity to assist in the company's development and operations. In 2025, the Company has 7 directors, including 1 director who is also a manager and 2 female directors, possessing the following professional capabilities:

Title	Name	Gender	Leadership Ability	Industry Knowledge	International Market Perspective	Accounting & Financial Analysis	Crisis Management	Operational Judgment
Director	Cheng-Hui Chen (Chairman)	Male	✓	✓	✓	✓	✓	✓
	Guo-Yao Su	Male	✓	✓	✓		✓	✓
	Le Heng Investment Co., Ltd. Rep: Yu-Jou Chen	Female	✓		✓		✓	
Independent Director	Yi-Chia Chiu	Male	✓	✓	✓	✓	✓	
	Shao-Gui Wu	Male	✓				✓	
	Min-Chiu Jian	Female	✓		✓	✓	✓	
	Bai-Zhou Chen	Male	✓	✓	✓		✓	✓
Diversity Percentage			100%	57.1%	85.7%	42.8%	100%	42.9%

Status of Director and Supervisor Training

Wowprime conducts relevant board training in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies," and arranges courses related to sustainability. The annual total training hours for directors are 42 hours, with an average of approximately 6 hours of training per director. This continuously enhances the board's understanding of emerging issues and new regulations, improves corporate governance effectiveness, and promotes sustainable management.

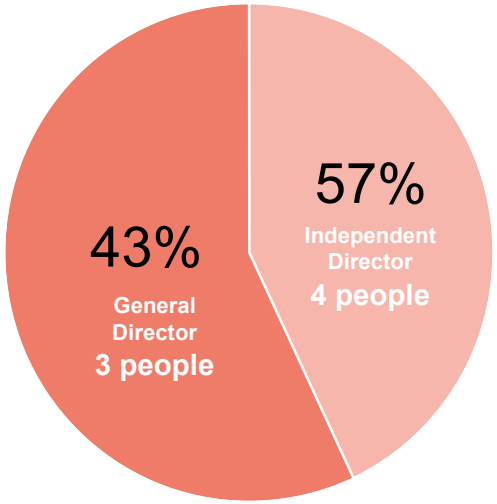
Title	Name	Training Date	Organizer	Course Name	Training Hours	Total Annual Training Hours
Chairman	Cheng-Hui Chen	2025/08/07	Corporate Governance Association (Taiwan)	Sustainability, Risk, and Cybersecurity in the AI Era	3	6
		2025/11/11	Corporate Governance Association (Taiwan)	Fully Activating Innovative Growth: A 5-Dimensional Business Transformation	3	
Director	Guo-Yao Su	2025/08/07	Corporate Governance Association (Taiwan)	Sustainability, Risk, and Cybersecurity in the AI Era	3	6
		2025/11/11	Corporate Governance Association (Taiwan)	Fully Activating Innovative Growth: A 5-Dimensional Business Transformation	3	
Representative Director	Yu-Jou Chen	2025/08/07	Corporate Governance Association (Taiwan)	Sustainability, Risk, and Cybersecurity in the AI Era	3	6
		2025/11/11	Corporate Governance Association (Taiwan)	Fully Activating Innovative Growth: A 5-Dimensional Business Transformation	3	
Independent Director	Bai-Zhou Chen	2025/08/07	Corporate Governance Association (Taiwan)	Sustainability, Risk, and Cybersecurity in the AI Era	3	6
		2025/11/11	Corporate Governance Association (Taiwan)	Fully Activating Innovative Growth: A 5-Dimensional Business Transformation	3	

Title	Name	Training Date	Organizer	Course Name	Training Hours	Total Annual Training Hours
Independent Director	Min-Chiu Jian	2025/05/06	Securities and Futures Institute	Carbon Credit Trading Mechanisms and Carbon Management Applications	3	6
		2025/05/27	Taiwan Academy of Banking and Finance	Corporate Sustainability	3	
Independent Director	Shao-Gui Wu	2025/08/07	Corporate Governance Association (Taiwan)	Sustainability, Risk, and Cybersecurity in the AI Era	3	6
		2025/11/11	Corporate Governance Association (Taiwan)	Fully Activating Innovative Growth: A 5-Dimensional Business Transformation	3	
Independent Director	Yi-Chia Chiu	2025/01/06	Taipei Foundation of Finance	Corporate Governance and Sustainable Governance: Trends in Sustainable Development and Governance	3	6
		2025/06/04	Taiwan Corporate Governance Association	Latest ESG Regulations, Trends, Impacts, and Response Strategies	3	

Board Composition

Age Group	Gender	Number	Percentage
Under 30	Male	0	0 %
	Female	0	0 %
30-50 years old	Male	0	0 %
	Female	1	14.3 %
Over 50	Male	5	71.4 %
	Female	1	14.3 %

Outside Director Composition Structure



Board Performance Evaluation

On November 6, 2020, the Company was approved by the Board of Directors to formulate the "Board Performance Evaluation Measures" to regularly evaluate the performance of the Board of Directors, board members, and functional committees (remuneration and audit) once a year to improve the level of corporate governance. Every three years, an external evaluation agency or an external team of experts and scholars should be arranged to conduct an external evaluation of the performance of the board of directors.

Relevant content is disclosed on the company's website:
https://www.wowprime.com/en/investors-sub-menu/about-wowprime/board-of-directors/members

Director's remuneration

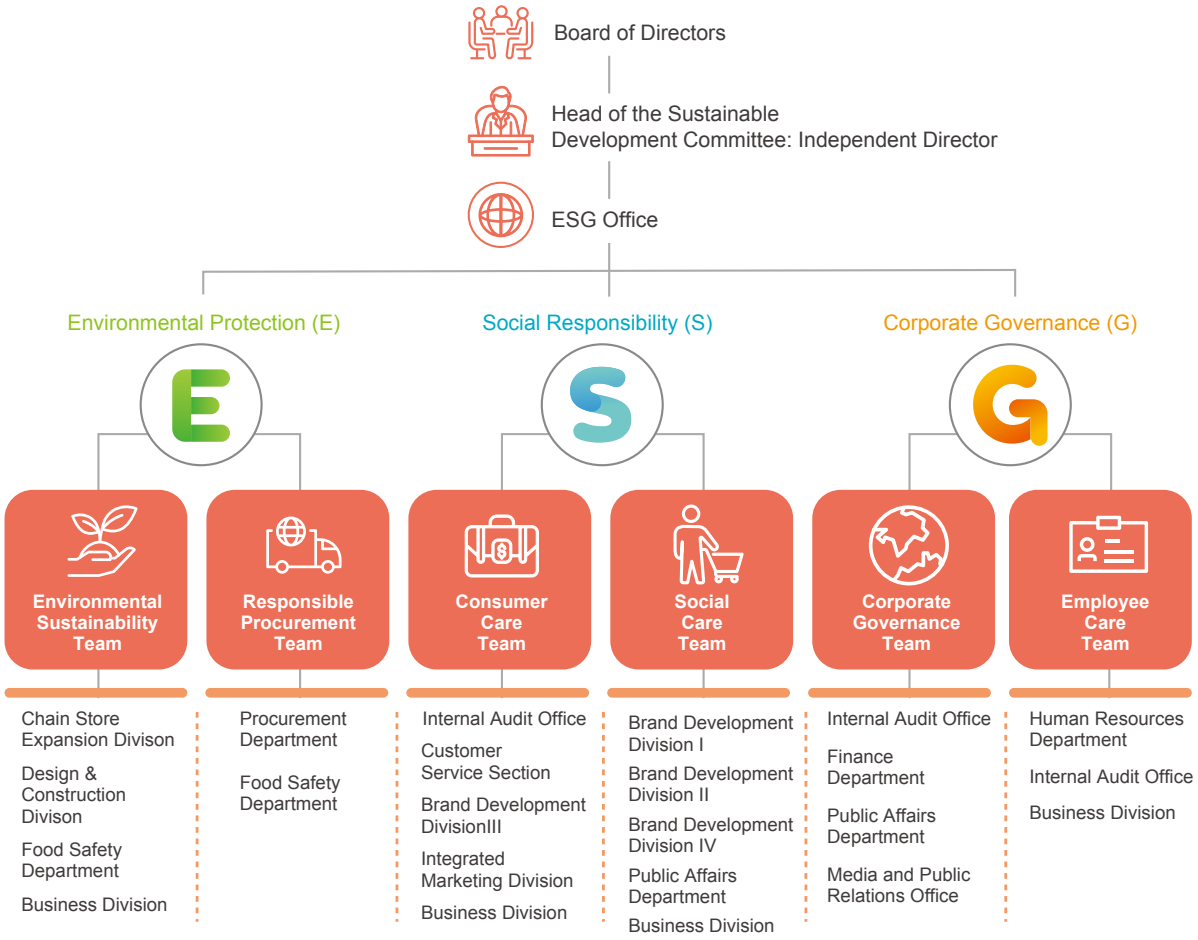
The remuneration committee, which is composed of four external independent directors, evaluates the remuneration policies and systems of directors and managers of Wowprime Corp. from a professional and objective standpoint, and makes recommendations to the board of directors for their decision-making reference.

Remuneration Range	Name of Director
less than 1,000,000 NTD	Guo-Yao Su
1,000,000(inclusive)~2,000,000 NTD	Yi-Chia Chiu, Bai-Zhou Chen, Min-Chiu Jian, Shao-Gui Wu
2,000,000(inclusive)~ 3,500,000 NTD	
3,500,000(inclusive)~5,000,000 NTD	Le Heng Investment Co., Ltd. Rep: Yu-Jou Chen
5,000,000(inclusive)~10,000,000 NTD	
10,000,000(inclusive)~15,000,000 NTD	
15,000,000(inclusive)~30,000,000 NTD	
30,000,000(inclusive)~50,000,000 NTD	Cheng-Hui Chen

2.5 Sustainable Development Committee

In the face of the rapidly changing business environment of globalization and technology, we fully recognize that companies should fulfill their social responsibilities and include "fulfilling the responsibility of corporate citizenship" as our corporate mission. Therefore, we established the "Wowprime Corporate Social Responsibility Committee" in 2014, which was adjusted to the "Sustainable Development Committee" in 2023 in response to the latest sustainability trends. The Sustainable Development Committee is the highest governance unit responsible for overseeing and managing sustainability issues and conflicts for Wowprime Group, with the Company's Independent Director serving as convener. The core teams in the organization serve as committee members, and an ESG promotion team is set up to drive project implementation. The Board of Directors also plays a role of supervision and guidance, with the hope of systematically promoting corporate social responsibility and environmentally sustainable development with a sharper and more forward-looking perspective.

In addition to the Sustainable Development Committee, the company has also revised and approved the company's "Sustainable Development Code of Practice" in November 2024 in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" established by the Taiwan Stock Exchange, as the highest guiding principle for the company's promotion of corporate social responsibility policies. The various directions and goals set out therein depend on the clarity and focus of the Committee's organizational functions, as well as the support and attention of senior management and the Board of Directors. The implementation status and performance of sustainability issues are reported to and discussed by the Board of Directors once a year, so that the company's sustainable development issues can be continuously deepened and monitored. Therefore, in addition to pursuing a more environmentally friendly, more efficient use of energy resources, and safer meals for consumers, we also hope to continue to contribute more to Taiwan's environmentally sustainable development as a corporate citizen.



In order to continue to deepen the concept of sustainability and respond to the Financial Supervisory Commission's sustainable development roadmap, the Group launched a carbon inventory training course in 2024, inviting external lecturers to plan a series of courses and give lectures to the Group to explain the latest international carbon management trends and strategies, greenhouse gas inventory methods and other sustainability knowledge. It is also beneficial to promote carbon reduction in the future.





2.6 Internal and External Organizations

Shareholders' Equity

In order to improve the company's business structure, improve corporate governance evaluation and shareholders' willingness to participate, the Company's regular shareholders' meeting adopts a case-by-case vote to vote on proposals, and the electronic voting system began to be implemented at the 2015 shareholders' meeting to effectively protect the rights and interests of shareholders.

Audit Committee

The committee is composed of four external independent directors and shall hold at least four meetings per year, and its operation is aimed at supervising and establishing a risk control system, including the proper presentation of the company's financial statements, the appointment (dismissal) of the attesting accountant and its independence and performance, the effective implementation of the company's internal controls, the degree of compliance with the company's laws and regulations and the control of potential risks of the company, and the attendance of the head of finance and audit to report on the status of operation, finance, and internal audit.

Remuneration Committee

The Remuneration Committee of the Company shall meet at least twice a year, with a total of 4 members, all of whom are independent directors, and the Remuneration Committee shall consider the overall Board of Directors, managerial performance, the company's operating performance and future operations, etc., and make recommendations, which shall be approved by the Board of Directors, and then reviewed according to its degree of participation in the company's operations and performance achievement goals.

Internal Control Audit and Communication

The company has set up a dedicated audit office, with a total of 6 members, directly under the Board of Directors, mainly responsible for auditing all financial, operational and management operations and legal compliance of the company and its subsidiaries. The audit method is mainly routine audits carried out according to the annual audit plan, and special audits are also carried out as needed to timely identify possible deficiencies in the internal control system and make suggestions for improvement. After the audit is completed, the audit office shall issue an audit report and submit it to the chairman, and the audit supervisor and accountant shall attend the audit committee and the Board of Directors to report the implementation status and audit results to implement the company's self-supervision governance spirit. In FY2025, there were no major internal control deficiencies, and the declaration of the design and effectiveness of the internal control system has been disclosed in the annual report.

Attendance at External Committee Meetings

	Number of times	Attendance
Audit Committee	4	100%
Remuneration Committee	2	100%

	Audit Committee	Board of Directors
Participant	Independent Director Member Treasurer Head of Internal Audit Certified Public Accountant	All directors Accountants Treasurer Head of Internal Audit The Management Team Attending for Reporting
Description of Responsibilities	The internal audit unit is subordinate to the Board of Directors and operates to the annual plan. In addition to providing regular monthly feedback on audit activities to the independent directors, it reports during meetings on the execution status of the annual audit, results of internal control self-assessments, and findings from both internal and external audits. In the event of any significant abnormal incidents, reports can be made at any time.	The external audit accountants issue opinions on the Company's financial situation, overall operation, and internal control audit results, and provides timely suggestions for the management team on changes in laws and regulations, operation management, and risk issues.

List of Internal Audit Items Related to Material Issues in This Report



Reward and Punishment Committee

After the establishment of the committee in the fourth quarter of 2015, in order to build a more complete function, the name of the committee was changed from "Disciplinary Committee" to "Reward and Punishment Committee" from the third quarter of 2016, and the members are composed of a total of 9 supervisors at the associate level (inclusive) of the headquarters and business divisions. However, major rewards and punishments are mainly tried by the Standing Committee to achieve the effect of fairness and objectivity, organizational governance, and value inheritance.

External Organizations

In order to effectively combine the strength of the industry and keep abreast of the pulse of industrial development, Wowprime joined the domestic industry association and participated in various symposiums and seminars held by the association as a member, interacting closely with the industry and working together to plan for the common prosperity of the industry.

Organization Name	Organization's main functions and purposes	Occupy the number of seats in the organization
Taiwan Chain and Franchise Association TCFA	1. Serve as a communication bridge between the government and industry, and reflect industry opinions for members 2. Promote mutual exchanges and growth of enterprises, uphold the concept of "peers are not enemies, different industries can be teachers", and strive to improve the quality of Taiwan's chain industry operations 3. Provide business dynamic information, which is a common information platform for the national chain franchise industry 4. Maintain close contacts with international friendship associations around the world to promote international exchanges and cooperation among members	General Members
Taichung Culinary Association	1. Serve as a technical exchange platform between the industry and government agencies, and assist the government in organizing training courses 2. Improve the quality of catering practitioners, train professionals to obtain certificates, and improve professional skills 3. Serve as a promoter of cross-strait catering industry exchanges and promote the exchange of food culture	General Members
Taiwan Tourism Association	The Taiwan Tourism Association aims to gather tourism resources in Taiwan, promote the vigorous development of the tourism industry without environmental pollution, economic prosperity, and benefit the people	General Members
Internal Audit Association of the Republic of China	1. An organization that promotes the development of internal control and audit professional fields, integrating corporate governance, risk management, and internal control development 2. Liaise and cooperate with international internal audit organizations to promote international exchanges and enhance the internationalization of the internal audit profession 3. Organize seminars and observations on internal audit theory and practice to improve the professional skills	Group Members

2.7 Integrity Management

Rules and Code of Conduct

Rules

1. Wowprime Constitution
2. Picky Rules
3. Employee Code
4. Sustainable Development Code of Practice
5. Corporate Governance Code of Practice
6. Ethical Management Operating Procedures and Behavioral Guidelines
7. Code of Ethical Management
8. Code of Ethical Conduct
9. Administrative Measures for the Prevention of Insider Trading
10. Honesty Policy
11. Information Security and Personal Data Protection Policy

Code of Conduct

1. Integrity is one of our core values and the most important foundation for the company's sustainable operation, and we uphold consistent ethical standards to conduct all business activities, and continue to implement the concepts of honesty, teamwork, agility, and innovation in our daily words and deeds.
2. In order to enhance corporate governance, in addition to the integrity policy regulations established in the Employee Code since the establishment of the company. In conjunction with the public listing, the "Corporate Governance Code of Practice", "Code of Ethical Management", "Code of Ethical Conduct", and "Ethical Management Operating Procedures and Conduct Guidelines" have been additionally established, clearly stipulating the procedures and related codes of conduct including the avoidance of interests, gifts, entertainment, political donations, and donations, as well as related codes of conduct, for the basis for the operation of the organization and the personal behavior of employees.
3. In the operations of the Board of Directors, management decision-making meetings, and the Rewards and Punishment Committee, a strict conflict-of-interest avoidance mechanism is enforced. When matters discussed in these meetings involve personal interests of any attendee or the entity they represent, they may present opinions and respond to inquiries; however, they are strictly prohibited from participating in both discussions and voting, must recuse themselves from the session, and may not act as proxies for other members. At the same time, the Company's anti-corruption policies have been fully communicated to 100% of our governance bodies and organizations.
4. Additionally, a comprehensive self-assessment is conducted annually on both the design and effectiveness of the internal control system, with reviews performed by the audit office. To ensure that employees fully understand the relevant regulations, 100% of new hires receive ethics training, with the total number of trained employees equaling the entire workforce.
5. Regarding external stakeholders such as suppliers, all new suppliers are required to agree to the company's "Honesty Policy," which is incorporated into contractual agreements. Furthermore, all suppliers are re-educated annually on this policy. The company aims to maintain business relationships under a firm commitment to its ethical standards and culture. During the annual supplier meeting, the company reiterates the professional ethical standards and solicits suppliers' feedback on the company's business ethics to ensure no breaches of integrity occur. This approach fosters a collaborative upstream supply chain environment that promotes mutual prosperity, integrity, and sustainable operations. Under this rigorous management mechanism, the company had no incidents of corruption, anti-competitive behavior, or lawsuits related to antitrust and monopoly laws in 2025.

Integrity and Ethical Behavior Management Mechanism

Prevention

- Establish a Code of Integrity and Ethics
- Incorporate into Training for New Employees
- Set up a Honest Reporting Form
- Require Suppliers to Comply with the Company's Honesty Policy and Include it in Contracts
- Promote Awareness among Stakeholders on the Official Website

Perform

- Internal Audit
- Establish Whistle-blowing Mechanism
- Regularly Included in Board of Directors Reports
- Set Up Clear Review Procedures
- Announce Violations

Strengthen

- Review Major Cases for Internal Control Deficiencies and Implement Improvements
- Incorporate into Employee Performance Evaluations

Manage

- External Feedback Email：service@wowprime.com
- Internal Opinion Email：Employee Opinion Mailbox
- Responsible Personnel: Head of the Audit Office



2.8 Risk Management

In addition to regularly reporting the company's operation and business status to the Board of Directors, the management of Wowprime also communicates through discussions and resolutions of the Audit Committee and the Board of Directors on matters that should be submitted to the Board of Directors for resolution in accordance with laws, articles of association or competent authority, such as major asset transactions, capital loans or endorsements and guarantees required by laws, articles of association or competent authorities. In order to ensure the risk of systemic and major emergencies in the company's industry, in addition to the Board of Directors and the Audit Committee playing the highest supervisory role in risk management, the responsible departments under the organization are responsible for assessing various risks, and can make appropriate decisions and respond and correct necessary risk control actions through regular meetings of the company. For the nature and total number of key material events in 2025, please refer to the material information released by Wowprime on the Public Information Observation Station.

In addition, to ensure that all aspects of risk issues receive timely and comprehensive attention, the Company conducts regular inventories and assessments of internal and external risk factors through the Business Planning Office. This process enhances the Company's ability to respond effectively to contingencies. Simultaneously, an independent inspection unit is established as the third line of defense, with clearly defined authority and responsibilities distributed across hierarchical levels. This structure ensures an optimal balance between business operations and risk management.

Since food safety risks are influenced by the general environment and remain the industry's primary concern, the company's procurement and food safety departments invested significant resources and established stringent requirements for upstream suppliers ten years ago. As a result, the company has continuously improved its food traceability management system.

The industry was severely impacted by the COVID-19 pandemic in 2021. However, thanks to the management team's swift response and effective risk management, they promptly implemented contingency plans and introduced various innovative and reassuring measures, successfully navigating the challenges posed by the epidemic.







Risk Type	Important Risk Matters	Risk Control Methods
1.Market Risks	Competition among Market Peers International Political and Economic Prosperity	In view of the domestic political and economic prosperity and overseas development environment, it is included in the discussion of senior management meetings and annual strategy meetings, and strategic reviews and adjustments are conducted through monthly group strategy meetings
2. Operational Risks	Supply Chain Risks	1. Regularly pay attention to and conduct international raw material trend analysis to grasp the sources of key ingredients 2. Review the list of major suppliers from time to time and establish a second supply mechanism 3. Establish clear procurement specifications and evaluation mechanisms 4. Strengthen the joint upgrading of upstream manufacturers and become a long-term partnership 5. Regularly review inventory turnover rationalization
	Climate Change Risks	1. Planned procurement and selection of supply sources, origins, production methods, etc. to avoid impacting costs due to climate change and natural disasters 2. Plan alternative materials in advance during research and development 3. Forecast the supply trend of major materials every quarter 4. Increase the proportion of cultivated supply sources in agricultural product enhancement facilities to improve controllability under extreme weather conditions
	Food Safety Risks	1. Establish an analysis of food risk factors as a blueprint for food safety control measures 2. Actively implement food traceability management 3. Establish multiple food hygiene and safety inspection mechanisms (on-site audit and factory visit by suppliers, on-site audit by important suppliers entrusted by third-party impartial units, store food safety self-inspection, on-site audit by food safety colleagues at the headquarters, meal sampling inspection, etc.) 4. Continue to introduce key equipment (easy-to-maintain ready-to-eat equipment, ice storage equipment IOT) to improve food safety 5. Strengthen the establishment of food safety and hygiene education and training among store colleagues

Risk Type	Important Risk Matters	Risk Control Methods
2. Operational Risks	Labor Shortage Risks	1. Develop multiple recruitment channels, such as disadvantaged employment and worker re-employment 2. Deepen industry-academia cooperation to provide long-term stable manpower 3. Improve operational processes and reduce basic labor requirements
3. Environmental Risks	Employee Workplace Safety	1. Establish an Workplace Safety Committee to review and plan workplace safety issues for colleagues 2. Organize regular health check-ups and health education seminars for employees 3. Conduct monthly self-inspections of store environment safety and employee dormitory facility safety
	Major Natural Disasters and Epidemic Diseases	1. Establish standard operating procedures (SOPs) for major natural disasters to reduce damage 2. Set up an emergency response team for major incidents to quickly gather information, allocate resources, and conduct post-event reviews
	Fire and Building Safety Risks	To ensure that our stores generate revenue in safe and secure locations, our response measures include: 1. Conduct on-site fire drills in cooperation with local fire departments 2. Perform monthly self-fire inspections and training for new employees 3. Implement a comprehensive safety inspection system led by headquarters 4. Regular reporting and inspection by regulatory authorities 5. Strengthen safety assessment procedures for new store buildings
4. Financial Risks	Gift Certificates in Circulation	For the large volume of prepaid gift certificates in circulation, we provide bank performance guarantees and regularly review the company's cash flow and financial structure during executive meetings, with reports submitted to the Board of Directors.

2.9 Regulatory Compliance

Wowprime has not committed any major violations in terms of corporate governance and environmental protection throughout the year. However, there were minor infractions, including 1 violation of Article 22 of the Act Governing Food Safety and Sanitation, resulting in a total fine of NT$30,000. The number and total weight of product removals in 2025 were both zero. Additionally, there were 2 violations of Article 32, Paragraph 2, and 1 violation of Article 49 of the Labor Standards Act, with a combined penalty totaling NT$330,000.

Note: Major violations refer to incidents in which the total fines exceed 1 million NTD.

Chapter

03

THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)

3.1 Climate Governance

3.2 Identification of Climate Change Risks and Opportunities

3.3 Management of Climate Change Risks and Opportunities

3. The Task Force on Climate-related Financial Disclosures (TCFD)

Wowprime's Approach and Commitment to Addressing Climate Change

Recognizing the global challenge posed by climate change, Wowprime fully acknowledges the significant impact and responsibility it entails for business operations. As highlighted in the World Economic Forum's (WEF) Global Risks Report 2023, climate-related threats—such as inadequate mitigation or adaptation efforts and extreme weather events—remain among the most critical global risks. In response, Wowprime actively addresses these challenges and is dedicated to minimizing climate change's effects on both the company and society.

3.1 Climate Governance

To better understand the risks and opportunities climate change presents, Wowprime renamed its Corporate Social Responsibility Committee to the Sustainability Development Committee in 2023. This committee is organized into six subgroups: Environmental Sustainability, Responsible Procurement, Employee Care, Consumer Care, Social Care, and Corporate Governance. Each subgroup is responsible for developing sustainability strategies and operations that encompass environmental, social, and governance (ESG) factors, managing climate-related risks, and actively seeking climate-related opportunities.

In the same year, the Group adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework, developed by the Financial Stability Board (FSB), for the first time. The Group provided detailed explanations of its management practices aligned with the four core components of TCFD: Governance, Strategy, Risk Management, and Metrics & Targets. Wowprime's strategies and action plans correspond with these elements, proactively preparing for and addressing the transitional and physical risks, as well as opportunities, arising from climate change to sustain the company's competitiveness.

To promote transparency and ongoing progress, Wowprime pledges to regularly update and disclose its management of climate-related matters. This includes assessments of climate change impacts, current mitigation and adaptation initiatives, and their influence on financial performance. Through these efforts, the Group aims to offer stakeholders clear and transparent information, showcasing its proactive and responsible stance in tackling climate change.

Core Components of TCFD	Wowprime's Implementation Actions
Governance	Wowprime has established a Sustainable Development Committee that reports directly to the Board of Directors, serving as the top governance body addressing climate change matters. The Committee is chaired by an independent director and is organized into six subgroups: Environmental Sustainability, Responsible Procurement, Employee Care, Consumer Care, Social Care, and Corporate Governance. The Environmental Sustainability subgroup primarily oversees the review and management of climate-related risks and opportunities, ensuring that climate change considerations are embedded within the company's governance structure and decision-making processes.
Strategy	Following the TCFD framework, the Group evaluated the short-, medium-, and long-term effects of climate change on its operations, identifying nine opportunity scenarios across four categories and twelve risk scenarios across six categories.
Risk Management	• Taking into account industry-specific factors, the Group systematically identified potential climate risks through analysis of industry characteristics, relevant studies, internal surveys, and interviews. • The identification process involved gathering industry research data, reviewing applicable regulations, interviewing department heads responsible for relevant areas, and collecting climate-related information from various departments to screen for climate issues. Using questionnaires and matrix analysis, the company assessed the severity and frequency of impacts to determine risk levels and identify climate-related risks. This comprehensive risk identification and assessment process focused on evaluating the specific impacts and likelihood of climate change on the business. • Wowprime classified risks into four main categories: market risk, operational risk, environmental risk, and financial risk. Climate change risk is recognized as a critical operational risk and has been integrated into the existing risk management systems and procedures.
Metrics and Targets	• From 2024 onward, supplier audit clauses have been updated to require all domestic suppliers to undergo environmental assessments. • Gradually eliminating suppliers with high carbon emissions on a yearly basis. • Increasing annual purchases of FSC-certified paper products. • Continuing to promote the use of food waste to feed black soldier flies, and starting in 2025, investing in circular economy solutions for food waste decomposition and food waste oil recovery technology, while tracking the annual volume of food waste processed. • In line with the Sustainability Roadmap for Listed Companies, greenhouse gas inventories were introduced in 2024, with verification anticipated to be completed by 2028. • Continuously upgrading the Group's outdated equipment to enhance resource use efficiency.

3.2 Identification of Climate Change Risks and Opportunities

During the process of identifying climate change risks, internal discussions, analysis of the industry type, and observation of market trends led to the recognition of six main categories of climate risks, which were further broken down into 12 specific risk scenarios for detailed assessment. In addition, four main categories encompassing nine opportunity scenarios were defined to identify potential climate-related opportunities. This method enables a thorough examination of the possible climate change risks that Wowprime may encounter. Following this, the Group invited relevant department leaders to participate in a survey to evaluate the impact and probability of each identified climate risk and opportunity on the Group. For the year 2025, the climate change risk and opportunity matrix developed in 2023 will remain the foundation for ongoing identification efforts.

Interviews and Issue Research

- Industry Benchmarking: Wowprime gathered climate change risks and opportunities previously identified by both domestic and international peers to serve as a reference for industry best practices.
- Internal Interviews: By conducting interviews with department heads throughout the Group, the company gained insight into its current status and challenges in addressing climate change issues.
- Risk and Opportunity Assessment: A thorough evaluation was carried out on risks and opportunities that could affect business operations, which were then categorized into five key climate change risks and five key climate change opportunities.

Materiality Assessment Questionnaire Design

- Questionnaire Design: A materiality assessment questionnaire focusing on climate change risks and opportunities was created to reflect the Group's current situation and the responsibilities of each department, using the likelihood and impact of each risk and opportunity as evaluation criteria.
- Questionnaire Content: The 2023 questionnaire addressed various risk and opportunity topics, including 12 climate change risk scenarios across six categories and 9 climate change opportunity scenarios across four categories.

Questionnaire Distribution and Completion

- The materiality assessment questionnaire was distributed to departments involved with climate-related issues, resulting in 7 completed questionnaires from department representatives in 2023.

Questionnaire Analysis and Issue Identification

- Questionnaire Analysis: An in-depth evaluation was performed based on the impact and likelihood of each topic occurring during the period, identifying the significant climate change risks and opportunities for Wowprime in 2023.
- Strategy Formulation: Using the analysis outcomes, response measures and management strategies were developed for each major climate change risk and opportunity.

Regarding climate change management, Wowprime proactively evaluates risks and opportunities related to the industry. We classify risks into two primary categories: transition risks and physical risks. Referencing multiple international industry risk management reports and Taiwan's regulatory guidelines, we have identified 9 climate change opportunity scenarios across four categories and 12 climate change risk scenarios across six categories relevant to Wowprime Corporation. We then assess the potential impact and timing of these risks and opportunities to determine their significance to the Group. Through this process, we ensure timely strategic adjustments to reduce risk impacts while capturing the opportunities brought by climate change.

3.3 Management of Climate Change Risks and Opportunities

Climate Change Risk Items

PHYSICAL RISKS	Severe Weather Incidents	Store Equipment Damage	Extreme weather events like typhoons and heavy rainfall can cause abnormal situations that impact Wowprime's stores and equipment. For example, heavy rain can increase tap water turbidity, clogging water filters more quickly and requiring frequent replacements, which raises equipment costs.
		Personnel Injuries	Unusual incidents resulting from severe weather conditions like typhoons and heavy rain (e.g., flooding due to extreme rainfall) also pose safety risks to employees commuting or traveling to work.
		Supply Chain Disruptions	Suppliers affected by climate disasters such as heavy rain flooding or drought and wildfires may experience disruptions in raw material supply, leading to interruptions in the Group's supply chain.
		Rising Costs of Raw Material Procurement	Global climate change has driven up prices for various raw materials, including food ingredients, due to disasters and stricter environmental regulations, potentially increasing costs and making procurement more difficult.
	Long-Term Climate Change	Operational Site Limitations	Extended climate impacts, such as prolonged droughts, sustained high temperatures, or years of heavy rainfall, affect the current and prospective locations, thereby limiting operational sites. For example, avoiding opening new stores in areas prone to flooding disasters.

TRANSITION RISKS	Policies and Regulations	Costs of Carbon Taxes and Carbon Fees	Governments around the world are introducing policies such as greenhouse gas reduction measures or carbon taxes to reach net-zero carbon emissions by 2050, which necessitates companies to lower their carbon output. As regulations become more strict, Wowprime might have to pay carbon fees or carbon taxes in the future.
		Penalties for Non-Compliance	With environmental regulations becoming increasingly stringent both nationally and globally, Wowprime may face fines or legal actions if it fails to comply with or properly disclose climate-related risks. For example, the Ministry of Environment requires regulated companies to disclose information regarding their waste management practices, including the generation, storage, disposal, treatment, reuse, export, and import of waste.
		Costs Associated with Water and Electricity Restrictions	Should the government implement future regulations limiting water or electricity consumption, it could affect the operations of Wowprime and its suppliers. To avoid disruptions, it may be necessary to invest in relevant equipment and adopt risk diversification strategies. If store operations are negatively impacted, the company will have to absorb further losses.
		Climate Change-Related Transformation Planning	In response to regulatory requirements, Wowprime discloses and declares its climate change goals and plans. For example, the Financial Supervisory Commission requires listed companies to disclose in their annual reports, according to capital size and sustainability roadmaps, baseline years for greenhouse gas reduction, reduction targets, strategies, and action plans.
	Technology-Related Risks	Costs of Transitioning to Low-Carbon Technologies	With increasingly stringent sustainability regulations,Wowprime must meet government regulatory demands, which may require significant capital investment in research and development, technology, and equipment, leading to higher costs.
	Market Risks	Changes in Market Preferences	Consumers increasingly prefer environmentally friendly products and production methods, demanding that Wowprime take more sustainable actions. For instance, rising consumer environmental awareness requires the company to adopt biodegradable eco-friendly tableware, resulting in inventory write-offs and sunk costs associated with unused disposable tableware and bags. Furthermore, heightened mainstream media attention on sustainability issues within the food industry has led the Group to respond more frequently to related news.
	Reputation Risks	Impact on Corporate Image	Climate change management is a current domestic and international trend; failure to implement it effectively may undermine stakeholders' confidence in the company, affecting their willingness to cooperate, consume, invest long-term, or damaging the company's corporate image.

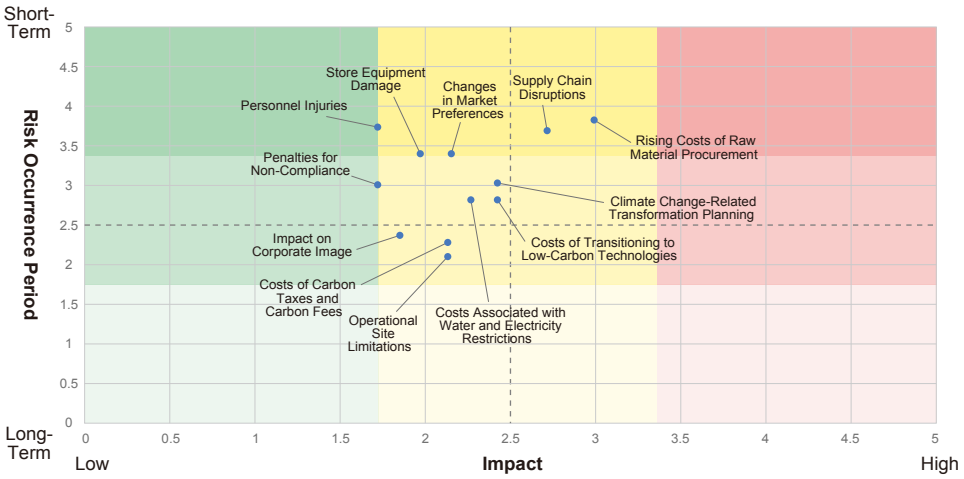


Chart: Wowprime Corporation Climate Change Risk Matrix

Note: Short-term is defined as within 0-3 years, medium-term as within 3-5 years, and long-term as over 5 years.

Climate Change Risk Ranking

Ranking	Physical / Transition	Risk Categories	Risk Scenarios
1	Physical Risk	Severe Weather Incidents	Cost Increases Caused by Damage to Procured Raw Materials
2			Supply Chain Disruption
3	Transition Risk	Market Risks	Change in Market Preferences
4		Policy and Regulations	Climate Change-Related Transformation Planning
5		Technology-Related Risks	Cost of Low-Carbon Technology Transition
6	Physical Risk	Severe Weather Incidents	Store Equipment Damage
7	Transition Risk	Policy and Regulations	Costs Associated with Water and Electricity Restrictions
8	Physical Risk	Severe Weather Incidents	Personnel Injuries
9	Transition Risk	Policy and Regulations	Penalties for Non-Compliance
10			Costs of Carbon Taxes and Carbon Fees

Climate Change Risk Management Measures

Risk Categories	Risk Scenarios	Risk Occurrence Period	Impact Scale	Risk Impact	Countermeasures
Physical Risk: Severe Weather Incidents	Personnel Injuries	Short-Term	Moderate Impact	Due to extreme weather conditions causing harm to employees during their commute, there may be an increase in occupational injury compensation expenses, a reduction in operational workforce, higher labor costs, potential legal liabilities, and the need to pay corresponding damages.	1. Issued early reminders and precautions based on the status of typhoon-related holidays. 2. Enhanced employees' awareness of traffic safety during their daily commute.
	Rising Costs of Raw Material Procurement	Short-Term	Moderate Impact	Climate change has led to reduced raw material yields and rising prices, directly impacting gross profit and net profit margins.	1. Used vegetables and fruits grown in greenhouses or through freezing methods to maintain stability in raw material supply and costs. 2. Signed annual fixed-price contracts with farmers to control the stability of production volume and costs of vegetables and fruits.
	Supply Chain Disruptions	Short-Term	Moderate Impact	The necessity to seek alternative suppliers could lead to higher production expenses, reduced inventory quantities, a decline in inventory value, and possible losses due to incomplete products.	1. Contract with farmers from different production areas (e.g.,high mountain regions) and collaborate with suppliers from multiple countries to stabilize raw material sources. 2. Adjusted stocking cycles to address potential financial impacts caused by uncontrollable factors at raw material production sites.
	Store Equipment Damage	Short-Term	Moderate Impact	Unusual equipment damage resulting from weather conditions can cause operational interruptions and financial losses, including inventory damage, equipment failure, and loss of customers.	Implemented regular preventive maintenance plans to ensure the proper operation of store equipment, including routine inspections, upkeep, and repairs, thereby reducing the chances of mechanical failures and damage.
Physical Risk: Long-Term Climate Change	Operational Site Limitations	Medium-Term	Moderate Impact	Climate change makes choosing a site more challenging. Besides evaluating costs and customer flow, it is important to consider whether the area is susceptible to flooding, power failures, and similar problems. Current store locations might also have limitations; if there are long-term leases, there could be penalties for early termination or fees for breaking the contract.	The Expansion and Construction Center and Chain Store Expansion Division evaluated environmental factors for current and prospective store sites to identify various climate and environmental risks associated with each location, minimize the likelihood of these risks occurring, and avoid potential impacts on the group.
Transition Risk: Policy and Regulations	Penalties for Non-Compliance	Medium-Term	Moderate Impact	Fines imposed by government or regulatory agencies can damage credit and reputation, which may further affect stock prices and the company's market value.	1. Familiarized ourselves with the relevant industry and regional regulations to ensure compliance with legal standards. 2. Promptly assessed the potential effects of these regulations and monitored them during internal meetings, considering factors such as financial penalties, legal challenges, and reputational risks.
	Costs of Carbon Taxes and Carbon Fees	Medium-Term	Moderate Impact	Direct increases in production costs negatively impact gross profit and net profit. At the same time, complying with regulations requires additional resources for monitoring, reporting, and verifying carbon emissions, increasing legal compliance costs.	Conducted early carbon emission management assessments to understand the organization's carbon emissions from production and operational activities, and gradually developed emission reduction measures based on the findings.
	Costs Associated with Water and Electricity Restrictions	Medium-Term	Moderate Impact	Unreliable energy supply causes disruptions in group activities, which may result in decreased income or extra costs, like relying on external water trucks or power generators.	1. Created emergency response plans to manage unexpected disruptions in water and electricity supply, including pre-arranging priority service with water truck companies to deliver to the Group's stores during water shortages. 2. Set up detailed procedures for reporting and managing major incidents, accompanied by relevant process documentation, to guarantee prompt and efficient action when incidents arise.
	Climate Change-Related Transformation Planning	Medium-Term	Moderate Impact	It is essential to quickly monitor regulatory changes and both domestic and global trends to ensure that group policies and implementation strategies align with future demands. Gradually implementing climate change-related transformation plans in line with applicable regulations may lead to increased operational costs and expenses.	1. The Public Affairs Department regularly monitored the latest domestic regulatory developments and shared them with various departments for discussion and appropriate action. 2. Once government agencies formulated climate change regulations affecting the food and beverage sector, transformation plans were created in response to these guidelines. The independent director would lead the Sustainability Development Committee to assess risks and opportunities, facilitate cross-departmental communication, oversee the implementation by each department, and provide regular reports to the Board of Directors. 3. Employees were encouraged to pursue further education in sustainability-related subjects and to stay informed about industry and regulatory changes. 4. Wowprime started conducting greenhouse gas inventories in 2024 and aims to complete their verification by 2028.

Risk Categories	Risk Scenarios	Risk Occurrence Period	Impact Scale	Risk Impact	Countermeasures
Transition Risk: Reputation Risks	Impact on Corporate Image	Medium-Term	Moderate Impact	Damage to the company's image will affect consumer purchasing decisions, leading to decreased sales. It will also impact stakeholders' willingness to cooperate, consume, invest long-term, or maintain the company's corporate image.	1. Enhanced internal awareness of environmental sustainability within the group by gradually conducting internal climate change education courses to promote understanding of climate change issues. 2. Disclosed sustainability activities related to climate change issues through annual reports and sustainability reports to enhance corporate image.
Transition Risk: Market Risks	Changes in Market Preferences	Short-Term	Moderate Impact	Rising demand for low-carbon ingredients and environmentally friendly packaging could result in increased expenses for meal development or packaging supplies.	1. Regularly performed market analysis to quickly grasp evolving consumer demands and market trends. 2. Enhanced customer engagement by actively gathering feedback to comprehend their views and expectations, allowing for timely modifications and increased customer satisfaction.
Transition Risk: Technology-Related Risks	Costs of Transitioning to Low-Carbon Technologies	Medium-Term	Moderate Impact	Investments in equipment, technology improvements, and training impact capital budgets and raise fixed expenses. Changes in operational processes during technological development can lead to inconsistent operational efficiency, which in turn affects production levels and market supply.	Conducted cost-benefit analyses and regularly tracked related performance to ensure that investment outcomes align with anticipated benefits.

Climate Change Opportunity Management

Climate Change Opportunity Items

OPPORTUNITIES	Resource Use Efficiency	Improving Resource Use Efficiency	Utilizing the latest energy-efficient equipment and high-performance production machinery to reduce electricity and water consumption, as well as waste output. For example, improved factory roofing to lower indoor temperatures, which has decreased the frequency and duration of air conditioning use. Additionally, switched to more energy-efficient lighting, air conditioners, electric vehicles, and similar technologies.
		Circular Economy	Collaborating with suppliers to foster a positive circular economy that reduces overall costs and enhances supply chain integration. For example, developed closed-loop systems for fruits, meals, kitchen waste, and produce to improve soil quality and aquaculture conditions for agricultural suppliers; utilized black soldier flies to process kitchen waste for reuse; and converted waste cooking oil into biodiesel.
	Products and Services	Green Procurement and Green Transportation	Increasing the share of green procurement and eco-friendly transportation to lower the carbon footprint of products and enhance industry competitiveness. For example, consolidating deliveries to stores within the same area to reduce the number of vehicles on the road and cut transportation expenses.
		Enhancing Food Safety	Allocating resources toward food safety analysis and control by leveraging external data and internal evaluations to detect potential risks in supplier raw materials, thereby enhancing Wowprime's food safety standards.
		Low-Carbon Product Development	Reducing product development reliant on high-carbon raw materials, and expanding the variety of plant-based products (such as plant-based meats and vegetarian dishes) or items utilizing locally sourced ingredients.

OPPORTUNITIES	Enhancing Company Reputation	Increasing Investment Willingness	Effectively monitoring, managing, and disclosing climate risks to achieve higher ratings in international sustainability evaluations, thereby increasing global visibility and attracting more investors. For example, banks may offer preferential loans and financing terms if the Group meets sustainability or climate-related performance benchmarks.
		Enhancing Brand Image	Creating environmentally conscious restaurant brands and attracting consumers and stakeholders who prioritize sustainability and climate action through media outreach and press releases.
	Supply Chain Stability	Auditing and Assisting High-Risk Suppliers	Implementing climate risk identification processes, conducting regular audits, and supporting high-risk suppliers to ensure effective risk management, reduce the chance of supply chain disruptions due to future climate changes, and enhance supply chain stability and timely delivery.
		Supplier Environmental Assessment and Evaluation Mechanism	Incorporating environmental and climate change mitigation criteria into supplier environmental assessments, such as targets for reducing greenhouse gas (GHG) emissions and calculations of raw material carbon footprints. Guiding suppliers in sustainable development planning to lower future compliance costs related to legal regulations.

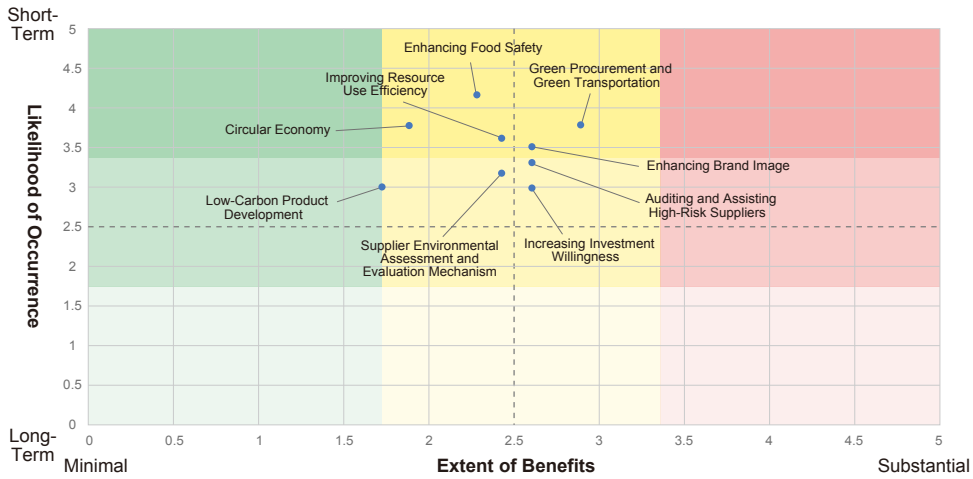


Chart: Wowprime Corporation Climate Change Opportunity Matrix

Note: Short-term is defined as within 0-3 years, medium-term as within 3-5 years, and long-term as over 5 years.

Climate Change Opportunity Ranking

Ranking	Opportunity Categories	Opportunity Scenarios
1	Products and Services	Green Procurement and Green Transportation
2		Enhancing Food Safety
3	Enhancing Company Reputation	Enhancing Brand Image
4	Resource Use Efficiency	Improving Resource Use Efficiency
5	Supply Chain Stability	Auditing and Assisting High-Risk Suppliers

Climate Change Opportunity Management Measures

Opportunity Categories	Opportunity Scenarios	Opportunity Period	Extent of Benefits	Opportunity Impact	Countermeasures
Resource Use Efficiency	Improving Resource Use Efficiency	Short-Term	Moderate	Utilizing LED lighting, eco-certified equipment, and variable-speed air conditioning helps conserve energy and lower operating expenses.	Fully implemented LED lighting and exclusively selected equipment with Green Marks; primarily utilized variable-speed models for split system air conditioners.
	Circular Economy	Short-Term	Moderate	The circular economy enhances resource efficiency, boosts production and operational performance, and reduces manufacturing costs.	1. Entrusting waste cooking oil to licensed collection and recycling companies for conversion into biodiesel, thereby enhancing the reuse value of business waste. 2. Collecting food waste through waste management companies and transporting it to livestock farms, where it is subjected to high-temperature cooking before being repurposed as pig feed, preventing the food waste from becoming a source of disease transmission. 3. By using food waste to feed black soldier fly larvae (BSFL), we successfully produced high-quality fertilizer and organic-rich insect frass. In 2025, the Group successfully processed over 1,400 metric tons of its food waste. 4. We collaborated with vendors to research and develop equipment for on-site food waste decomposition and waste cooking oil recycling, which has been installed and tested at 3 of our restaurant branches.
Supply Chain Stability	Auditing and Assisting High-Risk Suppliers	Medium-Term	Moderate	Conducting regular audits and providing guidance enables better management of risks associated with high-risk suppliers, such as supply interruptions and quality problems. This minimizes potential future losses from supplier issues, thereby strengthening the company's stability.	1. Continuously monitoring suppliers' future sustainability plans and actual performance, establishing long-term partnerships with suppliers aware of sustainability transformation, and gradually phasing out suppliers with high carbon emissions. Climate change management will also be included as a discussion topic at future annual supplier meetings. 2. Conducting environmental assessments for new and key suppliers, with a special focus on high-risk crops, to strengthen raw material source management and ensure food safety objectives are met.
	Supplier Environmental Assessment and Evaluation Mechanism	Medium-Term	Moderate	Partnering with suppliers to encourage innovation and sustainability initiatives supports the creation of innovative products that satisfy market needs, ensuring the group's long-term growth amid climate and environmental challenges.	

Opportunity Categories	Opportunity Scenarios	Opportunity Period	Extent of Benefits	Opportunity Impact	Countermeasures
Products and Services	Green Procurement and Green Transportation	Short-Term	Moderate	Implementing more efficient transportation and storage solutions cuts inventory costs, enhances overall supply chain efficiency, reduces dependence on scarce resources, and lowers energy consumption and operational risks like energy price volatility and supply chain disruptions.	1. Increased the annual purchase volume of FSC-certified tissue paper. 2. Centralized inventory management and distribution to branches to improve transportation load efficiency and reduce the number of decentralized delivery vehicles. 3. Set minimum order quantities (MOQs) to enhance ordering efficiency and utilized data analysis to optimize store delivery frequency, thereby reducing overall transportation trips. 4. Managing slow-moving and low-turnover inventory to reduce stock levels, free up freezer warehouse space, and lower energy consumption. 5. In 2025, the Group continued Wowprime's policy of purchasing surplus food, further applying excess agricultural products in research and development (R&D) and menu creation to maximize agricultural resource utilization while supporting local farmers.
	Enhancing Food Safety	Short-Term	Moderate	Building brand trust and maintaining customer loyalty also help mitigate potential fines and legal risks.	1. Identifying high-risk raw materials by comparing internal crop evaluations with external sampling inspection results from the health bureau. 2. Through the rapid mass spectrometry (MS/MS) screening and biochemical testing (using Acetylcholinesterase to detect early-stage toxicities) developed by the Agricultural Chemicals Research Institute, Ministry of Agriculture, we evaluate the accuracy and safety of pesticide application at the source. This is combined with on-site farm inspections and pesticide application records to ensure comprehensive source management of our agricultural products. 3. In 2025, we completed the integration of pest control vendors across all our restaurants. By utilizing monthly data to monitor pest risk trends, we can implement immediate corrective actions, thereby effectively reducing pest-related hazards at our locations.
	Low-Carbon Product Development	Medium-Term	Moderate	By developing low-carbon products, the company addresses the preferences of environmentally conscious consumers, broadens its customer base, increases loyalty, sustains industry competitiveness, and improves profitability.	1. Prioritizing local ingredients and monitoring the low-carbon product market and demand, while continuously discussing and developing diverse menu options. 2. Responding to government policies promoting the Certification System of Traceable Agricultural Products (TAP); affiliated restaurant brands have joined the AMOT's Star Traceability Restaurant program.
Enhancing Company Reputation	Increasing Investment Willingness	Medium-Term	Moderate	Assessing new projects, business expansions, or technological upgrades—such as installing solar panels or related equipment to reduce energy use—lowers energy expenses, thereby enhancing the Group's competitiveness and attracting external investment.	1. Upgrading energy-saving equipment to boost production efficiency while reducing energy consumption. 2. Monitoring relevant regulatory changes and developing corresponding sustainability strategies to ensure compliance and mitigate risks from regulatory shifts. 3. In 2025, we launched the green power wheeling project for our restaurant branches, with brands such as PUTIEN and XIANG DUCK participating. Throughout 2025, a total of 263,419 kWh of green electricity was wheeled to our branches, resulting in a reduction of 124,861 kg (approximately 124.86 metric tons) of CO_2e emissions.
	Enhancing Brand Image	Short-Term	Moderate	Strengthening sustainable brand loyalty and expanding market share through media coverage and press releases can further increase sales and revenue.	1. Developing brand management strategies aligned with a social responsibility image, and communicating through media and press releases to meet customer and investor expectations. 2. In 2025, Wowprime continued encouraging employee participation in domestic charitable and public welfare activities, demonstrating the Group's active societal engagement and strong commitment to fulfilling social responsibility.

Chapter

04

FOOD SAFETY ASSURANCE

4.1 Food Safety Management

4.2 Customer Health and Safety

4.3 Supply Chain Food Safety

4.4 Food Safety Traceability System and Research Center

4. Food Safety Assurance

Wowprime adopts a "source control" strategy to ensure food safety. This involves strict oversight and inspections starting from the selection of new suppliers, with risk management integrated from the earliest stages of menu development and design. By implementing stringent source control measures, the group effectively minimizes overall food safety risks. Wowprime recognizes that food safety is fundamental to "caring only for the most important people in your hearts."

The group consistently embraces the core philosophy of the "Three-Person Principle": "Customers are benefactors," "Employees are family," and "Suppliers are noble partners." Food safety management is also promoted based on three main pillars: safeguarding customer safety and health, providing employees with simple and effective implementation plans, and fostering collaborative prosperity with supply chain partners.

4.1 Food Safety Management

Wowprime has created a comprehensive food safety protection system focused on four key areas: risk assessment and management, food safety in restaurants, food safety management of suppliers, and the Wowprime Food Safety Research Center (the Group's laboratory). This system encompasses all ingredient suppliers as well as the group's entire restaurant operations.

Risk Assessment and Management

Risk assessment management is a vital component of food safety management. By gathering external data and analyzing years of food testing and supply chain audits conducted by the Group, we identify potential food safety risks, including their types and timing. Through coordinated efforts and collaboration among the company's internal professional departments, we have developed a science-based system for risk analysis, early warning, risk control, and rapid emergency response. This system aims to prevent food safety issues or enable quick action when incidents occur, thereby minimizing harm to consumers and lessening the impact on the Group.

Food Safety in Restaurants

Ensuring food safety in restaurants depends on creating a simple and stress-free working environment. Designing straightforward operational procedures at the store level is essential for effective food safety implementation. To achieve this, we continuously focus on the integration of new technologies, equipment, and the restaurant environment. Through ongoing development, we consistently enhance the work environment and convenience, allowing a strong food safety culture to take root.

Food Safety Management of Suppliers

Since 2012, Wowprime has implemented a comprehensive food safety management system across its supply chain. The group recognizes that ensuring food safety demands collaboration throughout the entire supply chain. By adopting a co-creation approach and embracing corporate social responsibility, Wowprime integrates food safety into every stage, establishing shared core values and collective pride.

Wowprime Food Safety Research Center (The Group Laboratory)

Beginning in 2018, Wowprime Food Safety Research Center (the Group's laboratory) has been accredited by the Taiwan Accreditation Foundation (TAF) under the ISO /IEC 17025 General requirements for the competence of testing and calibration laboratories (ISO 17025). With a meticulous approach to every test, the center provides stable and accurate results to offer risk warnings and reduce hazards. The mission of the Food Safety Research Center is to deliver food quality through reliable technology and service. Since 2019, the Group has also started extending and sharing the laboratory's management modules with its supply chain. By 2025, through advanced testing technology and food production safety management, we support suppliers in enhancing product safety.

By combining achievements in these four areas, we have built a tightly integrated food safety protection network. Our goal is to create a positive cycle that enables the restaurant and food industries to jointly strengthen Taiwan's food safety reputation, offering consumers a worry-free dining experience.



4.2 Customer Health and Safety

Health and Safety Policy

Wowprime is dedicated to consumer health, meal nutrition, and accurate product labeling, pledging to uphold these standards:

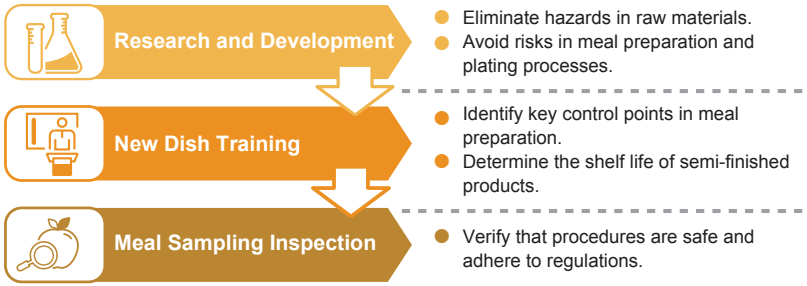
1. Avoid using partially hydrogenated oils.
2. Use non-GMO soybeans for products such as tofu, bean curd skin, dried tofu, soy milk, and tofu pouches.
3. Design meals featuring fresh salads, fruits, and vegetables, enabling consumers to create balanced combinations.
4. Clearly label broth ingredients and specify the origins of beef and pork.

Meal Risk Assessment and Management

All meals at Wowprime undergo risk assessments. The development and design of meals are the most critical stages for meal safety. Once the raw materials, processing methods, and serving containers are determined, the biological, physical, and chemical risks of the meal are largely established. Therefore, from the start of meal development, the Food Safety Department is involved to reduce the potential for food safety risks to escalate in subsequent stages through source-level design. If any risks are detected during the preparation or plating of a dish, they are either removed or suitable control measures are implemented during the new dish development stage to safeguard consumer rights. In 2025, a total of 295 dishes underwent safety evaluations, representing 100% of all newly created dishes, and production procedures were modified for 17 of these dishes.

Wowprime also conducts in-depth research on the safety of ready-to-serve equipment and enhances the management mechanisms for refrigeration equipment. The group has implemented networked refrigerator upgrades, enabling real-time temperature monitoring to promptly respond to equipment malfunctions, thereby preventing food safety risks caused by temperature deviations. Additionally, through networked equipment monitoring, improvements can be made to kitchen ambient temperature and equipment heat dissipation, enhancing safety and reducing energy consumption by optimizing the interaction between environment and equipment.

Extreme weather has led to an increase in frequent heavy rainfall, elevating the risks of water source contamination and water quality fluctuations, which pose significant challenges to food safety management. In response, Wowprime initiated an assessment of ultrafiltration (UF) systems in 2025, introducing high-standard water treatment technology. This initiative aims to mitigate food safety risks caused by raw water anomalies, while strengthening the water source safety controls and emergency response capabilities at our restaurant branches.



Restaurant Food Safety Maintenance and Implementation

Beyond developing safe and consistently high-quality dishes, the operational execution and environmental hygiene management at our store locations significantly impact food safety. Therefore, Wowprime implements a rigorous food safety management system that oversees our restaurants' hardware, software, personnel, and documentation. Through the strong execution capabilities of our store staff, the Group ensures that our carefully crafted dishes are safely presented to our customers.

In 2025, the Food Safety Department established the Culture and Training Section to redesign the talent development roadmap and promote the digitalization of training. By developing thematic training materials (producing 48 sets of materials across 30 topics) and implementing a monthly "Food Safety Lesson" update mechanism, we strengthened our employees' understanding and application of the latest regulations while accommodating the need for repetitive learning. Furthermore, we conducted in-person training courses, with 393 participants successfully completing the programs throughout the year. In our efforts to promote a food safety culture, we also conducted our first-ever Food Safety Culture Questionnaire this year to assess the organization's current status and identify potential gaps. The results will serve as a basis for future improvements and initiatives, allowing us to continuously shape and strengthen our food safety culture.

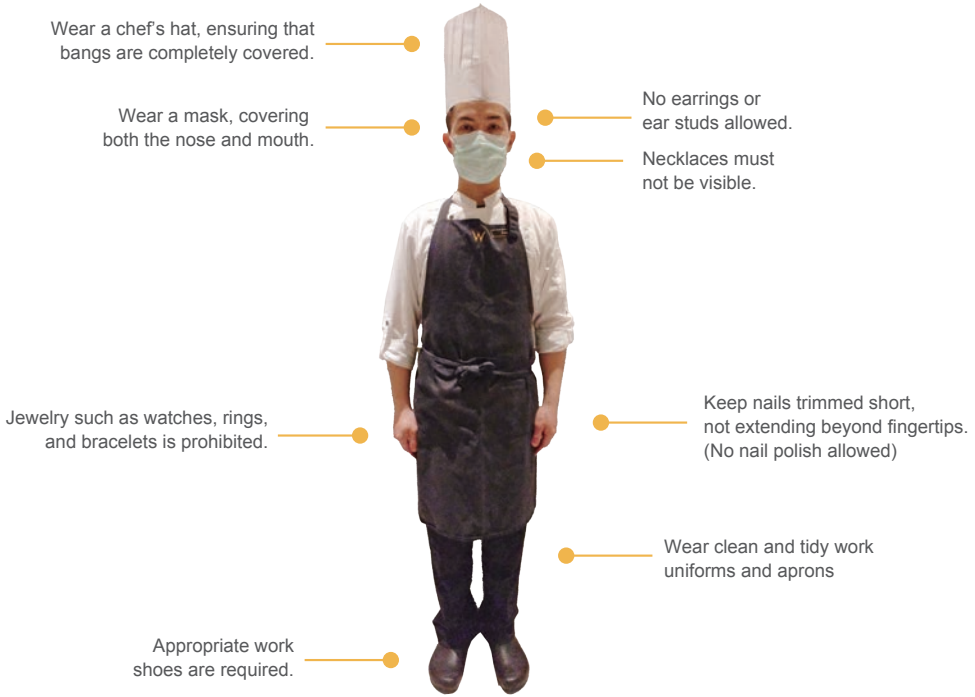
A critical aspect of pest control management in our stores involves source control and operational management. During the opening of new restaurants or store renovations, we conduct inspections and repairs to eliminate potential pest entry points. By managing the restaurants' physical infrastructure from the outset, we effectively eradicate the risk of pest infestation. In 2025, a total of 56 on-site inspections were conducted.

Practitioners

Health Management

- New employees are required to provide a valid health examination report for meal service before beginning work.
- The headquarters' designated department organizes an annual health check-up for meal service staff.
- Employees who contract legally notifiable infectious diseases can only return to work after full recovery.
- Daily self-health monitoring is carried out on-site, covering conditions such as hand injuries, vomiting, diarrhea, colds, and similar symptoms.
- Strengthened employee health and safety awareness: Mandatory health declarations upon clock-in, strictly ensuring that employees with health anomalies take rest and do not enter the premises.

Dress Code Requirements



Operating Equipment

Cleaning and Disinfection

- Establish cleaning and maintenance cycles, categorized into daily, monthly, quarterly, and annual schedules for varying levels of cleaning, disinfection, and repairs.
- Separate equipment and utensils, such as knives, cutting boards, and cloths, according to their contamination status to avoid cross-contamination.
- Use NSF-certified filters approved in the United States to ensure the safety of drinking water.
- Following the assessment, ultrafiltration (UF) systems will be installed in all future new store locations to further enhance water safety.

Material Management

Tracking and Traceability

- All raw material batches and sources used in stores are 100% traceable.
- Prepare semi-finished products and procure raw materials based on sales forecasts, implementing a first-in, first-out (FIFO) management system.

Meal Preparation

Standard Procedures

- Each meal has a complete standard preparation process, with appropriate control methods and critical control points (CCP) established according to the risk level of meal preparation.

Operating Environment

Pest Control

- Conduct inspections and repairs of pest entry points during restaurant renovations, eliminating pest intrusion risks through hardware source management.
- Monitor high-risk stores closely and actively implement pest control improvement measures.
- Ensure thorough disinfection of the restaurant environment to provide customers with a clean dining atmosphere.
- Pest control companies and personnel hold professional licenses.
- Provide a list of chemicals used and treated areas before application; the use of illegal chemicals is strictly prohibited.

Chemical Management

- The use of high-risk chemicals, such as alkali tablets, is prohibited.
- Chemicals should be stored separately from food ingredients.

Restaurant Food Safety Inspection and Testing

Wowprime manages food safety audits across its 22 restaurant brands, covering staff, premises, hygiene, and quality assurance systems. These audits apply to all products and services, with 1,389 store audits conducted in 2025. The process includes training and evaluations of the food safety management system. If serious issues arise, such as customer diarrhea or hazardous foreign objects in meals, a food safety anomaly procedure is triggered. The Food Safety Department then helps the affected store identify problems and implement corrective actions to protect customers.

Restaurant food safety audits classify inspection items into major, moderate, and minor hazards, covering expiration dates, temperature control, cross-contamination, chemicals, personnel, training, and pest control. These audits educate staff on food safety and identify weaknesses in the management system. Feedback from frontline staff is used to continuously improve the system, adapting to the dynamic food and beverage industry.

In addition to on-site restaurant inspections, Wowprime also conducts testing and management of meals served in its restaurants to ensure the stability of its food safety systems and protocols. In 2025, a total of NT$1,278,720 was spent on meal testing, with the breakdown as follows:



In 2025, local health authorities conducted a total of 361 inspections at Wowprime stores, with no major food safety incidents leading to penalties from regulatory agencies.

4.3 Supply Chain Food Safety

Suppliers are valuable partners to Wowprime. Developing a food safety system in collaboration with the supply chain is a priority for the company. Recognizing the critical importance of source management, the Group seeks partners committed to working together on food safety and environmental protection to jointly create a better dining environment in Taiwan.

Supplier Food Safety Management

(Disclosure 308-1 New suppliers that were screened using environmental criteria)

Before engaging with new suppliers, Wowprime conducts an initial document review to verify their legitimacy, past operational risks, food safety management, and environmental protection efforts. Only suppliers meeting these criteria proceed to an on-site evaluation.



To continuously enhance the overall food safety protection capabilities within our supply chain, the on-site assessment standards were significantly upgraded in 2025. The evaluation now covers 12 chapters with 234 audit items. Suppliers must score at

least 75, achieving a 'Good' rating or higher, to join the Wowprime supply chain system. In 2025, a total of 31 new suppliers were assessed: 2 (6%) were rated Excellent, 10 (32%) Very Good, 13 (42%) Good, 3 (10%) Fair, and 1 failed to meet the standards. Additionally, 2 suppliers were exempt from new factory assessments due to holding GFSI certifications. For existing active suppliers, we also conduct regular annual on-site audits to ensure the consistent safety and quality of their supply.

In 2025, 454 food raw material suppliers conducted transactions, with 183 (40.31%) undergoing routine annual visits. Evaluations covered processes, environment, equipment, personnel hygiene, chemical management, and more. Ratings were: 63 (34%) Excellent, 78 (43%) Very Good, 33 (18%) Good, 4 (2%) Fair, and 5 (3%) failed. Suppliers rated Fair or below receive guidance and replacement evaluations based on industry characteristics; no new product transactions are allowed until improvements are made. If issues persist, the supplier is replaced—four suppliers were replaced in 2025. Additionally, eight abnormal factory visits addressed raw material issues, helping suppliers identify problems and implement corrective actions.

Supplier Grading Standards

Score Range	Grade	Action Plan
95	Excellent	Promote Transactions
85	Very Good	Promote Transactions
75	Good	Maintain Transactions
60	Fair	Restrict Transactions, no expansion of item codes (SKUs), and require improvement guidance or phase-out within a set period
Below 60	Fail	Suspend Transactions, phase out within a set period

The food safety traceability system requires suppliers to submit legal documents, raw material inspection reports, and source information for each item. A layered review and control mechanism, based on risk levels, reduces risks. After audit grading, suppliers must address deficiencies and provide feedback. Improvement timelines are set according to deficiency severity to ensure continuous improvement and a robust food safety management system.

Improvement Interval Guidelines for Fair-Grade

Category	Interval	Assessment of Deficiency Severity
NEW New Suppliers	3 months	CCP monitoring failure, major hardware requiring repair, pest control failure, etc.
	1 month	Poor cleanliness of environmental equipment, inaccurate documentation, and poor personnel habits.
	As needed	The factory lacks a registration certificate and dedicated quality control personnel.
Routine Suppliers	Within 6 months	Poor cleanliness of environmental equipment, inaccurate document retention, and poor personnel habits.
	Within 3 months	The food safety system is inadequately established, with failures in CCP point monitoring, major hardware needing repair, and lapses in pest control.
	As needed	Frequent abnormal conditions and errors occur in the food safety traceability system.

Environmental Friendliness Assessment of Processing Plants

For new domestic suppliers with processing operations, social and environmental assessments are conducted during development and verification. The environmental assessment ensures proper waste management of food scraps, recyclables, cooking oil, and wastewater. Suppliers must disclose any past violations and corrective actions. This process prevents transactions with suppliers posing significant environmental risks or allows transactions only after improvements. In 2025, 34 new suppliers were assessed, achieving a 100% assessment rate, with all meeting environmental criteria.

Item Number	Environmental Assessment Items
1	Is the handling of food scraps compliant with regulations?
2	Is the handling of recyclable waste compliant with regulations?
3	Is the handling of waste cooking oil compliant with regulations?
4	Has effective permission been obtained for wastewater discharge?
5	Is wastewater discharge treated according to regulations?
6	Has the supplier ever been inspected by environmental authorities and found non-compliant?
7	Does the factory or company location and land use comply with designated purposes?

Item Number	Social Assessment Items
1	Does the employment policy comply with occupational safety and health regulations and provide legally required insurance, such as labor insurance?
2	When hiring employees, are treatment, employment conditions, training, and promotion opportunities free from discrimination based on race, religion, age, nationality, social or ethnic origin, sexual orientation, gender, marital status, pregnancy, disability, or political beliefs?
3	Is employing children under 16 prohibited?
4	Are employees given channels to express dissatisfaction or file complaints?
5	Are employees' basic labor rights protected, ensuring no forced labor practices? For example, government-issued IDs, passports, or work permits are not withheld without consent; employees are free from debt bondage restricting resignation; they may resign with reasonable notice; and employment can be terminated freely within legal limits without financial or other penalties.
6	Is the work environment adequately maintained to prevent fatal, injury-causing, or disabling incidents, including factors such as environment, equipment, hazardous substances, and chemicals?

In addition to environmental and social impact assessments for new suppliers, Wowprime screens 100% of new suppliers using social standards. The Group conducts annual corporate social responsibility (CSR) evaluations for key suppliers, including on-site factory inspections, and integrates CSR criteria into the factory visit scoring and penalty system.

The CSR Evaluation Items for Key Suppliers:

Item Number	Dimensions	Supplier Corporate Social Responsibility (CSR) Assessment Criteria
1	Environment	Set waste reduction targets and develop plans using methods like source reduction, reuse, material recycling, and effective recycling implementation.
2	Environment	Establish energy-saving and carbon reduction goals, and develop execution plans. Strategies may include daily energy conservation, renewable energy use, water reuse, and green manufacturing processes.
3	Social Responsibility	The factory must comply with local Ministry of Labor regulations when employing staff and migrant workers, strictly prohibiting child labor. It must also provide legally compliant insurance, such as labor insurance.
4	Social Responsibility	Hiring and termination practices must not discriminate based on race, religion, age, nationality, ethnic origin, sexual orientation, gender, marital status, pregnancy, disability, or political beliefs.
5	Social Responsibility	Government-issued IDs, passports, or work permits must not be withheld without employee consent. Employees giving legally required notice should be allowed to resign without obstruction or restrictions.
6	Social Responsibility	Provide employees with channels to express dissatisfaction or file complaints.
7	Social Responsibility	Implement occupational and fire safety measures per legal requirements, conduct regular training and maintenance, and ensure a safe work environment free from fatal, injury-causing, or disabling hazards. Keep emergency exits clear and unobstructed.
8	Corporate Governance	Establish an honesty policy that prohibits offering any benefits to Wowprime personnel, regardless of the amount.
9	Corporate Governance	Implement protection mechanisms for the personal data of internal and external stakeholders. Protective management measures should cover internal control documents, electronic systems, and external information security.

The Wowprime treats its employees like family and expects its supply chain to prioritize corporate social responsibility, fostering stronger workforce relationships. The 2025 evaluation found all key suppliers have complaint channels and improved labor-management relations. No suppliers were terminated in 2025.

Global Certification Achieved for Processing Facilities

Wowprime's fruit and vegetable cutting center first obtained ISO 22000 Certification: Food Safety Management in 2019, and continued to pass the follow-up assessment in 2025. This sole processing facility produces 100% certified refrigerated, frozen, fresh, marinated, and ready-to-eat fruit and vegetable products. Automated vegetable washing equipment reduces cross-contamination risks, while chilled water cooling systems effectively control microbial hazards. This year, other food industry and restaurant peers have successfully adopted the center's practices.

The meat production plant earned the ISO 22000 Certification: Food Safety Management in January 2023 and successfully passed the surveillance audit in 2025. It ensures the freshness and quality of frozen meat through efficient production processes and professional cutting techniques, producing high-quality sliced meats, steaks, and frozen bone-in beef cuts. 100% of the products manufactured by this facility are fully certified.

4.4 Food Safety Traceability System and Research Center

Food Safety Traceability System

Wowprime's Food Safety Traceability System ensures 100% traceability of raw materials, enabling quick identification of affected dishes and supplier verification during food safety incidents. It protects consumer rights through efficient investigations tracing two levels upstream and one level downstream.

The Food Safety Traceability System requires each respective unit within the Group to provide basic information, procurement specifications, quality standards, and risk analyses for every material based on their expertise. Documents corresponding to the risk level of each material category must also be attached, enabling systematic food safety management of our materials. In addition to system reviews, Wowprime conducts annual sampling inspections of supplier raw materials, tailoring risk inspection items to the attributes of different materials. In 2025, raw material inspections involved 310 tests (99.4% pass rate), self-managed import checks involved 285 tests (99.6% pass rate), and retail product tests involved 666 tests (98.6% pass rate).

Investing in Wowprime Food Safety Research Center (Group Laboratory).

In 2025, the Group Laboratory continued to pass the ISO 17025 Laboratory Management System accreditation from the Taiwan Accreditation Foundation (TAF). Currently accredited tests cover five microbiological analyses: total bacterial count, coliform group, Escherichia coli, Enterobacteriaceae, and lactic acid bacteria. The lab is also capable of testing for microorganisms such as Bacillus cereus, Listeria, Staphylococcus aureus, and E. coli O157, and will continue to develop in the direction of safety and quality research going forward.

Total bacterial count, coliform group, and lactic acid bacteria tests are used for production quality control and are not assigned a pass rate. The overall pass rate for microbiological testing is 98%. Testing includes both routine product monitoring and research-oriented project testing; for any non-conforming items, process adjustments have been made and preventive mechanisms have been activated to prevent recurrence.

Wowprime Food Safety Research Center conducts rapid screening for pesticides using methods from Taiwan Agricultural Research Institute, MOA. Out of 365 pesticide insecticide tests, 99% passed. This rapid testing ensures the safety of raw fruits and vegetables. Based on results, raw materials are classified by risk level, with high-risk items subjected to stricter controls and increased testing. If a sole-source supplier poses a risk, supplier management or source replacement is implemented.

In 2025, the Food Safety Research Center carried out projects including raw material/meal/product inspections, evaluation of meal production processes and improvement outcomes, safety assessment of meals sold, quality and safety inspection of processing plant products, and the conversion of qualitative findings into quantitative data. The Group's in-house laboratory testing expenses totaled NT$2,141,931, and external testing expenses totaled NT$3,832,108, for a combined total of NT$5,974,039, accounting for 0.03% of consolidated operating revenue.

Test Items	Number of Samples Tested	Test Items	Number of Samples Tested
Microorganisms	4,874	Pesticides	365
Bacillus cereus	219	Rapid MS Screening for Pesticides	164
Salmonella	727	pH Value	3,160
Listeria	483	Salinity	2,956
Staphylococcus Aureus	369	Sugar Content	2,923
E. coli O157	296	Water Activity	153

Wowprime Food Safety Research Center (Group Laboratory) continuously undergoes quality management system assessments in accordance with the ISO/IEC 17025 Laboratory Management System standard, conducted by the Taiwan Accreditation Foundation (TAF). Our testing staff participate in proficiency testing programs such as FAPAS (Food Analysis Performance Assessment Scheme), organized by the Secretariat of the UK Ministry of Agriculture, Fisheries, and Food; proficiency tests conducted by the UK Government Chemist Laboratory (LGC); and proficiency tests administered by IFM Quality Services Pty Ltd in Australia. All test results have passed, demonstrating that the Wowprime Food Safety Research Center's testing capabilities consistently meet international standards and regulatory requirements for laboratory testing.

The Wowprime Food Safety Research Center continuously implements appropriate risk control measures and quality testing protocols, establishing a robust food safety protection system grounded in scientific principles. We utilize 3M's latest molecular pathogen detection equipment, which employs LAMP PCR amplification technology to enhance the sensitivity of pathogen detection. Additionally, nanotechnology is applied to eliminate inhibitory factors, improving the reliability of results. Pathogen test results can be obtained in as little as 15 minutes, enabling effective monitoring of pathogens in raw materials, processing plants, and restaurants.

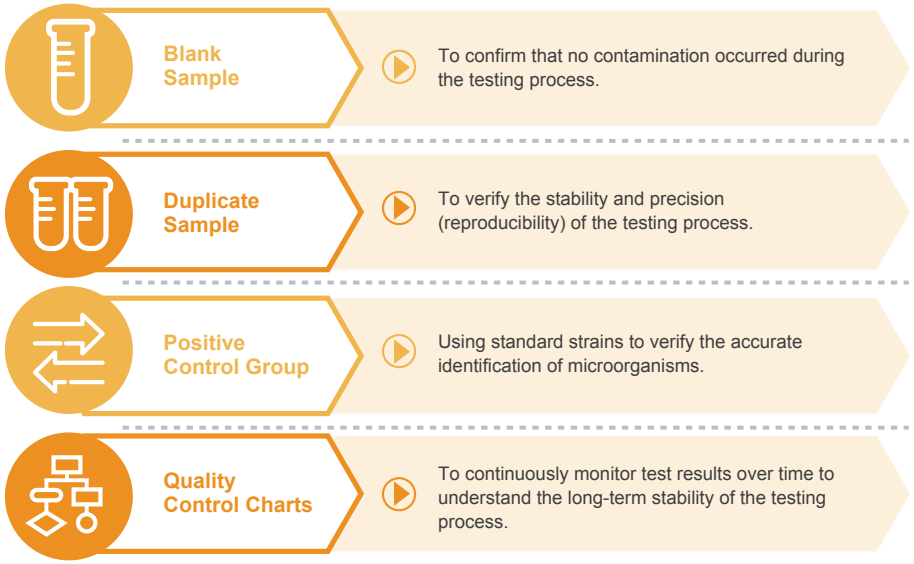
Laboratory Accreditation Certificate





Food Safety Research Center Workflow

Under the ISO 17025 framework, the Wowprime Food Safety Research Center has established clear divisions of responsibility. The operation of experiments and the review of data are assigned to different personnel to ensure the stability and reliability of the results. The laboratory's technical supervisor oversees the execution and outcomes of the experiments, followed by the quality supervisor, who verifies the overall quality. This rigorous approach to every sample and data point produces precise and reliable experimental results, providing a critical scientific foundation for food safety and quality management.



Inspection and Quality Assurance Procedures of the Food Safety Research Center

To ensure more accurate and consistent laboratory test results, the Wowprime Food Safety Research Center has implemented the ISO/IEC 17025：2017 (General requirements for the competence of testing and calibration laboratories). Additionally, the center follows the "Laboratory Quality Management System - Quality Control of Test Results in Microbiology Field", issued by the Food and Drug Administration, MOHW. Quality assurance measures have been established to verify the reliability of inspection results. These measures include the use of blank samples, duplicate samples, positive control groups, and quality control charts.

Highlights of the Food Safety Department

In recent years, the Food Safety Department has also continually invested efforts into the field of flavor research. We have established industry-academia collaborations with academic institutions such as National Taiwan Ocean University and National Kaohsiung University of Science and Technology. By integrating mass spectrometry analysis with big data computing, we have further defined key quality indicators for our materials and dishes, dedicating ourselves to delivering an exceptional flavor experience for our consumers.

Wowprime's research achievements were featured in a total of 2 publications presented at the AOAC Taiwan Section's 11th Session, 2nd Member Assembly and Academic Conference, as well as the 55th Annual Meeting and Conference of the Taiwan Association for Food Science and Technology, earning us 1 Honorable Mention for our paper.

Chapter

05

ENVIRONMENTALLY FRIENDLY PRACTICES

5.1 Procurement Policy

5.2 Supplier Management

5.3 Raw Material Management

5.4 Green Procurement

5.5 Energy Management

5.6 Creating a Friendly Dining Environment

5.7 Pollution Prevention & Waste Management

5. Environmentally Friendly Practices

5.1 Procurement Policy

Supply chain management is a crucial element in establishing a competitive advantage within the chain store operations industry. It encompasses supplier management, raw material management, cost control, and the increasingly vital area of food safety management. We are committed to continuous improvement in supply chain management by advancing and innovating annually in areas such as supply chain enhancement and development, procurement process optimization, procurement integration, R&D value added, procurement performance management, green procurement, and traceable procurement. Our goal is to build a high-quality, safe supply chain for the Group that delivers superior dining experiences to consumers and establishes a sustainable competitive advantage.

Enhancing Supply Chain Food Safety Management Capabilities

We have integrated procurement behavior and procurement specifications, established food safety management systems and processes, and managed documentation for suppliers, raw material data, and ingredient sources. Reflecting on 2015, the Group entered a period of significant progress in food safety management. Following the establishment of the Food Safety Department in 2014, the Procurement Food Safety Committee became operational in 2015. This committee guided and phased out suppliers, replaced high-risk materials, and formalized discussions and decisions regarding food safety system operations. These efforts introduced a comprehensive management cycle that enhanced the Group's food safety management.

Simultaneously, the establishment of a food safety traceability system converted vast amounts of paper-based data into a systematic management framework. This transformation not only enhanced the efficiency and completeness of big data management but also necessitated more detailed data fields and higher attachment rates for inspection reports.

Sourcing TAP-certified

Gradually expanding the scope of ingredients with certified traceability enhances the traceability of agricultural and livestock products, thereby strengthening food safety and boosting consumer confidence. Since 2016, the promotion of AMOT Traceability Restaurants has been ongoing and continues to this day.

Reducing Environmental Burden

In 2018, the Group transitioned its customer dining suggestion cards to an online survey, taking concrete action to protect the planet. The annual supplier conference focused on food waste, addressing with suppliers the severity of the current waste of off-spec (cosmetically imperfect) agricultural produce. We aspire for all suppliers to respond to this call, working together to build a supply chain free of off-spec produce waste.

Annual Strategic Plan

2007	Category Cost Responsibility Center System/Price Reduction Performance
2008	Procurement Supply Forecasting / Five-Step Approach to Cost Management
2009	Procurement and Supply Integration(Optimization of Integrated/Specialized 3PL for Produce and Groceries)
2010	OEM / Material Inspection Mechanism
2011	Procurement Value-Added Strategy(R&D Value-Added, Internationalization Vendor Development)
2012	Green Supply Chain
2013	Build A Complete Supply Chain (PDC)
2014	Food Safety Year
2015	Strategic Inquiry and Purchase / Group Profit Year
2016	Change and Breakthrough (Corporate Social Responsibility)
2017	Corporate Social Responsibility
2018	Enhancing Corporate Social Responsibility Initiatives
2019 ~ 2025	Continuous Implementation of Corporate Social Responsibility

Practical Measures and Tangible Outcomes

Annual	Strategy	Practical Measures	Concrete Results
2014	Food Safety	Raw Material Composition Table Establishment	Collection of written documentation on food ingredients, including ingredients, additives, and ingredient suppliers.
		New Ingredient Implementation and Risk Management System	Initiated procurement and food safety audits to ensure the safety and suitability of new ingredients and production processes.
		New Supplier Activation and Evaluation System	Established and implemented a new management system for supplier food safety assessment and approval.
		Food Safety Department Established	Established a dedicated department responsible for managing food safety in stores and for suppliers.
2015	Food Safety	Procurement Food Safety Committee Established	The Procurement Department and Food Safety Department jointly formed a task force to discuss and advance food safety management initiatives.
		Food Safety Traceability System Implementation	Established a systematic traceability management system to oversee food safety data, including suppliers, raw materials, and the origins of raw material components.
	Strategic Inquiry and Purchase	Sourcing in the U.S., Hong Kong, and Shanghai	Established new suppliers to source products directly, enhancing quality and ensuring a stable supply.
		Promotion of the use of traceable ingredients	Promoted the use of traceable ingredients, incorporating at least 15 different types (based on seasonal availability).
2016	Corporate Social Responsibility	AMOT's Star-Rated Traceability Restaurants	The Group was awarded the AMOT Star Traceability Restaurants certification, enhancing the use of ingredients with certified traceability, with all Group restaurants achieving star-rated certification.
		Reduce Carbon Emissions by Distributing Branded Pens More Sustainably	By using a standardized version of branded pens, the number of pallets required to store the pens has been reduced from 80 to 8. This not only enhanced warehouse utilization but also reduced carbon emissions.
		Promoting Local Good Food	Promoted the use of local and specialty ingredients.
		Adoption of Biodegradable Reusable Bags	The entire group had initiated the switch from plastic takeout bags to biodegradable, eco-friendly alternatives to reduce carbon emissions.
2017	Corporate Social Responsibility	AMOT's Star-Rated Traceability Restaurants	The Group was awarded the AMOT Star Traceability Restaurants certification, enhancing the use of ingredients with certified traceability, with all Group restaurants achieving star-rated certification.
		Reduce Carbon Emissions by Discontinuing the Use of Branded Pens	Gradually phased out the use and distribution of branded pens across all stores.
		Promoting Local Good Food	Promoted the use of local and specialty ingredients.
		Use of Biodegradable Tableware	Continuous use of biodegradable materials reduced environmental impact.
2018	Corporate Social Responsibility	AMOT's Star-Rated Traceability Restaurants	The Group was awarded the AMOT Star Traceability Restaurants certification, enhancing the use of ingredients with certified traceability, with all Group restaurants achieving star-rated certification.
		Customer Satisfaction Survey Digitization	Customer satisfaction surveys were transitioned from paper-based forms to online feedback mechanisms, thereby reducing paper usage and demonstrating environmental care.
		Promoting Local Good Food	Promoted the use of local and specialty ingredients.
		Use of Biodegradable Tableware	Continuous use of biodegradable materials reduced environmental impact.
		Supply Chain Center Meeting	Procurement Department, Food Safety Department, and Production Management Department held monthly meetings to conduct preliminary checks on the Group's supply chain security.
		Incorporating food waste issues into R&D	The 2018 Supplier Annual Conference focused on exploring food waste issues, gradually incorporating imperfect produce into the Group's raw material sourcing.
2019	Corporate Social Responsibility	AMOT's Star-Rated Traceability Restaurants	The Group was awarded the AMOT Star Traceability Restaurants certification, enhancing the use of ingredients with certified traceability, with all Group restaurants achieving star-rated certification.
		Carbon Reduction by Phasing Out Branded Pens	Conducting customer satisfaction surveys directly via mobile phones reduced paper printing and minimized the use and distribution of branded pens.
		Promoting Local Good Food	Promoted localization and the use of distinctive local ingredients.
		Use of Biodegradable Tableware	The entire group continued to advocate replacing plastic takeout bags with biodegradable, eco-friendly alternatives to reduce carbon emissions.
		Incorporating food waste issues into R&D	Building on the concept of food waste from 2018, we incorporated cosmetically imperfect produce into cooking.
2020 ~ 2025	Corporate Social Responsibility	AMOT's Star-Rated Traceability Restaurants	The Group was awarded the AMOT Star Traceability Restaurants certification, enhancing the use of ingredients with certified traceability, with all Group restaurants achieving star-rated certification.
		Promoting Local Good Food	Brands consistently intensified their efforts to promote localization and the use of unique local ingredients.
		Use of Biodegradable Tableware	The pandemic spurred the rise of food delivery services and the promotion of biodegradable meal containers.
		Incorporating Food Waste issues into R&D	Building on the concept of transforming food waste into delicacies, we continuously increased the use of imperfect produce in our dishes and developed them into marketable products.

Specific Procurement Policies

Off-Spec Agricultural Produce	Trimmed Ingredients	Plastic Wrap
Develop dishes incorporating off-spec agricultural produce	Incorporating Trimmed Ingredient Scraps into Dish R&D	Exclusively Using Polyethylene (PE) Plastic Wrap
Chefs apply their culinary skills to develop dishes using off-spec agricultural produce, conserving the planet's resources.	Creatively incorporating trimmed ingredients into various dishes to minimize waste.	Chlorine-free PE plastic wrap is used to prevent the release of toxic substances during heating.

Children's Tableware	Olive Oil	Beef
Exclusively Using Stainless Steel Tableware for Children	Exclusively Using 'Pure' Grade Olive Oil	Sampling Inspection of U.S. Beef for Ractopamine Residues
Replacing plastic children's tableware with stainless steel alternatives to ensure children's dining safety.	Exclusively using Extra Virgin Olive Oil, cold-pressed to preserve its exceptional flavor and quality.	Inspecting every container of U.S. beef for ractopamine to ensure consumer food safety.

Soy Products	Traceable Ingredients	Restructured Meat
Exclusively Using Non-GMO Soy Products	Promoting the Use of Ingredients with Traceable	Exclusively Using Non-Restructured Meat
Insuring soy products are made from non-GMO soybeans.	Increasing both the variety and quantity of traceable ingredients used, thereby improving ingredient traceability.	Avoiding the use of restructured meat as defined by the TFDA.

Big Data Management for Food Traceability Systems

We reduce potential food safety risks by integrating materials or adopting simpler substitutes, aiming for material simplification.

- 2017:Group multi-brand development expanded procurement diversity, adding 991 new ingredients to the food traceability system mechanism.
- 2018:Simultaneously implemented Food Cloud traceability management system controls for ingredients (fruits/vegetables) & non-ingredient items to enhance food safety oversight mechanisms.
- 2019–2020:Continued strengthening of data within the Food Cloud traceability system for both food and non-food items, requiring the Group to independently manage food safety risks.
- 2021–2025:Ongoing maintenance and data updates for the Food Cloud traceability system covering food and non-food items, maintaining independent control over food safety risks.

5.2 Supplier Management

Supplier Profile

Annual Number of Suppliers

2019	2020	2021	2022	2023	2024	2025
764	865	954	1,028	609	589	606

*The supplier selection process based on GRI 414-1 can be referenced in Section 4.3 of the report: Supply Chain Food Safety.

Annual Procurement Amount Percentage from Certified Suppliers

2019	2020	2021	2022	2023	2024	2025
37%	67%	60%	69%	46%	67.86%	69%

Supplier Types

Procurement Amount Percentage

2025 Manufacturers 72% Traders 28%

Annual	Procurement Amount Percentage	
Supplier Transaction Types	Taiwan	Overseas
2016	96.6%	3.4%
2017	85%	15%
2018	75%	25%
2019	71.8%	28.2%
2020	50.54%	49.46%
2021	82%	18%
2022	49.9%	50.1%
2023	80.44%	19.56%
2024	58%	42%
2025	65%	35%

Supplier Exclusion for Food Safety Non-Compliance

The Procurement Department and suppliers formally agree on delivery schedules, quality standards, food safety protocols, and other collaborative details through contracts. New suppliers undergo a 'New Food Processing Plant Evaluation,' conducted jointly by the Food Safety Department and the Procurement Department. This evaluation includes environmental considerations, with detailed assessments covering food waste disposal, general waste recycling and disposal, waste cooking oil management, and wastewater discharge. Historically, suppliers who do not meet the Group's assessment standards receive ongoing coaching and guidance from the Food Safety Department, as we aim to collaborate with our partners to build a secure and safe supply chain for Wowprime Corp. During the 2025 food safety audit and factory visit cycle, two suppliers were eliminated—one in the beverage category and one in the paste and dumpling category.

Supplier Annual Conference

Annual	Theme	Purpose	Initiative	Number of people
2013	Supplier Relationship Management	The inaugural supplier conference was held, recognizing 20 outstanding suppliers while inviting the Chairman to share the Group's development strategy and vision.	Provide explanations and disseminate information regarding the Group's supplier management policies and quality policies.	318
2014	Food Safety Management	Fifteen outstanding suppliers were recognized. For the first time, a government official, Huang Mei-Na, Director-General of the Taichung City Health Bureau, was invited to provide guidance on government regulations and food safety management issues.	Concurrently, the audit and evaluation process for supplier food safety standards was explained.	472
2015	Transparent Food Safety Chain	Emphasizing a transparent food safety chain and traceability of materials.	We invited Chu Sen-Yu, Chairman of the Chinese Food Regulation System Development Association (CFRSDA), and Hsu Ching-Yi, Professor at Shih Chien University, to lead a panel discussion on topics such as material traceability systems, supplier management, and auditing. This provided a valuable reference for suppliers managing their own food safety.	372
2016	Food Safety Traceability and Cost Management	The Procurement Department discussed the topics of Procurement Forecasting & Cost Management, while the Food Safety Department explained the Food Safety Audit and Inspection Plan.	We invited Dr. Bonnie Sun Pan, Chair Professor of the Department of Food Science at National Taiwan Ocean University and Chairman of the TQFA (Total Quality Food Association), to share insights on the topic: 'Rediscovering the Simple Joy of Dining with Peace of Mind'.	348
2017	Big Data and IoT Innovative Applications in the Food Industry	Enhancing industry competitiveness by applying innovative technologies in the food sector and promoting collaborative learning among suppliers.	MOSi Technologies shared practical big data case studies, while Hsiung Ya-Ping, founder of Rich 4 Innovation Management Consulting Co., Ltd., presented IoT applications in production and sales, promoting mutual learning with our suppliers.	398
2018	Cherish Taiwan, Treasure Our Land: Wowprime's Noble Partners Join Hands for Sustainability – From Waste to Share.	Supporting the development of local Taiwanese agriculture, making sustainable living accessible and a part of everyone's daily life.	We invited Sara Wu, Editor-in-Chief of CommonWealth Magazine, to speak on the topic 'Beautiful Taiwan: Join Us.' Ya-Ping, Chairperson of Great Agricultural Technology Co., Ltd., shared insights on the 'Golden Corridor Project.' Additionally, Yu Tzu-Hsia (Jennifer), Manager at Unilever, presented the 'Unilever Sustainable Living Plan.'	517
2019	Unity / Sustainability / Synergy Unity: Wowprime & Suppliers Working as One Sustainability: Jointly Creating an Eco-Friendly Environment for Sustainable Management Synergy: Building Consensus and Growing Together	Encouraging Taiwanese enterprises to grow alongside Wowprime, supporting local agriculture, and motivating cooperative partners to elevate their own standards.	Encouraging and Rewarding Cooperative Suppliers: In 2019, the colleagues responsible explained why certain suppliers were recognized as outstanding performers. The top-performing suppliers were also invited to share their journeys from startup to achieving significant growth.	346
2020-2022	The conference was canceled for three consecutive years due to the COVID-19 pandemic, in compliance with government policies to avoid large gatherings.			
2023	Dining Together Is the Best Thing	1.Facing the Future: The Vision of Wowprime 2.Thankful Wowprime has you, Wowfresh will see you through 3.The Vision and Strategy of Wowfresh	Scale procurement together with Wowprime Wowfresh. Conduct domestic and international sales together with Wowprime Wowfresh. Save labor costs and increase profits together with Wowprime Wowfresh.	800
2025	Leading with Power, Sustaining with Taste.	1. Wowprime Group Operational Strategy 2.The Membership Economy on the Dining Table 3.Deepening Supply Chain 4.Integration: Becoming Wowprime's Strategic Partners 5.Co-creating a Sustainable F&B Ecosystem 6.Outstanding Supplier Awards Ceremony	Outstanding Supplier Share: From Humble Beginnings to Scaled Success (2025)	504

Cold Chain Logistics Management and Enhancement

We collaborated with the research team led by Dr. Hsin-I Hsiao from the National Taiwan Ocean University to align with the government's 2017 'Enhancing Cold Chain Food Management and Hygiene Safety Guidance Project'. This effort contributed practical case studies to domestic cold chain logistics management standards, provided data for academic research, and submitted the results to government agencies as a reference for establishing regulations.

Cold Chain Logistics Guidance Project

1. The 'Enhancing Cold Chain Food Management and Hygiene Safety Guidance Project,' commissioned by the Food and Drug Administration (TFDA), aims to assess the current state of the industry and determine whether food industry participants and related food logistics operators comply with the required standards.

2. The guidance will cover understanding temperature conditions during transportation and storage within the logistics distribution process, as well as providing education and training on standard operating procedures for low-temperature food logistics.

3. The empirical test items include monitoring temperature changes in the transport vehicle and the food throughout the logistics distribution process using temperature sensors and other sensing components. This approach aims to assess the current state of low-temperature logistics operations and identify potential improvements for any shortcomings.

Experimental Research Content



Data Source: Chia-Yu Hu, Graduate Student, National Taiwan Ocean University

5.3 Raw Material Management

Local Good Food

In response to the impact of climate change on production regions worldwide, the Group continues to deepen its commitment to local sourcing while flexibly adjusting its procurement strategy. Under the premise of ensuring stable supply and food safety, we integrate diverse ingredient sources to diversify risk and strengthen supply chain resilience, balancing quality, cost, and sustainability, in order to continuously provide our customers with a safe and high-quality dining experience.

Amount Ratio Ingredient Source	2021		2022		2023		2024		2025	
	Domestic	Foreign	Domestic	Foreign	Domestic	Foreign	Domestic	Foreign	Domestic	Foreign
Pork	78%	22%	71%	29%	68%	32%	54%	46%	26%	74%
Poultry	79%	21%	85%	15%	76%	24%	99%	1%	85%	15%
Seafood	34%	66%	26%	74%	66.74%	33.26%	98.10%	1.89%	17%	83%
Rice	100%	0%	99.88%	0.12%	100%	0%	100%	0%	100%	0%
Fruits and Vegetables	85%	15%	75%	25%	68%	32%	70%	30%	77%	23%

Since 2018, aquatic products have been sourced directly from local fishermen's associations, fishing vessels, and fish farmers. This approach helps fishermen secure better prices and reduces transportation distances linked to wholesalers. We also continue to procure directly from Japanese fishermen's associations and Vietnamese fish farms, minimizing carbon emissions from intermediate transport. Continuing this practice into 2025, locally sourced Taiwanese seafood accounted for 16% of the total procurement value.





◆ Local Seafood

Item	Procurement Amount	Total Procurement Amount	Proportion
White Shrimp	421,670	112,279,080	16 %
Greater Amberjack	265,009		
Sweetfish	423,320		
Common Dolphinfish	8,216,520		
Snapper	504,000		
Red Shrimp	1,584,000		
Billfish	3,011,541		
Squid	33,855,452		
Dragon-Tiger Grouper	6,614,597		
Giant Grouper	68,724		
Tuna	6,032,828		
Salmon	1,602,360		
Tilapia	21,795,150		
Taiwanese Seaweed	155,540		
Sea Bass	20,624,270		

◆ Direct Import of Seafood

Item	Procurement Amount	Total Procurement Amount for Seafood
Venus clams	2,630,145	17%
Hand-roll shrimp / Breaded shrimp	20,687,736	
Japanese Scallop	48,036,860	
Catfish	42,615,397	
Hiroshima Oysters	2,962,858	
Total Procurement Amount	**116,932,996**	

Traceability in Procurement

Traceable Agricultural Products (TAP) system provides access to agricultural products produced by specific farmers. By reviewing product traceability records, consumers can differentiate pricing across various product grades. Origin serves as a crucial quality indicator in agriculture. When consumers recognize superior quality in produce from particular regions and pay premium prices accordingly, traceability offers compelling evidence to support this value.

The established Traceable Agricultural Products (TAP) system prevents mislabeling and information confusion, thereby enhancing transaction fairness. Crucially, consumers receive accurate information about agricultural products and producers, which aids in food selection and risk management. Similarly, trading venues and regulatory bodies obtain precise data to support product oversight and risk management.

When food safety issues occur in agricultural products, causing incidents, it becomes easier to quickly trace the source and track product movements. This enables prompt and accurate product recalls while clearly defining the scope of business responsibility. Using identification numbers for product management and sharing information throughout the entire production process enhances inventory and quality control. This approach reduces management costs and improves overall product quality.



◆ Proportion of Traceability-Certified Procurement Expenditure Relative to the Total Expenditure for That Product Category

	2021	2022	2023	2024	2025
Seafood	0.13%	0.05%	0.00%	0.00%	0.00%
Poultry	8.78%	6.15%	6.44%	6.00%	2.00%
Fruits and Vegetables	5.83%	4.80%	12.17%	3.62%	4.00%
Rice	76.85%	79%	63.44%	6.40%	8.00%

AMOT Traceability Restaurants

台灣農業跨領域發展協會 AMOT 溯源餐廳



The Agriculture Multi-Discipline Association of Taiwan (AMOT) classifies restaurants into three tiers based on their use of traceable ingredients (TAP), presenting this information to consumers through a star rating system for easy identification.

★★★Three-Star Traceability Restaurant:: Offers five or more traceable dishes, or more than half of the menu consists of traceable dishes.

★★Two-Star Traceable Dishes: At least one dish contains more than half traceable ingredients, or the main course features traceable ingredients.

★One-Star Traceable Ingredients: Contains one or more traceable ingredients.

Star Rating	Brand	Traceable Ingredients
★★★	Oh my! Yakiniku	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, King Oyster Mushrooms, Tainan No. 11 Rice, Koshihikari Rice
★	Wangsteak	Washed and Graded Eggs, Beefsteak Tomatoes, King Oyster Mushrooms, Large Chili Peppers, Tainan No. 11 Rice
★	Giguo	Washed and Graded Eggs, Large Chili Peppers, Facing Heaven Peppers, Beefsteak Tomatoes, King Oyster Mushrooms, Tainan No. 11 Rice, Koshihikari Rice
★	ikki	Washed and Graded Eggs, Beefsteak Tomatoes, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	Chamonix	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, King Oyster Mushrooms, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	TASTy	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	Tokiya	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Tainan No. 11 Rice, Da-Chiao Premium Rice, Koshihikari Rice
★	Pinnada	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Tainan No. 11 Rice, Da-Chiao Premium Rice, Koshihikari Rice
★★★	12hotpot	Washed and Graded Eggs, Beefsteak Tomatoes, King Oyster Mushrooms, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice, Koshihikari Rice
★	PUTIEN	Washed and Graded Eggs, Large Chili Peppers, Facing Heaven Peppers, Beefsteak Tomatoes, Tainan No. 11 Rice, Da-Chiao Premium Rice
★★★	CHIN HUAJIAO	Beefsteak Tomatoes, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice
★	XIANGDUCK	Washed and Graded Eggs, Beefsteak Tomatoes, King Oyster Mushrooms, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	Veggtable	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, King Oyster Mushrooms, Da-Chiao Premium Rice
★	12MINI	Beefsteak Tomatoes, King Oyster Mushrooms, Large Chili Peppers, Tainan No. 11 Rice
★	Wagyushabu	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice, Koshihikari Rice
★	XIANG LA	Washed and Graded Eggs, Beefsteak Tomatoes, King Oyster Mushrooms, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	God Guo	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Facing Heaven Peppers, Tainan No. 11 Rice
★	Power of Meat	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, Facing Heaven Peppers, King Oyster Mushrooms, Tainan No. 11 Rice, Da-Chiao Premium Rice
★	Itamae	Washed and Graded Eggs, Beefsteak Tomatoes, Tainan No. 11 Rice, Koshihikari Rice
★	Joxiang	Washed and Graded Eggs, Large Chili Peppers, King Oyster Mushrooms, Tainan No. 11 Rice
★	Chingu	Washed and Graded Eggs, Beefsteak Tomatoes, Large Chili Peppers, King Oyster Mushrooms

5.4 Green Procurement

Green Procurement Policy

For sustainable operations, industries must balance economic efficiency with environmental impact. The food service sector, which is significantly affected by environmental and climate changes, must carefully consider the sustainability implications and environmental footprint of its activities. Ingredient procurement is influenced by factors such as food safety, global warming, and life cycle assessments, affecting supply sources, production seasons, specification standards, and procurement costs. Wowprime Corp. is committed to a procurement policy focused on “safe ingredients,” “environmental sustainability,” and “traceability.”



The Group integrates food safety controls and requirements into its operational procedures and information system management processes. By conducting pre-use inspections, obtaining inspection reports, and conducting food risk analysis and management, it comprehensively ensures food safety.

In 2025, the Group's total procurement amount was NT$6,605,026,040. Among this, the procurement of FSC-certified facial tissues accounted for NT$17,720,410, representing 0.26% of the total procurement.

◆ FSC Procurement Ratio for 2025

Category	Procurement Amount (in thousands of TWD/NTD)	Percentage of Amount
FSC	$17,720	50%
Non-FSC	$18,030	50%
Total Procurement Amount (Cleaning Supplies - Paper Products)	$35,751	100%

* The Forest Stewardship Council (FSC) is an independent, non-governmental, non-profit organization established to promote the sustainable management of the world's forests. Currently, over 100 million hectares of forest across 80 countries are FSC-certified, and the area of protected forest continues to grow as more consumers choose products bearing the FSC label.

Procurement of Imperfect Produce

Direct sourcing ensures traceability from the origin, which not only reduces edible product waste but also provides timely feedback and fair compensation to Taiwan's hardworking agricultural producers, thereby preventing food waste. In 2025, we continued our Group's food waste procurement policy by using imperfect produce for new product development and culinary dishes. Imperfect produce includes fruits and vegetables that fall outside standard specifications or have cosmetic blemishes that do not affect quality. Throughout the year, a total of 635,311 kilograms of this imperfect produce was utilized.

Product Name	Annual Consumption (Unit: kg)	Purpose
Cabbage	582,270	Incorporate into dishes.
Shandong Cabbage / Domestic	10,655	Incorporate into dishes.
Red Bell Pepper	5,318	Incorporate into dishes.
Yellow Bell Pepper	345	Incorporate into dishes.
Cucumber	10,145	Incorporate into dishes.
Beefsteak Tomato / Domestic / All Sizes	17,107	Incorporate into dishes.
Beefsteak Tomato	2,511	Incorporate into dishes.
Large Cucumber	6,960	Incorporate into dishes.








Incorporating Imperfect Produce into Dish Research and Development

Out of respect for and commitment to conserving resources, we began developing non-standard food items (non-commercial specifications) in 2018 and incorporated trimmed cuts from main course products into our recipes, putting the concept of valuing leftover food into practice. In 2025, we continued our food waste reduction strategy by utilizing 189,625 kilograms of trimmed beef in our dishes.

◆ Beef Trimming Uses and Dishes in 2025

Brand	Item
Oh my! Yakiniku	Japanese Wagyu Curry / Japan & Australia Wagyu Feast - Diced Australian Wagyu / Beef Sukiyaki / U.S. Bone-In Short Ribs / Selected Diced Beef
Wang Steak	250°C Sizzling Short Ribs / Wang Steak Short Ribs & Pan-Seared Filet Mignon / Short Ribs & Jumbo Prawn / Short Ribs & Salmon Wang Steak Short Ribs & Veal
Giguo	Beef Sukiyaki
ikki	Beef Kamameshi / Wagyu Beef Kamameshi
TASTy	Beef Bourguignon / Cheese Lover's Sizzling Steak
Tokiya	Tomato Beef Stew / Hamburger Steak with Red Wine Sauce / Beef Gratin Salad
Wagyushabu	Beef Sukiyaki
Xiang La	Beef Paste
Power of Meat	Bone-In Short Ribs / Onion Beef
Itamae	Yukimi Wagyu Hamburger Steak
Chao Chou Bang	Truffle & Mushroom Short Ribs Congee
Joxiang	Frank Steak / Whole-Muscle Steak





Green Mark Procurement

(1) Energy-Saving Label Procurement: The Group prioritizes green procurement by purchasing energy-saving labeled products, primarily energy-efficient air conditioners. In 2025, the total procurement value exceeded NT$20 million, resulting in an estimated electricity savings of approximately 230,000 kWh

(2) Water-Saving Label Procurement: This includes water-saving faucets and water-saving toilets, with an investment of approximately NT$598,000, resulting in an estimated water savings of about 19,000 cubic meters.

◆ Procurement of Energy and Water Labelled Products

2025	Energy-Saving Air Conditioner	Water-Saving Toilet	Water-Saving Faucet
Amount	231	34	14
Store Procurement Cost	$21,954,214	$329,333	$268,624
Energy-Saving / Water-Saving	231,000kWh/year	14,280m³/year	5,096m³/year

* Priced in NTD

5.5 Energy Management

Key Achievements in Energy Management

Throughout the year, the entire Group continued its energy-saving strategy, steadily reducing total natural gas and liquefied petroleum gas (LPG) consumption while transitioning some gas usage to electrical equipment. The Group's total electricity and gas consumption for 2025 are detailed in the table below.

2025 Total Energy Consumption	
Total Electricity Consumption (in Gigajoules, GJ)	473,102
Total Gas Consumption (Natural Gas and LPG) (in Gigajoules, GJ)	74,289.33

Energy Efficiency Statistics

In 2025, the number of new store openings exceeded 20 due to store expansion, leading to an increase in electricity consumption.

Annual Water Consumption for Stores

2023 Water Consumption (Cubic Meters)	2024 Water Consumption (Cubic Meters)	2025 Water Consumption (Cubic Meters)
1,819,553	2,214,761	1,821,149
Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)
283	343	273

Note 1: The scope of water consumption calculation includes all stores across Taiwan.
Note 2: 347 stores in 2023, 364 stores in 2024, and 367 stores in 2025.
Note 3: The Water Consumption Carbon Emission Factor (CEF) is calculated as 0.150 kg CO_2e/m^3. Greenhouse Gas (GHG) emissions are expressed based on water consumption (ton CO_2e).
Note 4: The number of stores for 2024 was previously misstated and has been adjusted and updated.

Annual Natural Gas Consumption for Stores

2023 Natural Gas Consumption (Cubic Meters)	2024 Natural Gas Consumption (Cubic Meters)	2025 Natural Gas Consumption (Cubic Meters)
2,246,491	2,166,031	1,768,317
Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)
5,908	5,697	4,674

Note 1: The scope of natural gas consumption calculation includes all stores across Taiwan.
Note 2: 347 stores in 2023, 364 stores in 2024, and 367 stores in 2025.
Note 3: The Natural Gas Carbon Emission Factor (CEF) is calculated as 2.643 kg CO_2e/m^3. Greenhouse Gas (GHG) emissions are expressed based on natural gas consumption (ton CO_2e).
Note 4: The number of stores for 2024 was previously misstated and has been adjusted and updated.

Annual Electricity Consumption for Stores

2023 Electricity Consumption (kWh)	2024 Electricity Consumption (kWh)	2025 Electricity Consumption (kWh)
109,810,400	116,816,106	130,527,685
Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)	Greenhouse Gas (GHG) Emissions (tons)
54,246	55,371	61,870

Note 1: The scope of electricity consumption calculation includes all stores across Taiwan.
Note 2: 347 stores in 2023, 364 stores in 2024, and 367 stores in 2025.
Note 3: The Electricity Carbon Emission Factor (CEF) is calculated as 0.474 kg CO_2e/kWh. Greenhouse Gas (GHG) emissions are expressed based on electricity consumption (ton CO_2e).
Note 4: The number of stores for 2024 was previously misstated and has been adjusted and updated.

Energy Intensity

The Group's consolidated revenue for 2025 was NT$23.45 billion, with NT$19.23 billion generated in Taiwan. Based on the revenue generated in Taiwan, the energy intensity—measured as energy consumed per unit of revenue—was 28.46 megajoules per NT$1,000 of Taiwan revenue. The numerator in this calculation represents the combined energy consumption from electricity, natural gas, and LPG.

Item / Year	2025
Gigajoules (GJ)	547,391.50
Megajoules (MJ)	547,391,500
Taiwan Revenue	19,233,174
Energy Intensity	28.46

Note 1. Unit: Megajoules / NT$ thousand - Taiwan revenue

Wowprime Total Energy Usage Overview

Total Energy Consumption

2025	Gigajoules (GJ)
the Group	547,391.50

Percentage of Purchased Electricity

2025	Gigajoules (GJ)	Percentage of Total Energy Consumption
the Group	473,000	86.41%

Total Water Intake

2025	Total Water Intake (Thousand Cubic Meters)
the Group	1,828.07

*Water sourced from third parties

Number of Restaurants (Including Branches)

2023	2024	2025
335	347	360

*As of December 31, 2025

Renewable Energy

2025	Gigajoules (GJ)	Percentage of Total Energy Consumption
the Group	102.00	0.02%

Number of Employees at Group Restaurants and Headquarters

2025	Restaurant Staff	Headquarters (HQ) Staff
	10,328	342

Note 1: The calculated figure of 367 stores represents branches opened during 2025, including those closed by the end of the year. Total energy consumption includes headquarters, produce cutting facilities, and meat processing plants.
Note 2: 347 stores in 2023, 364 stores in 2024, and 367 stores in 2025.
Note 3: Since water consumption within the food and beverage industry is minimal and difficult to measure accurately, we have assumed that water intake equals discharge, resulting in a net water consumption of zero.
Note 4: Purchased Electricity: Refers to electricity purchased from Taiwan Power Company (Taipower) and renewable energy retailers.
Note 5: Renewable Energy: Refers to self-generated and self-consumed solar power.

5.6 Creating a Friendly Dining Environment

Accessible Environment

To create a more comfortable dining environment and accommodate guests requiring accessible facilities, Wowprime has designated barrier-free amenities as essential installations across its major large-scale restaurant brands. As of 2025, there are 145 accessible restrooms and related facilities, aiming to provide a welcoming dining environment and dedicated spaces for guests with disabilities.

Parent-Friendly Environment

In addition to creating an accessible dining environment, we also provide convenient parenting spaces for families dining with children. We are actively fostering a family-friendly atmosphere by equipping our accessible restrooms with related facilities such as child protection chairs and baby changing stations, allowing parents and children to enjoy comfortable restroom spaces together.

5.7 Pollution Prevention & Waste Management

Pollution Prevention

Throughout a restaurant's lifecycle, various wastes and byproducts, such as cooking fumes and wastewater pollution, are generated during operations. To address pollution prevention, the Group has invested capital in purchasing and leasing electrostatic precipitators to reduce cooking fume emissions, and installing grease traps to ensure wastewater discharge complies with government regulations. In 2025, over ten million New Taiwan Dollars were invested in pollution prevention equipment.

◆ Wowprime Pollution Prevention Equipment Investment Table

Year	2023	2024	2025
Procurement Amount	$29,187,120	$13,735,056	$19,753,044

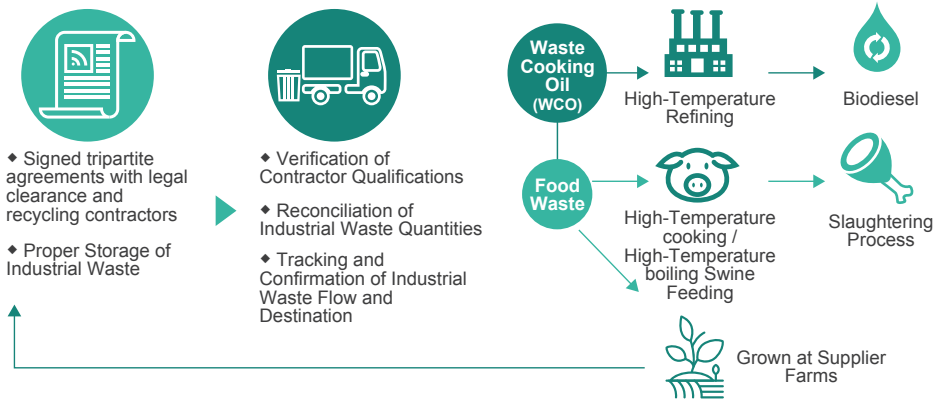
*Statistical Equipment: Electrostatic Precipitator, Water Scrubber
*Unit of Price: New Taiwan Dollar

Waste Management

Non-hazardous industrial waste generated during the operation of Wowprime restaurants is prioritized for recycling or reuse to minimize environmental impact.

Waste Categories	Types of Management	Types of Disposal
Recyclables (Paper, Metal, Plastic, etc.)	Recycle	Information provided by the waste disposal contractor.
Waste Cooking Oil (WCO)	Reuse	Information provided by the waste disposal contractor.
Food Waste	Reuse	Direct organizational disposal or direct confirmation of the disposal method.

Flow of Waste Cooking Oil and Food Waste



Wowprime commissions legal clearance and recycling contractors to convert waste cooking oil into biodiesel, thereby enhancing the reuse value of industrial waste and preventing waste oil from re-entering the food supply chain. All food waste is entrusted to licensed transporters and sent to registered livestock farms for processing. These recycling contractors employ high-temperature cooking methods before using the food waste as swine feed, effectively preventing food waste from becoming a vector for disease transmission. Furthermore, in September 2022, Wowprime launched a catering industry-first circular economy initiative: feeding food waste to black soldier flies (BSF) to produce frass rich in high-quality fertilizer and organic matter. This frass is then returned to agricultural suppliers to cultivate eco-friendly, high-quality vegetables, which are subsequently supplied back to the Group's restaurants. Through this enhanced utilization of food waste, we mitigate disposal risks and strengthen the resilience of the Group's overall operational capacity.

Chapter

06

HAPPY WORKPLACE

6.1 Key Achievements

6.2 Workforce Employment

6.3 Employment Policies

6.4 Employee Care

6.5 Work-Life Balance

6.6 Labor-Management Communication

6.7 Career Development

6.8 Occupational Safety and Health Management

6. Happy Workplace

6.1 Key Achievements



2023

Cultural Cultivation

Conducted a two-day course on values-based leadership and deep communication skills for 556 group supervisors under the theme “Conveying Warmth.”

Specific Outcomes

Reignited supervisors' sense of mission and leadership value, transformed individual leadership behaviors, and cultivated a positive work environment through praise and encouragement.

2024

Talent Development

Used talent development meetings and the nine-box grid to define the Group's talent profile and establish succession pipelines.

Specific Outcomes

Enhanced senior executives' understanding of the Group's succession pipeline by conducting in-depth talent discussions to gain insights into high-potential candidates' behaviors and collaboratively develop succession plans for key positions aligned with the Group's development needs.

2025

Performance Management

Systematic Performance Management: Promoting the Balanced Scorecard, performance calibration, and regular performance reviews.

Specific Outcomes

By spanning from goal setting to calibration, and further extending to resource allocation and talent identification, we effectively integrate performance management with talent development. This comprehensive approach serves as the foundational pillar for formulating our leadership succession.

6.2 Workforce Employment

Human Rights Protection

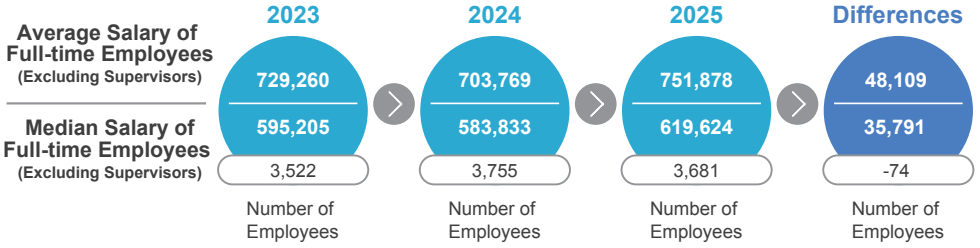
All personnel and administrative operations at Wowprime strictly comply with labor laws. Various human resource systems and regulations are established based on the Labor Standards Act and reference relevant standards such as the United Nations Universal Declaration of Human Rights (UDHR), International Labour Standards (ILS) developed by the International Labour Organization (ILO), 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). These human rights policies clearly prohibit forced labor and discrimination, safeguard freedom of association, and outline the equal benefits and obligations to which all employees are entitled or expected to fulfill, applying to all active employees. Additionally, because the Group strives to maintain comprehensive, lawful, and compliant human resource systems that support employees and fulfill corporate social responsibilities, no labor union has been established. The use of child labor (under 16 years old, except interns) is strictly prohibited, as is forced labor. All employees are protected under the human resource system regulations.

Workforce Structure

Regarding the scope outlined in this report for the Taiwan business group, operational locations include the Taiwan headquarters and all brand stores throughout Taiwan. As of December 31, 2025, the total number of employees in Wowprime's Taiwan region is 10,949, with males accounting for 46.97% and females 53.03%. Regardless of gender, age, or ethnicity, all employees have equal opportunities for internal learning and development. There is no significant gender disparity across job levels, effectively promoting gender equality, meaningful labor-management consultation, and equal employment.

The average age of employees in the Taiwan business group is 29.04 years. Senior management (assistant manager level and above) comprises 2.89% of the total workforce, with 100.00% of these positions filled by local hires. Since senior management roles require time to accumulate professional experience, 86.71% of this group is between 30 and 50 years old. Non-management staff are predominantly under 30 years old, accounting for 65.32%. Additionally, more than 60.67% of employees hold a university or college degree or higher.

Item	Description	2025
New Employee Training	Course content includes occupational safety, workplace sexual harassment prevention, and workplace bullying prevention	7,726 employees completed the course, totaling 23,178 training hours
Workplace Violence Prevention	Conducted hazard identification and risk assessment for the prevention of unlawful infringement in the workplace	Completed at 351 stores; 10,605 employees trained
Human Factors Hazard Prevention	Conducted the Human Factors Hazard Prevention Program	Completed at 350 stores; 10,643 employees surveyed
Occupational Safety System Training	1. Fire Safety Training: each store holds a fire drill once a month, for a minimum of 12 times per year	Total fire management personnel training hours: 1,014 hours New certifications: 48 personnel x 12 hours = 576 hours Recurrent training: 73 personnel x 6 hours = 438 hours
	2. First Aid Personnel Training: each store must have at least one certified first-aid staff member	Total first aid personnel training hours: 2,889 hours New certifications: 140 personnel x 18 hours = 2,520 hours Recurrent training: 123 personnel x 3 hours = 369 hours
	3. General Safety and Health Education Training	In-service course hours: 9,942 hours
	4. Safety Training for Newly Promoted Supervisors	42 newly promoted Store Managers obtained the Occupational Safety and Health Affairs Manager Certificate: Class-1: 1 person (42 course hours) Class-2: 26 personnel (910 course hours) Class-3: 15 personnel (315 course hours)



Note 1: Management level refers to positions at the assistant manager level and above.
Note 2: Amounts are calculated in New Taiwan Dollars (NTD).

◆ Workforce Structure Distribution

Year			2023		2024		2025	
Category			Number of People	%	Number of People	%	Number of People	%
Number of Staff		Male	5,202	48.01%	5,133	47.49%	5,143	46.97%
		Female	5,634	51.99%	5,675	52.51%	5,806	53.03%
		Total	10,836	100.00%	10,808	100.00%	10,949	100.00%
Levels of Education		Senior High Schools, Senior Vocational Schools, or Lower	4,091	37.75%	4,216	39.01%	4,306	39.33%
		University/College	6,591	60.83%	6,424	59.44%	6,445	58.86%
		Master's Degree or Higher	154	1.42%	168	1.55%	198	1.81%
Type of Contract	Indefinite Contract (Formal Employees)	Male	5,022	48.05%	4,933	47.32%	4,959	46.91%
		Female	5,430	51.95%	5,491	52.68%	5,612	53.09%
		Total	10,452	100.00%	10,424	100.00%	10,571	100.00%
	Fixed-Term Contract (Non-Formal Employees)	Male	180	46.88%	200	52.08%	184	48.68%
		Female	204	53.12%	184	47.92%	194	51.32%
		Total	384	100.00%	384	100.00%	378	100.00%
Age	Under 30	Male	3,729	34.41%	3,556	32.90%	3,496	31.93%
		Female	3,719	34.32%	3,547	32.82%	3,452	31.53%
		Total	7,448	68.73%	7,103	65.72%	6,948	63.46%
	30-50	Male	1,382	12.75%	1,469	13.59%	1,526	13.94%
		Female	1,624	14.99%	1,749	16.18%	1,920	17.54%
		Total	3,006	27.74%	3,218	29.77%	3,446	31.47%
	50 or More	Male	91	0.84%	108	1.00%	121	1.11%
		Female	291	2.69%	379	3.51%	434	3.96%
		Total	382	3.53%	487	4.51%	555	5.07%
Position	Management Level	Male	140	1.29%	147	1.36%	135	1.23%
		Female	155	1.43%	168	1.55%	181	1.65%
		Total	295	2.72%	315	2.91%	316	2.89%
	General Staff	Male	5,062	46.71%	4,986	46.13%	5,008	45.74%
		Female	5,479	50.57%	5,507	50.95%	5,625	51.37%
		Total	10,541	97.28%	10,493	97.09%	10,633	97.11%

Note 1: Indefinite-term contracts apply to both full-time and hourly employees.
Note 2: Fixed-term contracts apply to both hourly and full-time internship positions.
Note 3: Management Level: Assistant Manager and above
Note 4: There are no employees without guaranteed hours in 2025.

2025 Employee Demographic Data

Wowprime embraces diversity in talent recruitment by employing a wide range of individuals, including middle-aged and senior employees, people of various nationalities, persons with disabilities, and indigenous peoples. The company plans career development tailored to employees' strengths and suitable positions, and complies with legal requirements by employing the mandated number of individuals with disabilities. In 2025, the company employed a total of 259 indigenous individuals and 111 persons with disabilities.

Employee Structure	Indefinite Contract (Formal Employees)				Fixed-Term Contract (Non-Formal Employees)			
	2024		2025		2024		2025	
	Number of People	%	Number of People	%	Number of People	%	Number of People	%
Taiwan	10,190	97.76%	10,220	96.68%	338	88.02%	344	91.01%
People's Republic of China	17	0.16%	22	0.21%	0	0.00%	0	0.00%
United States	1	0.01%	1	0.01%	0	0.00%	0	0.00%
Japan	0	0.00%	2	0.02%	0	0.00%	0	0.00%
Malaysia	47	0.45%	47	0.44%	0	0.00%	0	0.00%
Philippines	1	0.01%	7	0.07%	0	0.00%	2	0.53%
Vietnam	56	0.54%	98	0.93%	11	2.86%	6	1.59%
Myanmar	43	0.41%	53	0.50%	14	3.65%	9	2.38%
Indonesia	55	0.53%	100	0.95%	16	4.17%	12	3.17%
Macau	2	0.02%	2	0.02%	0	0.00%	0	0.00%
Hong Kong	8	0.08%	6	0.06%	0	0.00%	0	0.00%
Thailand	3	0.03%	2	0.02%	4	1.04%	5	1.32%
Cambodia	0	0.00%	6	0.06%	1	0.26%	0	0.00%
Germany	1	0.01%	1	0.01%	0	0.00%	0	0.00%
Honduras	0	0.00%	1	0.01%	0	0.00%	0	0.00%
Mongolia	0	0.00%	1	0.01%	0	0.00%	0	0.00%
Laos	0	0.00%	2	0.02%	0	0.00%	0	0.00%
Total	10,424	100.00%	10,571	100.00%	384	100.00%	378	100.00%

Note 1: Indefinite-term contracts apply to both full-time and hourly employees. Note 2: Fixed-term contracts apply to both hourly and full-time internship positions.

Number of New Hires

	2023 Number of People	2024 Number of People	2025 Number of People
Under 30	Male 770 Female 636	Male 579 Female 537	Male 650 Female 511
30-50	Male 374 Female 333	Male 298 Female 277	Male 374 Female 339
50 or More	Male 49 Female 82	Male 55 Female 80	Male 45 Female 82

Number of Resignations

	2023 Number of People	2024 Number of People	2025 Number of People
Under 30	Male 552 Female 453	Male 619 Female 485	Male 404 Female 312
30-50	Male 324 Female 265	Male 357 Female 278	Male 43 Female 75
50 or More	Male 39 Female 56	Male 50 Female 68	Male 591 Female 468

6.3 Employment Policies

Diverse Employment Opportunities

To uphold the spirit of equality, Wowprime conducts recruitment through open channels and follows a fair selection process, treating all candidates equally regardless of gender, religion, race, nationality, or political affiliation. Before implementing any major operational changes that may significantly affect employees' rights, the Group provides at least eight weeks' advance notice. There are no major operational changes planned for 2025.

Under the policy of promoting diverse and inclusive employment, the Group has long been committed to building a diversified talent recruitment environment. We broadly utilize job banks, social media platforms, and on-site recruitment events, and deepen industry-academia collaboration programs with high schools, vocational schools, and universities to actively bring in outstanding talent from diverse backgrounds and experiences. These initiatives not only bridge the gap between academia and the workplace but also allow more job seekers to understand and identify with the company's core culture and values.

Regarding middle-aged and senior employment, the Group views it as the most socially significant aspect of our diverse employment policy. Facing the structural challenges of an aging society, the Group has adopted systematic response strategies: introducing flexible working hours and promoting job redesign to better align work content with the capabilities of middle-aged and senior employees. Simultaneously, we foster a workplace atmosphere of intergenerational inclusion, utilizing successful case sharing to convey positive cross-generational collaboration experiences. The Group also actively participates in government-promoted certifications for senior-friendly enterprises, and collaborates with official agencies to host workplace experience programs and targeted recruitment events. Through these concrete actions, we expand the employment opportunities and career development space for the middle-aged and senior demographic.

These efforts yielded concrete results in 2025. The Group received multiple recognitions, including the Taipei City Senior-Friendly Enterprise Certification. As of the end of December 2025, the company employed 555 individuals aged 50 and above, representing a growth of nearly 14% compared to the previous year, which fully demonstrates the substantial effectiveness of our policy implementation.

The Group's vision for diverse employment extends beyond the middle-aged and senior demographic. Persons with disabilities and foreign professionals are also vital components of our talent strategy. The Group ensures that all employees receive fair and consistent treatment in recruitment, appointment, and compensation, firmly implementing the principle of equal pay for equal work. Moving forward, the Group will continue to optimize its talent recruitment and development mechanisms. By cultivating an open and inclusive workplace environment, we aim to attract more passionate and high-potential professionals. While enhancing service quality, we fulfill our long-term commitment to corporate social sustainability.



2025 Taipei City Middle-Aged and
Senior-Friendly Workplace Certification



2025 1111 Job Bank
Happy Enterprise Award

Industry-Academia Collaboration

The Group has deeply cultivated industry-academia collaboration for many years, viewing talent cultivation as a crucial cornerstone of corporate sustainable development. By establishing close cooperative relationships with schools at all levels, the Group continually injects practical teaching resources. This assists students in accumulating solid culinary skills and real-world workplace experience during their studies, effectively bridging the gap between academia and industry while enhancing the immediate job readiness of graduates entering the workforce.

Since 2021, the Group has further advanced its 'Cross-Brand Retention Program,' extending the benefits of industry-academia collaboration from the internship stage to formal career development paths. Based on their personal interests and expertise, interns and fresh graduates are empowered to explore suitable career paths across the Group's diverse brands. This initiative ensures that the experience accumulated during their internship seamlessly integrates with the Group's talent development framework, securing the retention and continuous growth of outstanding talents.

◆ Number of Internships, Partner Departments, and Student Check-Ins

	Number of Departments	Number of Student Check-Ins	Percentage of Total Staff
2023	82	537	4.8%
2024	101	576	5.3%
2025	74	544	5.0%

2025 Internship Program Outcomes

The Group understands that the quality of an internship is the key factor influencing talent retention. Therefore, we have established a comprehensive and compassionate mentorship mechanism throughout the interns' learning journey. To enrich their learning experiences and communication channels, we implemented a series of activities tailored to interns' needs, including pre-internship orientation sessions, beginning-of-semester care surveys, and end-of-semester forums. Store managers, head chefs, and experienced senior colleagues were invited to share their personal career journeys, providing interns with valuable career guidance and support through face-to-face interactions.

Additionally, in terms of mechanism optimization, one month before the internship concluded, we collected student feedback via surveys to systematically gather opinions on internship content, management styles, and learning environments, allowing us to continuously optimize and improve the industry-academia collaboration management system. This practice of integrating students' voices into the management cycle reflects the Group's profound emphasis on internship quality.

In 2025, the overall intern satisfaction rate reached 89.0%, serving as the most direct affirmation of our dedicated efforts. This achievement stems from the close collaboration and positive communication among interns, schools, and stores, which collectively built an internship ecosystem highly conducive to learning and growth. For the Group, a high-quality internship experience not only enhances the likelihood of talent retention but also lays a solid foundation for the long-term talent cultivation within the food and beverage industry.

Pre-Internship Orientation Sessions	Beginning-of-Semester Care Survey	Campus Courses	End-of-Semester Forums	Satisfaction	Number of Certificate Recipients
6 Events	343 People	25 Classes	7 Events	89.0 %	290 People



In-Class Culinary Instruction for Specialized Programs



End-of-Semester Forum



Intern Visit Activity

As of September 30, 2025, a total of 9,633 students have completed internships at Wowprime Corporation. The post-graduation employment rate (or conversion rate) is 9.4%, which further demonstrates the Group's commitment to talent development and retention.

◆ Intern Conversion Rate

Year/Month	End of Internship Cumulative Total Number (A)	Number of Interns Converted (B)	Conversion Rate (C) = (B / A) × 100%
2023/09	8,974	854	9.5%
2024/09	9,292	885	9.5%
2025/09	9,633	902	9.4%

◆ Government Financial Subsidies Received in 2025

Government Agency	Subsidy Amount	Description
Workforce Development Agency, MOL	NT$4,844,184	Subsidy for Employment Training Under the Ministry of Labor's Youth Career Navigation Program
Labor Affairs Bureau of Taichung City Government	NT$20,000	Subsidy for Employment Incentives under Taichung City's "Individual Work Instruction Incentive Program for New Middle-Aged and Senior Employees"
Total	NT$4,864,184	

Unit: New Taiwan Dollars (NT$)

Salary and Benefits

Wowprime firmly believes that talent is the company's most valuable asset. Our compensation philosophy is to comply with laws, exceed industry standards, and remain competitive, with the goal of attracting and retaining the best talent in the food and beverage industry.

Our salary structure is designed to maintain both internal equity and external competitiveness. Internally, fixed salaries are determined based on job levels, while various allowances are allocated according to employees' roles and responsibilities. The fixed salary structure is reviewed annually and adjusted based on performance and promotions. Variable pay is awarded according to overall company performance and team results, with differentiated rewards reflecting individual performance to ensure that outstanding employees and teams receive greater incentives.

Externally, we design our compensation system in accordance with government regulations, industry standards, and talent market conditions. By conducting salary surveys, we evaluate market salary levels and overall economic indicators to make appropriate adjustments to employees' base pay, ensuring the company's overall compensation remains competitive.

For 2025, the minimum starting salary for full-time employees is NT$35,000, which is 1.2 times the minimum wage. Additionally, employees at the Group receive equal pay and benefits regardless of gender, age, or other factors.

◆ Gender Pay Ratio



6.4 Employee Care

Compensation and Employee Benefits

Compensation and Rewards

1. Monthly: Base Salary, Perfect Attendance Bonus, Performance Bonus, Management Allowance, and Foreign Language Allowance*
2. Annually: Year-End Bonus and Annual Performance-Based Salary Adjustment
3. Occasionally: Internal Referral Bonus* and Employee Stock Ownership Trust (ESOT)

Employee Well-being and Comprehensive Protection

1. Statutory Protection: Labor Insurance, National Health Insurance, and Labor Pension Contribution
2. Corporate/Group Coverage: Group Insurance and Regular Health Check-Ups
3. Caring Benefits:Pregnancy-Friendly Work Environment, Marriage, Funeral, and Maternity/Paternity Allowances, and Critical Illness Condolence Payment

Holiday Celebrations

Gift Vouchers for the Three Major Festivals (e.g., Lunar New Year, Dragon Boat, Mid-Autumn), $800 NTD Electronic Birthday Voucher, Closed on Lunar New Year's Eve* (Paid Holiday), and Year-End Bash

Exclusive Leisure and Enjoyment

1. Solo Enjoyment: Birthday Celebration Meal, Complimentary Meals During Work Hours*, and Quarterly Relaxation Leave
2. Group Enjoyment: Overseas Travel Subsidy*, Year-End Bash, Irregular Social Gatherings, and Exclusive Discounts from Employee Welfare Committee Vendors
3. Shared Enjoyment: Dining Discounts for Employees and Their Dependents, and Educational Scholarships for Employees and Their Children*

New Triathlon Training Program

1. Beginner Level: 10,000 Steps a Day for Wellness Challenge
2. Intermediate Challenges: Cycling Across Western Taiwan, Sun Moon Lake Swimming Carnival, Half Marathon Participation, Yushan (Jade Mountain) Ascent
3. Ultra Challenges: Cycling Across Eastern Taiwan, Full Marathon Participation, Everest Base Camp (EBC) Trek

Note: Applies to both full-time and part-time employees. Note: (*) According to the regulations of each business unit.

1. Regular Health Check-Ups

The Group's annual calendar designates March as 'Employee Health Check-up Month.' During this period, contracted hospitals from various counties and cities visit the headquarters and each store to conduct labor health examinations in accordance with regulations. In 2025, the number of participants reached 8,813, with a total expenditure of NT$9.64 million, fully covered by the company.

2. Holiday Gift Vouchers

Every year during the Spring Festival, Dragon Boat Festival, and Mid-Autumn Festival, the Group distributes fixed-amount gift vouchers for each brand. This allows employees to invite their families to dine at the Group's affiliated brands, rewarding everyone for their hard work throughout the year and helping family members gain a better understanding of the employees' daily work.

Item	Details	Number of People	Number of Vouchers Issued	Total Amount Issued
2025 Spring Festival	Cash Voucher: NT$1,000	10,961	1	10,961,000
2025 Dragon Boat Festival	Cash Voucher: NT$1,000	10,802	1	10,802,000
2025 Mid-Autumn Festival	Cash Voucher: NT$1,000	10,610	1	10,610,000
Annual Cost (NT$)		**32,373,000**		

All amounts are denominated in New Taiwan Dollars (NT$).

3. Year-End Bash

To foster camaraderie among employees and recognize their hard work throughout the year, an official holiday is designated for the year-end bash. On this day, employees are given time off, and a celebration is held, allowing everyone to enjoy themselves and participate in fun raffle activities. On December 18, 2025, the year-end party was held at the Taipei Nangang Exhibition Center, where a total of 9,591 employees from all stores across Taiwan took the day off to dine and celebrate together, enjoying performances by multiple guest artists. The total cost amounted to 37.4 million NTD.





4. Domestic and International Travel

Since 1995, the Group has annually invited full-time employees with more than one year of service, as well as part-time employees who have met the required working hours, to participate in overseas trips. The company subsidizes a fixed group tour fee to broaden employees' horizons, promote physical and mental well-being, and encourage a healthy work-life balance. The annual 'Wowprime International Trip' has been held for nearly 30 years. With the reopening of international borders in 2023, these overseas trips have resumed, receiving enthusiastic responses from employees and their families, with registration numbers reaching record highs.







Year	Itinerary Title	Tour Fee	Number of Subsdized Participants	Total Number of Participants	Total Company Subsidy Amount
2025	5-Day Busan, South Korea	19,000	1,003	2,182	23,122,807
	5-Day Jeju Island, South Korea	19,000	926	2,070	20,293,064
	5-Day Chiang Mai, Thailand	35,500	664	1,154	11,757,480
	5-Day Tohoku, Japan	45,000	461	830	6,075,350
	10-Day Italy	100,000	126	281	2,278,512
Annual Total	Total Number of Subsidized Individuals:3,054 | Total Number of Participants:6,517 | Total Amount:61,248,701				

5. Employee Engagement Fund

To boost employee morale and foster internal emotional connections, the Group provides a monthly Employee Engagement Fund (also known as the Team Building Allowance) to all units, as stipulated in the Employee Code of Conduct. This fund is primarily used to organize employee activities and team meals within each unit. The monthly allocation is calculated based on the unit's headcount, with an additional NT$1,000 granted for every 10 employees exceeding 100.To further appreciate our employees' hard work, starting from Q3 2025 (July 2025), the calculation method has been adjusted to NT$ 900 per person per quarter. In 2025, 42,837 employees benefited from this initiative, resulting in a total expenditure of NT$11.20 million.

6. Scholarship

To reward employees who are currently attending high school or higher education institutions, and to encourage employees and their children from low-income families to diligently balance work and study while contributing to society, this scholarship has been established. Each award is NT$5,000. In 2025, a total of 108 applicants applied, with a cumulative amount of NT$540,000 awarded.

Eligibility Criteria:

1. For non-low-income employees: Must be attending a high school, vocational school, or higher educational institution in Taiwan, have passed all subjects for the academic year, and have an overall average score of 80 or above.
2. For low-income employees or their children: Must be enrolled in a school below the master's level in Taiwan (excluding kindergarten) and hold a valid low-income household certification.

7. Employee Welfare Association

The Group's Employee Welfare Association has partnered with well-known brands across various industries to offer employees discounts and benefits on food, clothing, housing, transportation, education, and entertainment. Employees can conveniently access these offers through the personal mobile EIP system, enabling them to shop with ease and enjoy a comfortable experience, which has received unanimous praise from staff.





Respect for Female Colleagues

To protect the labor rights of pregnant employees and ensure they receive courtesy and care at work, the company's regulations explicitly include provisions for pregnant employees. Additionally, the company complies with legal requirements by approving parental leave applications, enabling employees to balance their work and family responsibilities. In 2025, 309 employees were eligible to apply for parental leave, with 104 submitting applications, resulting in an application rate of 33.66%, which represents a 2.20% decrease compared to the previous year.

◆ Parental Leave and Retention Data

Year	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Employees Eligible for Parental Leave (A)	118	186	304	120	170	290	126	183	309
Number of Actual Applicants (B)	50	58	78	32	72	104	37	67	104
Application Rate (B/A) × 100%	16.95%	31.18%	25.66%	26.67%	42.35%	35.86%	29.37%	36.61%	33.66%
Employees Due to Return from Parental Leave (C)	33	63	96	26	75	101	31	62	93
Employees Who Returned to Work (D)	19	42	61	15	43	58	23	44	67
Parental Leave Return-to-Work Rate (D/C) x 100%	57.58%	66.67%	63.54%	57.69%	57.33%	57.43%	74.19%	70.97%	72.04%
Employees Who Returned in Previous Reporting Period (E)	10	43	53	19	42	61	15	43	58
Employees Retained 12 Months After Return (F)	6	35	41	15	28	43	9	32	41
Parental Leave Retention Rate (F/E) x 100%	60.00%	81.40%	77.36%	78.95%	66.67%	70.49%	60.00%	74.42%	70.69%

Retirement System

Retirement benefits encompass both the old and new pension systems. The reserve for the old pension system is allocated annually based on the actuary's calculation of the required amount. Retirement applications are processed in accordance with applicable laws. Contributions to the new pension system are made in accordance with the Labor Pension Act, with employers contributing up to 6.0% of the employee's monthly salary. This requirement applies to all employees except interns.

*For more detailed information, please refer to the company's annual report at the following link:
(Wowprime Official Website → Investors Section→ Financial Information → Annual Report)
http://www.wowprime.com/investor/annual.html

Healthy Workplace Certification

Wowprime organizes various health promotion activities. The Group's headquarters has passed the extension of the 'Badge of Accredited Healthy Workplace - Health Initiation,' under Certificate No. HPA1141354, which is valid starting from January 1, 2025.



6.5 Work-Life Balance

To encourage employees to take charge of their own health, Wowprime integrates health activities into its annual calendar in a planned and recurring manner. Through friendly peer competition and the shared pursuit of personal goals, maintaining individual health becomes a habit. Employees develop healthy daily routines—such as health notices, walking 10K steps a day, and managing blood pressure—participate in annual health check-ups (planned health management), and then progress to enhanced physical fitness and advanced health management. Examples include the Wowprime New Triathlon Training Program: Yushan (Jade Mountain) ascent, half marathon participation, cycling across western Taiwan, and the Sun Moon Lake Swimming Carnival. They further maintain and strengthen their health by pushing their limits and fulfilling dreams, achieving a sense of accomplishment through seemingly impossible health challenges, such as the Wowprime Ultra Triathlon: Everest Base Camp (EBC) trek in Nepal, 42K full marathon participation, and cycling across eastern Taiwan.

The Group's management philosophy is: "Customers Are Our Benefactors," "Employees Are Family," and "Suppliers Are Noble Partners." Over its 30 years of establishment, the Group's success is attributed to its employees. Happy employees lead to satisfied customers. The Group has long adhered to a people-oriented approach, treating employees like family to foster a sense of identity and belonging. Therefore, it designs meaningful company culture activities that encourage employees to challenge themselves.

Health Management System

In addition to organizing various activities, the Group places great importance on managing employees' physical health. We have developed an internal health management system that allows employees to record their regular exercise and health data through the EIP system on their personal phones. This enables both employees and supervisors to stay informed about progress and collaborate to achieve health management goals. The system includes fields such as blood pressure and daily step count.



Monthly Assignments / My Blood Pressure



10K Steps a Day
*The health system inputs must be submitted by 5:00 PM on the 5th of each month.

10K Steps A Day Wellness Challenge

Since 1997, the Group has promoted a daily goal of 10,000 steps among all employees, with supervisors at all levels leading by example. Every employee is required to carry a pedometer for self-monitoring, and their step counts are entered monthly into the centralized "Health Management System" for unified tracking. Consequently, the Group has the largest number of employees achieving the 10,000-steps-a-day goal in Taiwan.





Wowprime New Triathlon

Wowprime New Triathlon includes four challenges: Yushan Ascent (3,952 meters), Sun Moon Lake Swimming Carnival (3,300 meters), Cycling Across Western Taiwan (520 kilometers), and Half Marathon (21 kilometers). Participants can choose to complete either the swimming across Sun Moon Lake or participating in the half marathon. Since its launch in 2004, a total of 585 employees have completed the challenges. It has also become a goal for other companies and is regarded as one of the "three things every Taiwanese must accomplish in their lifetime," widely recognized by the public.

Those who complete the challenges can submit proof to the Human Resources Development Department to have their achievements recorded in their personal training records. At the end of each year, the number of completers is tallied, and during the company's year-end bash, the Wowprime New Iron Man badge and trophy are awarded to those who have completed three challenges that year. This recognition is also taken into account for future transfers or promotions.

Triathlon Events	Yushan Ascent	Sun Moon Lake Swimming Carnival	Half Marathon	Cycling Across Western Taiwan	Total
Number of Completers in 2025	59	62	31	67	219



Yushan Ascent (The 1st Batch)



Yushan Ascent (The 2nd Batch)


Half Marathon


Cycling Across Western Taiwan

Wowprime Ultra Triathlon

In 2019, the 'Wowprime Ultra Triathlon' challenge was launched, consisting of the Everest Base Camp (EBC) trek in Nepal, running a full marathon of 42 kilometers, and cycling across Eastern Taiwan. This challenge aims to build employees' physical strength, test their willpower, and foster a spirit of teamwork through shared hardship and effort in these demanding, long-duration events. As of 2025, a total of 12 employees have completed the challenge.


Cycling Across Eastern Taiwan


Everest Base Camp (EBC) Trek


Full Marathon

Sports Enterprise Certification

The Group has cultivated a unique corporate culture centered around sports activities for many years, with supervisors leading by example to engage employees. Since the Ministry of Education launched the Sports Enterprise Certification in 2016, Wowprime was among the first ten companies to receive certification in its inaugural year. After the initial three-year validity period, the Group successfully renewed the certification in August 2019, extending it for another three years until August 2022. This recognition reflects the Group's distinctive sports culture and has been widely acknowledged by regulatory authorities. In November 2025, the Group successfully renewed the certification once again, with the validity extended through 2028. To this day, the Group continues to actively promote its sports enterprise initiatives.

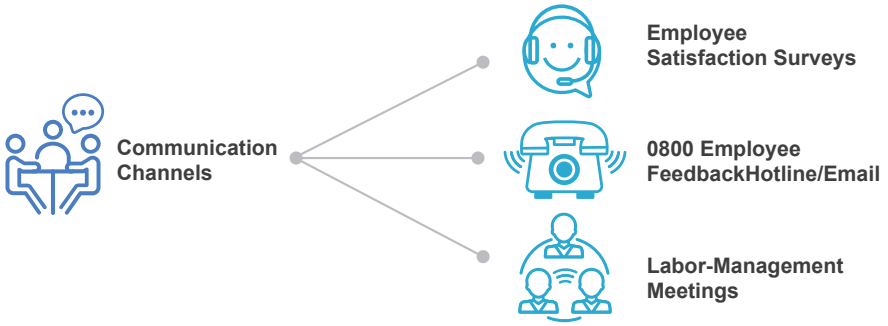




6.6 Labor-Management Communication

To protect employee rights, improve communication channels and increase the frequency of interactions between labor and management, create equal work opportunities, and provide consultation and support to employees, we regularly conduct employee satisfaction surveys, operate an 0800 feedback hotline and email service, and hold labor-management meetings. These diverse communication channels enable both labor and management to communicate effectively and share their ideas, fostering a win-win outcome.

The Group's labor regulations and personnel policies are implemented in full compliance with relevant laws, including the Labor Standards Act, the Act of Gender Equality in Employment, and the Occupational Safety and Health Act. There have been no incidents of corruption, monopolistic practices, fraud, or related issues this year. Wowprime strictly adheres to fundamental human rights principles and has reported no cases of gender inequality or discrimination against individuals with physical or mental disabilities.



Employee Satisfaction Survey

All employees at the Group's Taiwan headquarters and its business units who have been employed for at least three months are eligible to participate in the annual online employee satisfaction survey. The survey focuses on leadership style, organizational culture, learning and development, job content, and compensation and benefits.

The average score for the 2025 employee satisfaction survey was 84.98. To demonstrate genuine care for employees and cultivate a satisfying work environment and benefits system, the Group is committed to continuously improving various policies and fostering a vibrant workplace where employees can grow together with the company.

Survey Period (Year)	Sample Size	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

Employee Feedback Hotline & Suggestion Box

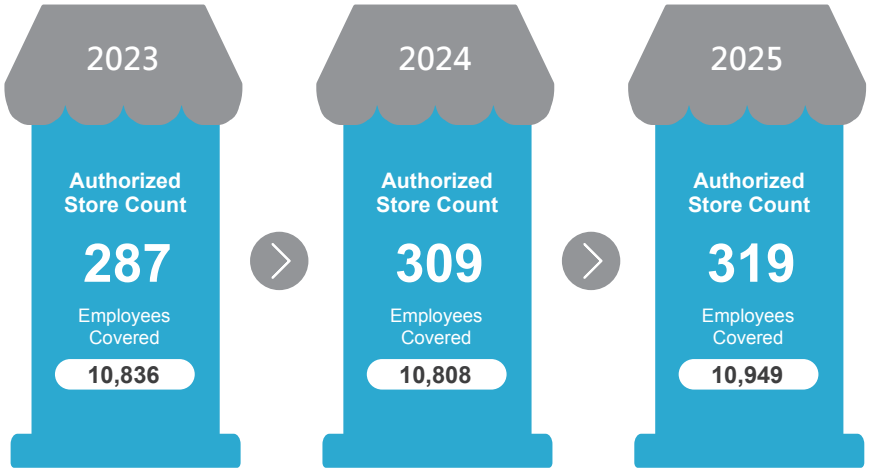
In 2025, a total of 124 signed complaints were filed and established through the feedback hotline, achieving a 100% success rate in coordination and resolution. Through coordination via internal communication channels, the issues raised by employees were successfully resolved.

Feedback Categories	2023	2024	2025	Response Protocol
Leadership Style	38%	36%	38%	1. Conduct face-to-face interviews with the complainant to clarify the reasons for and details of the complaint. 2. If the incident is confirmed, communicate with the complainant's supervisor at the appropriate level to help resolve the issue. 3. If the complaint involves a violation and the investigation confirms it, address the matter in accordance with company procedures.
Salary & Benefits	24%	25%	23%	
Job Scope	11%	8%	13%	
Workplace Culture	14%	21%	17%	
Company Policies	13%	10%	9%	

Labor-Management Meetings

According to the Labor Standards Act, labor-management meetings are held regularly each year. The Human Resources Department provides feedback on the implementation status through the internal announcement platform to enhance communication between labor and management and ensure effective dialogue. These operations have been completed in coordination with labor-related authorities across various regions to obtain approvals for labor-management meetings. As of 2025, a total of 319 stores have been recorded. There were 11 labor-management coordination cases, mostly concerning working conditions, and all cases were resolved within the same year. The company does not have any collective bargaining agreements; all matters adhere to the Labor Standards Act, prioritizing the protection of employees' work rights.

Before implementing any major operational changes, the company notifies employees in advance and arranges appropriate follow-up measures. For example, once a store closure is confirmed, a store closure project is promptly initiated to manage employee transitions and assist in matching them with other affiliated stores or business units.



6.7 Career Development

Performance Management System

The design of the employee performance evaluation system integrates the company's strategic goals, individual performance objectives, core values and competencies, personal career development, and key behavioral indicators. It accurately reflects individual job responsibilities in performance assessments and establishes a communication channel between supervisors and employees to collaboratively set goals and work together to achieve organizational objectives. New employees begin performance evaluations after completing one month of employment. Wowprime conducts performance and career development reviews annually, achieving an implementation rate of approximately 95.56% in 2025.

◆ Proportion of Employees Involved in Performance and Career Development in 2025

Category		Employees with Performance Appraisal	Employee Headcount	%
Gender	Male	4,897	5,143	95.22%
	Female	5,566	5,806	95.87%
	Total	10,463	10,949	95.56%
Contract Type	Permanent Employees	10,088	10,571	95.43%
	Non-Permanent Employees	375	378	99.21%
	Total	10,463	10,949	95.56%

Training System

The growth of a company is closely tied to the learning and development of its employees. Wowprime values talent as a vital asset and is committed to nurturing its workforce by fostering a continuous, diverse, and accessible learning environment. To enhance employee capabilities, create differentiation, and maintain competitiveness, the Group has established a comprehensive training system grounded in a long-term, multifaceted approach to talent development. This system includes mandatory training credits, social credits, and certifications/licenses. Courses are strategically planned in corresponding series to align with the knowledge and skills required at different job levels and stages. This structure assists employees in achieving continuous learning and growth through diversified learning approaches.



The training system comprises six main components: chain management training, leadership management training, leadership and potential development training, corporate culture cultivation, operational training certification, and professional department training. Training is organized according to the competencies required at each stage, ranging from new employee orientation to leadership management. The training system is categorized and explained based on the nature of the courses as follows:

On-site Operational Training

1. New Employee Orientation

This includes the full scope of training and onboarding for new employees, helping them quickly understand and adapt to the company culture and core values, become familiar with the organizational structure and personnel policies, and enabling new hires to grasp the work environment and integrate smoothly into the organization. In 2025, a total of 10,266 new employee training person-times were held at stores, while the company conducted 33 sessions, training a total of 1,040 participants.





Group-Level New Employee Training

2. Workstation Training

The training program covers various workstation skills, general safety and health education, basic food safety training, service process training, and more. In 2025, a total of 3,947 person-times completed the store skills training.

3. Team Operations Training

This includes internships and professional courses in store operations.

Core Competency Training

Core competency training emphasizes creating exceptional customer experiences, fostering team success, and ensuring the achievement of goals—these are the guiding principles every team member strives to uphold. Implementing the group culture and enriching career development are the foundational commitments we steadfastly maintain as we progress.

1. Operational Competency Training

This training focuses on providing excellent customer care and enhancing the customer experience through heartfelt service, coaching, and adherence to operational standards. Its goal is to improve employees' service skills and store operation quality by continuously elevating service, cleanliness, and overall quality to create customer value. The "Way of the Chef" course emphasizes the importance of culinary ethics and Wowprime's quality policies, ensuring a memorable dining experience for customers.

Through food safety courses and annual hygiene training, we cultivate food safety awareness beginning with new employees, promote good habits among daily operations staff, and reinforce best practices among supervisors and store managers. We have established a food safety learning roadmap linked to food safety audits to ensure effective implementation. Employees gain a clear understanding of government regulations and comply with the Group's standards, enabling each store to practice self-management. Internal food safety audits assess learning outcomes. Food safety training is essential in the restaurant industry, and we continuously deepen our partners' knowledge to provide consumers with a safe and secure dining experience.




High-Impact Team Communication: Coach-Led Training





Touching Service Courses




Food Safety Courses

Operational Standards Courses




The Way of the Chef Courses

2. Management Competency Training

This training focuses on effective store management and maintaining high operational standards.

It achieves this by enhancing managerial skills through Hiring Manager Interviewing Skills courses and Coaching Guidance courses, which help employees apply empathy and communication techniques to improve their teams' current performance and foster continuous growth. By providing constructive feedback on areas for improvement, we aim to increase employees' motivation to learn, enabling store personnel to remain engaged in their work and achieve their expected goals.

The Duty Management Practice courses train employees to use operational tools and management techniques to oversee all aspects of store operations, set objectives, and develop execution skills. This training emphasizes focus and accountability to create customer value and achieve operational goals.





Duty Management Practice Courses



Hiring Manager Interviewing Skills Courses



Coaching Guidance Courses

3. Leadership Competency Training

This training leverages Situational Leadership Models and dedicated HR courses for store managers to develop key capabilities in coaching techniques, mentoring and management skills, and leadership charisma. The core objective is to equip leaders with the skills necessary to effectively lead their teams and drive exceptional store results.





Courses on Situational Leadership Models

4. Internal Trainer Training Series

To preserve essential knowledge and skills within the company, we continuously conduct internal trainer development programs and organize our own training courses. Candidates for internal trainers are voluntarily nominated by managers, store supervisors, and head chefs from various business units and are selected by the company. Only after completing the internal trainer training, passing practical teaching exercises, and obtaining certification can they conduct internal training sessions.



Leadership and Potential Development

In addition to enhancing employees' work skills and professional competencies, we provide opportunities for personal growth through diverse learning environments and platforms. These include mid-to-senior management development courses, competitions and events, job rotation experiences, and digital learning (e-learning), among others.



Mid-to-Senior Management Training Programs

"Talent" is a crucial cornerstone of the Group's aspiration to become a century-old enterprise. To actively cultivate industry-leading talent and continuously build a strong team, we have designed thematic courses and team activities—such as book clubs—targeting mid-to-senior managers to enhance their key capabilities.

In 2025, we conducted in-person courses on 'Talent Identification and Development,' 'Performance Management,' and 'Recruitment Management.' Through scenario discussions and practical applications, the program emphasizes connecting management practices with the organization's development vision and strategy. We expect our managers to employ systematic methods in their daily recruitment, performance management, and talent cultivation efforts to effectively achieve their goals.





Group Executive Strategy Seminar





Group Executive Trend Lecture Series

Wowprime Talent Development Investment Statistics

In 2025, Wowprime Group continued to invest in talent development, with total training expenditure reaching NT$15.7 million and total training hours reaching 585,416 hours, for an average of 53.5 training hours per employee. To keep pace with digital transformation and enhance training effectiveness, the Group has actively promoted a shift in its learning model. Compared to 2023, hours spent on in-person courses (such as classroom training at the group and business-unit levels) were streamlined, while investment in "digital learning" resources was significantly expanded. Total digital learning hours grew from 71,707 hours in 2023 to 107,422 hours in 2025, an increase of as much as 50%.

This strategic transformation has not only made learning resources more flexible and accessible, but has also improved the efficiency of training costs and time utilization. Through a hybrid online-offline development blueprint, the Group aims to strengthen employees' competencies and achieve its goal of sustainable corporate growth.

◆ Training Expense Statistics

Item	Calculation Unit	2023	2024	2025
Total Amount for Employee Training	Million NT Dollars (NT$)	18.7	18.3	15.7
Total Hours of Employee Training	Hours	627,300	599,147	585,416
Training Cost Ratio	%	0.10%	0.10%	0.08%
Average Training Cost per Employee	NT Dollars (NT$)	1,728.82	1,696.83	1,434.17
Average Training Hours per Employee	Hours	57.9	55.4	53.5
Number of Employees (as of December 31 of each year)	People	10,836	10,808	10,949

◆ Training Hours Statistics (hours)

Year	2023	2024	2025
New Employee On-Site Training	279,744	241,992	246,384
Business Unit In-Person Training	207,992	203,904	190,960
Group-Level In-Person Training	54,248	42,648	30,624
Digital Learning	71,707	99,371	107,422
External Training	471	1,312	4,052
Leadership and Management Courses	13,138	9,920	5,974
(B) Total Training Hours	627,300	599,147	585,416
(A) Number of Employees	10,836	10,808	10,949
(B/A) Average Training Hours per Employee	57.9	55.4	53.5

◆Training Hours Statistics by Course Category/Gender/Job Level (hours)

Year		2023		2024		2025	
Category	Job Level	Male	Female	Male	Female	Male	Female
In-Person	General Employees	15,048	13,448	13,832	13,864	9,784	10,096
	Management Level	23,809	21,665	13,472	13,608	9,054	9,169
Digital Learning	General Employees	30,266	31,259	40,302	43,536	41,206	45,607
	Management Level	5,294	4,887	7,609	7,924	9,790	10,819
Total		74,418	71,259	75,215	78,932	69,834	75,691

Diverse Career Development

To foster an autonomous learning environment, Wowprime has implemented a comprehensive career development program designed to enhance employees' skills and support their professional growth. The program encompasses training and development, job rotation, project participation, on-the-job education, and coaching and mentoring. In addition to offering internal courses, the company encourages employees to engage in external training opportunities, such as obtaining professional certifications and pursuing graduate studies or EMBA programs, to acquire new knowledge and improve their capabilities. To support employees' self-initiated learning, the company provides subsidies for external training and certification fees. In 2025, a total of 5,745 certification training subsidies were awarded.



◆ Statistics of Professional Certifications Held by Staff from External Training Programs

Statistics of Professional Certifications Held by Staff from External Training Programs	2023	2024	2025
Class A Occupational Hygiene Specialist			1
Safety and Health Education and Training for Class-1 Manager of Occupational Safety and Health Affairs	4	7	10
Safety and Health Education and Training for Class-2 Manager of Occupational Safety and Health Affairs	284	215	260
Safety and Health Education and Training for Class-3 Manager of Occupational Safety and Health Affairs	85	89	127
Fire Fighting Management Personnel Certification	395	329	409
First Aid Personnel Certification	661	689	873
Class B Technician Certificate for Chinese Culinary Arts	25	31	51
Class C Technician Certificate for Chinese/Western Culinary Arts	1,378	1,511	2,497
Chef Certification	929	979	1,468
TOEIC Certificate (Score 500 or Above)	35	25	49
Total	3,796	3,875	5,745

Cultural Heritage

Since its founding in 1993, Wowprime has consistently fulfilled its commitment to 'Providing Delicious Food Every Moment' in our daily services. Through ongoing praise and encouragement activities, the Group fosters a positive work environment from the inside out. Starting from our employees' inner sense of identification, we further enhance meaningful relationships with our stakeholders, achieving the sustainable legacy of our corporate culture.









WOW! News

Using lively and engaging videos to convey the company's culture and values, the theme for 2025 is 'Providing Delicious Food Every Moment and Fostering Meaningful Connections.' The annual focus is on reinforcing our employees' day-to-day behaviors, serving every customer with dedication, and upholding our strict standards for food quality to continuously create diverse dining experiences for our customers.









Yes! Card

To deeply cultivate the Group's culture and guide employees in embodying the behaviors expected of Wowprime team members, the Group continues to promote the "Yes! Card" initiative. Whether supervisors are providing feedback and encouragement to their teams or colleagues are exchanging greetings and support, this simple and convenient tool enables all employees to share warmth and care anytime, anywhere. This fosters a positive work environment and strengthens connections among employees, making them feel like family.







6.8 Occupational Safety and Health Management

(In accordance with GRI 403: Occupational Health and Safety 2018)



Wowprime Corporation has established an Occupational Safety and Health Management Plan in accordance with the Regulations of Occupational Safety and Health Management and implements it in compliance with all relevant occupational safety and health laws and regulations. The scope of management covers workers (referring to employees, self-employed operators, and other personnel engaged in labor under the direction or supervision of the workplace responsible person), contractors, and others.

Operational guidelines have been developed for four major internal employee health programs, including: Guidelines for Preventing Illegal Infringement During Job Performance, Guidelines for Preventing Human Factor Hazards, Guidelines for Preventing Diseases Triggered by Abnormal Workloads, Guidelines for Maternal Health Protection, and Safety and Health Operational Guidelines for Middle-aged and Senior Workers. Additionally, contractors are required to comply with contractor management regulations, sign hazard notification acknowledgment forms, attend contractor safety and health training sessions (as documented by sign-in sheets), and participate in contractor coordination meetings (as recorded in meeting minutes).

◆ 2025 Occupational Safety and Health Development Priorities

Development Priorities	Project
Health Protection Program	Provided On-Site Health Services, arranging a total of 99 consultations, including 44 employee self-referrals/consultations.
Occupational Disease Prevention	Conducted educational training on Musculoskeletal Disorders (MSDs)prevention, promoting correct posture for work activities, achieving a 93.8% participation rate.
Occupational Safety and Health Education and Training	1. In compliance with the law, all employees are required to complete 3 hours of general safety and health education. The course material is tailored for our food service industry based on the Ministry of Labor's guidelines, with regular follow-up on store execution. 2. To enhance incumbent employees' knowledge of safety updates, 1-hour general safety and health in-service training was conducted in August and September. Content covered occupational hazards, workplace safety, sexual harassment, and workplace bullying prevention. 9,942 employees completed the training.
Occupational Safety and Health Organization Setup	1. The Group mandates that all Store Managers must obtain the Occupational Safety and Health Affairs Manager Certificate and the First Aid Personnel Certificate. 2. As of 2025, a total of 355 personnel have obtained the Occupational Safety and Health Affairs Manager Certificate. 3. As of 2025, a total of 741 personnel have obtained the First Aid Personnel Certificate.
Health Examination	1. New hires are required to provide a "Health Examination Certificate (For Food Service Industry Use)" upon reporting to duty. 2. To prevent health impacts from work and ensure effective Personnel Selection and Placement, new hires are required to complete a "Labor General Physical and Health Examination" upon reporting to duty. 3. To allow employees to work with peace of mind and engage in self-health management, the Group provides free annual regular health check-ups for all incumbent employees, exceeding current legal requirements (which mandate annual checks only for workers aged 65 and over).
Contractor Management	Before commencing work, contractors must sign a hazard acknowledgment form, attend occupational safety and health training with sign-in sheets, and participate in contractor coordination meetings with documented minutes.

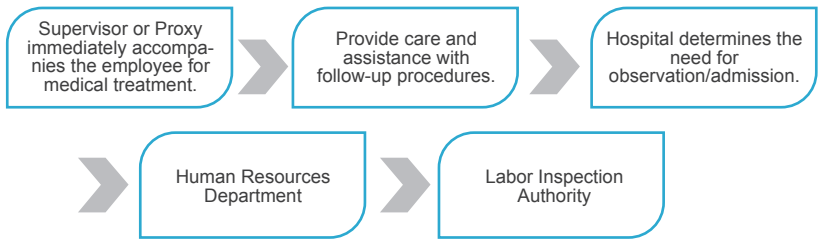
Accident Reporting Mechanism
(In accordance with Disclosure 403-2-d in GRI 403)

Common injuries include cuts, burns, slips, and other accidents. In accordance with the Occupational Safety and Health Act, occupational injury statistics are reported online monthly for analysis. Additionally, an occupational accident reporting system has been established. If any team member is injured during work hours, involved in a commuting accident, or suffers a work-related injury, they must report the incident not only to their immediate supervisor but also to the Human Resources Department. This enables accident investigation and the implementation of appropriate safety and health measures. Cases confirmed by the Labor Insurance Bureau as occupational injuries or illnesses are reported and recorded accordingly.

1.Common Accident Reporting: If the recovery period exceeds one week, the incident must be reported to the Human Resources Department to facilitate follow-up procedures.

Types of Occupational Injuries	Criteria for Determination
Accidents During Commutes	1. Reasonable Time 2. Necessary Route 3. No Violation of Laws or Regulations An injury is considered occupational only when all three criteria are met.
Accidents While Performing Job Duties	Injuries sustained at the store or while conducting official business outside the workplace.

2.Major Occupational Injury Report: Once the hospital determines that the employee requires admission or hospitalization, the Human Resources Department must be notified immediately, and the labor inspection authority must be informed within eight hours.



Employee Health Examination

1. New hires are required to provide a "Health Examination Certificate (For Food Service Industry Use)" upon reporting for duty.
2. To mitigate the potential health impacts of work and ensure effective personnel selection and placement, new hires must complete a "Labor General Physical and Health Examination" upon reporting for duty.
3. To enable employees to work with peace of mind and actively manage their health, the company provides free annual health check-ups for all current employees. This offering exceeds legal requirements, which mandate annual check-ups only for workers aged 65 and older.

Category	Implementation Items
Annual Regular Health Check-ups	The company organizes free annual health check-ups for all Group employees, achieving a 100% participation rate.

Occupational Safety and Health Training
(In Accordance with Disclosure 403-5 in GRI 403)

◆New employee training provides education on relevant regulatory compliance.

The course content includes occupational safety and the prevention of workplace sexual harassment. The number of participants who completed the course in 2025 was 7,726 , totaling 23,178 training hours (7,726 participants × 3 hours each).

◆Systematic Training for Current Employees

Training Category	Description of Execution
1. Fire Fighting Management Personnel Training	Total training hours in 2025: 1,014 hours. (New certifications: 48 personnel × 12 hours = 576 hours; Recurrent training: 73 personnel × 6 hours = 438 hours
2. First Aid Personnel Training	Each store is mandated to have at least one certified First Aid personnel.Total training hours in 2025: 2,889 hours. (New certifications: 140 personnel × 18 hours = 2,520 hours; Recurrent training: 123 personnel × 3 hours = 369 hours
3. General Safety and Health Education Training	Total in-service course hours: 9,942 hours (9,942 personnel × 1 hour each).
4.Safety Training for Newly Promoted Supervisors	In 2025, a total of 42 newly promoted Store Managers obtained the required Safety and Health Education and Training for Manager of Occupational Safety and Health Affairs Certificate: Class-1: 1 person (Course hours: 42 hours/person × 1 person = 42 hours) Class-2: 26 personnel (Course hours: 35 hours/person × 26 personnel = 910 hours) Class-3: 15 personnel (Course hours: 21 hours/person × 15 personnel = 315 hours)

Occupational Safety and Health Committee
(In accordance with Disclosure 403-4 in GRI 403)

The Group's Safety and Health Committee is chaired by the Chairman of the Board. Its members include occupational safety and health personnel, engineering and technical staff related to labor safety and health, supervisors and managers from various headquarters departments, as well as labor representatives. The committee holds regular quarterly meetings to discuss the development and promotion of labor safety and health regulations within the company. At each store, the store manager serves as the person responsible for occupational safety and health affairs and is tasked with implementing the safety and health regulations promoted by the committee.

Year	2023	2024	2025
Number of Labor Representatives	7	7	8
Total Number of Committee Members	13	14	15
Ratio	53.8%	50.0%	53.3%

Note: Ratio (%) = (Number of Labor Representatives ÷ Total Committee Members) × 100%

2025 Occupational Injury Statistics
(In accordance with Disclosure 403-9 in GRI 403)

The primary causes of occupational injuries in 2025 were traffic accidents occurring during employees' commutes to and from work, as well as incidents arising from operational tasks, such as cuts and burns from cutting, slips and falls, and crush injuries. Among these, there were 75 commuting accidents and 109 work-related incidents, including 12 major occupational injuries requiring hospitalization, totaling 184 cases.

In response to these incidents, the Group actively follows up on employees' recovery and well-being and, through its OSH management system, conducts an in-depth root-cause analysis of every incident. Going forward, we will continue to promote safe work practices, upgrade on-site safety protection equipment, and regularly verify the effectiveness of corrective measures to ensure a safer and healthier workplace for our employees.

◆ Occupational Injury Statistics for the Past Three Years

Indicator	2023			2024			2025		
	Total	Male	Female	Total	Male	Female	Total	Male	Female
Absentee Rate (AR)	0.53%	0.56%	0.51%	0.60%	0.60%	0.61%	0.67%	0.71%	0.63%
Fatalities	-	-	-	-	-	-	-	-	-
Disabling Injury Frequency Rate (FR)	7.86	9.24	6.53	7.79	8.64	7.03	8.10	8.08	8.07
Disabling Injury Severity Rate (SR)	92	123	63	113	109	116	129	146	113

1. GRI Absence Rate (AR) = (Absence Days ÷ Total Working Days) × 100%
   Absence days include all days employees are unable to work due to injury or illness, regardless of whether the condition is work-related, such as sick leave. However, they exclude pre-approved leaves, such as maternity leave.
2. The number of deaths refers to the number of employees who died as a result of work-related injuries.
3. Disabling Injury Frequency Rate (FR) = (Total Number of Injury Cases ÷ Total Working Hours of All Employees) × 1,000,000 (per million working hours)
   Average Lost Days per Disabling Injury = Total Lost Days ÷ Total Number of Injury Cases
4. Disabling Injury Severity Rate (SR) = (Total Lost Days ÷ Total Working Hours of All Employees) × 1,000,000 (per million working hours)
5. Occupational injury statistics are calculated to two decimal places, with digits beyond the second decimal place truncated. The Severity Rate (SR) is rounded down to the nearest whole number, with all decimal places discarded.

* Rates are calculated based on 50 weeks per year, 40 working hours per week, and per 100 employees.

Chapter

07

SOCIAL OPERATIONS

7.1 Community Engagement and Communication

7.2 Customer Satisfaction Management

7.3 Public Welfare Promotion

7. Social Operations

For Wowprime, corporate social responsibility involves not only striving for continuous revenue growth and accountability to shareholders but also integrating the company's core values to foster greater employee engagement. While generating profits, the Group aims to make meaningful contributions to society and the environment. Consequently, Wowprime has consistently invested substantial resources and coordinated efforts to deeply cultivate its corporate culture and advance sustainable development.

7.1 Community Engagement and Communication

Starting from its core business in food and beverage services, the Group demonstrates empathy by considering the needs of neighboring community residents as it expands its operations. The Group actively leverages its core competencies to create industry value. With business locations spread across Taiwan, the communities near each site are important stakeholders. Therefore, the Group maintains strong relationships with local residents through various activities and communication channels, fostering neighborly ties—an essential aspect of its corporate social responsibility. If any neighborhood or community has suggestions, they can provide feedback via the "Contact Us" mailbox on the official website. Upon receiving a message, the Group promptly investigates the situation, develops improvement plans, and takes concrete actions.

Wowprime maintains close contact with local village chiefs across various regions, assisting in resolving community residents' issues promptly. We also safeguard the community environment during daily operations and actively participates in cleaning activities. Periodically, the Group organizes employees to collect essential daily supplies and secondhand clothing, and even personally prepare meals to provide to nearby social welfare organizations and care institutions, contributing to efforts that support disadvantaged groups.

7.2 Customer Satisfaction Management

"Creating a wonderful dining experience" is the mission of Wowprime Corporation. High-quality service builds a strong reputation, offers frontline employees positive recognition, motivates them to continuously enhance service quality, and thereby fosters a positive cycle.

Every customer's feedback is a valuable asset to us. Therefore, the Group collects customer opinions and surveys satisfaction through dining feedback cards, a customer service hotline (0800), and an online feedback mailbox. Based on this input, we develop comprehensive and efficient handling procedures to reinforce praised strengths and address areas of concern. While gathering customer feedback, we strictly comply with the government's Personal Data Protection Act to ensure the security of customer information and implement information control mechanisms to protect customer rights.

In recent years, overall satisfaction has generally exhibited an upward trend. By monitoring customer satisfaction levels, we continuously optimize and innovate various aspects such as menu offerings, service, and ambiance to create a comprehensive dining experience that ensures customer satisfaction. Additionally, we perform cross-analyses of data indicators—including dining frequency, referral rates, and menu satisfaction—to implement targeted marketing strategies.

The Group places great importance on every customer and expects frontline employees to approach them with sincerity and friendliness, proactively demonstrating empathy and attentively observing their needs. Each month, employees who receive the most compliments are awarded "Praise Cards" as part of an incentive program designed to elevate service standards and enhance employees' sense of accomplishment at work.

Customer recognition is the primary driving force behind the Group's growth. We will continue to strive and improve in pursuit of the goal of "creating the highest level of customer satisfaction."

Online Feedback Card Initiative

For the sustainable development of the Earth, the Group places great importance on addressing climate change and global warming. Committed to paperless operations, since 2009, the Group's brands have gradually implemented an online feedback card system. By 2018, the entire Group had fully adopted online feedback cards to promote energy savings and carbon reduction, providing customers with an eco-friendly and convenient feedback channel, and collaborating with them to foster a healthy, green lifestyle.

2025 Customer Satisfaction Report

	2023	2024	2025
王品牛排	4.8 Stars	4.8 Stars	4.8 Stars
TASTY	4.7 Stars	4.7 Stars	4.7 Stars
TOKIYA 陶板屋 トキヤ	4.7 Stars	4.7 Stars	4.7 Stars
原燒 日式燒肉	4.8 Stars	4.8 Stars	4.8 Stars
聚	4.8 Stars	4.8 Stars	4.8 Stars
藝奇 IKKI	4.7 Stars	4.8 Stars	4.8 Stars
CHA 夏 MO 慕 NIX 尼	4.7 Stars	4.8 Stars	4.8 Stars
品田牧場	4.8 Stars	4.8 Stars	4.8 Stars
石二鍋	4.7 Stars	4.7 Stars	4.7 Stars
莆田 PUTIEN	4.7 Stars	4.7 Stars	4.7 Stars
享鴨	4.7 Stars	4.8 Stars	4.8 Stars
青花驕	4.8 Stars	4.8 Stars	4.8 Stars
丰采	4.6 Stars	4.7 Stars	4.7 Stars
12mini POT!	4.2 Stars	4.4 Stars	4.5 Stars
和牛涮	4.8 Stars	4.8 Stars	4.8 Stars
肉次方	4.7 Stars	4.7 Stars	4.8 Stars
尬鍋	4.6 Stars	4.7 Stars	4.7 Stars
向辣	4.7 Stars	4.8 Stars	4.8 Stars
初一	4.5 Stars	4.7 Stars	4.7 Stars
政訓 鉄板焼き	4.7 Stars	4.8 Stars	4.8 Stars
就饗	4.5 Stars	4.6 Stars	4.6 Stars
金店		4.8 Stars	4.8 Stars
朝粥幫			4.7 Stars

7.3 Public Welfare Promotion

For a long time, Wowprime has adhered to the philosophy of "taking from society and giving back to society," continuously and actively contributing to social causes and charitable work. Leveraging its channel advantages, the company integrates business operations and marketing resources to organize charity sales, widely invite public donations, carefully plan various pubic welfare activities, reach out with compassion to remote rural areas, amplify social impact, and provide support to those in need.

TASTy's "Hot Blood, Warm Moments" Donation Campaign

Taiwanese people are enthusiastic about public welfare, with the blood donation rate reaching the highest level in the world. One of the Group's brands, TASTy, has sponsored blood donation events for 22 consecutive years, rarely missing a year. Due to the declining birthrate, the number of first-time donors under 24 in Taiwan has steadily decreased over the past decade. In 2025, TASTy partnered with Chien-Chien, a YouTuber with millions of subscribers, to call on citizens to roll up their sleeves and donate blood. Donors at designated blood donation sites received a 50% off coupon to motivate more people to participate. A total of 61,504 bags of blood were collected in 2025.





Nurturing Children's Dreams with Love

For 21 consecutive years, Tokiya has hosted the “Well-Educated and Well-Mannered” charity event. In 2025, they once again partnered with inBlooom and the Teach for Taiwan (TFT) Education Foundation to support education in rural areas . For the first time, Tokiya also collaborated with the popular Kyoto design brand SOU・SOU to launch the "Co-branded Four Seasons Blanket and Planner Set." This initiative invites the public to pass on the love, becoming cape-wearing heroes who empower children to boldly explore.





Sustainable Food Continuation Initiative

The '12hotpot' brand adheres to the principle of 'Good Food, Continuous Sustenance, and Agricultural Sustainability.' Since 2017, '12hotpot' has partnered with the Alliance of Taiwan Foodbanks, becoming the first chain restaurant in Taiwan to promote food sustainability and reduce waste. In 2025, they provided 15,667 kilograms of ingredients to 17 social welfare organizations and food banks, while the number of participating stores grew from 24 to 36, helping disadvantaged families overcome food insecurity. '12hotpot' shares food and love, embodying the vision that 'the entire food chain is a food bank.'



Charity New Year's Meal Subscription Program



The retail brand Wow Pin partnered with the "1919 Food Bank" to invite consumers to support disadvantaged families, ensuring they could enjoy a warm reunion dinner on Lunar New Year's Eve. Ultimately, the initiative successfully raised over 10,000 charity New Year's dishes, which were entrusted to the 1919 Food Bank to deliver love and warmth to underprivileged households across Taiwan, allowing more families to share a comforting and joyful holiday season together.

Social Innovation Product Procurement

The Group supports local social innovation enterprises by purchasing over 10 million NTD worth of agricultural products from these social enterprises annually. This initiative helps these enterprises become self-sufficient within the market system, increases employment opportunities, and addresses specific social issues, thereby achieving public welfare goals and promoting balanced social development. In 2025, Wowprime, PUTIEN, and Cheerpin were honored with the 'Leadership Award for Social Innovation and Service Procurement' by the Small and Medium Enterprise and Startup Administration, MOEA.





Commitment to Sports and Environmental Philanthropy

In addition to encouraging employees to participate in activities, the Group is also committed to sports-related public welfare initiatives.

1. The Group has adopted trails in Yushan National Park and maintains a long-term partnership with the Yushan National Park Administration. They regularly donate funds and coordinate these efforts with charity events, led by supervisors, to support trail cleanup and maintenance in Yushan.
2. In 2025, they donated one descender (descent control device) and one 2-in-1 blood pressure and oximeter monitor to Paiyun Lodge, enhancing safety for hikers.







Supplier Collaboration to Promote Social Engagement

Since 2015, the "12hotpot" brand has partnered annually with the Dounan Farmers' Association to host the "Field Classroom," inviting consumers to explore the fields together. The goal is to share the concept of "cherishing food and caring for the land" with every customer through education on food and agriculture.



Year / Season	Educational Subject	Location	Number of Participants
2019 Fall Field Classroom (Two sessions on 10/19 and 10/20)	Loofah Harvesting, Rice Harvesting, Scarecrow Making, Bamboo Hat Painting, and Hand-Pounding Mochi	Dounan, Yunlin	240
2020 Fall Field Classroom (Two sessions on 10/24 and 10/25)	Loofah Harvesting, Rice Harvesting, Bamboo Hat Painting, Scarecrow Making, and Agronomy Classes in the Rice Field	Dounan, Yunlin	400
2021 – 2023	Activities suspended due to the pandemic.		
2024	1. Intelligent and Sustainable Mushroom Cultivation and ESG Co-Creation 2. Visit to Six-Star Technology Mushroom Farm 3. DIY Mushroom Cultivation 4. Vegetable Picking Experience 5. Agronomy Class: Rice Harvesting and Germ-Retained Rice (Embryo Rice) Making	Puxin, Changhua & Dounan, Yunlin	132
2025	Continuously promoting the "Shi Hao Liao" ("Good Ingredients") series to showcase fresh stories behind our food ingredients.		

Resources Invested in Social Participation in 2025

Event Title	Expenditure	Activity Benefits
TASTy's "Hot Blood, Warm Moments" Donation Campaign	NT$ 9,152,874	15,376,000 c.c. of blood collected
Tokiya's Well-Educated and Well-Mannered	NT$ 5,247,522	NT$ 2,525,559 in financial donations
Wow Pin featuring 1919 Food Bank	NT$ 2,614,537	12,751 servings of charity Lunar New Year meals donated
Wowprime "Learning from Yushan" Charity Campaign	NT$ 600,000	Annual sponsorship of NT$ 500,000 to the Yushan National Park Administration Yushan public welfare materials donation of NT$ 50,000 Welfare Committee subsidy of NT$ 50,000 for triathlon club
Sponsorship of the Taiwan's Rice Heaven-Tianzhong Marathon's Music Festival Sponsorship of Gourmet Food Supplies	NT$ 700,000	NT$ 300,000 for the Music Festival NT$ 400,000 for food and supply items
Gratitude Charity Dinner Donation at XIANG DUCK Tainan Mayor's Official Residence Store	NT$ 603,524	Donated NT$340,000 to the Social Affairs Bureau Relief Fund account Donated meal vouchers valued at over NT$260,000 to disadvantaged children and youth families served by the Social Affairs Bureau

Note: The expenditure calculation is based on Wowprime's promotional expenses or the total donation amounts (in New Taiwan Dollars).

Chapter

08

APPENDIX: INDICATOR COMPARISON TABLE

8. Appendix: Indicator Comparison Table

			2025Y-report	Corresponding Section	Description
General Disclosures					
GRI 2: General Disclosures 2021	2-1	Organizational details	V	About This Report	
	2-2	Entities included in the organization's sustainability reporting	V	2.1 Business Overview	
	2-3	Reporting period, frequency and contact point	V	About This Report	
	2-4	Restatements of information	-		There were no restatements of information during the reporting period.
	2-5	External assurance	V	About This Report	
	2-6	Activities, value chain and other business relationships	V	1.2 Global Brand Portfolio & Brand Introduction 4.3 Supply Chain Food Safety	
	2-7	Employees	V	6.2 Workforce Employment	
	2-8	Workers who are not employees	-		All individuals performing activities for the organization are employees; the organization does not engage non-employee workers.
	2-9	Governance structure and composition	V	2.4 Board of Directors 2.2 Organizational Structure	
	2-10	Nomination and selection of the highest governance body	V	2.4 Board of Directors	
	2-11	Chair of the highest governance body	V	2.4 Board of Directors Board Composition	
	2-12	Role of the highest governance body in overseeing the management of impacts	V	2.4 Board of Directors Board Performance Evaluation	
	2-13	Delegation of responsibility for managing impacts	V	2.6 Internal and External Organizations 2.8 Risk Management	
	2-14	Role of the highest governance body in sustainability reporting	V	Sustainable Development Committee	
	2-15	Conflicts of interest	V	2.7 Integrity Management	
	2-16	Communication of critical concerns	V	2.8 Risk Management	
	2-17	Collective knowledge of the highest governance body	V	2.4 Board of Directors	
	2-18	Evaluation of the performance of the highest governance body	V	2.4 Board of Directors	
	2-19	Remuneration policies	V	2.4 Board of Directors	Please refer to the chapter "Two. Corporate Governance Report" in the 2025 Annual Report.
	2-20	Process to determine remuneration	V	2.6 Internal and External Organizations	The organization's highest governing body is not currently linked to ESG performance metrics.
	2-21	Annual total compensation ratio	V	6.2 Workforce Employment	Remuneration details are considered confidential for internal management purposes and, therefore, are not disclosed.
	2-22	Statement on sustainable development strategy	V	Stakeholder Engagement 6.2 Workforce Employment	
	2-23	Policy commitments	V		
	2-24	Embedding policy commitments	V		
	2-25	Processes to remediate negative impacts	V	2.7 Integrity Management 2.8 Risk Management 6.6 Labor-Management Communication 7.1 Community Engagement and Communication 7.2 Customer Satisfaction Management	
	2-26	Mechanisms for seeking advice and raising concerns	V	Stakeholder Engagement 2.7 Integrity Management	
	2-27	Compliance with laws and regulations	V	2.9 Regulatory Compliance 6.6 Labor-Management Communication	
	2-28	Membership associations	V	2.6 Internal and External Organizations	
	2-29	Approach to stakeholder engagement	V	Stakeholder Engagement	
	2-30	Collective bargaining agreements	V	6.2 Workforce Employment 6.6 Labor-Management Communication	

			2025Y-report	Corresponding Section	Description
GRI 3: Material Topics 2021	3-1	Process to determine material topics	V	Stakeholder Engagement	
	3-2	List of material topics	V	Stakeholder Engagement	
	3-3	Management of material topics	V	Stakeholder Engagement 2.1 Business Overview 2.3 Corporate Governance 2.9 Regulatory Compliance 4.1 Food Safety Management 4.2 Customer Health and Safety 6.3 Employment Policies	
Economic Disclosures					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	V	2.1 Business Overview	
	201-3	Defined benefit plan obligations and other retirement plans	V	6.4 Employee Care	
	201-4	Financial assistance received from government	V	6.3 Employment Policies	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	V	6.3 Employment Policies	
	202-2	Proportion of senior management hired from the local community	V	6.2 Workforce Employment	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	V	5.3 Raw Material Management	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	V	2.7 Integrity Management	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	V	2.7 Integrity Management	
Environmental Disclosures					
GRI 302: Energy 2016	302-3	Energy intensity	V	5.5 Energy Management	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	V	4.3 Supply Chain Food Safety	
	308-2	Negative environmental impacts in the supply chain and actions taken	V	4.3 Supply Chain Food Safety	

			2025Y-report	Corresponding Section	Description
Social Disclosures					
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	V	6.4 Employee Care	
	401-3	Parental leave	V	6.4 Employee Care	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	V	6.3 Employment Policies 6.6 Labor-Management Communication	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	V	6.8 Occupational Safety and Health Management	
	403-9	Work-related injuries	V	6.8 Occupational Safety and Health Management	
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	V	6.7 Career Development	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	V	2.4 Board of Directors 6.2 Workforce Employment	
	405-2	Ratio of basic salary and remuneration of women to men	V	6.3 Employment Policies	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	V	6.6 Labor-Management Communication	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	V	4.3 Supply Chain Food Safety	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	V	4.2 Customer Health and Safety	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	V	No such incidents occurred during the reporting year.	

			2025Y-report	Corresponding Section	Description
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	V	2.9 Regulatory Compliance	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	V	No such incidents occurred during the reporting year.	
Sector Disclosures: GRI G4 Food Processing					
G4-FP1		Percentage of purchased volume from suppliers compliant with company's sourcing policy	V	4.3 Supply Chain Food Safety	
G4-FP2		Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	V	5.4 Green Procurement	
G4-FP5		Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	V	5.3 Raw Material Management	

Article 4, Paragraph 1, Appendix 1-1 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"	Corresponding Section
Assessment and improvements were made to personnel, workplaces, facility sanitation management, and quality assurance systems to enhance food hygiene, safety, and quality. This included identifying the categories and percentages of major products affected.	4.2 Customer Health and Safety
Categories and frequency of incidents of non-compliance with regulations concerning the health and safety of products and services, as well as information and labeling; total number of product recalls and the total weight of recalled products.	2.9 Regulatory Compliance
Percentage of the total procurement volume from suppliers compliant with internationally recognized product responsibility standards, categorized by standard.	5.4 Green Procurement
Percentage of total production volume manufactured in facilities certified by independent third parties according to internationally recognized food safety management system standards.	4.3 Supply Chain Food Safety
Number and percentage of suppliers audited, including audit criteria and outcomes.	4.3 Supply Chain Food Safety
Implementation of product traceability and tracking management systems (either regulatory or voluntary), along with the percentage of related products compared to the total product range.	4.4 Food Safety Traceability System & Research Center
Status of food safety laboratory establishment (regulatory or voluntary), including test items, results, related expenditures, and their percentage of net operating revenue.	4.4 Food Safety Traceability System & Research Center
Total energy consumption, percentage of purchased electricity, and renewable energy usage rate.	5.5 Energy Management
Total water withdrawal and total water consumption.	5.5 Energy Management
Total weight of products sold and the number of production facilities or sites.	1.2 Global Brand Portfolio & Brand Introduction 5.5 Energy Management

Article 4-1 of the Rules	Corresponding Section
The company's governance of climate-related risks and opportunities, the actual and potential climate-related impacts, the processes by which climate-related risks are identified, assessed, and managed, and the indicators and targets used to evaluate and address climate-related issues.	2.8 Risk Management 3. The Task Force on Climate-related Financial Disclosures (TCFD)
Article 4-2 of the Rules	**Corresponding Section**
Domestic publicly listed companies' sustainability reports should disclose the average and median salaries of full-time employees who do not hold managerial positions, along with the changes in these figures compared to the previous year. This information may be provided through an index or a link to the company's designated information reporting website.	6.2 Workforce Employment

Appendix I: TCFD Index

Four Core Pillars	Recommended Disclosure Items	Corresponding Chapters / Pages
Governance	1. Describe the board of directors' oversight of climate-related risks and opportunities. 2. Describe management's role in assessing and managing climate-related risks and opportunities.	3. The Task Force on Climate-related Financial Disclosures (TCFD)/P.42
Strategy	3. Describe the short-term, medium-term, and long-term climate-related risks and opportunities identified by the organization. 4. Describe the impact of climate-related risks and opportunities on the organization's business operations, strategy, and financial planning. 5. Describe the organization's strategic resilience by considering various climate-related scenarios, including a 2°C or more severe warming scenario.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.44-48
Risk Management	6. Describe the organization's processes for identifying and assessing climate-related risks. 7. Describe the organization's processes for managing climate-related risks. 8. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.43-46
Metrics and Targets	9. Disclose the metrics the organization uses to assess climate-related risks and opportunities, ensuring alignment with its strategy and risk management processes. 10. Disclose greenhouse gas emissions and related risks for Scope 1, Scope 2, and, if applicable, Scope 3. 11. Describe the targets the organization uses to manage climate-related risks and opportunities, as well as its performance in achieving those targets.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.42-43

Appendix II: Climate-Related Information for TWSE/TPEx Listed Companies

No.	Item	Corresponding Chapters / Pages
1	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	3. The Task Force on Climate-related Financial Disclosures (TCFD)/P.42
2	Describe how identified climate-related risks and opportunities impact the entity's business, strategy, and financial planning across the short, medium, and long term.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.44-48
3	Describe the financial impacts of extreme climate events and the actions taken during the transition to a low-carbon economy.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.43-46
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	3. The Task Force on Climate-related Financial Disclosures (TCFD) /P.43-44
5	If scenario analysis is used to assess resilience against climate change risks, specify the scenarios, parameters, assumptions, analytical factors, and key financial impacts involved.	To be planned in the future.
6	If a transition plan exists for managing climate-related risks, please describe its content, including the metrics and targets used to identify and manage both physical and transition risks.	To be planned in the future.
7	If internal carbon pricing is used as a planning tool, explain the rationale behind the price setting.	To be planned in the future.
8	If climate-related targets are established, specify the activities covered, greenhouse gas (GHG) emission scopes, planning horizons, and annual progress. If carbon offsets or renewable energy certificates (RECs) are used, indicate the source and quantity of credits or the number of RECs.	To be planned in the future.
9	Greenhouse gas (GHG) inventory and assurance status, including reduction targets, strategies, and detailed action plans.	Please refer to the 2025 Greenhouse Gas Inventory information in the chapter "Two. Corporate Governance Report" of the 2025 Annual Report.

SASB Index Table

Topic	Code	Accounting Metric	Corresponding Section
Energy Management	FB-RN-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	5.5 Energy Management
Water Management	FB-RN-140a. 1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	5.5 Energy Management
Food & Packaging Waste Management	FB-RN-150a. 1	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	About This Report
	FB-RN-150a. 2	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	5.4 Green Procurement
Food Safety	FB-RN-250a. 1	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	4.2 Customer Health and Safety
	FB-RN-250a. 2	(1) Number of recalls issued and (2) total amount of food product recalled	2.9 Regulatory Compliance
Labor Practices	FB-RN-310a. 1	(1) Voluntary and (2) involuntary turnover rate for restaurant employees	6.2 Workforce Employment
	FB-RN-310a. 3	Total amount of monetary losses as a result of legal proceedings associated with (1) labor law violations and (2) employment discrimination	2.9 Regulatory Compliance
Supply Chain Management & Food Sourcing	FB-RN-430a. 1	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards	5.3 Raw Material Management

Assurance Statement

Deloitte.

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會計師有限確信報告

王品餐飲股份有限公司　公鑒：

王品餐飲股份有限公司民國 114 年度永續報告書，業經本會計師針對王品餐飲股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

王品餐飲股份有限公司所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件一「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative，GRI）發布之適用準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊（詳附件一）是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對標的資訊選取樣本進行檢查、驗算、觀察及分析性程序等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

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

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

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，王品餐飲股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

會計師　施　俊　弘

施俊弘

中　華　民　國　115　年　8　月　6　日

附件一

確信項目彙總表

編號	標的資訊	對應章節	適用基準	作業辦法第4條產業別永續揭露指標
1	王品集團針對集團內 22 個品牌的餐廳，進行食安稽核管理，稽核管理內容涵蓋從業人員、作業場所、設施衛生管理及門市品保制度等方面，執行範圍包括王品集團 100%餐廳之產品與服務。	4.2 顧客健康與安全	為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比	附表一之一編號一
2	共 1 件違反食品安全衛生管理法第 22 條，裁罰金額總計為台幣 3 萬元。2025 年度下架次數與下架總重量皆為 0。	2.9 法規遵循	違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量	附表一之一編號二
3	2025 年採購 FSC 占比 品類 / 採購金額 / 金額佔比 FSC：17,720,410：50% 非 FSC：18,030,186：50% 採購總金額（清潔用品－紙類）：35,750,596：100%	5.4 綠色採購	採購符合國際認可之產品責任標準者占整體採購之百分比，並依標準區分	附表一之一編號三
4	王品集團的蓮果截切中心於 2019 年首次申請國際驗證，成功通過食品安全管理系統 ISO22000 驗證，2025 年持續通過追蹤評鑑，此唯一食物加工處理廠房所生產產品包含冷藏、冷凍、即時、酸製與熱調理蔬果，皆 100%通過驗證。 肉品生產廠於 2023 年 1 月取得食品安全管理系統 ISO22000 驗證證書，2025 年持續通過追蹤評鑑，經此肉品生產廠生產之產品皆 100%通過驗證。	4.3 供應鏈食品安全	經獨立第三方驗證符合國際認證之食品安全管理系統標準之廠房所生產產品之百分比	附表一之一編號四
5	於 2025 年期間有進行交易之食品原物料供應商共計 454 間，其中進行 183 間供應商的年度例行性訪查，佔總數 40.31%，評核項目包含製程、環境、設備、人員衛生、化學品管理及其他等，特優級 63 間(34%)、優級 78 間(43%)，良級 33 間(18%)，普級 4 間(2%)及不及格 5 間(3%)；評為普級以下的供應商，王品集團將依產業特性展開輔導與汰換評估，在改善前不擴大交易新品項，若無法改善則替將汰換供應商，本年度共計汰換 4 間供應商。	4.3 供應鏈食品安全	對供應商進行稽核之家數及百分比，稽核項目及結果	附表一之一編號五

編號	標的資訊	對應章節	適用基準	作業辦法第4條產業別永續揭露指標
6	王品集團透過食安溯源系統進行所有原物料的建構與管理，並將餐點使用的原物料透過系統串聯起來，藉此可快速、準確的進行產品的追溯與追蹤，透過系統化的管理可以達到100%追溯與追蹤的成效。	4.4 食安溯源系統&研調中心	依法規要求或自願進行產品追溯與追蹤管理之情形及相關產品占所有產品之百分比	附表一之一編號六
7	● 2025年原物料檢驗，共計執行310項目，合格率99.4%。王品自辦進口之監測計畫，共計執行285項目，合格率99.6%。王品零售商品檢驗，共計執行666項目，合格率98.6%。 ● 微生物檢測合格率98%。 ● 王品食安調研中心亦執行依行政院農業委員會農業試驗所開發的農藥快速篩檢農藥殘留，共計執行365件殺蟲劑檢驗，檢驗合格率99%。 ● 集團實驗室檢驗費用計2,141,931元，外部檢驗費用計3,832,108元，共計5,974,039元，佔合併營業收入0.03%。	4.4 食安溯源系統&研調中心	依法規要求或自願設置食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比	附表一之一編號七

測項	檢測件數
微生物	4,874
仙人掌桿菌	219
沙門氏菌	727
李斯特菌	483
金黃色葡萄球菌	369
大腸桿菌O157	296
農藥質譜快篩	164
殺蟲劑	365
pH	3,160
鹽度	2,956
糖度	2,923
水活性	153

編號	標的資訊	對應章節	適用基準	作業辦法第4條產業別永續揭露指標
8	消耗能源總量 項目／年度 2025 全集團 十億焦耳(GJ) 547,391.50 外購電力百分比 項目／年度 2025 全集團 佔總能源消耗量百分比 86.41% 再生能源 項目／年度 2025 全集團 佔總能源消耗量百分比 0.02%	5.5 能源管理	消耗能源總量、外購電力百分比、再生能源使用率。	附表一之一編號八
9	總取水量 項目／年度 2025 全集團 總取水量（千立方公尺） 1,828.07 ● 由於餐飲業之耗水量小且難以估計，故採取水量等於排水量之假設，耗水量為0	5.5 能源管理	總取水量及總耗水量。	附表一之一編號九
10	餐廳數量（含分店） 項目／年度 2025年 店數 360 統計至2025/12/31集團餐廳人數 項目／年度 2025年 餐廳同仁 10,328	5.5 能源管理	售出產品重量、生產設施場所數量。	附表一之一編號十

王品集團wowprime

2025 Sustainability Report