

2025

Sustainability Report

大魯閣實業

TRK CORPORATION

About this Report 2

Message from the Chairperson 3

2025 ESG Highlights 5

1. About TRK Corporation 6

1.1 Introduction of TRK Corporation 7

1.2 The Sustainable Development Committee 9

1.3 Sustainability Perspectives and Commitments 10

1.4 Stakeholders and Material Topics 11

2. Sustainable Governance 21

2.1 Corporate Governance 22

2.2 Operational Performance 33

2.3 Compliance 34

2.4 Operational Risk Management 35

3. Brand Value 41

3.1 Customer Relationship Management 42

3.2 Information Security and Privacy Management 45

3.3 Supplier Sustainability Management 46

3.4 Customer Health and Safety 49

4. Social and Environmental Sustainability 53

4.1 Social Engagement 54

4.2 Climate Change Management 59

4.3 Energy Management 63

4.4 Greenhouse Gas (GHG) Management 65

4.5 Water Resource Management 66

4.6 Waste Management 67

5. Happy Workplace 68

5.1 Diversity, Equality, and Inclusion (DEI) 69

5.2 Employee Compensation and Benefits 72

5.3 Workplace Health, Safety, and Well-being 75

5.4 Talent Cultivation and Retention 80

6. Appendices 87

Appendix 1: GRI Index 88

Appendix 2: Sustainability Accounting Standards Board (SASB) Index 91

Appendix 3: Task Force on Climate-related Financial Disclosures (TCFD) Index 92

Appendix 4: ISO 14064-1: 2018 Greenhouse Gas Verification Certificate 93

Appendix 5: Independent Limited Assurance Statement 93

About this Report

(GRI 2-1、2-2、2-3、2-4、2-5)

Reporting Frameworks and Standards

This report is prepared with reference to the following frameworks and standards:

- The GRI Universal Standards 2021 issued by the Global Reporting Initiative (GRI)
- Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB)
- Standards for the Leisure Facilities industry issued by Sustainability Accounting Standards Board (SASB)
- "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE-listed Companies" promulgated by the Taiwan Stock Exchange Corporation (TWSE)
- The concept of double materiality under the European Sustainability Reporting Standards (ESRS), referenced as the methodology for identifying and assessing material topics

Reporting Period

This is the second Sustainability Report of TRK Corporation. It discloses the Company's performance in Corporate Governance, Social and Environmental dimensions from January 1 to December 31, 2025, as well as management approaches and responses to material topics. TRK Corporation Sustainability Report is published annually by the end of August and is made publicly available on the Company's official website.

※The reporting period of this Sustainability Report is consistent with that of the Company's consolidated financial statements for 2025.

Reporting Boundary and Scope

The scope of this report focuses solely on the operational activities and services of TRK Corporation and its affiliated brands, which include: Taroko Baseball and Softball Batting Cage, Bowling Alley, Roller186, Formosa "Fu Tang" Hot Stone Spa, Yukids Island, Taichung Taroko New Era Shopping Center, and Hsinchu Taroko Nanya Plaza. In contrast to the consolidated financial statements, the reporting boundary does not include subsidiaries. All financial figures are presented in New Taiwan Dollars ($NT), and relevant statistical data are calculated based on internationally recognized standards and indicators.
Sustainability disclosures in this report are presented with TRK Corporation as the reporting entity. In the area of environmental sustainability, the Company has adopted the ISO 14064-1 greenhouse gas (GHG) inventory. The verification boundary is likewise defined based on TRK Corporation. The reporting boundary encompasses direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect emissions generated from the Company's use of products, and indirect emissions arising from the use of products related to the Company. When quantitative indicators disclosed in this Report carry specific meanings, additional notes will be provided for explanations.

Information Restatement and Information Quality

TRK Corporation affirms that the disclosures presented in this Report involve no restatement of information.

- Internal Review：

This Report has been prepared in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" promulgated by the Taiwan Stock Exchange Corporation (TWSE). The Sustainable Development Committee is responsible for planning the Report and incorporating it into the internal control system. The data and information in this Report were provided by the responsible departments, and the Sustainable Development Team compiled, proofread, and revised them. After the Report was drafted, the responsible departments reviewed the content of each chapter to ensure the accuracy of the information. The Sustainable Development Team then submitted the Report to the Sustainable Development Committee for review, and it was published after approval by the Board of Directors.

- External Review：

The information disclosed in this Report has been assured by Ares International Certification Co., Ltd. underAA1000ASv3, Type 1 Moderate level of limited assurance review

※Ares International Certification Co., Ltd. has no financial relationship with TRK Corporation.

Contact Us

For inquiries, comments, or suggestions regarding this Report, please contact:
Sustainability Development Team of TRK Corporation
Contact person: Mr. Chen Wei-Hung
Address: 8F, 186, Section 4, Fuxing Road, East District, Taichung City
Tel: +8864-3608-9988
Email: will.chen@taroko.com
Website: https://www.taroko.com.tw/

Message from the Chairperson

Deepening Our Sports Foundation and Working Together to Strengthen Taiwan

With the official establishment of the Ministry of Sports on September 9, 2025, Taiwan's sports development marked a historic milestone. Driven by the vision of "Strengthening Taiwan Through Sports," the Ministry demonstrates the nation's firm commitment to elevating sports beyond mere competition and advancing it as a professional industry. Feeling the powerful momentum of this transformation, I truly believe that TRK Corporation, as a leading role in Taiwan's sports & leisure industry, plays an indispensable part in this nationwide industry upgrade.

TRK's business operations are closely aligned with four of the Ministry of Sports' six focus areas, which are: "Implementing Sports for All, Promoting the Commercial Development of the Sports Industry, Putting Sustainability and Diversity Values into Practice, and Investing in Youth and Grassroots Talent Development."

Implementing Sports for All: Making Sports Part of Everyday Life

TRK's core competitiveness lies in providing "low-barrier, high-fun" sports and leisure venues. We are committed to transforming sports into an accessible form of leisure and entertainment for everyone. Having venues across the country, we make baseball, bowling, and roller sports not just events on a screen, but everyday activities easily accessible to the public at any time.

Promoting the Commercial Development of the Sports Industry: Creating New Economic Opportunities Through Cross-Industry Integration

TRK is moving beyond traditional venue operations by integrating sports with shopping malls and digital technologies. We are actively upgrading sports consumption venues, transforming our facilities into social hubs and centers for family recreation. Through greater regulatory flexibility and resource integration, TRK will align with national policies to introduce more innovative business models — creating more diverse commercial opportunities while stimulating domestic growth in the sports economy.

Putting Sustainability and Diversity Values into Practice: Building an Inclusive Sports Ecosystem

Amid the growing global momentum on sustainable development, TRK is focused on sports diversity, equality, and inclusion (DEI). In our venue design, we place an increasing emphasis on accessibility for individuals with disabilities and actively promote social inclusion. The sustainability of the sports industry lies in ensuring that everyone—regardless of age, physical ability, or background—can enjoy the joy of breaking a sweat in a safe environment. This is the concrete fulfillment of our Corporate Social Responsibility (CSR).

Investing in Youth and Grassroots Talent Development: Establishing A Long-Term Development Model

Young people represent the core of Taiwan's future competitiveness. TRK Corporation has long supported the development of grassroots baseball and seeks to inspire young people's interest in sports through diverse activities. We provide premium facilities that enable young people to develop passion for sport while enjoying the experience. We are not simply operating sports & leisure venues; we are cultivating the future sports population and potential athletic talents, building a comprehensive pathway from recreational experience to professional support.

The Ministry of Sports has allocated NT$24.8 billion in its 2026 budget, signaling the government's ambition and determination. As a private-sector enterprise, TRK Corporation will serve as the government's trusted partner in promoting its sports policies, leveraging agile management capabilities and deep market insights.

We firmly believe that when sports become a culture shared by all, an industry with commercial scale, a means for advancing social equity, and a platform for nurturing talent, Taiwan's global influence will naturally flourish. TRK Corporation will continue to combine "sports expertise" with "innovative business practice," working hand in hand with Taiwanese people to jointly witness the bright future of Taiwan's sports industry.



TRK CORPORATION CHAIRPERSON



2025 ESG Highlights



Environmental Sustainability

- TRK Corporation's 2025 greenhouse gas (GHG) inventory was verified on April 28, 2026, by the third-party verification body, Taiwan Electric Research & Testing Center, and the Company officially obtained the ISO 14064-1 Greenhouse Gas Verification Certificate.



Social Inclusion

- TRK Corporation obtained the Bronze-level certification under the Talent Quality-management System (TTQS).
- The Company received a Certificate of Compliance regarding 2025 Self-Assessment of Workplace Health Promotion by the Health Promotion Administration, Ministry of Health and Welfare.
- The Company signed a Memorandum of Understanding (MoU) with the Taichung City Government to collaborate on the Corporate Disaster Prevention Forum and participated in the Taiwan-Japan Corporate Disaster Resilience Forum.



Corporate Governance

- TRK Corporation collaborated with the Science & Technology Law Institute (STLI) of the Institute for Information Industry (III) to implement the 2025 "Service Program for Promoting Personal Data Management Systems for Non-Governmental Agencies in Industries under the Jurisdiction of the Administration of Commerce," commissioned by the Administration of Commerce of the Ministry of Economic Affairs (MOEA).
- The Board Performance Evaluation Report issued by the Taiwan Institute of Ethical Business on January 5, 2026, indicated that TRK Corporation demonstrated strong performance in areas including Board diversity, internal control and risk management, sustainable development, and talent retention and succession planning, thereby further strengthening the Company's sustainable governance.

1. About TRK Corporation

1.1 Introduction of TRK Corporation
1.2 The Sustainable Development Committee
1.3 Sustainability Perspectives and Commitments
1.4 Stakeholders and Material Topics

1. About TRK Corporation

1.1 Introduction of TRK Corporation

Company Name: TRK Corporation
Chairperson: Ms. Lin Man-Li
Head Office Address: 8F, 186, Section 4, Fuxing Road, East District, Taichung City
Industry Category: Leisure and Sports Industry
Capital: NTD 1.08 billion
Stock Code: 1432

1.1.1 Products and Services

TRK Corporation's core business has fully transitioned from its early focus on textiles to experiential sports and leisure, family entertainment, and shopping mall operations. The following is an overview of our products and services:

Sports and Leisure Facilities

As TRK's foundational business, these facilities provide professional and differentiated sports experiences.

- **Baseball and Softball Batting Cages:** Taiwan's largest chain of batting facilities, equipped with professional Japanese pitching machines, offering bingo-style games through batting and pitching at varied ball speeds.
- **Bowling Alleys:** Featuring a five-star environment, combined with stylish lighting and sound systems as well as selected locations offering "mini bowling" experiences for children.
- **Roller186 Skating Rinks:** Featuring nostalgic American retro themes while combining sports and social media-friendly elements to attract young people
- **Formosa "Fu Tang" Hot Stone Spa:** Authentic Japanese-style hot stone spa offering a variety of thermal rooms, cooling rooms, and a relaxation area with an extensive book collection.

Family Entertainment Services

- **Yukids Island:** An indoor children's playground from Japan, offering safe, educational, and entertaining play facilities along with hands-on craft activities designed specifically for children.

Integrated Mall Operations

TRK Corporation operates shopping centers that deeply integrate sports facilities with retail and dining services.

- **Taichung Taroko New Era Shopping Center:** Focused on sports and entertainment as well as family-oriented leisure, the shopping center features a cinema, brand retail stores, and the various sports facilities described above.
- **Hsinchu Taroko Nanya Plaza:** Positioned as an integrated leisure shopping complex, featuring Tsutaya Bookstore and Formosa "Fu Tang" Hot Stone Spa, created a curated lifestyle experience.

Sporting Goods and Digital Services

- **Sporting Goods Retail:** Selling MLB-licensed products as well as domestic and international professional baseball/softball gloves, bats, and athletic apparel within our venues.
- **Taroko APP:** Integrating membership points, online ticketing, and venue reservation functions to enhance the consumer digital experience.

1.1.2 Participation in External Associations

【GRI 2-28】

As a member of the Taiwan Council of Shopping Centers and Commercial Real Estate (TCSCRE, formerly known as the Taiwan Council of Shopping Centers), TRK Corporation's core strength lies in its ability to deeply integrate with Taiwan's commercial real estate ecosystem while maintaining alignment with international markets.

1 Industry Resource Integration & Cross-Sector Collaboration

- **Expanding brand leasing capability:** Through TCSCRE's platform, TRK Corporation can engage directly with senior executives of major shopping centers across Taiwan, increasing opportunities to expand its sports and leisure brands into other premium malls.
- **Creating synergistic business opportunities:** The diverse network of TCSCRE's members covering retail, F&B, property management, and real estate development enables TRK Corporation to secure more competitive and exclusive brands for its New Era Shopping Center in Taichung and Nanya Plaza in Hsinchu.

2 Keeping Pace with Global Trends and Technical Exchange

- **Overseas expansion strategy:** TCSCRE's regular international study tours provide first-hand operational data and site-selection strategies, helping TRK Corporation mitigate risks associated with cross-border expansion.
- **Business knowledge and talent development:** TCSCRE offers professional management courses (including tenant acquisition & leasing, marketing management, and property management), enhancing the expertise of the TRK Corporation's internal team to better navigate increasingly complex and experience-driven business models.

3 Fortifying Regulatory Engagement & Industry Influence

- **Policy and regulatory engagement:** Commercial real estate involves complex regulations spanning fire safety, building permits, urban planning, and land-use zoning. Serving as a bridge between the industry and government agencies (e.g., the Ministry of Economic Affairs, the Ministry of the Interior), TCSCRE enables TRK Corporation to voice industry needs and to advocate for a more favorable operating environment.
- **Symbol of industry standing:** Participation in TCSCRE's annual general meetings and forums not only elevates TRK's brand visibility within the commercial real estate sector but also consolidates its professional image as a leading brand in the sports & leisure industry.

4 Data Intelligence & Market Research

- **Access to real-time market intelligence:** TCSCRE's weekly industry updates and market research enable TRK Corporation to quickly monitor competitors' business performance, digital transformation progress (such as smart venue applications), and shifts in consumer behavior—providing a data-driven foundation for the company's sustainability strategy.

1.1.3 Awards and Recognition

- **Ministry of Labor TTQS Talent Development Program:** Certified with a Bronze Award in the Talent Quality Management System (TTQS) evaluation by the Ministry of Labor.
- **2025 Self-Assessment of Workplace Health Promotion:** Granted a Certificate of Compliance by the Health Promotion Administration, Ministry of Health and Welfare.



Certificate of Talent Quality Management System (TTQS)



Self-Assessment of Workplace Health Promotion Certification

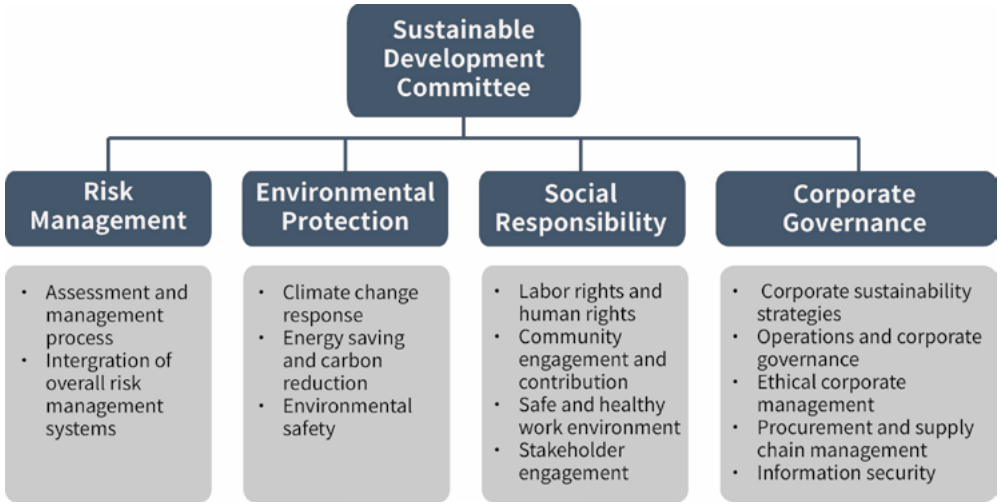
1.2 The Sustainable Development Committee

【GRI 2-22】

The Sustainable Development Committee of TRK Corporation is the Company's core decision-making and implementation body for ESG (Environmental, Social, and Governance) practice. The Committee is responsible for formulating policies, overseeing the goal achievements, and reviewing/approving the Sustainability Report, thereby ensuring a balance between TRK's long-term development and its social responsibilities. The Committee also reports regularly to the Board of Directors. As the Company's highest-level dedicated body for sustainability development, the Sustainable Development Committee comprises one Chief Sustainability Officer (senior executive), four Independent Directors, and one Director.

Key responsibilities of the Sustainable Development Committee:

- **Strategy Formulation:** Establish medium- and long-term ESG goals aligned with the Company's vision and regularly monitor performance.
- **Risk Management:** Identify and assess material topics and risks related to Environmental, Social, and Governance matters
- **Stakeholder Engagement:** Establish diverse communication channels to address key topics of concern raised by shareholders, employees, customers, suppliers, and the general public.
- **Reporting and Performance Evaluation:** Prepare an annual Sustainability Report for the Board of Directors, ensuring transparent disclosure of implementation results.



The SDC Structure

1.3 Sustainability Perspectives and Commitments

Sustainable Development Vision

【GRI 2-23、2-24】

TRK Corporation, as a leading brand in the experiential leisure and sports industry, recognizes that corporate success extends beyond innovation in business models to the creation of long-term value for society, the environment, and corporate governance. Upholding its mission to "Deliver Passion to the World," TRK embeds sustainable development as the primary engine for its growth.

Sustainability Vision

Building Sports and Leisure Venues for All Ages

TRK Corporation is committed to realizing its vision of "building sports and leisure venues for all ages," centered on creating an inclusive ecosystem, which promotes health and intergenerational equity. Through cross-generational product and service design as well as safe and welcoming space, the Company promotes healthy living and sports culture. By leveraging TRK resources, the Company aims to transform sports from an act of consumption into an everyday habit, while remaining committed to stainable operations and long-term local engagement.

Policy Commitments

In line with TRK Corporation's management philosophy and core values, the Company has established the following commitments across the Environmental, Social, and Governance (ESG) dimensions:

- **Integrity & Accountability and Transparent Governance:** The Company strictly complies with applicable regulations and ethical standards across all operating locations. It is committed to conducting business with integrity, demonstrating accountability in all business activities, decisions, and outcomes, and ensuring fair treatment for the rights and interests of all shareholders.
- **Premium Experience and Customer Trust:** TRK continuously develops differentiated products and provides high-quality spaces that deliver a warm and welcoming service experience, ensuring that consumers can create positive memories in a safe and healthy environment.
- **Happy Workplace and Talent Cultivation:** Employees are TRK's most valuable asset. We respect every employee, establish fair performance evaluation and promotion systems. Through a comprehensive training and development system, we foster a culture of "learning from the heart" and are committed to valuing and supporting our talent by building a happy workplace where employees can achieve self-fulfillment.
- **Innovation, Adaptability, and Environmental Stewardship:** In response to climate change and environmental challenges, TRK Corporation leverages its innovative capabilities to move beyond the conventional mindset. Through facility optimization, resource management, and digital transformation (e.g., the use of mobile applications), the Company minimizes the environmental impact of its operations while enhancing long-term brand sustainability and competitiveness.

Implementation and Execution

TRK Corporation ensures the fulfillment of the above commitments by integrating sustainability principles into its daily operations through the following mechanisms:

- **Top-down Governance Framework:** The Board of Directors has authorized the Sustainable Development Committee to oversee the implementation progress of each commitment and to incorporate sustainability indicators into management decision-making.
- **Integration into Corporate Culture:** Integrity & Accountability, Customer Orientation,

Innovation, and Teamwork are incorporated into TRK Corporation's employee codes of conduct and performance evaluation criteria, ensuring that all team members share a common understanding of sustainability values and are empowered to act accordingly.

- **Operational Consistency:** We require that operating standards across all of our venues align with our core values and comply with applicable labor and environmental regulations, ensuring consistency and legal compliance across our operations.
- **Ongoing Stakeholder Engagement:** We proactively disclose our implementation outcomes through multiple channels (e.g., store customer feedback, shareholder meetings, and sustainability reports) and continuously refine our sustainability strategies based on stakeholder input.

1.4 Stakeholders and Material Topics

1.4.1 Stakeholders

【GRI 2-29】

In 2025, TRK Corporation identified its stakeholders in accordance with the AA1000 SES (AA1000 Stakeholder Engagement Standard), using the five criteria of dependency, responsibility, influence, diverse perspectives, and tension. Based on these factors, TRK assessed the degree of its relationships with various stakeholder groups and identified eight key stakeholder categories, which are: Consumers/Customers/Members, Shareholders/Investors, Suppliers/Partners, Media, Employees, Government Agencies, Local Community Residents, and Banks. Through various communication channels, TRK engages with each stakeholder group to understand and identify the issues of concern to them.

To understand the level of concern regarding sustainability issues among different stakeholder groups, TRK Corporation conducted a Stakeholder Materiality Assessment Survey in 2025 covering all eight key stakeholder categories. The survey results serve as a critical basis for identifying material topics and shaping stakeholder engagement strategies. A total of 5,138 valid responses were collected, of which consumers/customers/members accounted for 62.6% (3,218 responses), shareholders/investors accounted for 28.3% (1,452 responses), and the remaining six stakeholder categories represented 9.1%. Based on the overall average concern scores, Customer Health and Safety (4.15), Information Security and Privacy (4.13), and Customer Relationship Management (4.08) were the top three issues of highest interest among stakeholders. These findings align with TRK Corporation's double materiality assessment results, which also identified these topics as highly material.

Stakeholder Materiality Assessment Survey

Stakeholders	Valid responses	% of Respondents	Stakeholders	Valid responses	% of Respondents
Consumers/ Customers/ Members	3218	62.63%	Suppliers/ Partners	29	0.56%
Shareholders/ Investors	1452	28.26%	Banks	10	0.19%
Local Community Residents	234	4.55%	Government Agencies	9	0.18%
Employees	180	3.50%	Media	6	0.12%

Stakeholder Engagement

Stakeholders	Material Topics	Communication Channels	Communication Frequency	Key Communication Outcomes
Consumers/ Customers/Members	• Customer Health and Safety • Information Security and Privacy • Customer Relationship Management • Corporate and Brand Image • Workplace Health, Safety and Well-being	• Customer service hotline • Online survey • Social media • Announcements on APPs and the official website	• Real-time (Customer service) • As Needed (Social media interactions)	• Online booking and payment systems launched to facilitate customer use • Real-time responses on social media to increase engagement
Shareholders/ Investors	• Customer Health and Safety • Information Security and Privacy • Corporate and Brand Image • Customer Relationship Management • Operational Performance	• Annual General Meeting (AGM) • Investor Conference • Investor Relations Section • Annual Report	• Annually (AGM, Annual Report) • Annually (Investor Conference)	• One AGM being held • Two investor conferences being held • Annual Report preparation and publication • Stakeholder survey
Suppliers/Partners	• Supplier Sustainability Management • Customer Health and Safety • Information Security and Privacy • Customer Relationship Management • Corporate and Brand Image	• Public Tender Meetings • Partnership agreements and contracts	• As Needed • Monthly (KPI evaluation)	• One Public Tender Meeting held • KPI evaluation (every month) • Stakeholder survey
Media	• Information Security and Privacy • Employee Compensation and Benefits • Social Contribution • Operational Performance • Compliance	• Press conference • Press contact • Social media announcements	• As needed (depending on news topics)	• Media communication available on the official website: Two news releases on “News” • One Press Conference on Material Information held

Stakeholders	Material Topics	Communication Channels	Communication Frequency	Key Communication Outcomes
Employees	• Employee Compensation and Benefits • Workplace Health, Safety and Well-being • Workplace Diversity, Equality, and Inclusion (DEI) • Talent Cultivation and Retention • Information Security and Privacy	• Employee training • Employee Grievance Box • Monthly employee meeting • Labor-Management meeting • Performance review interview • Employee Welfare Committee	• Annually (Training, Labor-Management meeting, Performance review interview) • Monthly (Employee meeting) • Instantly (Feedback) • Quarterly (Employee Welfare Committee)	• 25 employee training sessions conducted • One formal employee feedback received • One monthly employee meeting held • Four Labor-Management meetings held • Two performance review interviews held • Four Employee Welfare Committee meetings held and club activities held periodically
Government agencies	• Information Security and Privacy • Corporate and Brand Image • Customer Relationship Management • Corporate Governance • Customer Health and Safety	• Official correspondence • Briefing sessions	• As needed • Annually (Submission and disclosure of Sustainability Report)	• 175 official letters from regulatory authorities received
Banks	• Corporate Governance • Operational Performance • Operational Risk and Management • Corporate and Brand Image • Compliance	• Partnership agreements and contracts • Banking contacts	• As needed	• Nine cases of bank financing
Local community residents	• Customer Health and Safety • Information Security and Privacy • Customer Relationship Management • Workplace Health, Safety and Well-being • Corporate and Brand Image	• Customer service hotline • Online survey • Social media • Announcements on APPs and the official website	• Realtime (Customer service) • As Needed (Social media interactions)	• One visit and gift presentation each to the neighborhood chief's office and local police station during the Mid-Autumn Festival and Lunar New Year • Stakeholder survey

1.4.2 Material Topic Management

【GRI 3-1, 3-2】

TRK Corporation conducts an annual assessment of material topics. Referencing the GRI Universal Standards 2021 and the AA1000 Accountability Principles, the Company identifies and assesses material sustainability topics based on four key principles: Inclusivity, Materiality, Responsiveness, and Impact. In addition, the Company incorporates the concept of double materiality as set out in the European Sustainability Reporting Standards (ESRS), conducting its analysis from the perspectives of financial materiality and impact materiality. Topics that meet the materiality threshold in either financial materiality or impact materiality, or in both dimensions, are identified as the Company's material topics. In accordance with the GRI Universal Standards 2021, the Company then assesses the significance of the impacts of these material topics across the economic, environmental, and social (including human rights) dimensions. The results serve as the foundation for planning the Company's sustainability development strategies. The results of the material topics assessment, together with potential internal and external risks faced by the sports & leisure industry, are reviewed by the Sustainable Development Committee and subsequently submitted to the Chairperson for approval prior to publication.

Material Topic Identification Process

01

Stakeholder Identification

◆ TRK Corporation identified eight categories of stakeholders in accordance with the AA1000 Stakeholder Engagement Standard (AA1000SES): Consumers/Customers/Members, Shareholders/Investors, Suppliers/Partners, Media, Employees, Government Agencies, Local Community Residents, and Banks. These groups served as the targets for subsequent topic assessment and survey distribution.

02

Topic Identification and Recognition

◆ With reference to the GRI Standards, the Sustainability Development Team consolidated 19 potential ESG topics, covering governance, environmental, and social dimensions, by reviewing international sustainability guidelines and standards, and by incorporating feedback from stakeholders. A Stakeholder Materiality Assessment Survey was distributed to 5,138 external stakeholders to assess the level of importance they placed on the 19 topics, providing one of the bases for the materiality assessment.

03

Assessment and Analysis

◆ The Sustainability Development Team distributed an impact assessment survey to 18 internal cross-departmental managers, who evaluated the scale and likelihood of both positive and negative impacts of each of the 19 topics from two dimensions: financial materiality and impact materiality. Impact materiality was assessed across the governance, environmental, and social dimensions in accordance with the GRI Standards. The results were cross-checked against the external stakeholder survey to verify the reasonableness of the ranking.

04

Topic Prioritization

◆ Based on the likelihood and scale of positive and negative impacts associated with each sustainability topic, the impact level of each topic was determined. The topics were then ranked based on the assessment results and categorized into three levels: high-impact material topics, medium-impact material topics, and general topics. A total of six high-impact material topics, six medium-impact material topics, and seven general topics were identified. Following review and confirmation by the Sustainability Development Team, the prioritization results are disclosed in this Report.

05

Review and Verification

◆ In accordance with the reporting requirements for each topic, this Report discloses the response strategies, short-, medium-, and long-term goals, performance outcomes, and management policies for the identified material topics.

Following the material topic identification process, TRK Corporation applied a combined assessment of financial materiality and impact materiality to classify the 19 ESG topics into three levels:

1 High-Impact Material Topics (9 topics)

Employee Compensation and Benefits, Customer Health and Safety, Customer Relationship Management, Operational Performance, Information Security and Privacy, Workplace Health, Safety and Well-being, Talent Cultivation and Retention, and Corporate and Brand Image. These topics reach a significant threshold in financial materiality or impact materiality, and are the core topics that the Company prioritizes for management and disclosure. Although Greenhouse Gas (GHG) Management did not reach the threshold, it is still classified as a high-impact material topic in consideration of domestic and international trends and applicable regulatory requirements.

2 Medium-Impact Material Topics (6 topics)

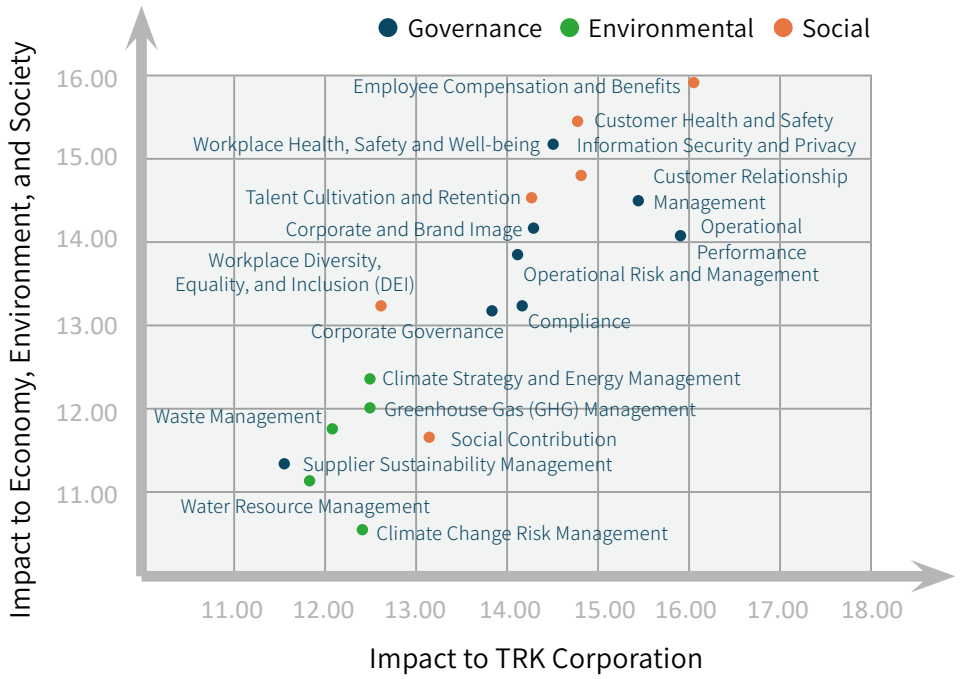
Operational Risk and Management, Compliance, Corporate Governance, Workplace Diversity, Equality, and Inclusion (DEI), Social Contribution, Climate Strategy, and Energy Management. These topics have a moderate impact on the Company's operations and external stakeholders. The Company has established corresponding management policies and continues to monitor performance in these areas.

3 General Topics (4 topics)

Waste Management, Water Resource Management, Supplier Sustainability Management, and Climate Change Risk Management. These topics currently have a relatively low level of impact. Nevertheless, in consideration of evolving international regulatory trends and growing stakeholder attention to environmental issues, the Company continues to implement basic management measures and will adjust its management priorities as appropriate in response to changes in the external environment.

Based on the results of this material topic identification process, the Company managed its material topics for 2025. Detailed response strategies, goals, and performance outcomes are disclosed in the corresponding chapters of this Report.

Materiality Matrix



Material Topics 2025

General Topics	Medium-Impact Material Topics	High-Impact Material Topics
Waste Management	Operational Risk and Management	Employee Compensation and Benefits
Water Resource Management	Compliance	Customer Health and Safety
Supplier Sustainability Management	Corporate Governance	Customer Relationship Management
Climate Change Risk Management	Workplace Diversity, Equality, and Inclusion (DEI)	Operational Performance
	Social Contribution	Information Security and Privacy
	Climate Strategy and Energy Management	Workplace Health, Safety and Well-being
		Talent Cultivation and Retention
		Corporate and Brand Image
		Greenhouse Gas (GHG) Management

1.4.3 Material Topics 2025

【GRI 3-2】

List of Material Topics

Dimension	Material Topic	Corresponding GRI Topic	Corresponding Chapter	Impact Boundary
S	Employee Compensation and Benefits	202 Market Presence 401 Employment	5.2	Employees
S	Customer Health and Safety	416 Customer Health and Safety	3.4	Consumers/Customers/Members, Government Agencies, Media
G	Customer Relationship Management	418 Customer Privacy	3.1	Consumers/Customers/Members
G	Operational Performance	201 Economic Performance	2.2	Shareholders/Investors, Employees, Suppliers/Partners
G	Information Security and Privacy	418 Customer Privacy	3.2	Employees, Consumers/ Customers/Members
S	Workplace Health, Safety and Well-being	403 Occupational Health and Safety (OHS)	5.3	Consumers/Customers/Members, Employees, Suppliers/Partners
S	Talent Cultivation and Retention	404 Training and Education	5.4	Employees
G	Corporate and Brand Image	-	3.1	Consumers/Customers/Members, Employees, Suppliers/Partners
E	Greenhouse Gas (GHG) Management	305 Emissions	4.4	Government Agencies

This table presents the high-impact material topics. The management approaches for medium-impact material topics and general topics are detailed in the corresponding chapters.

Adjustments to Material Topics in 2025

Compared with 2024, the 2025 material topic identification results reflect the following adjustments:

1 Newly Added High-Impact Material Topics (2 topics)

Corporate and Brand Image was newly classified as a high-impact material topic in 2025, reflecting the significantly increased level of concern expressed by consumers, employees, and suppliers in stakeholder surveys regarding brand trust and market competitiveness. Although Greenhouse Gas (GHG) Management was categorized as a general topic under the double materiality assessment, the Company has nevertheless included it among its high-impact material topics in consideration of the formal implementation of Taiwan's carbon fee system and the continued strengthening of climate-related disclosure requirements by competent authorities.

2 Downgraded To Medium-Impact Material Topics (2 Topics)

Based on the double materiality survey results and the relative level of concern among external stakeholders regarding these two topics, Compliance and Operational Risk and Management have been downgraded to medium-impact material topics. The Company continues to implement management measures and to disclose relevant information in this Report.

3 Maintained Unchanged (7 topics)

Employee Compensation and Benefits, Customer Health and Safety, Customer Relationship Management, Operational Performance, Information Security and Privacy, Workplace Health, Safety and Well-being, and Talent Cultivation and Retention have been classified as high-impact material topics for two consecutive years, serving as core topics for TRK Corporation's long-term priority management.

1.4.4 Targets and Performance of Material Topic Management

【GRI 3-3】

Management of Material Topics and 2026 Targets

Dimension	Material Topic	Policy and Commitments	Positive ／ Negative Impact Management	2026 Target
S	Employee Compensation and Benefits	Fair compensation and benefits policies are established to ensure salaries are aligned with market standards. Competitive incentive mechanisms are also provided.	• Positive Impact: Providing competitive compensation and benefits to enhance employee loyalty and job satisfaction. • Negative Impact: If compensation falls below market standards or benefits are distributed inequitably, the Company may experience higher employee turnover, which would increase operational risk.	Based on the results of the employee satisfaction survey, system optimizations were completed for the most requested benefit items. By offering market-competitive compensation and benefits, the Company strives to build a happy workplace and enhance overall employee satisfaction.
S	Customer Health and Safety	Facilities are regularly inspected and updated to ensure equipment operates normally and complies with safety standards. Emergency response procedures are additionally provided to ensure employees to respond swiftly to unexpected customer situations.	• Positive Impact: Maintaining venue safety and security, reducing the risk of customer injuries, and providing a safe environment to enhance consumer trust. • Negative Impact: Inadequate maintenance of venue facilities may lead to compensation disputes and subsequent legal expenses	To regularly inspect facilities and to establish standard operating procedures (SOPs) to reduce customer safety incidents as well as to conduct safety drills (e.g., fire drills, emergency first aid) every six months
G	Customer Relationship Management	Establishment of a standardized customer complaint handling mechanism, alongside regular consolidation of customer feedback for service process reviews to ensure the integration of customer needs into optimization decisions.	• Positive Impact: Enhancement of long-term brand trust through timely and responsible responses. • Negative Impact: Recurring customer churn and increased administrative costs from handling repetitive complaints due to unaddressed, long-term defects in service processes.	To maintain stable customer satisfaction ratings and prevention of recurring service defects of the same type.

Dimension	Material Topic	Policy and Commitments	Positive ／ Negative Impact Management	2026 Target
G	Operational Performance	Implementation of sustainable operations and value creation through the integration of environmental and social risks into corporate strategy for long-term, stable financial returns.	• Positive Impact: Strengthening of stakeholder trust and support through optimal resource allocation and proactive deployment against environmental and social risks. • Negative Impact: Weakening of corporate competitiveness and loss of market opportunities in the low-carbon transition due to potential failure in timely sustainability deployment to address increasingly stringent regulatory trends.	To monitor international trends and regulatory policies while optimizing operational strategies to balance profitability with long-term sustainability goals.
G	Information Security and Privacy	• Information and Communication Security Management Protocol has been set up to ensure that all internal and customer information is properly protected. In addition, an incident response mechanism has been implemented to enable timely action and loss mitigation in the event of a cyberattack. • Employee security awareness has been regularly enhanced to ensure effective implementation of information security management practice.	• Positive Impact: Enhancing corporate data protection capabilities, reducing cybersecurity risks, and strengthening stakeholder trust. • Negative Impact: In case of insufficient information security mechanism, it may lead to data breaches, affecting TRK's reputation and regulatory compliance, or exposing the Company to significant legal liabilities and compensation claims.	To minimize the number of information security incidents, increase the hours of information security training for employees, and obtain information security-related certifications.
S	Workplace Health, Safety and Well-being	An Occupational Safety and Health (OSH) Office has been established to promote workplace hygiene, safety, and health programs, and to implement a work process for regular evaluation, auditing, review, and improvement in order to safeguard the physical and mental well-being of every employee.	• Positive Impact: Reducing short-term workforce shortages caused by occupational injuries, lowering recruitment costs, and strengthening employees' sense of belonging to the Company • Negative Impact: Regulatory fines and operational disruptions resulting from incidents	Employee safety training participation and assessment pass rates to reach 100%

Dimension	Material Topic	Policy and Commitments	Positive ／ Negative Impact Management	2026 Target
S	Talent Cultivation and Retention	TRK has established a training and development system centered on long-term talent cultivation and diversified learning. By fostering an autonomous learning environment and implementing versatile career development programs, the Company actively enhances employee competencies and supports professional growth.	• Positive Impact: Employees acquiring new knowledge and skills that drive innovation in products and services through ongoing training • Negative Impact: Employee turnover resulting in additional recruitment and retraining costs	Training programs to be aligned with the knowledge and skills required for employees' roles and to foster a workplace environment that promotes self-fulfillment and a strong sense of belonging
G	Corporate and Brand Image	Positioning of brand image around experiential differentiation alongside service quality and safety management, combined with member relationship management and cross-industry partnerships to expand community influence.	• Positive Impact: Enhancement of brand equity and acquisition of consumer and public trust through a solid corporate and brand image. • Negative Impact: Risk of consumer boycotts alongside heightened scrutiny and regulatory oversight from authorities in the event of brand damage.	To standardize front-line staff visual and behavioral identification to improve customer satisfaction and reduce customer complaint rates.
E	Greenhouse Gas (GHG) Management	In response to global decarbonization trends and the risks posed by climate change, actively align with domestic and international expectations and regulations for corporate GHG Management.	• Positive Impact: Through carbon reduction measures to directly reduce future expenditures on carbon fees, carbon taxes, or carbon credit purchases. • Negative Impact: Cost increase for the Company due to conducting GHG inventories and verification, as well as purchasing and replacing energy-saving equipment	To conduct GHG inventories and verification in accordance with the international standard ISO 14064-1:2018, and to continue implementing energy-saving measures to reduce GHG emissions.

2. Sustainable Governance

2.1 Corporate Governance
2.2 Operational Performance
2.3 Compliance
2.4 Operational Risk Management

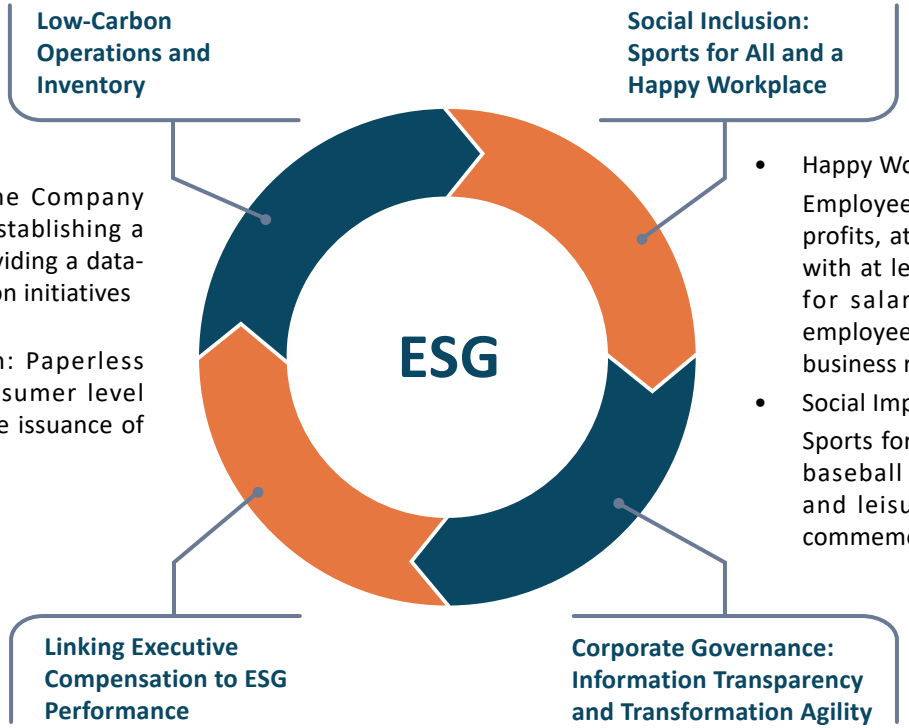
2. Sustainable Governance

2.1 Corporate Governance

2.1.1 Sustainability Development and ESG Performance Management

As TRK Corporation transitions from an asset-heavy model (shopping mall operations) to an asset-light model (sports and leisure operations), the Company's environmental management achievements include:

- Greenhouse Gas Inventory: In May 2025, the Company formally obtained ISO 14064-1 certification, establishing a corporate baseline for carbon emissions and providing a data-driven foundation for subsequent carbon reduction initiatives
- Energy Efficiency and Green Operations:
  Digital Transformation and Paper Reduction: Paperless operations have been carried out at the consumer level through the TRK App's e-ticketing system and the issuance of eGift digital shareholder meeting souvenirs.



TRK Corporation regards equal access to sports as a key indicator of its social impact:

- Happy Workplace Performance:
  Employee Compensation Policy: Following the generation of profits, at least 0.5% is allocated for employee compensation, with at least 10% of such compensation specifically allocated for salary adjustments or compensation for frontline employees, ensuring that employees share in the Company's business results.
- Social Impact in Action:
  Sports for All: TRK Corporation has long supported grassroots baseball and lowered barriers to public access to sports and leisure facilities through initiatives such as offering commemorative gifts with share ownership.

- ESG Performance Linkage Policy: The Company has established the "ESG Sustainability Performance and Senior Executive Compensation Linkage Policy," which explicitly stipulates that performance evaluations of senior executives (at the assistant vice president level and above) must include Environmental, Social, and Corporate Governance topics, and that the achievement of sustainable development goals be incorporated into operational decision-making.
- Compensation Incentive Mechanism: Annual performance reviews cover the achievement of financial indicators, strategic and management indicators, and ESG sustainability and internal control management indicators. The results serve as the substantive basis for year-end bonuses, promotions, and salary adjustments, ensuring that senior executives are accountable for sustainability management performance.

- Asset Structure Optimization: At the end of 2025, the business transfer of Taichung Taroko New Era Shopping Center and Hsinchu Taroko Nanya Plaza was completed, demonstrating TRK Corporation's determination to transform into a low-carbon, high-efficiency, asset-light business model.
- Information Disclosure Transparency: The Company publishes a sustainability report annually and assesses physical risks and transition risks associated with climate-related risks under the TCFD framework.

2.1.2 Board Organization and Structure

【GRI 2-9、2-10】

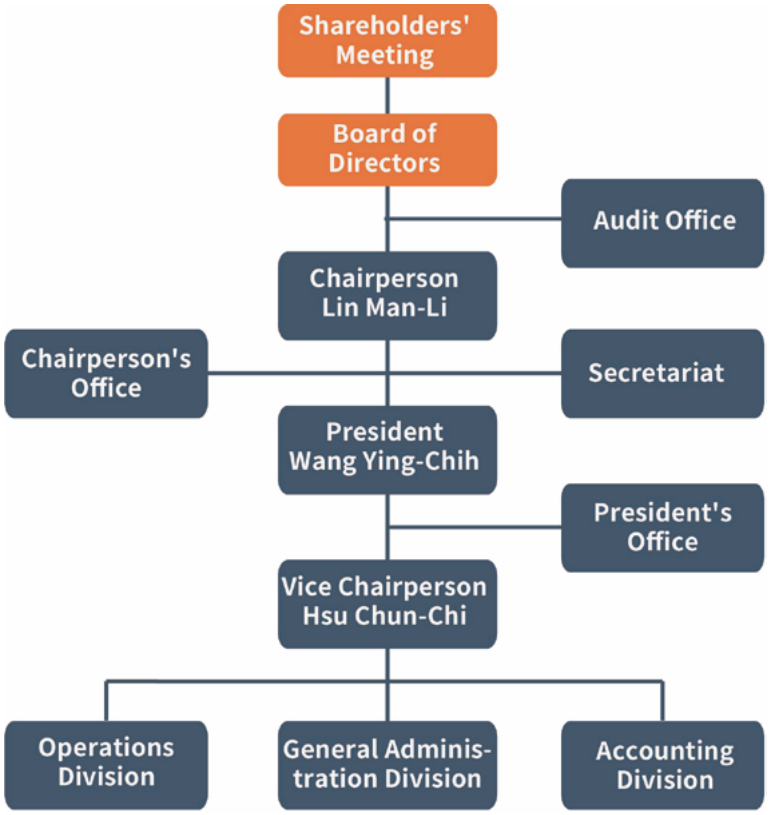
The Board of Directors of TRK Corporation is the highest executive body of the Company. Unless otherwise stipulated by the Company Act or the Articles of Incorporation, decisions regarding the execution of business operations are made by the Board of Directors. The Board operates as a collective decision-making body, requiring each director to exercise judgment based on integrity, professional competence, and expertise in accounting and financial analysis, business management, crisis management, leadership, and decision-making.

The TRK Board, in fulfilling its fiduciary duties of loyalty and due care to shareholders, performs its statutory responsibilities to enhance the Company's earnings through its business operations. While safeguarding shareholders' rights and interests, the Board also takes into account the interests of creditors and employees, as well as consumer rights, the community environment, and the public interest.

TRK has established three board-level functional committees which regularly report their activities and resolutions to the Board of Directors.

- Audit Committee: Composed entirely of independent directors, this committee oversees the Company's financial reporting, internal control systems, material asset transactions, and compliance.
- Remuneration Committee: Responsible for regularly establishing and evaluating the compensation policies and systems for directors and managers, as well as the alignment with their performance.
- Sustainable Development Committee: Responsible for advancing initiatives related to Environmental (E), Social (S), and Governance (G) matters.

The TRK Corporation governance organizational structure is shown on the right:



TRK Corporation organizational structure

2.1.3 Board Governance Framework

【GRI 2-10, 2-11, 2-12, 2-13, 2-15, 2-16, 2-17, 2-18】

Composition and Operation of the Board of Directors

The Board of Directors of TRK Corporation consists of nine directors, including four independent directors. Each director serves a three-year term, with the current term running from May 26, 2025, through May 25, 2028. TRK Corporation adopts a candidate nomination system for the nomination of directors to ensure that the election process is open and fair and complies with the Company's Articles of Incorporation, the Procedures for Election of Directors, the Corporate Governance Best Practice Principles, the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and Article 14-2 of the Securities and Exchange Act. In addition, to strengthen the corporate governance structure, external experts with professional expertise and independent, objective perspectives are appointed as independent directors to oversee management, balance the composition of the Board, and safeguard shareholders' rights and interests. Candidates for independent director positions must also meet the independence requirements set forth in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Directors'and Officers' (D&O) Liability Insurance

To protect directors from personal liability and financial losses arising from third-party lawsuits incurred during the execution of their duties, TRK purchases Directors' and Officers' (D&O) Liability Insurance for its directors in accordance with applicable laws and regulations. This risk-transfer mechanism provides protection against relevant legal risks that directors may face in carrying out their duties, enabling them to perform their responsibilities with confidence.

Engagement on Material Matters

Regarding the disposal transaction involving the business assets, rights, and obligations of the Taichung Taroko New Era Shopping Center and Hsinchu Taroko Nanya Plaza (hereinafter referred to as the "Mall Business Transfer"), the Board of Directors approved the signing of a Term Sheet with the counterparty on June 9, 2025, and subsequently resolved to enter into the Business Transfer Agreement on November 20, 2025. In both meetings, the responsible department provided the Board with comprehensive explanations of the transaction terms and structure, accompanied by legal opinions issued by external legal counsel, ensuring the Board possessed sufficient information to make informed resolutions.

Principle of Director Recusal

If a director has a personal interest in a matter under consideration by the Board of Directors, or if a legal entity represented by the director has such an interest, the director shall disclose the material details of the conflict of interest at the relevant Board meeting. If the director's participation may prejudice the interests of the Company, the director shall not participate in the discussion or vote on the matter and shall recuse himself/herself during both the discussion and voting. The director may not act on behalf of another director in exercising that director's voting rights. Any vote cast by a director in violation of these recusal requirements shall be deemed invalid.

Continuing Education of Directors

To enhance the professional knowledge, legal literacy, and decision-making capabilities of TRK Board members and strengthen corporate governance, the Company facilitates continuing director education. Through ongoing education, Directors stay informed of the latest regulatory requirements and sustainability (ESG) trends, helping to ensure that board decisions align with stakeholder interests, mitigate operational risks, and uphold rigorous, professional oversight. The continuing education hours completed by directors in 2025 are as follows:

2025 Board of Directors Continuing Education Hours Record

Title	Name	Date	Organizer	Course Title	Course Duration (hours)
Chairperson Representative of Corporate Director	Lin Man-Li	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Representative of Corporate Director	Wang Ying-Chih	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/10/03	Securities & Futures Institute	2025 Insider Trading Prevention Briefing	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Representative of Corporate Director	Cheng Yuan-Cheng	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Representative of Corporate Director	Hsu Yung-Chang	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3

Title	Name	Date	Organizer	Course Title	Course Duration (hours)
Director	Lin Yi-Nan	2025/05/27~05/28	Securities & Futures Institute	Practical Training Program for Directors, Supervisors (Including Independent Directors), and Corporate Governance Officers — Taipei	12
		2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Independent Director	Chen Chun-Chi	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Independent Director	Chou Tsang-Hsien	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Independent Director	Wang Lin-Hui	2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/09/03	Taiwan Corporate Governance Association	21st International Corporate Governance Summit (2025) — The Role of BOD In Strategy Shaping for The Drastic Transformations Of Global Environment	6
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3
Independent Director	Chen Yang-Lin	2025/06/17	Securities & Futures Institute	Directors, Supervisors, and Corporate Governance Officer Training Series — Advanced Corporate Governance Topics: ESG	3
		2025/07/25	Securities & Futures Institute	Directors, Supervisors, and Corporate Governance Officer Training Series — The Wafer War of The Century: The Impact of TSMC's Key Technologies and Global Layout on The Semiconductor Industry	3
		2025/08/08	Taiwan Corporate Governance Association	Analysis of Directors' Stewardship and the Effectiveness of Internal Control Systems	3
		2025/11/10	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3

2.1.4 Board Diversity

【GRI 2-17】

All nine current Directors of the TRK Corporation are native nationals. All of them have the knowledge, skills and education required to perform their duties, and collectively they bring extensive experience in business, finance, accounting, specialized industry knowledge, and related professional competencies.

Title	Chairperson	Representative of Corporate Director	Representative of Corporate Director	Representative of Corporate Director	Director	Independent Director			
Name	Lin Man-Li	Hsu Chun-Chi	Wang Ying-Chih	Hsu Yung-Chang	Lin Yi-Nan	Chou Tsang-Hsien	Chen Chun-Chi	Wang Ling-Hui	Chen Yang-Lin
Gender	Female	Male	Female	Male	Male	Male	Male	Female	Male
Nationality	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)	Republic of China (Taiwan)
Age	71~80	51~60	51~60	41~50	51~60	51~60	51~60	61~70	61~70
Concurrent TRK employee	V	V	V						
Expertise and competence									
Business	V	V	V	V	V	V	V	V	V
Finance/ Accounting	V	V	V	V	V	V		V	V
Law						V		V	
Competence and experience required by the Company	V	V	V	V	V	V	V	V	V
Ability and experience									
Ability to make operational judgments	V	V	V	V	V	V	V	V	V
Ability to perform accounting and financial analysis	V	V	V	V	V	V	V	V	V

Title	Chairperson	Representative of Corporate Director	Representative of Corporate Director	Representative of Corporate Director	Director	Independent Director			
Ability to conduct management administration	V	V	V	V	V	V	V	V	V
Ability to conduct crisis management	V	V	V	V	V	V	V	V	V
Knowledge of the industry	V	V	V	V	V	V	V	V	V
An international market perspective	V	V	V	V	V	V	V	V	V
Ability to lead	V	V	V	V	V	V	V	V	V
Ability to make decisions	V	V	V	V	V	V	V	V	V

2.1.5 Remuneration Policy for Directors and Senior Management

【GRI 2-19、2-20、2-21】

TRK's remuneration policy for directors and senior management is established with full consideration of the Company's overall operational performance, industry compensation benchmarks, and individual professional capabilities. The remuneration policy and performance evaluations are reviewed by the Remuneration Committee before being submitted to the Board of Directors for approval. The information is also regularly reported to shareholders.

Independent Director

In accordance with the Company's Articles of Incorporation, remuneration for all directors is determined by the Board of Directors, taking into account each director's level of participation in the Company's operations, the value of contributions, and prevailing industry benchmarks. Independent Directors are appointed for providing objective oversight and safeguarding shareholders' interests and their compensation structure emphasizes independence and fixed remuneration to prevent the quality of supervision from being compromised by the pursuit of short-term profits. Therefore, they receive a fixed monthly remuneration regardless of the Company's operating results. No additional transportation or special expense reimbursements are granted; and they do not participate in the allocation of directors' compensation. In 2025, total remuneration paid to independent directors amounted to NT$2,719,000, representing 0.42% of the Company's net income after tax.

Director

The director remuneration policy reflects the principle of "shared responsibility, shared success," linking remuneration to the company's overall operational performance. In accordance with the Company's Articles of Incorporation, up to 2% of annual profits shall be allocated as directors' remuneration, subject to approval by the Board of Directors and subsequent reporting to the Shareholders' Meeting. However, if the Company has accumulated losses, such amounts must first be reserved to offset the deficits. Except for directors who also serve as employees, no pension benefits or bonuses are provided; nor are transportation allowances or special expense stipends offered. In 2025, total remuneration paid to directors amounted to NT$8,546,000, representing 1.31% of the Company's net income after tax.

Senior Management

Senior management compensation is determined based on the Company's annual goals and financial performance, taking into account a reasonable alignment with individual performance, corporate operating results, and ESG metrics, while also referencing prevailing market compensation benchmarks, to ensure appropriate remuneration. Proposed compensation packages are reviewed and approved by the Compensation Committee before being submitted to the Board of Directors for final approval and implementation. In 2025, total remuneration paid to President and Vice Presidents amounted to NT$12,018,000, representing 1.84% of the Company's net income after tax.

The ratio of the 2025 total compensation of the Vice President (the highest-paid individual) to the median total compensation of all other employees was 4.36. The ratio of the percentage increase in the Vice President's 2025 total compensation to the median percentage increase in the average annual total compensation of all other employees was 5.86.

Remuneration Ratios of Directors and Senior Management

Title	Total Remuneration (NT$ thousand)	Remuneration Ratio (%)	Annual Total Remuneration Ratio (%)
Independent Director	2,719	0.75%	6.41%
Director	8,546	2.35%	
Senior Management	12,018	3.31%	

Highest Individual Salary to Median Salary Ratio and Growth Over the Past Three Years

Metric	2023	2024	2025
Ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all other employees (excluding the highest-paid individual)	3.20	3.13	4.36
Ratio of the percentage increase in the annual total compensation of the highest-paid individual to the median percentage increase in the average annual total compensation of all other employees (excluding the highest-paid individual)	0.66	0.06	5.86

2.1.6 Board Performance Evaluation

To implement robust corporate governance and enhance the Board functionality, TRK Corporation has established the "Evaluation of the Performance of the Board of Directors" to set performance targets and reinforce the Board's operational efficiency. The Board conducts an internal self-evaluation annually and an assessment must be performed by a professional independent institution or a team of external experts and scholars at least once every three years. The relevant self-assessment results are disclosed in TRK's annual report and official website after being submitted to the Board of Directors.

Internal Self-evaluation of Board Performance

TRK Corporation conducts an internal performance assessment of the Board in accordance with the "Evaluation of the Performance of the Board of Directors" at the end of each fiscal year. The evaluation indicators are divided into two categories, which are Board Performance Evaluation and Individual Director (Self) Performance Evaluation.

Board Performance Evaluation	2025	Individual Director (Self) Performance Evaluation	2025
Evaluation Criteria	Average Score	Evaluation Criteria	Average Score
A) Participation in the operation of the company	5.00	A) Alignment of the goals and mission of the company	5.00
B) The quality elevation of the Board of Directors' decision making	5.00	B) Awareness of the duties as a director	4.93
C) Composition and structure of the Board of Directors	5.00	C) Participation in the operation of the company	4.94
D) Election and continuing education of the directors	5.00	D) Management of internal relationship and communication	4.96
E) Internal control	5.00	E) Director's professional qualification and continuing education	4.96
		F) Internal control	4.96

2025 Internal Self-evaluation of Board Performance results are as follows:

- The 2025 Board Performance Evaluation results were reported to the Board of Directors on January 14, 2026.
- The Board demonstrated well-executed operation and effectively enhanced the Board function.
- The average score for the Board Performance Evaluation was 5 out of 5.
- The average score for the Individual Director (Self) Performance Evaluation was 4.96 out of 5.

External Evaluation of Board Performance

TRK's most recent external Board performance evaluation was conducted by the Taiwan Institute of Ethical Business, an independent professional organization. The assessment covered the period from December 1, 2024 to November 30, 2025, and the evaluation report was issued on January 5, 2026.

Evaluation criteria of Board Performance Evaluation	Evaluation Indicators
Board professional competency (board composition and structure, directors' selection and continuing education)	Diversity of Board composition, directors' participation in continuing education, utilization of external resources, etc.
Board decision-making effectiveness (degree of involvement in company operations, enhancement of board decision-making quality)	Directors' meeting attendance and participation, directors' understanding of company operations, directors' management of company risks, adequacy of information available for directors' decision-making, etc.
Board attention to and oversight of internal control	Establishment and implementation of the employee code of conduct, oversight of internal audit and control, effectiveness of communication and whistleblowing channels, disclosure and recusal of conflicts of interest, etc.
Board commitments to sustainable operations	Board Composition, Board Guidance, Board Authorization, Board Supervision, Board Communication, Internal Control and Risk Management, Board Self-Discipline, and other aspects, such as Board Meetings and Support Systems. The Board performance is evaluated through surveys and on-site inspections/interviews.

Taiwan Institute of Ethical Business issued the TRK Board Performance Evaluation Report on January 5, 2026. The Company has taken the Institute's recommendations as references for continuously optimizing the Board's functionality while presenting the suggestions at the Board Meeting on January 14, 2026.

2.1.7 Responsibilities and Operations of Functional Committees

【GRI 2-14】

To strengthen the professional quality of Board decision-making, implement oversight and checks-and-balances mechanisms, enhance governance transparency and stakeholder trust, and ensure the realization of a long-term sustainability vision, TRK Corporation has established functional committees, including the Audit Committee, Remuneration Committee, and Sustainable Development Committee.

Audit Committee

The Audit Committee serves as a core oversight mechanism in corporate governance, with the primary objective of strengthening the board's supervisory function to ensure the accuracy of financial reporting and the effectiveness of internal control. In accordance with Article 14-4 of the Securities and Exchange Act, TRK has established an Audit Committee whose primary responsibilities include financial monitoring, internal control and risk management, review of major assets and transactions, and oversight of the external auditors. The Committee is composed entirely of independent directors and convenes regular meetings at least once per quarter.

In 2025, a total of seven meetings were held. (For details on the Audit Committee's meeting schedule and attendance, please refer to the Company's 2025 Annual Report.)

Remuneration Committee

TRK Corporation has established the Remuneration Committee in accordance with Article 14-6 of the Securities and Exchange Act and has stipulated the Remuneration Committee Charter. The Committee serves as a key corporate governance mechanism to ensure an appropriate balance between "compensation equity" and "talent incentives," thereby preventing conflicts of interest that may arise when management determines its own compensation. It also ensures that the compensation system aligns management incentives with the Company's long-term sustainability goals.

In 2025, a total of three meetings were held. (For details on the Remuneration Committee's meeting schedule and attendance, please refer to the Company's 2025 Annual Report.)

Sustainable Development Committee

TRK Corporation has established the Sustainable Development Committee in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies in order to strengthen compliance with regulatory requirements for the Board's oversight of ESG matters and to align with international governance frameworks, including the GRI Standards and the Task Force on Climate-related Financial Disclosures (TCFD). Information disclosed in the Sustainability Report is collected by the respective business units, compiled, and submitted to the Sustainable Development Committee for review and confirmation. Following the Committee's review, it is then presented to the Board of Directors for examination and approval prior to formal public disclosure.

The Sustainable Development Committee convenes a meeting at least once a year. In 2025, a total of two meetings were held. (For details on the Sustainable Development Committee's meeting schedule and attendance, please refer to the Company's 2025 Annual Report.

2.2 Operational Performance

Material Topic

【GRI 201-1、201-4】【SASB: SV-LF-000.A、SV-LF-000.B】

TRK Corporation reported a total revenue of NT$1,180,465,000 in 2025, excluding other subsidiaries within the consolidated financial statements. Further explanation and analysis of financial performance and subsidiary financial data are available in the Company's consolidated financial reports.

(Unit: NT$ Thousand)

Item	2025	2024	2023	2022
Operating Revenue	1,180,465	1,142,088	1,194,837	997,816
Non-operating Income and Expenses	716,609	(43,213)	(6,830)	(24,784)
Direct Economic Value Generated (A)	1,897,074	1,098,875	1,188,007	973,032
Operating Costs (Costs + Expenses) – (Employee Salaries and Benefits)	725,981	720,801	702,980	640,459
Employee Salaries and Benefits (Personnel Expenses)	362,908	339,755	342,930	297,486
Payments to Capital Providers (Dividends + Interest Expense)	0	0	0	0
Payments to Government (Including Taxes and Fines)	241,915	3,973	4,203	3,850
Community Investments	0	0	0	0
Direct Economic Value Distributed (B)	1,330,804	1,064,529	1,050,113	941,795
Economic Value Retained (A–B)	566,270	34,346	137,894	31,237

Revenue Composition

(Unit: NT$ Thousand)

Item	2025		2024		2023		2022	
	Net revenue	Operating Ratio (%)	Net revenue	Operating Ratio (%)	Net revenue	Operating Ratio (%)	Net revenue	Operating Ratio (%)
Sports & Leisure	696,474	59%	605,307	53%	740,799	62%	628,624	63%
Department Store & Retail	483,991	41%	536,781	47%	454,038	38%	369,192	37%

Government Subsidies

In 2025, TRK Corporation did not receive any financial assistance from the government, with a total amount of NT$0.

Employee Benefits

TRK Corporation is committed to strengthening sustainable operations and enhancing employee welfare. In addition to statutory insurance, employee stock options, holiday bonuses, health examinations, and continuing education subsidies, the Company also specifically issues "Employee Welfare Vouchers" to encourage leisure and wellness activities for employees and their families. For 2025, total employee salaries and benefits amounted to NT$362,908,000.

2.3 Compliance

Material Topic

2.3.1 Regulatory Compliance in Business Operations

TRK Corporation embeds compliance responsibilities into each of its functional committees and executing units through top-level design, establishing a three-line defense framework of "prevention, monitoring, and execution."

Regulatory Compliance Framework at the Corporate Governance Level

- **Oversight by the Board of Directors and Functional Committees:** The Audit Committee regularly reviews the internal control system and remuneration policies to ensure that financial reporting and material transactions comply with legal procedures.
- **Internal Audit System:** An independent internal audit unit conducts on-site audits of business activities in accordance with the "Annual Audit Plan" and regularly reports to the Audit Committee and the Board of Directors, ensuring that any identified compliance deficiencies are promptly rectified.

Compliance Practices with Regulatory Requirements

- **Capital Market and Corporate Governance Regulations:** TRK Corporation complies with regulations issued by the competent authorities, including Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies to ensure the legality of asset optimization and investment processes.
- **Operational Venue and Consumer Protection Regulations:** Standardized procedures have been established for service contracts, insurance coverage, and consumer dispute resolution at each venue. In addition, fire safety reporting and building public safety inspections are regularly conducted to ensure that all venues comply with applicable statutory standards for leisure and entertainment facilities.
- **Personal Data Protection and Information Security Compliance:** In addition to its existing personal data management policies and information security audits, TRK Corporation collaborated with the Science & Technology Law Institute (STLI) of the Institute for Information Industry (III) to implement the 2025 Service Program for Promoting Personal Data Management Systems for Non-Governmental Agencies in Industries under the Jurisdiction of the Administration of Commerce, commissioned by the Administration of Commerce of the Ministry of Economic Affairs (MOEA) in October 2025. The initiative reviewed and provided guidance to enhance TRK's personal data compliance and information security technical aspects (including network architecture reviews and vulnerability scans of servers and websites), confirmed improvement progress, and further optimized the Company's personal data management system.

2.3.2 Incidents of Non-Compliance

【GRI 2-27】

During the period from January 1 to December 31, 2025, the Company recorded a total of five regulatory enforcement cases for violations of applicable laws and regulations. The details of the penalties, violations, and corresponding corrective actions are described below:

No.	Location	Violation Description	Regulation	Penalty	Corrective Actions
1	Taichung Taroko New Era Shopping Center	Unauthorized interior renovations (the installation of ceilings and walls) on escalator areas from B1 to B2 and on B2 without obtaining the required permits	Article 77-2, Paragraph 1 of the Building Act	NT$60,000 fine	Permit application is in progress.
2	Taichung Taroko New Era Shopping Center	Discrepancy between building inspection and usage permit: fire doors in fire compartments did not comply with applicable requirements (some restaurant kitchen fire doors lacking door closers)	Article 77, Paragraph 1 of the Building Act	NT$120,000 fine	Improvements have been completed and filed with the Taichung City Government for record.
3	Taichung Taroko New Era Shopping Center	Unauthorized interior renovations (the installation of ceilings and walls) on the 6th, 10th, and 11th floors of the building without obtaining the required permits	Article 77-2, Paragraph 1 of the Building Act	NT$60,000 fine	Permit application is in progress.
4	Hsinchu Taroko Nanya Plaza	Operation of a parking facility without obtaining a registration certificate as required under the Parking Facility Act	Articles 25 and 26 of the Parking Facility Act	NT$15,000 fine	Parking facility registration certificate has been obtained from the Hsinchu City Government.
5	Hsinchu Taroko Nanya Plaza	Failure to file the energy audit system declaration form as required under the Energy Administration Act	Article 12, Paragraph 1 of the Energy Administration Act	NT$20,000 fine	The filing has been corrected and resubmitted.

2.4 Operational Risk Management

Material Topic

TRK Corporation upholds “Integrity & Accountability” as a core operating value and maintains a zero-tolerance policy toward all forms of bribery, kickbacks, and illegal political contributions. Through robust internal control and risk assessments, the Company integrates anti-corruption principles into its daily operations.

2.4.1 Promotion of Ethical Management

【GRI 2-26】

Dedicated Unit for Ethical Management

To ensure the effective implementation of ethical management, TRK has designated the Stock Affairs Department as the dedicated unit responsible for promoting ethical business conduct. The Department is provided with adequate resources and qualified personnel to carry out the execution, interpretation, and consultation services, as well as the registration and documentation of reported cases and related supervisory tasks. Also, the Department reports its implementation plans and supervisory results to the Board of Directors on a regular basis during the first quarter of each year.

Ethical Management Policy

To ensure that all TRK employees conduct business activities with the highest ethical standards and to establish a corporate culture of integrity, the Company has formulated and published relevant internal regulations, including the "Procedures for Ethical Management and Guidelines for Conduct" and the "Code of Conduct," which define the ethical principles and responsibilities that all employees must uphold when engaging in business activities. The Company actively promotes and continuously reinforces its core corporate values — "Integrity & Accountability" while incorporating these values into onboarding training for new employees, as well as regular annual training sessions for all staff.

Ethical Management Implementation

All new employees of TRK Corporation are required to sign the "Employee Code of Conduct" and the "Intellectual Property Rights and Business Confidentiality Agreement" to reinforce the Company's commitment to ethical values and to enhance a positive corporate culture of integrity. TRK Corporation clearly stipulates integrity clauses in contracts with business partners. Any breach of these clauses results in contract termination, a claim for damages, and blacklisting as a non-cooperative business partner. Taroko has clearly established a conflict-of-interest prevention policy within its "Procedures for Ethical Management and Guidelines for Conduct." For external stakeholders, a dedicated reporting channel is available in the "Stakeholders" section of the "Investor Relations" on the Company website. Internally, a dedicated whistleblowing mailbox is managed by a specialized unit responsible for handling all submissions. No whistleblowing cases were reported in 2025.

Communication and Training on Ethical Management and Anti-Corruption

Training and awareness programs regarding the "Procedures for Handling Material Internal Information" and the "Regulations for the Prevention of Insider Trading" are provided to the directors, senior management, and employees. The details are as follows:

Date	Course Title	Participants	Duration	Attendance	Attendance Rate
November 10, 2025	Procedures for Ethical Management and Guidelines for Conduct	Director/ Independent Director and Senior Management	40 mins	12	100%
November 10, 2025	Regulations for the Prevention of Insider Trading	Director/ Independent Director and Senior Management	50 mins	12	100%

- To ensure company-wide awareness of the "Procedures for Ethical Management and Guidelines for Conduct" and the "Regulations for the Prevention of Insider Trading", the relevant training materials and handouts were made available on the HR website for all employees to download and review.
- The "Employee Code of Conduct" explicitly stipulates employees' obligations of loyalty and integrity toward the Company, and applies to all employees at each operational location.
- The Company has incorporated the "Ethical Corporate Management, Human Rights, and Environmental Sustainability Clauses for Business Partners" into its procurement contracts and has required suppliers to sign the "Statement on Ethical Corporate Management, Human Rights, and Environmental Sustainability Clauses for Business Partners."

Whistleblowing Mechanism for Unlawful Conduct

TRK Corporation has set up a dedicated whistleblowing mailbox on its official website and internal intranet (auditcommittee@taroko.com). The Company encourages both internal and external parties to report unethical or improper conduct, with the option for anonymous reporting. Personnel responsible for handling reports are required to maintain strict confidentiality regarding the whistleblower's identity and report details, while ensuring the whistleblower is protected from any inappropriate treatment. Reports involving general staff are submitted to the relevant department head, while those involving directors or senior executives are escalated to the Independent Directors. No related complaints were received in 2025.

Dedicated Unit

In accordance with the Company's "Procedures for Ethical Management and Guidelines for Conduct," the Stock Affairs Department is designated as the responsible unit. The Department is provided with adequate resources and qualified personnel to carry out the execution and is required to report to the Board of Directors at least once a year. The Stock Affairs Department reported on the execution status for 2025 to the Board of Directors on January 14, 2026.

TRK Corporation encourages all individuals or groups who may be impacted by our operations, including employees, customers, and suppliers, to raise concerns or file complaints through our official website, email, or hotline. All complaints may be submitted anonymously and each case will be documented, investigated, and handled by designated units. Upon verification of a reported case, the Company will direct the relevant departments to review internal control systems and operational procedures, implementing corrective measures to prevent recurrence. Designated units will also report the case, actions taken, and the follow-up review and corrective measures to the Board of Directors.

2.4.2 Risk Management Policy

【GRI 2-25】

To strengthen corporate governance and enhance the Company's risk management framework —thereby reasonably ensuring the achievement of strategic objectives and supporting sustainable corporate development — TRK Corporation established its "Risk Management Policies and Procedures." The Policy was approved by both the Audit Committee and the Board of Directors on November 9, 2023, and clearly defines the Company's risk management organizational structure and responsibilities, management processes, and information disclosure requirements.



2.4.3 Risk Management Organization

TRK Corporation's risk management organizational structure comprises the Board of Directors, the Sustainable Development Committee, the Risk Management Team, and all operating units, each responsible for ensuring effective implementation of risk management.

The Board of Directors serves as the Company's highest governing body for risk management is responsible for approving the risk management policy and key related systems, and supervising their implementation to ensure the effective operation of the risk management mechanism.

The Risk Management Team is established under the Sustainable Development Committee to assist the Committee in executing its risk management responsibilities. The Team is responsible for overall risk management matters, including preparing risk management reports, integrating and coordinating cross-departmental risk management issues, communicating and promoting key risk-related management matters, and implementing and tracking various risk management resolutions assigned by the Board of Directors or the Sustainable Development Committee.

2.4.4 Risk Management Process

TRK Corporation's risk management process encompasses risk identification, assessment, response, and monitoring and reporting:

01 Risk Identification

Risk identification is conducted in the areas of management, finance, environment, and operations, based on the scope of business.

02 Risk Assessment

Including risk analysis and assessment through the evaluation of the likelihood of risk occurrence and the severity of its negative impact to determine its potential effect on the Company. This serves as the basis for setting the priority of risk management and selecting subsequent response measures.

03 Risk Response

After assessing and consolidating risks, each business unit should take the following measures to appropriately respond to the risks it faces, ensuring that risks are controlled within an acceptable level.

04 Monitoring and Reporting

- Each business unit should monitor the risks associated with its operations and propose corresponding response strategies.
- Risk management reports should be regularly submitted to the risk management execution team, which will then report to the Sustainable Development Committee on a regular basis.

To implement the risk management mechanism, the Risk Management Team under the Sustainable Development Committee reports to the Board of Directors on its operations annually. The most recent report was presented to the Board meeting on November 10, 2025. The Team's key activities in 2025 are as follows:

No.	Risk Category	Risk Scenario	Operational / Financial Impact	Risk Mitigation Measures
1	Operational	Products and services failing to meet reasonable safety expectations, resulting in harm to customer health and safety	1. Settlement costs and compensation expenses arising from customer claims 2. Damage to TRK's public image due to inadequate handling	1. To implement and enforce self-inspections for product/ service safety to mitigate risk probability 2. To transfer risk of financial and physical damage through insurance mechanisms
		Theft and fraud by store employees	Fraudulent activities resulting in financial losses	1. To review and update store standard operating procedures and to implement audit mechanisms 2. To enhance training and compliance awareness
2	Human Resources	Increase in complaints of gender discrimination and sexual harassment due to growing awareness of workplace gender equality	1. Increased employee turnover due to a tense work environment 2. Failure to handle cases in accordance with the law leads to victim claims for damages and penalties from regulators, and harms the Company's reputation	1. To establish clear policies on gender discrimination and sexual harassment prevention, and to set up complaint channels and handling mechanisms 2. To foster a friendly workplace environment through routine awareness campaigns and training
		Increase in workplace bullying grievances resulting from growing awareness of labor rights	1. Increased employee turnover due to a tense work environment 2. Failure to handle cases in accordance with the law leads to victim claims for damages and penalties from regulators, and harms the Company's reputation	1. To establish a clear workplace bullying prevention policy, and to set up complaint channels and handling mechanisms 2. To foster a friendly workplace environment through routine awareness campaigns and training
3	Financial	Foreign exchange losses caused by exchange rate fluctuations driven by international geopolitical events	Unrealized gains/losses fluctuations affecting financial statements	Currency matching of revenues and expenditures to minimize foreign exchange needs
4	Environmental	Increased electricity consumption and greenhouse gas (GHG) emissions driven by higher shopping mall and venue cooling demand during extreme summer heat	1. Increased operating costs due to higher utility bills 2. Potential future carbon fees triggered by elevated GHG emissions	1. To conduct GHG inventories 2. To implement energy-saving programs

No.	Risk Category	Risk Scenario	Operational / Financial Impact	Risk Mitigation Measures
5	Information Security	Ransomware attacks rendering corporate data inaccessible, destroyed, or publicly leaked online	1. Financial losses incurred from operational downtime and recovery costs 2. Financial losses incurred from customer data breaches, leading to customer claims and regulatory fines 3. Long-term damage to TRK's reputation caused by erosion of trust among customers, business partners, and investors	1. To deploy an endpoint detection and response (EDR) system and scan for malware daily (Implementation completed in 2025) 2. To perform regular off-site backups and verify data recoverability (Conducted regularly each year)
		Company data breaches caused by AI-generated phishing and deepfake attacks	1. Financial losses incurred from recovery costs 2. Financial losses incurred from customer data breaches, leading to customer claims and regulatory fines 3. Long-term damage to TRK's reputation caused by erosion of trust among customers, business partners, and investors	1. To implement multi-factor authentication (MFA) and prohibit the external sharing of credentials 2. To conduct regular social engineering (phishing) drills and track click rates
		Company data breaches caused by employee operational errors or malicious leaks	1. Financial losses incurred from customer data breaches, leading to customer claims and regulatory fines 2. Long-term damage to TRK's reputation caused by erosion of trust among customers, business partners, and investors	1. To establish data classification and encryption policies; sensitive data must be stored encrypted 2. To deploy user behavior analytics (UBA) to detect abnormal behavior 3. To provide regular information security training, including assessments
6	Compliance	Non-compliance with applicable laws and regulations leading to regulatory penalties, such as: 1. Interior renovation work carried out without permits, in violation of building laws and regulations. 2. Non-compliant fire safety, gas, or electrical equipment violating occupational safety and health laws	1. Financial losses incurred from regulatory fines 2. Safety concerns damaging operational reputation	1. To implement internal audits 2. To stay updated on regulatory developments and promptly adjust operations management to comply with the latest requirements

3. Brand Value

3.1 Customer Relations Management
3.2 Information Security and Privacy Management
3.3 Supplier Sustainability Management
3.4 Customer Health and Safety

3. Brand Value

3.1 Customer Relationship Management

Material Topic

【GRI 2-6】

3.1.1 Brand Strategy Management

Brand Strategy: Experience-Based Differentiation

Lifestyle Integration and Social Media Appeal

Roller186 successfully reimagines traditional sports as a “retro-inspired social and lifestyle space.” Its highly visual venue design encourages social media sharing and connects “sports” with “fashionable lifestyle.”

All-Age Product Portfolio

TRK Corporation has created sub-brands (Yukids Island → Batting Cages → Formosa “Fu-Tang” hot stone spa) for different life stages, for enabling the brand to engage customers throughout their different stages of life.

Integrated Venues Combining Athletic, Entertainment, And Social Value

Through professional operations management and standardized service processes, TRK venues meet diverse customer needs, including personal sports and leisure activities, parent-child interaction, and corporate team-building activities, and thereby fostering long-term and stable customer relationships.

Brand Management Mechanisms

Quality and Safety Management

TRK Corporation has established scheduled safety inspections and maintenance standards for its operating venues to ensure consumer trust in the brand.

Membership Economy and Digital Management

Through its mobile applications — “Taroko PLUS” and “Taroko Mall” — TRK Corporation advances membership management and data analytics to deliver personalized content and promotional messages, thereby enhancing the effectiveness of brand communications, increasing customer engagement, return visits, and purchase conversion rates, and further strengthening customer relationships. These applications serve not merely as payment tools but also as data hubs, enabling the Company to deliver targeted marketing push notifications and optimize the brand experience by tracking members’ spending patterns.

Cross-Industry Partnerships and IP Management

Collaborating with well-known intellectual property (IP) partners, such as Mr. Player and Goat Bros, the Company enhances brand appeal and collectible value through co-branded merchandise and themed events.



2025.09.17 優惠活動

【大魯閣 × 玩很大 PLAY BALL】 打造最強跨界合作!讓我們一起幹大事，就要玩很大!!



2025.09.19 優惠活動

【大魯閣Roller 186 x 玩很大】獨家聯名強勢登場，滑出最潮跨界！ 一起衝一波，就要玩很大！



2025.06.30 優惠活動

【棒壘/保齡球】22th年中慶 大魯閣 X 山羊兄弟GOATBROS

3.1.2 Customer Relationship Maintenance Policy and Management

Membership Management

- TRK Corporation builds long-term customer relationships through its membership program, using a systematic management mechanism to encourage repeat visits. The Company continuously enhances its membership engagement practice and interaction design to improve customer satisfaction and brand affinity, thereby putting its customer-centric service philosophy into practice.
- TRK Corporation leverages its mobile applications — “Taroko Mall” and “Taroko PLUS” — to establish a membership management system. The Company segments members based on their behaviors and characteristics, as well as their engagement with the Company’s various sports, leisure, and entertainment businesses. TRK provides each segment with differentiated services and interactive features to strengthen member participation and user retention, which in turn deepens long-term customer relationships.
- Through exclusive member offers, promotional rewards such as experience vouchers distributed periodically, and dedicated events organized on a regular basis for Member Days, TRK Corporation provides a diverse and comprehensive range of member benefits and service experiences. These initiatives encourage ongoing customer engagement and spending, build brand loyalty, and promote repeat purchases. In November 2025, along with the anniversary celebration, TRK’s Baseball and Softball Batting Cages hosted a “VIP Member Night,” offering free batting sessions and exclusive member experience vouchers to thank members for their long-term support and deepen emotional bonds.

Customer Interaction and Social Media Management

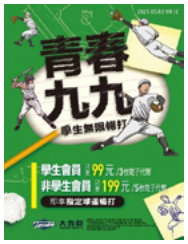
- TRK Corporation organizes exclusive member events, including Member Days, fan meet-and-greets, and sports challenges, to offer diverse sports experiences, and strengthen brand affinity and engagement. Event feedback is collected to continuously optimize its service offerings.
- To serve corporate clients, TRK Corporation offers employee sports programs, facility rentals, and customized event planning that respond to the diverse needs of corporate groups and expand B2B service applications. Also, the Company continuously optimizes its services and planning based on client feedback.
- TRK Corporation holds a variety of themed competitions, such as home run derbies and endurance challenges. By combining fun experiences with sports competitions, these activities encourage the public to participate in sports in a relaxed and enjoyable manner while promoting both sports engagement and recreational activities.
- TRK Corporation regularly organizes themed-day activities—covering student discounts, female-friendly events, and baseball promotion days—to encourage people of different backgrounds and age groups to participate in sports, continue to expand customer interaction and opportunities to participate in sports.













3.1.3 Customer Service Management and Satisfaction

To quantify service quality and facilitate continuous improvement, TRK Corporation has established a multi-tiered customer satisfaction data collection and analysis system:

Multi-Channel Feedback Collection



- After using our facilities or participating in activities, customers can submit satisfaction ratings through our APPs, covering aspects such as venue cleanliness, equipment maintenance, and staff service attitude.
- The Company regularly monitors reviews on Google Maps and comments on Facebook and Instagram. For negative reviews, responses and follow-ups are required within a specified timeframe.
- While distributing the material topic survey to stakeholder groups, including shareholders and customers, the Company also conducted a user satisfaction survey for the APP “Taroko PLUS,” with responses collected directly through the APP. To encourage participation and enhance the effectiveness of the survey, we awarded NT$100 in TRK Sports Coins to shareholders and customers who completed the survey, resulting in nearly 5,000 valid responses collected within a short period.

Standardized Service Management

- Differentiated service SOPs: Tailored service manuals for each sub-brand’s distinct target customer groups.
- Safety-oriented standards: Standardized equipment operating instructions, customer safety-gear checks (e.g., proper use of protective gear), and on-site order-maintenance procedures at our Baseball & Softball Batting Cages and Skating Rinks.
- Experience-oriented standards: Tailored guidelines for parent–child interaction etiquette and game facilitation at Yukids Island; customized standards for maintaining a tranquil environment and enforcing cleanliness protocols at the Formosa “Fu-Tang” Hot Stone Spa.

Visual and Behavioral Identity

- Appearance and attire: Standardized uniforms and name badge requirements across all brands to present a professional and dynamic brand image
- Service at key moments: Standardized service language and procedures at key customer touchpoints, including arrival, checkout, problem resolution, and departure, to ensure a consistent and welcoming service experience.

Employee Training System

- TRK Corporation upholds the philosophy of "developing our staff to be strong enough to leave; while treating them well enough that they want to stay," and has established a multi-tiered career development program.



Professional Competency Training

- Facility maintenance: Routine maintenance and basic troubleshooting of mechanical sports equipment (e.g., pitching machines and bowling ball cleaners).
- Safety protection: Frontline staff are required to undergo training in occupational safety and health, fire safety drills, and basic first aid (e.g., CPR and AED operation) to respond to potential emergencies involving customers of all ages.
- Service skill training:
  Emotional management and communication: Training employees in customer complaint handling and communication techniques for engaging with customers across different age groups.
  All-age friendly awareness: Cultivating sensitivity to the needs of seniors and young children.
- Digital Tools Training: Guidance on operating the Taroko APPs, POS system management, and application of data-driven store management tools

Leadership and Talent Pipeline Development

- Management development program: Through cross-location assignments and job rotation to develop store managers capable of overseeing multiple brands
- Internal trainer program: Identifying experienced and high-performing employees as internal trainers to pass on valuable practical knowledge and experience to new employees and reinforce the value of teamwork.

3.2 Information Security and Privacy Management

Material Topic

3.2.1 Information Security Policy and Management

In accordance with Article 9 of the “Regulations Governing Establishment of Internal Control Systems by Public Companies” concerning control operations handled by computerized information systems, TRK Corporation has established the “Information and Communication Security Management Protocol.” This protocol strengthens the Company’s information security protection and management mechanisms, ensuring the confidentiality, integrity, and availability of information assets during transmission and use. Additionally, to regulate the collection, processing, and use of personal data, and to protect the privacy of data subjects while promoting the proper use of personal information, the Company has established the Personal Data Protection Management Procedures, ensuring secure and trustworthy services.

TRK Corporation recognizes that safeguarding information assets in an increasingly digital business environment is a fundamental basis for sustainable corporate operations. In response to the growing frequency of digital transactions, the Company has established comprehensive information security management policies built on three core principles — prevention first, defense in depth, and continuous improvement — to protect personal data and fulfill its information security governance responsibilities to shareholders, customers, and regulatory authorities. In addition to establishing rigorous procedures and standards to ensure information security, the Company has also appointed a Chief Information Security Officer (CISO) and one dedicated information security personnel. This team is responsible for designing, maintaining, and monitoring the information security framework; responding to and investigating information security incidents; and reviewing and updating information security policies. The CISO reports to the Board of Directors at least once a year.

3.2.2 Information Security and Customer Privacy Incidents

【GRI 418-1】

TRK Corporation actively participates in Taiwan's cybersecurity ecosystem through alliances, including the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), the Taiwan Chief Information Security Officer Alliance, and the Information Service Industry Association of Taiwan (CISA) to enhance threat intelligence sharing and collective industry defense capabilities. Through intelligence sharing, the Company receives real-time dark web information, enabling it to stay informed of the latest attack techniques and industry cybersecurity developments, effectively reducing threat response times and implementing a proactive defense strategy.

In 2025, TRK Corporation comprehensively and continuously upgraded its cybersecurity technology architecture and established a defense-in-depth framework across three dimensions: the Network layer (perimeter defense through Palo Alto Networks PA-450 in an HA configuration), the Endpoint layer (endpoint protection through TeamT5 Threat Sonar EDR + MDR with 24-hour monitoring, and the Data layer (data protection through HPE ALLETRA 5010 in an HA configuration).

TRK Corporation undertook a personal data protection advisory project with the Science & Technology Law Institute (STLI) of the Institute for Information Industry (III), focusing on personal data inventory, compliance assessment, website vulnerability scanning, and recommendations for improvement. In accordance with the requirements of the Personal Data Protection Act, the Company implements personal data lifecycle management and takes stringent measures to protect member information, transaction records, and employee information.

TRK Corporation continuously enhances its mechanisms for information security incident detection, notification, and response. By integrating a multi-layered technical defense architecture with 24-hour continuous monitoring, the Company effectively safeguards the security of its information systems. In 2025, the Company achieved the following results: zero major information security incidents, zero customer personal data breaches, zero regulatory penalties, and zero customer privacy complaints.

3.3 Supplier Sustainability Management

3.3.1 Supply Chain Policy and Management

【GRI 2-6、204-1】

TRK Corporation has established a transparent, fair, and sustainable procurement policy to ensure mutual growth with our business partners.

Compared with 2024, the overall structure of the Company's value chain remained stable in 2025, with no significant changes in its primary business activities. There were no structural changes in supplier categories or collaboration models.

Supply Chain Structure and Categories

- Key Equipment Suppliers: Baseball and softball pitching and ball-return equipment (by specialized Japanese manufacturers).
- Construction and renovation: Venue construction and renovation, electrical systems, fire safety facilities
- Retail and merchandise supply: Licensed merchandise and sports equipment for retail
- Services and systems supply: Information systems (ERP, APP, POS, HR, FLOW), and venue cleaning and security services.

Local Procurement

TRK Corporation adheres to the principle of developing and sourcing locally by actively cultivating local suppliers and promoting local procurement. This practice enables timely, location-optimized sourcing, reduces management and operating costs, lowers GHG emissions associated with long-distance transportation, and creates local job opportunities and economic prosperity.

For the baseball and softball ball-return equipment among the key equipment categories mentioned above, TRK Corporation is committed to partnering with local manufacturers in Taiwan to jointly design and develop the equipment, with the aim of achieving local procurement in the future.

Sustainability and Integrity Policy

- TRK Corporation establishes concession/procurement contracts tailored to different supplier categories, incorporating the "Procedures for Ethical Management and Guidelines for Conduct" and the "Code of Conduct," together with information security management (including personal data protection) and internal control procedures. They govern the principles of interaction between internal personnel and suppliers, while defining suppliers' obligations and responsibilities regarding the application, protection, and confidentiality of TRK's internal business information, thereby forming a robust supplier management mechanism.
- TRK Corporation incorporates its Corporate Social Responsibility (CSR) Policy into supplier agreements, requiring suppliers to comply with applicable requirements concerning environmental protection, occupational safety and health, and labor rights. In the event of a violation that impacts the Company's reputation or interests, TRK Corporation may terminate or rescind the contract. These provisions serve as a legally binding and actionable constraint on suppliers.

3.3.2 Supply Chain Assessment and Audit

TRK Corporation has established a supplier evaluation system to strengthen risk management, to ensure quality stability, and to advance the Company's ESG and sustainability practices. Given TRK's business model, which integrates "sports and leisure" with "venue operations," the evaluation system shall address both hardware safety and service continuity.

Evaluation Criteria



Quality and Safety

- Compliance and certifications: Whether products or services meet domestic safety standards (e.g., CE, UL, CNS)
- Availability and Maintenance Capability: Equipment failure rates and suppliers' response times to unexpected breakdowns
- On-Site Safety: For construction contractors, audits of occupational safety and health practices at construction sites



Business Operations and Stability

- Financial health: Ensuring suppliers are free from bankruptcy risk and capable of long-term, stable supply
- Capacity and flexibility: Ability to keep pace with TRK Corporation's simultaneous expansion across Taiwan or overseas markets

Cost and Delivery Performance

- Price competitiveness: Fairness and transparency of quotations, including cost optimization recommendations
- On-time rate: Whether delivery schedules or project schedules align precisely with store operating hours

Sustainability and Human Rights

- Labor rights: Prohibition of child labor and forced labor; compliance with applicable local labor laws regarding employee working hours
- Environment management: ISO 14001 certification, environmental labels, and green products that support plastic reduction and energy conservation
- Ethical management: Prohibition of bribery, personal data disclosure, or improper transfers of benefits

Localization

- Service responsiveness: Availability of technical support within 24 hours to reduce carbon footprint from transportation

Supplier Audit Mechanism

For suppliers who sign annual service contracts with Taichung Taroko New Era Shopping Center and Hsinchu Taroko Nanya Plaza — such as those providing facility maintenance services, cleaning, and security, which are long-term outsourced — TRK Corporation has established a supplier audit mechanism. Monthly audits are conducted, with performance targets including:

- Service response time and reporting (responding to and addressing incidents or alerts within the prescribed timeframe)
- Professional competence and training (possession of required professional certifications, implementation of pre-job training programs)
- Work completion (whether deliverables meet defined objectives and requirements)
- Service quality (appearance and attire, customer interaction, complaints from tenants/stores or other parties)
- Overall evaluation and other factors (customer / other commendations and significant incidents

For suppliers that fail to meet audit requirements, corrective actions are required within a specified timeframe, with ongoing monitoring of implementation. Continued non-compliance will result in termination of cooperation.

In 2025, Taichung Taroko New Era Shopping Center and Hsinchu Taroko Nanya Plaza conducted monthly performance evaluations of suppliers providing facility maintenance services, security, and cleaning services. A score of 80 was set as the passing threshold. At Taroko Taroko New Era Shopping Center, the cleaning service provider recorded three months below the required standard, resulting in a 75% passing rate. Following an immediate review and the establishment of targeted improvement measures, the supplier has since met performance requirements, and the Company will continue to monitor ensure the service quality improvement. All other service suppliers achieved a 100% passing rate in their assessments.

3.4 Customer Health and Safety

Material Topic

【GRI 416-1、416-2】【SASB: SV-LF-250a.1、SV-LF-250a.2】

3.4.1 Safety Management at Business Locations

TRK Corporation operates 12 baseball & softball batting cages, four bowling alleys, three Roller186 skating rinks, ten Yukids Island indoor playgrounds, two Formosa “Fu Tang” Hot Stone Spas, and two department stores/shopping malls. Consumer safety and health are TRK Corporation’s top priorities. Given the different risk profiles of its various business operations, TRK Corporation has adopted the following structured control measures:

Baseball & Softball Batting Cage

- Batting areas are separated by protective wire fencing and equipped with safety locks and warning signs to prevent multiple users from entering at the same time. Soft padding is installed to absorb ball rebound, and protective helmets are provided to minimize the risk of injury for customers.



Safety Warning Signs at Baseball & Softball Batting Cages

- Daily inspections are performed at least once to ensure that the pitching machines and related mechanical equipment are functioning properly.

Bowling Alley

- Instructional diagrams and safety guidelines are displayed on-site, and rental of specialized bowling shoes is offered to ensure customer safety and maintain facility tidiness.





Usage Guidelines and Basic Instructions at Bowling Alleys

Yukids Island

- All Yukids Island venues comply with the “Children’s Playground Equipment Safety Management Regulations” and have passed inspections and approvals from local authorities. Soft, enclosed play equipment is certified by TÜV Rheinland (Germany) and meets the CNS 15913:2016 and CNS 12643-2:2021 national standards.
- Managers regularly participate in “Children’s Playground Safety Management Training Program” to strengthen their safety knowledge and emergency response capabilities as well as to equip them with essential skills in basic maintenance and inspection.
- Each facility routinely conducts cleaning and disinfection of play equipment every two hours to ensure service quality and health and safety of all visitors.

Roller186 Skating Rink

- Customers are required to carefully read and consent to the safety instructions before entering the rink. Protective gear such as safety helmets, knee pads, and wrist guards are provided for consumers to wear. On-site safety announcements, precautionary guidelines, and instructional videos on basic skating techniques are continuously broadcast to help customers understand and manage potential risks.
- All roller skates are inspected prior to each rental to ensure proper function and no loosened components. After each use, the skates are checked again and disinfected. Every pair of roller skates undergoes detailed maintenance on a weekly basis, while protective gear is cleaned daily to ensure proper hygiene.





Safety Announcements and Precautionary Guidelines Videos at Skating Rinks

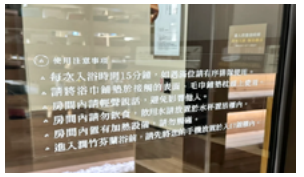
Department Store and Shopping Mall

- TRK Corporation implements comprehensive safety management plans for its department stores and shopping malls, including regular floor inspections, timely public announcements, and enhanced safety awareness campaigns to prevent accidents. Routine inspections of the environment, facilities, and building structures are conducted to assess potential risks, with proactive measures taken to address any issues. This commitment ensures a safe and secure environment for both customers and employees.

Formosa “Fu Tang” Hot Stone Spa

- Prior to entry, customers are provided with safety guidelines and required to confirm their understanding. Facility temperature displays and experience process information are posted to ensure that customers are fully aware of relevant risks.
- During operating hours, regular environmental safety inspections are conducted. Temperatures are monitored every two hours, and the operating condition of electrical equipment is checked at least once daily. Ventilation and floor dryness in shower areas and related spaces are reinforced to maintain facility safety and quality of use.





Percentage of TRK Corporation Facilities Subject to Safety Inspections

TRK Corporation continues to strengthen safety management across its business operations through regular facility inspections, standardized safety operating procedures, and employee training. These measures help ensure compliance with the Consumer Protection Act, the Occupational Safety and Health Act, and other applicable regulations governing its various facilities. In 2025, none of TRK Corporation's operating locations recorded any incidents of non-compliance concerning the health and safety impacts of products and services.

Business Operation	Number of Facilities	Number of Facilities Inspected	Inspection Coverage
Baseball & Softball Batting Cage	12	12	100 %
Bowling Alley	4	4	100 %
Roller186 Staking Rink	3	3	100 %
Yukids Island	10	10	100 %
Formosa "Fu Tang" Hot Stone Spa	2	2	100 %

Customer Injury Rate

Venue	2024					2025					Remarks
	Admissions	Injuries	Rate	Fatalities	Rate	Admissions	Injuries	Rate	Fatalities	Rate	
Baseball & Softball Batting Cage	2,952,921	62	0.0021%	0	0%	2,031,675	61	0.003%	0	0%	Admissions calculated by the number of coin-operated rounds. Most incidents were minor contusions or abrasion from accidental ball contact.
Yukids Island	164,778	5	0.003%	0	0%	191,581	7	0.003%	0	0%	Admissions calculated by ticket sales. Most incidents involved minor falls, abrasions, or sprains. *Note: 9 locations in 2024 and 10 locations in 2025.
Roller186 Staking Rink	310,770	449	0.145%	0	0%	224,909	321	0.143%	0	0%	Admissions calculated by ticket sales. Most incidents were self-falls or collisions resulting in fractures.
Bowling Alley	749,148	2	0.0002%	0	0%	777,558	4	0.0005%	0	0%	Admissions are calculated based on the number of games played. Most incidents involved minor abrasions or contusions resulting from accidental falls while bowling.
Formosa "Fu Tang" Hot Stone Spa	76998	1	0.00001%	0	0%	140,125	0	0	0	0%	1 location in 2024 2 locations in 2025.

3.4.2 Customer Food Safety

To safeguard consumer food safety, TRK Corporation adopts a dual-track management approach based on “clear regulations and self-management” to establish mechanisms for food safety and consumer health protection, thereby ensuring effective risk management and service safety across its operating venues.

In addition to legally required public liability insurance, TRK Corporation stipulates in its contracts with F&B tenants that they must obtain product liability insurance with food poisoning coverage and provide proof of insurance for verification, thereby strengthening risk-sharing and accountability.

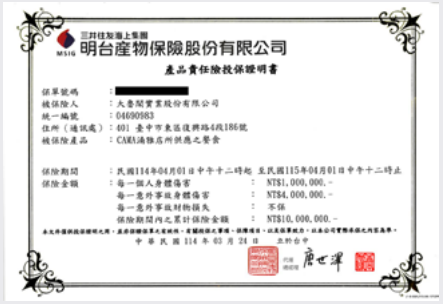
To maintain environmental hygiene, TRK Corporation regularly conducts pest control and environmental disinfection in food court areas (twice per month) to maintain hygienic conditions and ensure a safe and comfortable dining experience for customers. In 2025, no violations of the Act Governing Food Safety and Sanitation or other applicable laws and regulations were recorded.


富邦產險 Fubon Insurance

富邦產物產品責任保險證明書


富邦產險 Fubon Insurance

富邦產物產品責任保險證明書


三井住友海上集團
明台產物保險股份有限公司
產品責任險投保證明書


三井住友海上集團
明台產物保險股份有限公司
產品責任險投保證明書

Product Liability Insurance Certificate





4. Social and Environmental Sustainability

4.1 Social Engagement
4.2 Climate Change Management
4.3 Energy Management
4.4 Greenhouse Gas Management
4.5 Water Resource Management
4.6 Waste Management

4. Social and Environmental Sustainability

4.1 Social Engagement

TRK Corporation is committed to realizing its vision of "building sports and leisure venues for all ages" by transforming its social contributions from simple donations into social impact that leverages its core business capabilities. "Sports" serves the best medium for promoting physical/mental health and social harmony. With its extensive network of venues across Taiwan, TRK Corporation focuses its social engagement efforts on promoting sports participation among the general public, developing grassroots talent, and fostering inclusion across diverse communities, with the aim of becoming a key force in advancing a culture of sports and leisure in Taiwan.

Social Contribution Activities

Care for Disadvantaged Groups and Inclusive Participation with Syinlu Social Welfare Foundation

- TRK Corporation invited children from the Taoyuan Development Center of the Syinlu Social Welfare Foundation to experience Yukids Island, offering free admission on October 1 and November 24, 2025. This initiative provided underprivileged groups with an opportunity to participate in recreational activities. The Company took concrete action to support the social participation of children with physical and mental disabilities, fostered a friendly and inclusive environment, fulfilled its corporate mission to care for vulnerable communities, and promoted community inclusion.

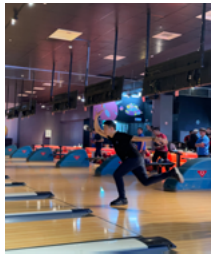




Welcoming Syinlu Taoyuan Children to Experience Yukids Island

Bowling Charity Fundraising Event

- In November 2025, TRK Corporation hosted the "TRK Hualien Charity Cup Bowling Open & Mini Bowling Family Fun Tournament," integrating bowling promotion, family engagement, and community giveback to encourage public participation in health & leisure activities and foster local sports culture. Donations were calculated based on participants' tournament scores and contributed to the "Taiwan Basegarden Baseball Development Association" to support baseball education for children and adolescents, grassroots sports promotion, and the athletic talent cultivation. Through this initiative, the Company demonstrates concrete action in giving back to society and upholding its sustainability values.




Bowling Charity Cup Fundraising Event

Co-organizing the Wish Card Program for Children from Disadvantaged Backgrounds at Nanya Plaza

- For the eighth consecutive year since 2018, TRK Corporation supported the Hsinchu City Government in implementing Wish Card Program for Children from Disadvantaged Backgrounds. A "Wish Card Wall" was set up at Hsinchu Taroko Nanya Plaza to invite public participation in helping these children fulfill their Christmas wishes, fostering community care and resource sharing while creating a warm, inclusive holiday atmosphere.

Used Baseball Donation & Sponsorship

- Fulfilling the dream of “making baseball Taiwan’s national sport” has always been the founding mission and core philosophy of TRK Corporation’s baseball and softball batting cages. Guided by this vision, the Company enthusiastically promotes baseball and softball activities while sponsoring grassroots baseball teams in order to deepen its connections with local communities and to foster greater access to and participation in sports.
- In 2025, TRK Corporation’s baseball and softball batting venues collected, refurbished, and repurposed retired balls, donating more than 3,000 free of charge to local youth baseball and softball teams across Taiwan. Through this concrete action, the Company supported grassroots training resources, strengthened the foundation of youth sports, and promoted the sustainable development of baseball and softball.



Donation to Tainan Municipal Liren Elementary School



Certificate of Appreciation from Taoyuan Municipal Guanyin Junior High School



Donation to Taichung Jianxing Little Bulls Community Baseball Team

2025 Used Baseball Donation Details

Venue	Recipient	Quantity
Chungcheng	Taoyuan Municipal Guanyin Junior High School	500
Rende	Tainan Guinan Elementary School, Fuxing OB Community Baseball Team, Tainan Guiren Junior High School, Taichung Longjin Senior High School, Sandlot Baseball, Taichung Jianxing Bulls Community Baseball Team, Magic Baseball Academy, Tainan Dongqiao Community Baseball Team	1020
Chunghua	Anping Junior High School, Taichung Jianxing Little Bulls Community Baseball Team, Tainan Liren Elementary School	800
Caoya	Kaohsiung Fuxing Elementary School	450
Nanzih	Star of Hope Community Baseball	250

Sports & Leisure Promotion and Community Engagement

Youth Sports Development and Local Collaboration

Creating a healthy and safe environment for youth development through the integration of sports and education:

- In July 2025, TRK Corporation's Baseball & Softball Batting Cage in Rende collaborated with the Tainan City Government's Summer Youth Project to organize the "Aim for Youth, Swing for the Win – Baseball and Softball Fun Scoring Tournament." The event combined sports experience, interactive games, and the HitTrax AR baseball simulation system to encourage young people to develop exercise habits and a positive outlook on leisure activities. A dedicated crime-prevention outreach zone was also set up to raise awareness on anti-drug, anti-fraud, and child and youth protection issues.
- In July 2025, TRK Corporation's Baseball & Softball Batting Cage in Chungli co-organized the "Strike Out Bullying" event with the Taoyuan Department of Education and Police Department. The event combined baseball experience with anti-bullying education and brought together students from many junior and senior high schools.

Through sports and interactive activities, the event encouraged healthy leisure habits and teamwork spirit while incorporating educational messaging on school bullying prevention, cybersecurity, and legal compliance, strengthening young people's awareness of a friendly campus environment and personal safety.





"Aim for Youth, Swing for the Win – Baseball and Softball Fun Scoring Tournament" held in Rende




桃園電子報
桃園教育局「強棒出擊、霸凌出局」熱血登場 吸引國高中學子參加

"Striking Out Bully" event in Chungli

Taichung Mayor's Cup Street Dance Championship

- In February 2025, Taichung Taroko New Era Shopping Center collaborated with the Sports Bureau of the Taichung City Government, Taichung Municipal Sports Federation, and the Beitun District Sports Association of Taichung City to co-host the "Top Duel x Taichung Mayor's Cup Street Dance Championship," providing a venue to support local sports events.



Guide Dog Public Awareness Campaign

- Taichung Taroko New Era Shopping Center provided complimentary venue space to the Taiwan Guide Dog Association for a public awareness event featuring guide dog education, charity sales, and interactive experiences. On-site briefings enhanced visitor understanding of guide dogs, their training process, and the "Three Don'ts and One Ask" etiquette for respectful interaction. By leveraging the shopping center's visitor traffic, this campaign expanded opportunities for public awareness and participation in charitable initiatives, while advancing barrier-free environments and social inclusion.



Palanquin-Crawling Ceremony at Lecheng Temple on the fifth day of Lunar New Year

- On the fifth day of the Lunar New Year, Taichung Taroko New Era Shopping Center participated in the Mazu procession and traditional "passing under the sedan chair" blessing ritual at Lecheng Temple, a century-old local historic site. The event gave visitors the opportunity to experience religious and traditional folk customs while shopping at the mall, fostering the preservation of local religious culture and strengthening community ties. It also energized public participation during the festival period, reflecting the sustainability values of local inclusion and cultural diversity.



Taoyuan Citizen Discount Program

- TRK's Baseball & Softball Batting Cage (Chungcheng) and Formosa "Fu Tang" Hot Stone Spa (Nanya) partnered with the Taoyuan City Government to launch a citizen discount program, offering exclusive benefits to residents who hold a Taoyuan Citizen Card or use the Taoyuan Digital Code. Through this community give-back mechanism, the initiative encourages residents to engage in sports and leisure activities, strengthening community connections and civic identity. This partnership reflects the Company's commitment to deep local engagement and sustainable development in partnership with the city.

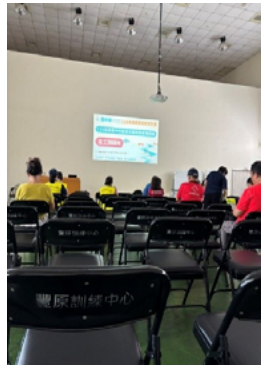




Local Resilience and Public Safety

- Participation in the Disaster Prevention Specialist training program hosted by the Ministry of the Interior
- Participation in meetings on enhanced self-management of food safety and sanitation for cloud kitchens and emerging food service businesses
- Participation in the Central Taiwan Disaster Resilience Drill
- Signing of a Memorandum of Understanding (MoU) with the Taichung City Government to collaborate on the Corporate Disaster Prevention Forum and participated in the Taiwan-Japan Corporate Disaster Resilience Forum





Exclusive Appreciation Offer for Military, Police, and Firefighters

- TRK Corporation launched the "HERO'S REWARD – Heroes in Uniform" program for military personnel, police officers, firefighters, and emergency medical responders, offering ongoing exclusive benefits as a gesture of support and appreciation for their service.





4.2 Climate Change Management

【TCFD: S-a.、S-b.、S-c.、M-a.、M-b.、M-c.】

As climate change intensifies, its impact on Taroko's operations has become increasingly significant—affecting business continuity, financial performance, market dynamics, and brand reputation. Failure to respond timely may increase operational risks and costs. By proactively managing carbon emissions, implementing energy-saving measures, and driving sustainable innovation, TRK Corporation not only mitigates these risks but also enhances competitiveness and brand value.

To systematically manage climate-related issues, TRK Corporation has, since 2024, adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework developed by the Financial Stability Board (FSB). Using the TCFD's four disclosure pillars—Governance, Strategy, Risk Management, and Metrics & Targets—the Company identifies climate-related risks and opportunities, continuously develops and enhances risk assessment processes and response strategies, and ensures both operational resilience and environmental sustainability.

4.2.1 Climate Governance Framework

A sound climate governance framework guarantees a solid basis for decision-making. TRK Corporation has established a comprehensive governance mechanism to ensure effective oversight and management across all operational levels, from the Board of Directors to individual departments. This framework comprises three key dimensions:

Board Oversight

TRK Corporation has incorporated climate-related risks into regular agendas for data collection and scenario analysis. Significant matters are reported to the Board of Directors for decision-making and oversight. The Company has integrated climate change risks into its overall Enterprise Risk Management (ERM) framework and is progressively conducting climate risk assessments. The Board of Directors receives a report from the Sustainable Development Committee at least once annually on the results of climate-related risk assessments and progress on response strategies.

Sustainable Development Committee

TRK Corporation established the Sustainable Development Committee in 2023, comprising four cross-departmental sub-teams focused on corporate governance, environmental protection, social responsibility, and risk management. The Board of Directors serves as the highest supervisory body, while the management is responsible for formulating strategic plans and executing objectives. The Committee convenes regularly on a semi-annual basis to coordinate ESG topics and verify annual sustainability performance.

Risk Management Team

Beyond preparing for ESG topics, the Sustainable Development Committee has established the Risk Management Team, which convenes relevant departments to identify and assess climate-related risks and negative impacts in accordance with the Company's risk management policies. The Team proposes improvement measures to mitigate and adapt to climate-related financial risks, while also identifying potential financial opportunities arising from climate change.

4.2.2 Climate Response Strategy

Climate-Related Risks, Opportunities, and Response Strategies

Climate change may bring associated risks and opportunities that could significantly impact TRK Corporation operations, revenues, or expenditures. TRK follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and identifies climate-related risks and opportunities across short, medium, and long-term time frames as outlined below:

Category	Risk Type	Potential Financial Impact	Impact Timeframe	Response Measures / Action Plans
Transition Risks	Policy and Regulatory	• Rising carbon fees and energy costs. Failure to improve energy efficiency may lead to additional expenses.	Medium-term	• Implement energy management measures to reduce energy consumption and greenhouse gas emissions.
	Technological	• Increasing demand for low-carbon facilities may outpace equipment replacement.	Medium-term	• Develop an equipment upgrade plan and continuously update facilities with energy-efficient equipment
	Market	• Increased ESG investor standards affecting corporate ratings and capital access • Rising trends in green consumption and low-carbon lifestyles	Long-term	• Establish corporate sustainability goals (e.g., SBT, RE100) and disclosure mechanisms to meet investor expectations. • Promote electronic tickets and e- tokens to reduce energy consumption and environmental impact, while enhancing corporate image and opening new opportunities for cross-industry collaborations.

Category	Risk Type	Potential Financial Impact	Impact Timeframe	Response Measures / Action Plans
Physical Risks	Immediate	• Equipment damage may lead to business interruption, affecting operational performance. • Repair or replacement costs for damaged assets may increase.	Short-term	• Strengthen infrastructure resilience by adopting flood prevention and heat-resistant designs. • Implement weather risk monitoring and early warning systems • Optimize cost management while applying for government subsidies or incentive programs for the purchase of machinery and equipment.
		• Increased electricity demand driven by rising temperatures	Medium-term	• Adjust electricity usage habits and improve energy efficiency.
	Long-term	• Venues in low-lying areas may be vulnerable to flooding. • Increased long-term energy and maintenance costs. • Changes in customer behavior, favoring low-carbon activities.	Long-term	• Conduct climate risk assessments and develop long-term adaptation strategies. • Regularly conduct disaster preparedness training to enhance operational resilience. • Advance new entertainment modes (e.g., smart venues and VR sports). • Promote electronic tickets and e-tokens to improve operational efficiency and collect consumer data for analysis.

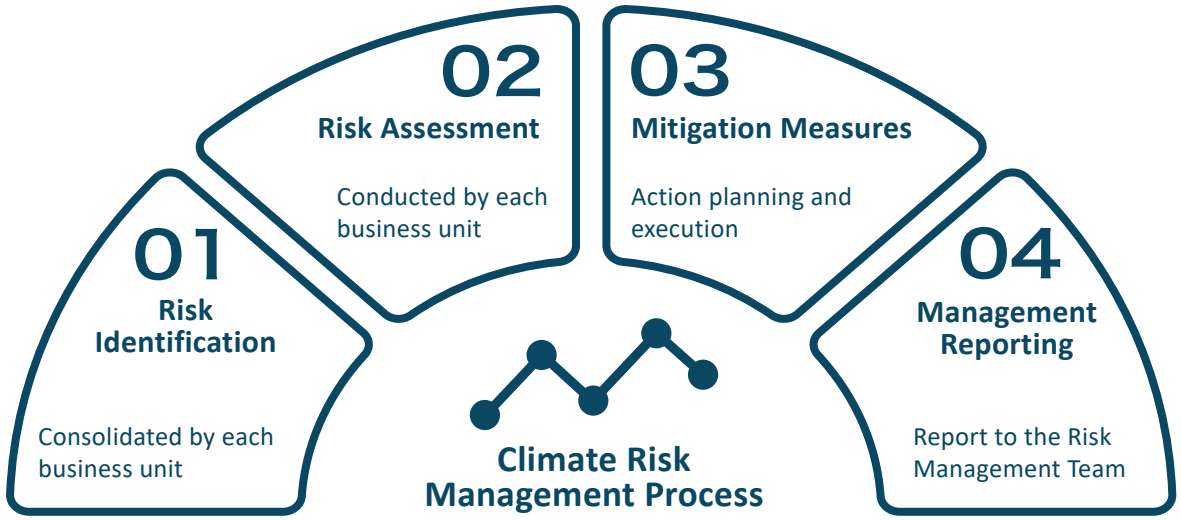
Category	Risk Type	Potential Financial Impact	Impact Timeframe	Response Measures / Action Plans
Opportunity	Resource efficiency	Improving energy efficiency helps reduce carbon emissions and strengthens TRK's green brand image.	Medium-term	• Implement green building designs and install high-efficiency lighting and air conditioning equipment.
	Energy source	Procuring renewable electricity can strengthen the Company's green brand image and meet consumer and investor expectations for low-carbon operations.	Long-term	• Evaluate the feasibility of self-generating and self-consuming green power and gradually increase the use of renewable energy.
	Products and services	Increased consumer focus on sustainable products and services necessitates transformation in service offerings.	Long-term	• Assess development of low-carbon sports models and related products.
		Replacing physical tokens with in-APP digital tickets aligns with low-carbon consumption trends, enhancing the Company's green brand image.	Short-term	• The energy-saving benefits of digital tickets enhance the value of the Company's sustainability profile.
	Market	Transitioning toward green consumption requires new software systems and equipment, leading to higher operational costs.	Long-term	• Develop low-carbon, energy-efficient venues to enhance long-term profitability.
		Extreme heat conditions drive consumers to indoor sports venues, boosting visitor traffic.	Short-term	• Capitalize on potential revenue growth opportunities.
	Resilience	Operational risks arise due to climate change impacts.	Long-term	• Strengthen corporate resilience to climate change through stable operational strategies.

4.2.3 Climate Risk Management

【GRI 201-2】

Climate Risk Management Process

To strengthen the assessment and procedural framework for climate risk management and ensure effective implementation, each business unit evaluates the likelihood and potential impact of climate-related risks within its scope of responsibility. Based on these evaluations, management measures are developed and executed. Risk Management Reports are regularly submitted to the Risk Management Team, which in turn regularly provides updates to the Sustainable Development Committee.



Scenario Analysis Assessment

Analysis Item	Parameter/Assumption	High-risk Scenario(2°C)	Low-risk Scenario (1.5°C)	Primary Financial Impact
Temperature Increase	Global temperature rise	Above 2°C	1.5°C	To maintain comfortable indoor temperatures, air conditioning must be lowered, indirectly increasing operating costs.
Frequency of Extreme Weather Events	Heavy rainfall, typhoons, heatwaves, etc.	Annual increase of 10–15%	Annual increase of 5–7%	Repair costs and business interruption losses (repair costs of approx. NT$ 300,000 per store, and business interruption losses of approx. NT$ 100,000 per store per day).
Facility Damage Risk	Facilities affected by weather events	Major repairs every 3–5 years	Minor repairs every 5–7 years	Repair and renovation costs (NT$ 300,000 per store).
Operational Disruption Risk	Facility closures due to weather events	Approx. 3–5 days of closure per year	Approx. 1–2 days of closure per year	Revenue loss (approx. NT$ 100,000 per day)
Insurance Cost Increase	Higher insurance premiums due to rising risks	Increase of 15%	Increase of 5–8%	Higher insurance costs
Market Demand Fluctuation	Consumer behavior shifts due to climate change	Customer volume decreases by 10%	Customer volume remains relatively stable	Revenue loss (approx. NT$ 10,000 per day)
Government Policy (Carbon fee)	Government strengthening environmental policies	Carbon fee and energy costs rise by 10%	Carbon fee and energy costs rise by 5%	Non-applicability under current Carbon Fee Calculation and Collection Regulations due to emissions remaining below the statutory threshold, alongside prospective financial risk exposure evaluated at the standard baseline rate (NT$ 300 per metric ton) in anticipation of potential regulatory expansion: estimated annual carbon fee expenditure of approx. NT$ 3.19 million based on 2025 emissions volume.
Increased Air Conditioning Electricity Costs	Lowering A/C temperature to maintain venue comfort during high temperatures	Electricity costs rise by 10–15%	Electricity costs rise by 5–7%	Indirect increase in operating costs (NTD 1.78/kWh for up to 120 kWh, NTD 2.55/kWh for 121–330 kWh, NTD 3.80/kWh for 331–500 kWh, NTD 5.14/kWh for 501–700 kWh, NTD 6.44/kWh for 701–1,000 kWh, and NTD 8.86/kWh for usage exceeding 1,001 kWh)
Pressure to Use Renewable Energy	Regulatory or customer-driven renewable energy usage requirements	Green electricity certificate procurement expenses of approx. 10-15%	Early deployment of green electricity, keeping cost fluctuation within 5%	Increased energy and operating costs
Rising Water Resource Costs	Higher water rates or water use restrictions due to increased drought frequency	A 10-15% increase in water charges	A 5-7% increase in water charges	Increased energy and operating costs

4.2.4 Climate Indicators and Targets

Since 2024, TRK Corporation has completed Scope 1, Scope 2, and partial Scope 3 GHG emissions inventories and verification across all business locations, and will continue to further expand disclosure of Scope 3 emissions data, while simultaneously strengthening climate risk management through integrated water resource management, energy management, and waste management. Relevant disclosure data can be found in Section 4.4 Greenhouse Gas (GHG) Management.

In the future, TRK also intends to adopt Science-Based Targets (SBTi) for emissions reduction and continues to evaluate the feasibility of renewable energy procurement, such as solar power, on-site energy storage systems, and renewable energy certificates. The Company will further enhance climate management through data-driven and institutionalized approaches, and incorporate climate action performance into annual ESG key performance indicators (KPIs) and management evaluation systems to ensure that climate strategies are embedded into daily operational decision-making. Our 2026 GHG Management target is to continue conducting Scope 1 and Scope 2 GHG inventories across all operational sites, and to evaluate the feasibility of establishing a base year and quantitative GHG reduction targets, with a target-setting framework to be finalized in 2026.

4.3 Energy Management

4.3.1 Energy Consumption

【GRI 302-1、302-2、302-3】【SASB: SV-LF-130a.1】

TRK Corporation primarily relies on purchased electricity as the main source of energy for operating equipment, lighting, and air conditioning systems. In addition, natural gas is used in the food court for dishwashing and related purposes. Through the utilization of these energy sources, the Company ensures the stable operation of its facilities. TRK is committed to enhancing energy efficiency and reducing overall consumption. By striving for effective energy use, the Company aims to achieve environmental protection goals and advance corporate sustainability.

Indicator	Unit	2024	2025
Electricity Consumption	kWh/year	18,735,914.7992	21,271,826.7584
Electricity Consumption	GJ	67,449.2933	76,578.5763
Diesel Consumption	L/year	1458.4318	1,411.9499
Diesel Consumption	GJ	52.7695	51.0522
Natural Gas (LNG) Consumption	M3/year	8,311.1333	13831.9793
Natural Gas (LNG) Consumption	GJ	304.6482	467.1739
Total Energy Consumption	GJ	67,806.7110	77096.8024
Organization-specific Metric	Revenue (million NT$)	1,142.0880	1180.4650
Energy Intensity	GJ/Revenue (million NT$)	59.3708	65.3105

- Electricity Conversion: 1 kWh = 0.0036 GJ
- Diesel calorific value: 8,642 kcal/L in 2024, based on the value announced by the Ministry of Environment for 2024, and 8,636 kcal/L in 2025, based on the value announced for 2025. Energy conversion factor: 1 kcal = 4.1868 KJ.
- LNG calorific value: 8,755 kcal/m^3 in 2024, based on the value announced by the Ministry of Environment for 2024, and8,067 kcal/m^3 in 2025, based on the value announced for 2025. Energy conversion factor: 1 kcal = 4.1868 KJ.
- Purchased electricity accounted for 100% of total electricity consumption, with a renewable energy usage ratio of 0%.
- The energy intensity in 2025 increased compared to the previous year, primarily due to the higher electricity demand from the opening of the second location of Formosa Fu Tang Hot Stone Spa.

4.3.2 Energy Conservation and Achievements

【GRI 302-4、302-5】

Energy Conservation Measures

TRK Corporation promotes energy conservation measures across three dimensions — equipment management, system management, and behavioral initiatives — to systematically reduce energy consumption across all operating locations.

Equipment Management

1. Replacing all lighting equipment with LED lamps
2. Procurement of electrical appliances with energy-saving certifications energy-efficiency labels
3. Maintaining air-conditioning temperature settings between 26~28°C; install air curtains at entrances and transparent door strips to prevent cooling loss
4. Regularly cleaning air-conditioning filters and equipment to maintain optimal operating efficiency and prevent extra power consumption caused by dust accumulation

System Management

1. Adjusting the operation of air conditioning systems based on off-peak and peak hours at each business location
2. Establishing an energy management system to monitor electricity consumption in real time and immediately address anomalies. TRK plans to invest annually to enhance system monitoring efficiency

Behavioral Initiatives

1. Promoting energy-saving awareness and posting notices
2. Implementing corporate energy-saving policies, such as shutting down certain employee and freight elevators during off-peak hours, encouraging stair use for lower floors, and ensuring lights are turned off in public areas when not in use

Electricity Consumption – Department Store and Shopping Mall Operations

Year	Location	Electricity Consumption (kWh)	Energy (GJ)	Electricity-Based GHG Emissions (KgCO2e)	Revenue (million $NT)	Electricity Intensity (kWh/ million NT$)
2023	New Era Shopping Center	9,948,096.00	35,813.15	4,914,359.42	503.60	28,009.13
	Nanya Plaza	4,157,303.00	14,966.29	2,053,707.68		
2024	New Era Shopping Center	10,052,806.45	36,190.10	4,765,030.30	601.20	24,183.28
	Nanya Plaza	4,486,181.67	16,150.25	2,126,450.11		
2025	New Era Shopping Center	11,459,664.51	41,254.79	5,431,880.98	512.94	32,609.21
	Nanya Plaza	5,266,905.901	18,960.86	2,496,513.40		

- Electricity Conversion: 1 kWh = 0.0036 GJ
- Electricity Factor: 0.494 kgCO2e/kWh in 2023; 0.474 kgCO2e/kWh in 2024 and 2025
- Revenue calculation only includes New Era Shopping Center and Nanya Plaza

4.4 Greenhouse Gas (GHG) Management

Material Topic

4.4.1 Greenhouse Gas Emissions

【GRI 305-1、305-2、305-3、305-4】【TCFD: M-b.】

In response to global decarbonization trends and the risks posed by climate change, TRK Corporation actively adheres to both domestic and international expectations and regulations regarding corporate greenhouse gas (GHG) management. Recognizing that carbon management has become a critical issue for sustainable business operations, the Company in 2024 officially launched a comprehensive GHG inventory, which was verified according to the international standard ISO 14064-1:2018 to enhance the accuracy and credibility of its results.

The initial inventory covered all major operational sites across Taiwan and included data collection and calculation for Scope 1 (Category 1), Scope 2 (Category 2), and selected Scope 3 (Categories 3 and 4). At the same time, TRK Corporation established internal GHG management processes and data governance mechanisms. Through this inventory execution, the Company gained a full understanding of the emissions generated by its operations, providing a solid foundation for developing carbon reduction strategies and advancing its low-carbon transition.

TRK's total GHG emissions for 2024 and 2025 are presented in the table on the right:

Category		2024 Emissions(tCO2e)	% of Total	2025 Emissions(tCO2e)	% of Total
Category 1: Direct GHG Emissions and Removals		556.0795	4.75%	561.6671	4.18%
1.1 From stationary combustion sources		18.8051	0.16%	29.1348	0.22%
1.2 From mobile combustion sources		0.7594	0.01%	0.9056	0.01%
1.3 From process emissions		0.0000	0.00%	0.0000	0.00%
1.4 Fugitive emissions from equipment and facilities		536.5150	4.58%	531.6267	3.96%
Category 2: Indirect GHG Emissions from Imported Energy		8880.8236	75.90%	10082.8459	75.10%
2.1 From purchased electricity		8880.8236	75.90%	10082.8459	75.10%
Category 3: Indirect GHG Emissions from Transportation		147.2300	1.26%	123.6363	0.92%
3.3 Employee commuting		147.2300	1.26%	123.6363	0.92%
Category 4: Indirect GHG Emissions from Products Used by the Organization		2116.0543	18.09%	2658.2505	19.80%
4.1 From purchased goods – energy		1828.2995	15.63%	2365.2232	17.62%
4.1 From purchased goods – water		21.1927	0.18%	40.3936	0.30%
4.3 Disposal of solid and liquid waste		254.7306	2.18%	241.2077	1.80%
4.3 Disposal of solid and liquid waste – transportation		11.8315	0.10%	11.4259	0.09%
Scope 3 (Categories 3 and 4): Other Indirect GHG Emissions		2263.2843	19.35%	2781.8868	20.72%
Total (tCO2e)		11,700.187	100.00%	13,426.400	100.00%
Organization-specific Metric	Revenue (million NT$)	1,142.0880		1,180.4650	
Carbon Emission Intensity (Scope 1 + Scope 2)	Metric tons/Revenue (million NT$)	8.2629		9.0172	
Carbon Emission Intensity	Metric tons/Revenue (million NT$)	10.2445		11.3738	

Note:

1. The organizational boundary was established using the operational control approach. All emission sources within the boundary are fully owned by TRK Corporation, and facility-level GHG emissions and removals are consolidated accordingly.
2. Global Warming Potentials (GWP) are based on the IPCC Sixth Assessment Report (AR6).
3. The electricity emission factor is calculated in accordance with the 2024 coefficient announced by the Energy Administration, Ministry of Economic Affairs, at 0.474 $kgCO_2e$ per kWh.

4.5 Water Resource Management

4.5.1 Water Withdrawal

【GRI 303-3】

Water consumed across all TRK Corporation operational sites is sourced exclusively from water treatment plants managed by the Taiwan Water Corporation. Due to the industry nature, TRK's water use is primarily for domestic and catering purposes, and the operations do not produce any hazardous wastewater. Regarding water conservation initiatives, in addition to internal water resource management, efforts mainly focus on raising customer awareness to encourage responsible water use.

TRK Corporation's water consumption for 2024 and 2025 is summarized in the table below.

In 2025, the Company's total annual water consumption across all operating sites amounted to 174,404.3529 metric tons (m3), as presented in the accompanying table:

Water Withdrawal	2024	2025
Withdrawal Volume (ML)	91.6586	174.4044
Organization-specific Metric (Revenue: million NT$):	1,142.0880	1180.4650
Water intensity (ML/million NT$):	0.0803	0.1478

1. Note 1: One metric ton (m^3) of water = 1,000 liters
2. Note 2: For Nanya Plaza, the 2024 water usage boundary only accounted for water consumed by the mall itself; the 2025 boundary expands to include water usage by tenants and public spaces, in addition to the mall itself.

4.5.2 Wastewater Management

TRK Corporation's Taichung Taroko New Era Shopping Center is equipped with a wastewater treatment system operated by a certified professional contractor. The facility holds a valid discharge permit, and wastewater is treated to meet permitted concentration levels before being released into the public sewer system. In compliance with regulations, TRK submits reports on wastewater discharge annually. At Hsinchu Taroko Nanya Plaza and Taroko Baseball and Softball Batting Cages, wastewater is managed through the respective local government sewage systems. Gray water use is discharged directly into public pipelines, with no risk of pollution.

4.5.3 Water Conservation Measures and Performance

【GRI 303-1】

Water Conservation Measures

1. Procuring water-saving restroom fixtures and devices with energy efficiency and water conservation labels (e.g., sensor-activated faucets, water-saving urinals, and toilets with water-saving certification)
2. Conducting regular inspections of water supply equipment and performing immediate repairs upon identifying abnormalities, leaks, or damages to prevent unnecessary water waste
3. Continuously promoting water conservation awareness by displaying reminders and educational posters throughout facilities
4. At Hsinchu Taroko Nanya Plaza, the rainwater harvesting system has a storage capacity of 96 metric tons. Collected rainwater is prioritized for external cleaning and irrigation of landscaping, thereby reducing reliance on municipal water

Year-over-Year Comparison: Mall Water Consumption vs. Revenue

Year	2023			2024			2025		
Location	Water consumption (m3)	Revenue (million NT$)	Water Intensity (m^3 / million NT$)	Water consumption (m3)	Revenue (million NT$)	Water Intensity (m^3 / million NT$)	Water consumption (m3)	Revenue (million NT$)	Water Intensity (m^3 / million NT$)
New Era Shopping Center	49,863.00	503.6	146.98	45,652.77	601.2	128.27	50,860.81	512.94	315.12
Nanya Plaza	24,154.00			31,464.86			110,778.89		

* Revenue calculation only includes New Era Shopping Center and Nanya Plaza
*The 2025 water consumption intensity increased compared with the previous two years, primarily because the 2025 water usage boundary for Nanya Plaza was expanded to include water usage by tenants and public spaces, in addition to the mall itself.

4.6 Waste Management

4.6.1 Waste Disposal

Green operation is an environmental management objective upheld by TRK Corporation. As the Company primarily engages in the operation of sport & leisure venues and shopping malls, no hazardous waste is generated.
TRK actively implements waste reduction and resource recycling initiatives. The Company manages waste collection, resource recovery, exhaust emissions, and waste water treatment to minimize environmental pollution and reduce the impact of operations on the environment.
Furthermore, Taroko Mall Taichung and Taroko Square Hsinchu cooperate with government policies to promote plastic reduction, which includes measures such as limiting the use of plastic bags, plastic straws, and single-use tableware. TRK is dedicated to reducing the generation of plastic waste throughout the service process, with the aim of achieving resource sustainability and contributing to social and environmental responsibility.
All waste from TRK Corporation's operating sites is regularly collected by qualified waste management contractors or municipal garbage collection services.
For 2025, the general waste volumes based on the GHG inventory were 181.30 metric tons for New Era Shopping Center, 304.96 metric tons for Nanya Plaza, and a combined total of 117.43 metric tons for all other TRK Corporation operational sites.

Category	Location	2024 Weight (metric tons)	2025 Weight (metric tons)
General waste	New Era Shopping Center	210.7000	181.3000
	Nanya Plaza	304.2900	304.9600
	Other TRK operating sites (combined)	93.9344	117.4313
Recyclables	All operating sites	185.7600	222.1960
Food waste recycling	All operating sites	63.9800	371.9400
Waste cooking oil recycling	All operating sites	2.8800	3.6000
Waste intensity	Metric ton per million NT$ revenue	0.5332	0.5114

Note: Food waste recycling data for 2024 does not include New Era Shopping Center.

5. Happy Workplace

5.1 Diversity, Equity and Inclusion (DEI)
5.2 Employee Compensation and Benefits
5.3 Workplace Health, Safety, and Well-being
5.4 Talent Cultivation and Retention

5. Happy Workplace

5.1 Diversity, Equality, and Inclusion (DEI)

TRK Corporation upholds the core values of "Respect for Diversity, Equal Treatment, and Inclusive Development", striving to create a diverse, equitable, and inclusive workplace where all employees can reach their full potential in a safe, respectful, and discrimination-free environment. Dedicated to creating a friendly workplace, TRK Corporation places strong emphasis on talent development and training. The Company has been awarded the Bronze Certification under the Talent Quality-management System (TTQS) and offers a diverse range of training programs each year, providing employees with abundant learning opportunities while enhancing their professional competitiveness. The Company also provides a variety of internal communication channels to ensure that employees can freely and effectively express their views. With regard to workplace safety, the Company continuously strengthens its safety policies, signage, protective measures, and training programs to enhance employees' safety awareness, and create a safer working environment for all employees.

TRK Corporation complies with all applicable laws and regulations at its operating sites and safeguards fundamental human rights of its employees. The Company supports and adheres to internationally recognized conventions and principles, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labour Organization (ILO) standards. A Human Rights Policy has been established and applies across all TRK entities, ensuring that every employee is treated fairly, reasonably, and with respect.

At the same time, the Company implements equal development opportunities, using professional ability, experience, and competency as the primary considerations, without regard to factors such as race, age, gender, sexual orientation, marriage, or physical/mental disabilities — enabling every employee to realize their full potential in an environment that respects individual differences.

Furthermore, to eliminate and prevent unlawful workplace misconduct, including harassment, bullying, and discrimination, TRK Corporation has established the "Workplace Sexual Harassment Prevention Measures," "Workplace Unlawful Infringement Prevention and Response Procedures," "Dedicated Reporting Hotline," and "Employee Disciplinary Procedures." These measures are promoted during new employee orientations, posted on internal websites, and displayed on workplace bulletin boards to effectively prevent unlawful workplace conduct.

In terms of gender equality education, TRK Corporation not only incorporates awareness into new employee orientations, but periodically informs employees through emails or posted announcements. In 2025, a total of 101 employees participated in gender equality training courses, amounting to 101 training hours.

Specific Management Measures

Policy	Description	Risk Target	Responsible Department
Prohibition of Child Labor	This has never occurred, and the possibility of employing child labor is strictly excluded.	Job applicants	HR Department
Respect for Labor Rights	Strict compliance with the Labor Standards Act, prohibiting any forced or compulsory labor from employees.	All employees	All departments
Anti-discrimination and Anti-Harassment	Prohibiting any form of harassment, bullying, or discrimination, and provide dedicated complaint channels to protect employee rights.	All employees	All departments
Personal Data Security	Protecting personal information of shareholders, directors, employees, customers, job applicants, and partners. Collection and use of personal data are limited to legitimate business purposes.	Stakeholders	All departments
Diversity, Inclusion, and Equal Employment	Encouraging diverse hiring and team composition, prohibiting discrimination in any form, and providing employees with equal development opportunities.	All employees	All departments
Safe and Healthy Work Environment	Promoting an active and healthy workplace, prioritizing employees' physical and mental well-being, providing a safe work environment, and conducting regular occupational safety and health training.	All employees	All departments
Diverse Labor-Management Communication Channels	Employees can submit complaints or suggestions via the General Manager mailbox, employee suggestion boxes, the Employee Welfare Committee, Labor-Management Meetings, the Workplace Misconduct Handling Committee, and the Occupational Safety and Health Office.	All employees	All departments

5.1.1 Employee Distribution

【GRI 401-1、2-7、2-8、405-1】

Note: Regional definitions — Northern Taiwan (Hsinchu and northward, including Yilan and Hualien); Central Taiwan (Miaoli to Chiayi); Southern Taiwan (Tainan and southward, including Taitung)

Workforce and DEI

Through a comprehensive compensation structure, diverse employee benefits, and systematic talent development programs, TRK Corporation promotes workforce stability and sustainable development. As of December 31, 2025, the Company employed a total of 540 employees across Taiwan (excluding counter staff and outsourced contractors), consisting of 230 males and 310 females. All are full-time employees, with an average age of 29 years and an average tenure of 2.9 years. Employees with a college degree or higher account for 81% of the workforce.
TRK Corporation actively promotes a diverse and inclusive workplace, fostering an open, equal environment where employees can realize their full potential, and offering fair promotion opportunities. Hiring data for 2025 shows that female employees accounted for approximately 59% of total new hires, a higher proportion than male employees, reflecting the company's efforts and progress in achieving gender balance. Additionally, 100% of our management team consists of local nationals, with women occupying 50% of management positions. This reflects the company's strong commitment to leadership diversity and localization.

Workforce Structure		Northern Taiwan		Central Taiwan		Southern Taiwan		Overall			
		Male	Female	Male	Female	Male	Female	Male	Female	Total	%
Regular employees	Full-time	75	70	33	63	21	23	129	156	285	53%
	Part-time	47	79	21	38	33	37	101	154	255	47%
Regular employees (by position)	Management	13	10	7	12	4	2	24	24	48	9%
	Non-management	109	139	47	89	50	58	206	286	492	91%
Regular employees (by education)	Master's Degree or above	5	4	5	7	0	3	10	14	24	4%
	Bachelor's Degree / College	81	117	41	79	48	50	170	246	416	77%
	High School / Vocational	36	28	8	15	6	7	50	50	100	19%
Regular employees (by age)	Under 30 y/o	76	96	34	61	47	46	157	203	360	67%
	30 to 50 y/o	38	46	16	34	7	14	61	94	155	29%
	Over 50 y/o	8	7	4	6	0	0	12	13	25	5%

Indigenous and Individuals with Disabilities Employment

TRK Corporation actively promotes a diverse and inclusive workplace culture by continuously recruiting talent from diverse backgrounds, including Indigenous peoples and individuals with disabilities. Through close collaboration with academic institutions and government employment service centers, the Company actively expands its talent pool. To ensure that all employees can successfully integrate into the workplace and realize their full potential, the Company provides supportive measures, including job redesign and other workplace accommodations, to help employees adapt more quickly to the work environment and enhance their practical capabilities.

2025 hiring results for diverse groups and individuals with disabilities: the following data demonstrate TRK Corporation's ongoing efforts to promote workforce diversity, and reflect our commitment to building a fair, respectful workplace with equal opportunities for all.

Category	Number of Employees		Percentage	
	Male	Female	Male	Female
Indigenous Peoples and Individuals with Disabilities	5	9	36%	64%
Foreign Nationals	2	8	20%	80%

Non-Employee Workers

As of the end of 2025, the Company's operating locations had a total of 38 non-employee workers, consisting mainly of on-site personnel (security, cleaning, and facility maintenance staff) assigned by outsourcing service providers. Overall figures showed no significant change compared to 2024.

Category	2025	2024
Security Personnel	12	12
Cleaning Personnel	17	17
Facility Maintenance Personnel	9	8

New Hires and Employ Turnover

In 2025, TRK Corporation recorded a total of 546 new hires, representing a 6.6% increase compared to 512 in the previous year. During the same period, total employee turnover reached 629, an increase of 22.1% from 515 in the prior year. The rise in turnover was primarily driven by the disposal of operational rights for Taichung Taroko New Era Shopping Center and Hsinchu Taroko Nanya Plaza in the second half of 2025.

Age	Gender	Regular Employees		New Hires		Employee Turnover	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Under 30 y/o	Male	157	44%	202	43%	201	42%
	Female	203	56%	270	57%	282	58%
	Total	360	100%	472	100%	483	100%
30 ~ 50 y/o	Male	61	39%	22	31%	53	41%
	Female	94	61%	49	69%	77	59%
	Total	155	100%	71	100%	130	100%
Over 50 y/o	Male	12	48%	1	33%	8	50%
	Female	13	52%	2	67%	8	50%
	Total	25	100%	3	100%	16	100%

Note: New hire and turnover rates are calculated as: Number of new hires or turnovers / Total number of employees in the corresponding age group

Category	Northern Taiwan	Central Taiwan	Southern Taiwan	Total
New Hires	281	149	116	546
Employee Turnover	322	202	105	629

Note: Regional definitions — Northern Taiwan (Hsinchu and northward, including Yilan and Hualien); Central Taiwan (Miaoli to Chiayi); Southern Taiwan (Tainan and southward, including Taitung)

5.2 Employee Compensation and Benefits Material Topic

5.2.1 Employee Benefits

【GRI 201-3、401-2】

TRK Corporation continues to build a sustainable and happy workplace by establishing a diverse set of welfare measures that go beyond legal requirements. The Company has developed four major categories with 24 employee benefits, overseen by the Employee Welfare Committee, which regularly discusses welfare programs. In addition, TRK promotes vibrant and open club activities, continuously enhancing employee benefits and physical and mental care measures to strengthen employee well-being and sense of belonging.

Specifically, the Company issues exclusive "Employee Welfare Vouchers" every month through the Taroko Mall APP. These vouchers allow employees and their invited friends or family to enjoy free access to facilities at TRK's recreational sports experience stores across Taiwan. In 2025, a total of NT$4,676,700 in Employee Welfare Vouchers was distributed to all employees. This initiative integrates employee benefits with health and wellness, encouraging staff to exercise immediately after work and promoting a culture of "wellness without delay."

Employee Benefits

- Statutory insurance
- Employee Welfare Committee
- Employee stock options
- Employee Welfare Vouchers
- Lunar New Year bonus
- Dragon Boat Festival bonus
- Mid-Autumn Festival bonus
- Team gatherings
- Spring Festival party and raffle
- Health examinations
- On-site medical consultation
- Club activities

Retirement Benefits

- Pension contributions
- Appreciation banquets
- TRK Corporation's retirement system is implemented in accordance with the Labor Standards Act and the Labor Pension Act. The Company follows a defined contribution pension plan, contributing 6% of employees' monthly wages to their individual retirement accounts, based on the "Monthly Contribution Classification of Labor Pension" issued by the Bureau of Labor Insurance.

Personal Development and Family Care

- In-service training subsidies
- Life insurance
- Birthday gift allowance
- Marriage gift allowance
- Maternity gift allowance
- Hospitalization condolence payment
- Funeral condolence payment

Consumption Discount

- Discounts on TRK-owned brands
- Department store counter discounts
- Partner store discounts



5.2.2 Compensation System

【GRI 202-1】

TRK Corporation implements gender-equitable pay and provides transparent and fair promotion channels. The Company offers highly competitive compensation packages that exceed industry standards, with overall employee remuneration encompassing base salary, allowances, and bonuses.

The principles of TRK Corporation's compensation system are based on government regulations, market salary benchmarks, and the Company's operational performance. In 2025, the average starting monthly salary for new hires was NT$35,403, exceeding the 2025 statutory minimum wage (NT$28,590). The Company has established a job grade and salary scale, where differences in pay among positions are determined by employees' professional skills, functional expertise, and performance. In addition to statutory wages, TRK provides a variety of allowances. The bonus system is performance-driven, with incentive programs designed based on company, team, and individual performance, and year-end bonuses are distributed depending on profitability, allowing employees to share in the Company's success.

The Company conducts salary adjustment reviews every two years based on market salary levels and the Company's operational performance. In 2025, the salary adjustment for non-managerial full-time employees was approximately 9%, reflecting the Company's focus on maintaining competitive compensation.

2025 Salary Overview for Non-Managerial Employees

- Full-time employees (313 employees): Average annual salary of NT$637,000; median of NT$538,000 (a notable increase from the prior year's average of NT$579,000 and median of NT$495,000)
- Male non-managerial employees (132 employees): Average annual salary of NT$701,000; median of NT$576,000
- Female non-managerial employees (181 employees): Average annual salary of NT$589,000; median of NT$528,000

TRK Corporation's non-managerial full-time employees had an average annual salary of NT$637,000 in 2025, a 10% increase from NT$579,000 in 2024; the median annual salary was NT$538,000, a 9.1% increase from NT$495,000 in 2024.

Among employees not holding managerial positions, there were 132 male employees, with an average annual salary of NT$701,000 and a median annual salary of NT$576,000; and 181 female employees, with an average annual salary of NT$589,000 and a median annual salary of NT$528,000.

Overall salary levels have continued to rise, with both male and female employees benefiting from the Company's compensation adjustments and operational growth. Although the average salary for male employees remains higher than that for female employees, the gap narrows to 8.3% when comparing medians, indicating that the overall compensation system does not reflect a significant gender pay gap. This reflects that the Company's compensation structure is primarily determined by factors such as job responsibilities, professional competency, work performance, and seniority, rather than gender.

Additional information on the salaries of full-time employees in non-management positions is available on the Market Observation Post System (https://emops.twse.com.tw/server-java/t58query) under: Corporate Governance > Information relating to corporate social responsibility > Information relating to ESG > Information about salary of full-time employees who are not in a managerial position.

Salary Information for Non-Managerial Full-Time Employees over the Past Three Years (Aggregate)

Metric	2023	2024	2025	Y-o-Y Growth
Number of Employees (Headcount)	336	369	313	-7.67%
Total Salary	184,853	196,141	199,341	+1.62%
Average Salary	550	579	637	+10.02%
Median Salary	472	495	538	+9.11%
Statutory Minimum Annual Wage	26.4	27.5	28.6	4.0%
Average Salary / Statutory Annual Minimum Wage	1.74	1.75	1.86	5.8%

*Unit: NT$ Thousand
*TRK Corporation's main operating locations are concentrated in Taiwan and are subject to Taiwan's minimum wage standards, with no cross-border variation.

Salary Information for Non-Managerial Full-Time Employees over the Past Three Years (by Gender)

Metric	2023		2024		2025		Y-o-Y Growth	
Gender	Male	Female	Male	Female	Male	Female	Male	Female
Number of Employees (Headcount)	137	199	146	223	132	181	-9.6%	-18.8%
Total Salary	83,718	101,135	84,674	111,467	92,776	106,538	9.6%	-4.4%
Average Salary	610	509	636	540	701	589	10.2%	9.1%
Median Salary	509	452	542	475	576	528	6.3%	11.2%
Statutory Minimum Annual Wage	26.4	26.4	27.5	27.5	28.6	28.6	4.0%	4.0%
Average Salary / Statutory Annual Minimum Wage	1.93	1.61	1.93	1.64	2.04	1.72	6.0%	4.9%

*Unit: NT$ Thousand
*TRK Corporation's main operating locations are concentrated in Taiwan and are subject to Taiwan's minimum wage standards, with no cross-border variation.

5.2.3 Employee Care and Communication

TRK Corporation treats employees with an open and respectful attitude, valuing their opinions and establishing a multi-channel communication environment to actively listen to their voices. Issues raised by employees are addressed proactively and confidentially, with timely responses and follow-up on resolution progress. This approach promotes effective two-way communication, increases employee engagement with company policies and procedures, and enables the early identification of potential issues for corrective action.

In addition, TRK Corporation has established a comprehensive grievance mechanism. In the event of any misconduct, a dedicated unit initiates an objective, fair, and confidential investigation. Violations are handled in accordance with relevant laws and the company's employee reward and disciplinary policies. At the same time, support services such as counseling are provided to the complainant as needed.

Diverse Communication Channels

Unit	Description
Corporate Administrative System	Internal announcements
	Employee Assembly, Policy Briefing sessions, and department meetings
	Feedback or grievance submission to direct supervisors
	“General Manager Mailbox” available in the directory and HR APP
	“Employee Grievance Box” available on TRK’s corporate website
	A dedicated “HR Mailbox” available in the directory
	“Sexual Harassment Complaint Hotline” is promoted during New Hire Orientation and publicly promoted every quarter.
Employee Welfare Committee	Responsible for planning employee benefits, managing club activities, and facilitating employee-related communications and operations.
Labor-Management Meeting	Quarterly meetings convened to coordinate labor relations and to promote cooperation between labor and management.
Personnel Review Committee	Conducting fair reviews of employee rewards, displinary actions, and grievance cases.
Workplace Misconduct Handling Committee	Responsible for receiving and processing complaints regarding unlawful conduct, gender equality issues, and sexual harassment.
Occupational Safety and Health Committee	Promoting employee health management, workplace safety, hygiene, and environmental policies.

*The Company does not have a labor union, and 0% of its total employees are covered by collective bargaining agreements. TRK Corporation safeguards employee rights through a comprehensive grievance mechanism.

5.3 Workplace Health, Safety, and Well-being Material Topic

5.3.1 Occupational Safety and Health Policy and Actions

Safety and Health Policy

TRK Corporation is committed to creating a safe, healthy, and comfortable work environment with the core value of achieving zero accident rates, enhancing employees’ sense of safety, and strengthening employee engagement. To advance sustainable business operations and fulfill its corporate social responsibility, the Company has established occupational safety and health policies to serve as a common principle for all employees to follow.

In compliance with the “Occupational Safety and Health Act” and relevant statutory regulations in Taiwan, TRK Corporation has established the “Occupational Safety and Health Code” and the “Occupational Safety and Health Management Plan.” A dedicated Occupational Safety and Health Office (OSH Office) is responsible for the overall planning, implementation, and oversight of safety and health operations, as well as tracking continuous improvements. The Company also is scheduled to introduce the ISO 45001 Occupational Health and Safety Management System in 2026 to enhance the management standards and align with international practice.

Safety and Health Management System

【GRI 403-1】

To ensure effectively implementing OSH policies, the Company carries out safety and health management in accordance with its "Occupational Safety and Health Management Plan," establishing a management framework covering each operating site.

This system is currently implemented across 100% of our operating sites.

- Risk Assessment and Control Mechanisms: Comprehensive hazard identification and risk assessments are conducted on a regular basis to identify potential hazards, with effective preventive measures implemented to reduce the likelihood and potential impact of occupational incidents

- Safety Education and Training System: Training programs are planned according to job function and risk level, encompassing onboarding training, on-the-job training, and specialized training, to ensure employees possess the necessary safety knowledge.
- Facility and Environmental Management: Facilities and equipment undergo regular inspection and maintenance to ensure that the workplace environment and equipment comply with applicable safety standards.
- Emergency Response Drills: Various emergency response drills are conducted regularly to familiarize employees with emergency procedures and enable prompt reactions in case of unexpected incidents.
- Incident Reporting, Investigation, and Improvement Mechanism: Comprehensive communication channels and incident reporting mechanisms are in place. Internal audits and management reviews are conducted to evaluate system performance and continuously improve management measures.
- Employee Participation Mechanism: Employees are encouraged to actively participate in occupational safety and health-related activities and to provide feedback, working together to foster a safe and healthy working environment.

Specific Actions

【GRI 403-2、403-3、403-6、403-8】

To implement OSH policies and to reduce the risk of occupational hazard risks through preventive management measures, specific actions are taken as follows:

Hazard Identification and Risk Assessment Mechanism

Dedicated OSH personnel conduct regular audits and inspections across each mall and operating venue, covering electrical safety, fire safety, environmental safety, and construction safety. Hazard identification and risk assessment are executed while tiered control measures are implemented to prevent incidents.

Occupational Hazard Prevention and Corrective Actions

For deficiencies identified during inspections or assessments, corrective actions are initiated promptly, including equipment repairs, operational adjustments, and environmental improvements. Follow-up and re-inspections are conducted to ensure the effective implementation of corrective actions and to maintain a safe workplace.

Contractor and Supplier Safety Management

A comprehensive site access safety management mechanism is established for outsourced contractors and suppliers, which includes:

- Qualification review: Before contractors are permitted to enter the site, qualification reviews are conducted to verify that they possess the safety capabilities and management standards required to perform the work. Contractors are also required to provide relevant licenses, certifications, including certificates of qualification for operating hazardous machinery.
- Operational risk control: For high-risk operations (e.g., working at heights, lifting and hoisting, confined space work, and work in oxygen-deficient environments), contractors are required to submit work plans and safety protection measures.

On-Site Management and Audits

Contractors are required to comply with applicable safety requirements, and TRK Corporation conducts periodic and unscheduled inspections to ensure that their work complies with safety standards, reinforce contractors' safety management responsibilities, and reduce risks associated with external operations.

Education and Training

Training Management Mechanism

Education and training programs are executed according to the following principles:

- Tiered Training System: Different training programs are designed for new employees, current employees, and personnel engaged in specialized operations.
- Compliance: Training content is designed to comply with applicable requirements under the Occupational Safety and Health Act.
- Training Records and Tracking: Comprehensive training records are maintained to facilitate audits and training management.
- Competency-Driven Approach: Training builds employees' ability to recognize risks and respond to emergencies.

Internal Education and Training

Occupational Safety and Health Training for New Employees:
- Number of participants: 121
- Sessions held: 6
- Total training hours: 726 hours

Training for Current Employees:
"General Occupational Safety and Health Training," "Fire Safety Training," and "Special Operations Hazard Training" are included, covering:
- Work safety precautions
- Occupational accident prevention
- First-aid knowledge
- Fire safety knowledge
- Promotion of the four major labor health protection programs

External Professional Training and Certification

To strengthen professional occupational safety and health management capabilities, employees are assigned to participate in external professional training programs.

- Occupational Safety and Health Management Personnel: 1 employee (6 training hours)
- "Class A Occupational Safety and Health Affairs Supervisor," "Fire Safety Manager," and "First-Aid Personnel": 7 employees (78 training hours)
- "Oxygen-Deficient Work Supervisor" and "Indoor Air Quality Maintenance": 2 employees (12 hours)

Emergency Response Mechanism

【GRI 403-7】

To effectively respond to various emergencies and minimize their impact on employees, customers, and business operations, we have established a systematic emergency response management mechanism covering three key areas: prevention and preparedness, emergency response, and post-incident recovery and improvement. This mechanism ensures that the organization is equipped to respond promptly to emergencies and maintain business continuity.

Emergency Plans and Drills: Regular emergency drills are conducted to strengthen employees' emergency response capabilities.

- Fire Response: Fire safety equipment (including extinguishers and emergency exit signs) has been installed in compliance with regulations while fire drills are conducted every six months.

- Equipment Failure Response: Standard maintenance and emergency shutdown protocols are established for all mechanical equipment.
- Customer Emergency: First-aid equipment (e.g., AED) is set up, and employees receive training to obtain CPR and AED certification to enhance their ability to respond promptly in emergencies.

Incident Reporting and Response Protocol: A comprehensive review and improvement process is initiated following an incident.

In the event of an occupational accident, the responsible unit supervisor shall report the case to the Occupational Safety and Health Office (OSH Office) in accordance with established procedures. The OSH Office coordinates notifications to the relevant unit supervisors and activates the cross-functional emergency response mechanism. For major occupational accidents, reports shall be filed with the competent authorities as required. At the same time, the Company initiates incident investigation and root cause analysis, corrective and preventive actions, recovery and improvement measures with follow-up monitoring, return-to-work assessments and employee support and counseling, as well as training and case-sharing to raise awareness.

5.3.2 Employee Health and Well-being

Employee Health Care

【GRI 403-4、403-5】

TRK Corporation cares about the physical and mental well-being of its employees. Through a systematic health management framework and diverse health promotion initiatives, the Company actively encourages employees to participate in sports and health management programs, continuously reduce health risks, and foster habits of regular exercise and health awareness.

Concrete Actions

Health promotion and employee engagement: To encourage employees to adopt healthy lifestyle habits, the Company implements a range of health promotion activities.

Internal Health Promotion

The OSH Office issues monthly health education bulletins. In 2025, a total of 40 health awareness campaigns were conducted, covering topics such as cancer screening, COVID-19, tobacco control, stress management, and preventive care.

Employee Clubs

Currently there are employee clubs, including the Softball Club, Badminton Club, Hiking Club, and Video/Board Game Exchange Club. Activities are jointly organized by club leaders and the Employee Welfare Committee to foster cross-departmental interaction and team-building.

Health Promotion Activities

In accordance with the Labor Health Protection Program, TRK Corporation conducts regular health surveys and risk assessments (e.g., musculoskeletal disorder and mental health evaluations). The Company also arranges individual consultations with occupational physicians to support high-risk employees and continuously track their health status. In 2025, TRK provided individual consultation services for maternal health protection to five employees, and assisted one employee with return-to-work evaluation and follow-up.

Employee Health Examinations

1. Annual employee health examinations are conducted with examination packages tailored by age, job role, and work type. In 2025, a total of 55 employees participated in the health examination program, with total expenditures of NT$100,180.
2. A tiered health management and tracking system is established based on examination results. In 2025, health management interventions were provided to 90 employees at Level 2, 41 at Level 3, and 3 at Level 4. All 44 employees identified as high-risk completed physician consultations and nursing follow-ups, achieving a 100% completion rate. Through tiered interventions and quarterly monitoring, the number of employees classified at Level 1 (lowest health risk) increased from 0 to 26, indicating an improving trend in overall employee health risk profiles.

On-site Health Service and Well-being Seminars

TRK Corporation provides six hours of on-site occupational nursing services each month and arranges on-site occupational physician services three times a year, with each service session lasting six hours. In 2025, a total of 78 hours of on-site occupational health services were provided. The Company also conducted two wellness seminars and health promotion activities totaling six hours to enhance employees' health awareness and ability to manage stress. A total of NT$120,000 was invested in these initiatives.

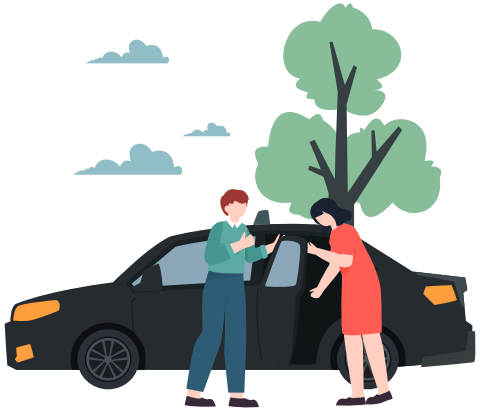
Occupational Injury Statistics and Management Performance

【GRI 403-9、403-10】【SASB: SV-LF-320a.1】

TRK Corporation operates in the sports and leisure and retail industries, where overall operations do not involve high-hazard processes. Nevertheless, to address the risk of occupational injuries that may arise in the course of our operations, we have established a prevention-oriented occupational health and safety management system. Through hazard identification, risk assessment, and health management measures, we continue to reduce the risk of workplace incidents.

Occupational Injury Statistics (2025):

- Major occupational injuries (fatalities or serious injuries): 0 cases
- Occupational disease cases: 0 cases
- Total occupational injury cases (including commuting accidents): 13 cases.
  1. Commuting injuries: 6 cases
  2. Workplace injuries: 7 cases (struck-by/crush injuries: 3 cases; collision/impact injuries: 3 cases; other (bee sting): 1 case).



2025 Occupational Injury Statistics

Metric	2025
Total hours worked (hours)	999,302
Number of fatalities	0
Fatality rate (per 200,000 hours worked)	0%
Number of serious occupational injuries	0
Serious occupational injury rate (per 200,000 hours worked)	0%
Number of recordable occupational injuries	7
Recordable occupational injury rate (per 200,000 hours worked)	1.40
Main types of occupational injuries	Struck-by/crush injuries, collision/impact injuries, and other injuries (bee stings)
Number of commuting accidents	6
Near Miss Frequency Rate (NMFR)	0%
Number of occupational disease cases	0
Occupational disease rate	0%
Main types of occupational diseases	Carpal tunnel syndrome, trigger finger, tennis elbow, lumbar disc herniation, and lower-limb varicose veins (not actual cases reported this year)

*Fatality Rate = (Number of fatalities ÷ Total hours worked) × 200,000
*Serious occupational injury rate = (Number of serious occupational injury ÷Total hours worked) × 200,000
*Total Recordable Incident Rate (TRIR) = Number of recordable occupational injuries ÷ Total hours worked) × 200,000
*TRK Corporation did not track total hours worked by non-employee workers. No occupational injury incidents involving non-employee workers occurred in 2025. The Company plans to establish a contractor management system to record the number of workers on-site, hours worked, and the number of work-related injuries.
*TRK Corporation did not employ contract or temporary staff.

5.4 Talent Cultivation and Retention Material Topic

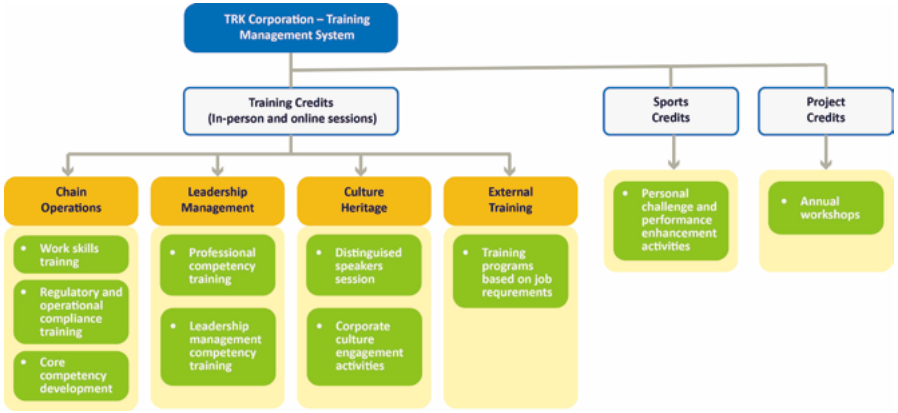
5.4.1 Talent Cultivation

【GRI 404-1】

The growth of a corporate is inseparable from the learning and development of its employees. TRK Corporation regards talent as a vital asset and has long invested in talent cultivation. Through a diverse range of training programs and career development initiatives, the Company encourages employees to continuously learn and grow, enhance their professional competencies, build unique capabilities, and maintain competitiveness, thereby ultimately realizing personal value.

Talent Cultivation Programs

TRK Corporation establishes its training system from the perspective of long-term talent development and diverse cultivation. The system incorporates required training credits, sports credits, and project credits. Courses are designed according to the knowledge and skills needed at different career stages and job levels. By offering a wide variety of learning opportunities, the Company supports employees in their continuous growth. The training management system components include:



Chain Operations Training

- Work Skills Training: Including workstation-specific skills training, occupational safety education, and customer service etiquette training
- Core Competency Training: To deliver exceptional customer experiences and enhance service quality, the company reinforces service concepts, store coaching, and operational standards. Continuous training deepens employees' understanding and enables them to provide outstanding experiences to both internal and external

Leadership Management Training

- To promote team success and ensure the achievement of organizational goals, this training guides employees toward continuous professional growth continuous professional growth. By embedding TRK Group's cultural values, strengthening internal and external communication as well as interpersonal skills, the Company aims to enrich employees' career journeys and drive continuous progress.

Onboarding Program – "Meet the Leaders"

- This program includes training and orientation for new employees, helping them quickly understand and adapt to TRK Corporation's culture and core values. The curriculum covers an overview of the organization, HR policies, and occupational safety and health guidelines. The program enables new team members to familiarize themselves with the work environment and integrate smoothly into the organization.

Professional Competency Training

- Through interpersonal communication courses, employees gain a deeper understanding of the importance of effective communication in both workplace and daily life. The training equips employees with essential communication concepts and skills, enhances supervisors' vertical and horizontal communication across departments, and increases awareness of scenarios and causes that lead to conflict. Employees also learn strategies for handling and resolving disputes, ultimately improving workplace communication efficiency and supporting goal attainment.
- Additionally, the "Customer Expert" training program enables employees to effectively use operational tools and customer management techniques. By strengthening their ability to manage store operations and develop goal-oriented plans, employees reinforce the cultural values of integrity and accountability, create customer value, and contribute to achieving operational targets.

Leadership Management Competency Training

- Through leadership programs focused on "Leadership Skills" and "Leadership Mindset" new managers are guided in shifting their mindset from an individual focus to a team-oriented perspective. This program enables managers to identify growth opportunities, adjust their thinking, adopt effective leadership approaches suited for the digital era, and explore solutions for addressing the challenges of a diverse and evolving workforce to build high-performing teams. By strengthening communication and talent-coaching capabilities, managers are equipped to enhance employee engagement, align individual and team goals, and motivate team members to contribute proactively. This training lays a solid foundation for developing high-performance and resilient teams.

Corporate Culture Alignment Program

- Corporate culture is a cornerstone of Taroko Group's sustainable operations. To foster a strong and forward-moving team, the program is designed for mid- to senior-level managers and centers on four core values: integrity and accountability, customer orientation, innovation, and teamwork. Through in-class exercises and post-training application, these values are embedded into daily work practices. Participants have also observed positive changes in leadership behaviors, which in turn have strengthened connections among colleagues.

Industry-Government-Academia Collaboration

To cultivate talent for the sports industry and ensure students are equipped with both practical skills and a professional attitude, TRK Corporation has long been committed to collaborating with academic institutions to support talent development. The Company provides practical teaching resources to schools and increases employment opportunities for students, fostering the growth of highly skilled professionals with both hands-on capabilities and career readiness. Additionally, the Group contributes to employment service centers, helping job seekers understand the development trends of the sports industry, as well as providing guidance on resume writing and interview techniques through training and simulations. On campus, this collaboration enables students to gain internship experience, transition smoothly from graduation to employment, and secure local talent employment. At employment service centers, the programs assist job seekers in reentering the workforce, enhancing job-search skills, and building a proactive work ethics. This collaborative effort ultimately creates a win-win-win situation for the industry, government, and academia.

Industry–Government–Academia Collaboration Sessions		Internship Programs	
Activity	Sessions	Academic Institution	Inter Count
Corporate Information Briefings	6	Yuanpei University of Medical Technology	1
Recruitment Events	4	Asia University	2
Workplace Experience Programs	4	Minghsin University of Science and Technology	8
Employment Service Center Activities	6	Chien Hsin University of Science and Technology	3
Academic Institution Visits	6	Kun Shan University	5
Lectures	30	National Taiwan University of Sport	2
Total	54	Ling Tung University	2
		Total	23



Training Hours

In 2025, TRK Corporation invested NT$365,680 in entry-level training expenses, resulting in a total of 4,262 training hours. Female employees averaged 13.60 training hours per participant (total female hours/female participants), while male employees averaged 12.36 training hours per participant (total male hours/male participants). The average training hours per participant were 13 hours (total training hours/total number of participants), and the training cost per participant was NT$1,115. Through continuous investment in training and development resources, TRK Corporation enhances employee competencies and achieves the goal of cultivating outstanding talent reserves.

Course	Sessions	Hours per Session	Male Participants	Total Male Training Hours	Female Participants	Total Female Training Hours	Total Participants	Total Training Hours
Meet the Leaders	6	8	51	408	50	400	101	808
Training Master	3	8	27	216	17	136	44	352
Service Ambassador	3	8	21	168	13	104	34	272
Event Specialist	3	8	17	136	13	104	30	240
Customer Expert	2	8	9	72	12	96	21	168
Interpersonal Communication Skills	2	8	10	80	12	96	22	176
Leadership Skills	2	8	4	32	8	64	12	96
Leadership Mindset	1	8	2	16	2	16	4	32
Business Management	3	8	14	112	32	256	46	368
External Training	-	125	6	750	8	1,000	14	1,750
Total	25	197	161	1,990	167	2,272	328	4,262

5.4.2 Talent Retention

【GRI 404-2、404-3】

Diverse Career Development

To foster a culture of self-directed learning, TRK Corporation implements diverse career development programs designed to enhance employee competencies and support career growth. These initiatives include training programs, job rotations, and project participation. In addition to offering internal courses, the Company encourages employees to pursue external training opportunities such as professional certifications and course-based learning programs, enabling them to acquire new knowledge and strengthen their capabilities. To further support voluntary learning, TRK Corporation provides subsidies for external training and certification fees.

Employee Performance and Career Development

TRK Corporation implements a comprehensive employee performance evaluation system. In 2025, the performance evaluation completion rate for all full-time employees reached 100%.

Employee Stock Options

To enhance employee engagement, encourage long-term service, and foster shared growth with the Company, TRK Corporation periodically implements an Employee Stock Option (ESO) program. This initiative aims to strengthen employee retention, enable employees to share in corporate achievements, and boost loyalty and motivation.

Parental Leave Application, Return-to-Work, and Retention Status

Taroko is committed to advancing gender equality and safeguarding employees' parental rights, helping employees balance their work and family. The 2025 statistics are as follows:

- **Application Overview**: A total of 22 employees were eligible to apply, and the overall application rate was 59%. Female employees demonstrated a higher application rate of 73%, compared with 29% among male employees.
- **Return-to-Work Rate**: The return-to-work rate was 60%, reflecting the effectiveness of the Company's unpaid parental leave program and its ability to support more than half of eligible employees in successfully returning to the workplace upon completion of their leave.
- **Retention Rate**: The retention rate was 60%, an increase from the previous year. This indicates that employees returning from parental leave generally recognized the job arrangements and supportive environment provided by the Company, and that helps promote stable career development after their return.



Parental Leave Status

	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Eligible Employees	23	32	55	10	12	22	7	15	22
Number of Applications	2	4	6	5	6	11	2	11	13
Application Rate	9%	13%	11%	50%	50%	50%	29%	73%	59%
Employees Expected to Return to Work	1	5	6	3	5	8	4	6	10
Number of Employees Returning to Work	0	1	1	2	3	5	2	4	6
Return-to-Work Rate	0%	20%	17%	67%	60%	63%	50%	67%	60%
Number of Employees Who Returned in the Previous Year	1	0	1	0	1	1	2	3	5
Employees Retained for 12 Months After Returning	1	0	1	0	1	1	1	2	3
Retention Rate	100%	-	100%	-	100%	100%	50%	67%	60%

Eligible Employees: Employees who proactively applied for parental leave.
Application Rate = Number of parental leave applications in the reporting year ÷ Number of employees eligible for parental leave in the reporting year
Return-to-Work Rate = Number of employees who returned to work in the reporting year ÷ Number of employees who were expected to return in the reporting year
Retention Rate = Number of employees who remained with the Company for at least one year after returning from parental leave in the previous year ÷ Number of employees who returned from parental leave in the previous year

Employee Turnover Analysis

Given the nature of TRK Corporation's business model in the retail and service industries, its operating locations across Taiwan are managed under a chain-store model. To accommodate the specific operational requirements and peak/off-peak foot traffic across store locations, the Company adopts a flexible workforce structure consisting of both full-time and part-time hourly employees.

In 2025, the Company employed approximately 285 full-time staff and 255 part-time hourly staff. The two groups represented a relatively balanced workforce composition, accounting for 52.8% and 47.2% of total employees, respectively.

In 2025, the overall employee turnover rate was 116.5%, comprising a turnover rate of 84.6% for full-time employees and 152.2% for hourly employees. Turnover among hourly employees was primarily concentrated among employees under the age of 30, whose turnover rate was 138%. This group primarily consists of students, seasonal workers employed during winter and summer breaks, and individuals seeking short-term employment prior to military service. Given the temporary and short-term nature of these employment arrangements, turnover among this group was the primary factor contributing to the overall annual employee turnover rate.

In addition, among the 241 full-time employees counted as leaving the Company in 2025, 80 employees transferred concurrently to the transferee company as part of the Company's shopping mall business transfer arrangement. These movements resulted from the operational planning associated with the business transfer and therefore differed from typical voluntary resignations or terminations of employment.

In summary, TRK Corporation's turnover figures are primarily driven by the nature of its industry, a reliance on short-term hourly staffing, and the transfer of its business operations.

Employee Turnover Rate

Gender	Age	Total Employees	Number of Turnover	% of Total Turnover	% of Total Employee	Turnover Rate Within Category
Male	Over 50 y/o	12	8	1.3%	1.5%	66.7%
	30 to 50 y/o	61	53	8.4%	9.8%	86.9%
	Under 30 y/o	157	201	32.0%	37.2%	128.0%
Female	Over 50 y/o	13	8	1.3%	1.5%	61.5%
	30 to 50 y/o	94	77	12.2%	14.3%	81.9%
	Under 30 y/o	203	282	44.8%	52.2%	138.9%
Total		540	629	100%	116.5%	116.5%

Note 1: Turnover Rate within Category = Number of employees who left the company ÷ Total number of employees in the respective gender and age group
Note 2: Number of Turnover include voluntary resignations, layoffs, unpaid leave, and retirements
Note 3: Total employees include both full-time and hourly employees

Full-Time Employee Turnover Rate

Gender	Age	Full-time Employees	Number of Turnover	% of Total Full-Time Turnover	% of Total Full-Time Employees	Turnover Rate Within Category
Male	Over 50 y/o	11	8	3.3%	2.8%	72.7%
	30 to 50 y/o	52	41	17.0%	14.4%	78.8%
	Under 30 y/o	66	52	21.6%	18.2%	78.8%
Female	Over 50 y/o	12	6	2.5%	2.1%	50.0%
	30 to 50 y/o	73	55	22.8%	19.3%	75.3%
	Under 30 y/o	71	79	32.8%	27.7%	111.3%
Total		285	241	100%	84.6%	84.6%

Hourly Employee Turnover Rate

Gender	Age	Hourly Employees	Number of Turnover	% of Total Hourly Turnover	% of Total Hourly Employees	Turnover Rate Within Category
Male	Over 50 y/o	1	0	0.0%	0.0%	0.0%
	30 to 50 y/o	9	12	3.1%	4.7%	133.3%
	Under 30 y/o	91	149	38.4%	58.4%	163.7%
Female	Over 50 y/o	1	2	0.5%	0.8%	200.0%
	30 to 50 y/o	21	22	5.7%	8.6%	104.8%
	Under 30 y/o	132	203	52.3%	79.6%	153.8%
Total		255	388	100%	152.2%	152.2%

6. Appendices

Appendix 1: GRI Index

Appendix 2: Sustainability Accounting Standards Board (SASB) Index

Appendix 3: Task Force on Climate-related Financial Disclosures (TCFD) Index

Appendix 4: ISO 14064-1: 2018 Greenhouse Gas Verification Certificate

Appendix 5: Independent Limited Assurance Statement



6. Appendices

Appendix 1: GRI Index

Statement of Use	TRK Corporation has reported on the period from January 1 to December 31, 2025 with reference to the GRI Standards.
Use of GRI 1	GRI 1: Foundation 2021
Applicable GRI sector standards	N/A

GRI 2: General Disclosures 2021

GRI disclosure	Chapter	Page
2-1 Organizational details	About this Report	2
2-2 Entities included in the organization's sustainability reporting	About this Report	2
2-3 Reporting period, frequency, and contact point	About this Report	2
2-4 Restatements of information	About this Report	2
2-5 External assurance	About this Report	2
2-6 Activities, value chain and other business	1.1.1 Products and Services 3.1 Customer Relationship Management 3.3 Supplier Sustainability Management	7.42.46
2-7 Employees	5.1.1 Employee Distribution	70
2-8 Workers who are not employees	5.1.1 Employee Distribution	70
2-9 Governance structure and composition	2.1.2 Board Organization and Structure 2.1.4 Board Diversity	23.27
2-10 Nomination and selection of the highest governance body	2.1.2 Board Organization and Structure	23
2-11 Chair of the highest governance body	2.1.3 Board Governance Framework	24
2-12 Role of the highest governance body in overseeing the management of impacts	2.1.1 Sustainability Development and ESG Performance Management 2.1.3 Board Governance Framework	22.24
2-13 Delegation of responsibility for managing impacts	2.1.3 Board Governance Framework	24
2-14 Role of the highest governance body in sustainability reporting	2.1.3 Board Governance Framework	24
2-15 Conflicts of interest	2.1.3 Board Governance Framework	24
2-16 Communication of critical concerns	2.1.3 Board Governance Framework	24
2-17 Collective knowledge of the highest governance body	2.1.3 Board Governance Framework	24
2-18 Evaluation of the performance of the highest governance body	2.1.6 Board Performance Evaluation	30
2-19 Remuneration policies	2.1.5 Remuneration Policy for Directors and Senior Management	28
2-20 Process to determine remuneration	2.1.5 Remuneration Policy for Directors and Senior Management	28
2-21 Annual total compensation ratio	2.1.5 Remuneration Policy for Directors and Senior Management	28
2-22 Statement on sustainable development strategy	1.2 The Sustainable Development Committee	9
2-23 Policy commitments	1.3 Sustainability Perspectives and Commitments 5.1 Diversity, Equity and Inclusion (DEI)	10.69
2-24 Embedding policy commitments	1.3 Sustainability Perspectives and Commitments 5.1 Diversity, Equity and Inclusion (DEI)	10.69
2-25 Processes to remediate negative impacts	2.4.2 Risk Management Policy	37
2-26 Mechanisms for seeking advice and raising concerns	2.4.1 Promotion of Ethical Management	35
2-27 Compliance with laws and regulations	2.3.2 Incidents of Non-Compliance	34
2-28 Membership associations	1.1.2 Participation in External Associations	8
2-29 Approach to stakeholder engagement	1.4.1 Stakeholders	11
2-30 Collective bargaining agreements	TRK Corporation has not established a labor union. However, employee rights and interests are safeguarded through a comprehensive grievance and complaint mechanism. For more details, please refer to 5.2.3 Employee Care and Communication	-

GRI 3: Material Topic

GRI disclosure	Chapter	Page
3-1 Process to determine material topics	1.4.2 Material Topic Management	14
3-2 List of material topics	1.4.2 Material Topic Management 1.4.3 Material Topics 2025	14.16
3-3 Management of material topics	1.4.4 Targets and Performance of Material Topic Management	18

GRI 200: Economic

GRI Standard	Disclosure	Chapter	Page
GRI 201: Economic performance	201-1 Direct economic value generated and distributed	2.2 Operational Performance	33
	201-2 Financial implications and other risks and opportunities due to climate change	4.2 Climate Change Management	59
	201-3 Defined benefit plan obligations and other retirement plans	5.2.1 Employee Benefits	72
	201-4 Financial assistance received from government	2.2 Operational Performance	33
GRI 202: Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	5.2.2 Compensation System	73

GRI 300: Environmental

GRI Standard	Disclosure	Chapter	Page
GRI 302: Energy	302-1 Energy consumption within the organization	4.3.1 Energy Consumption	63
	302-3 Energy intensity	4.3.1 Energy Consumption	63
	302-4 Reduction of energy consumption	4.3.2 Energy Conservation and Achievements	64
GRI 303: Water and Effluents	303-1 Interactions with water as a shared resource	4.5.3 Water Conservation Measures and Performance	66
	303-3 Water withdrawal	4.5.1 Water Consumption	66
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	4.4.1 Greenhouse Gas Emissions	65
	305-2 Energy indirect (Scope 2) GHG emissions	4.4.1 Greenhouse Gas Emissions	65
	305-3 Other indirect (Scope 3) GHG emissions	4.4.1 Greenhouse Gas Emissions	65
	305-4 GHG emissions intensity	4.4.1 Greenhouse Gas Emissions	65

GRI 400: Social

GRI Standard	Disclosure	Chapter	Page
GRI 401: Employment	401-1 New employee hires and employee turnover	5.1.1 Employee Distribution	70
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Employee Benefits	72
	401-3 Parental Leave	5.4.2 Talent Retention	84
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	5.3.1 Occupational Safety and Health Policy and Actions	75
	403-2 Hazard identification, risk assessment, and incident investigation	5.3.1 Occupational Safety and Health Policy and Actions	75
	403-3 Occupational health services	5.3.1 Occupational Safety and Health Policy and Actions	75
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.3.2 Employee Health and Well-being	78
	403-5 Worker training on occupational health and safety	5.3.2 Employee Health and Well-being	78
	403-6 Promotion of worker health	5.3.1 Occupational Safety and Health Policy and Actions	76
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.1 Occupational Safety and Health Policy and Actions	77
	403-8 Workers covered by an occupational health and safety management system	5.3.1 Occupational Safety and Health Policy and Actions	76
	403-9 Work-related injuries	5.3.2 Employee Health and Well-being	79
	403-10 Work-related ill health	5.3.2 Employee Health and Well-being	79
GRI 404: Training and Education	404-1 Average hours of training per year per employee	5.4.1 Talent Cultivation	80
	404-2 Programs for upgrading employee skills and transition assistance programs	5.4.2 Talent Retention	83
	404-3 Percentage of employees receiving regular performance and career development reviews	5.4.2 Talent Retention	84
GRI 416：Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	3.4 Customer Health and Safety	49
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.4 Customer Health and Safety	49
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.2 Information Security and Customer Privacy Incidents	46

Appendix 2: Sustainability Accounting Standards Board (SASB) Index

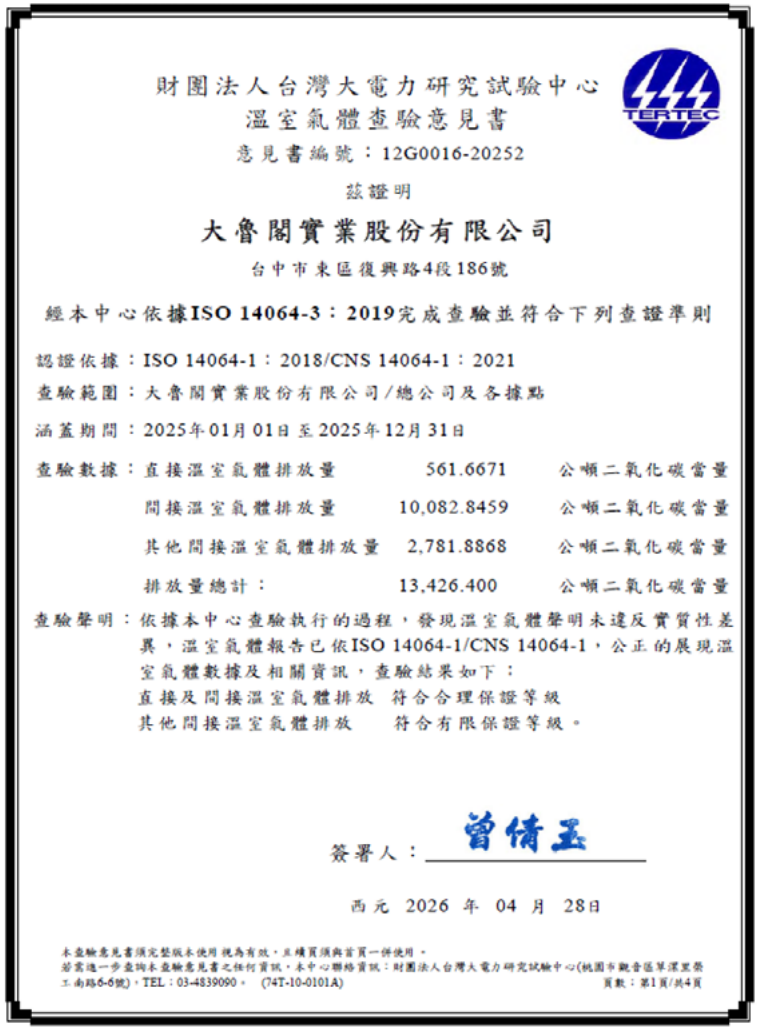
SASB Index：Leisure Facilities

Topic	Accounting Metrics	SASB Code	Chapter	61Page63
Energy Management	(1) Total energy consumed (GJ) (2) Percentage grid electricity (3) Percentage renewable	SV-LF-130a.1	4.3.1 Energy Consumption	63
Customer Safety	(1) Fatality rate and injury rate for customers	SV-LF-250a.1	3.4 Customer Health and Safety	51
	(1) Percentage of facilities inspected for safety (2) Percentage of facilities not inspected for safety	SV-LF-250a.2	3.4 Customer Health and Safety	51
Employee Health and Well-being	(1) Total recordable incident rate (TRIR) and (2) Near miss frequency rate (NMFR) of (a) direct employees and (b) contract employees	SV-LF-320a.1	5.3.2 Employee Health and Well-being	80
Activity Metric	Attendance	SV-LF-000.A	3.4.1 Safety Management at Business Locations	51
	Number of customer-days	SV-LF-000.B	3.4.1 Safety Management at Business Locations	51

Appendix 3: Task Force on Climate-related Financial Disclosures (TCFD) Index

Four Pillars	TCFD Disclosure	Climate-Related Information for Listed Companies	Chapter	Page
Governance	a) Describe the Board's oversight of climate-related risks and opportunities.	Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	4.2.1 Climate Governance Framework	59
	b) Describe management's role in assessing and managing climate-related risks and opportunities.		4.2.1 Climate Governance Framework	59
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short-, medium- and long-term.	Describe how identified climate risks and opportunities impact the Company's business, strategy, and finances (short-, medium- and long-term).	4.2.2 Climate Response Strategy	60
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.	Describe the financial impacts of extreme weather events and transition actions.	4.2.2 Climate Response Strategy	60
	c) Describe the potential impact of different scenarios, including a 2°C scenario, on the organization's businesses, strategy and financial planning.	If scenario analysis is used to assess resilience against climate change risks, specify the scenarios, parameters, assumptions, analytical factors, and major financial impacts applied.	4.2.2 Climate Response Strategy	60
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.2.3 Climate Risk Management	61
	b) Describe the organization's processes for managing climate-related risks.		4.2.3 Climate Risk Management	61
	c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.		4.2.3 Climate Risk Management	61
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	If a transition plan exists to manage climate-related risks, describe its details along with the metrics and targets used to identify and manage physical and transition risks.	4.2.4 Climate Indicators and Targets	63
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.	Greenhouse gas (GHG) inventory and assurance status, along with reduction targets, strategies, and concrete action plans.	4.4.1 Greenhouse Gas Emissions	65
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	If climate-related targets are set, specify the covered activities, GHG emission scopes, planned timelines, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, disclose the source and amount of carbon credits offset or the number of RECs acquired.	4.2.4 Climate Indicators and Targets	63

Appendix 4: ISO 14064-1: 2018 Greenhouse Gas Verification Certificate



財團法人台灣大電力研究試驗中心
溫室氣體查驗意見書

意見書編號：12G0016-20252

茲證明

大魯閣實業股份有限公司

台中市東區復興路4段186號

經本中心依據**ISO 14064-3：2019**完成查驗並符合下列查證準則

認證依據：ISO 14064-1：2018/CNS 14064-1：2021

查驗範圍：大魯閣實業股份有限公司/總公司及各據點

涵蓋期間：2025年01月01日至2025年12月31日

查驗數據：	直接溫室氣體排放量	561.6671	公噸二氧化碳當量
	間接溫室氣體排放量	10,082.8459	公噸二氧化碳當量
	其他間接溫室氣體排放量	2,781.8868	公噸二氧化碳當量
	排放量總計：	13,426.400	公噸二氧化碳當量

查驗聲明：依據本中心查驗執行的過程，發現溫室氣體聲明未違反實質性差異，溫室氣體報告已依ISO 14064-1/CNS 14064-1，公正的展現溫室氣體數據及相關資訊，查驗結果如下：
直接及間接溫室氣體排放　符合合理保證等級
其他間接溫室氣體排放　　符合有限保證等級。

簽署人：曾倩玉

西元 2026 年 04 月 28日

本查驗意見書須完整版本使用視為有效，且續頁須與首頁一併使用。
若需進一步查詢本查驗意見書之任何資訊，本中心聯絡資訊：財團法人台灣大電力研究試驗中心(桃園市龜山區華源里興工南路6-6號)，TEL：03-4839090。 (74T-10-0101A)　　頁數：第1頁/共4頁

Appendix 5: Independent Limited Assurance Statement




Taroko