



# 2024

## POWER WIND HEALTH INDUSTRY INC. SUSTAINABILITY REPORT





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## Message from the Management

In 2024, amid global economic volatility and rapidly changing consumer behavior, Power Wind remained committed to sustainability and innovation as our core principles, steadily advancing our operational and development strategies. Full-year revenue reached NT\$5.123 billion, representing a 19.24% year-over-year increase, while net income after tax reached NT\$374 million, a remarkable 229.14% year-over-year growth. Our total membership exceeded 300,000, up 18.58% year-over-year, demonstrating strong growth momentum and market resilience.

In terms of operational expansion, we continued to deepen our presence across Taiwan through aggressive store openings. In 2024, Fitness Factory expanded to 77 operating sites nationwide, with plans to reach 85-86 sites by 2025. We are also developing new brands simultaneously to meet consumers' diverse needs for sports, leisure, and entertainment. Regarding international expansion, the Company has invested in Taroko US Coporation, a subsidiary targeting the promising U.S. baseball and softball recreational sports market. This serves as an important evaluation step for Fitness Factory's overseas expansion. We do not rule out establishing our first overseas location in the United States, replicating Taiwan's successful fitness center chain model in the American market to unlock new growth momentum.

As we aggressively expand operations, we also shoulder environmental protection responsibilities in response to climate change. Our initiatives include implementing energy-saving measures for air conditioning equipment at all nationwide operating sites, installing water-saving devices, participating in Earth Hour annually, and turning off signage lights one hour early each day. We participate in removal of Mikania micrantha (invasive species) and mountain and beach cleanup activities, actively engaging in protecting Taiwan's marine and terrestrial ecosystems. We invite members to join us in implementing energy conservation and carbon reduction through daily behaviors, creating a green fitness lifestyle together. To build a friendly workplace environment, 76 Fitness Factory sites nationwide have obtained "Accredited Health Workplace" certification. We have deepened industry-academia collaboration by establishing student internship programs with over 40 universities and colleges, and have participated in the "TALENT, in Taiwan Alliance" for four consecutive years, committed to creating a diverse, equal, and inclusive workplace. In 2024, we received the "Outstanding Generation Employment Excellence Award" from the Workforce Development Agency,

Ministry of Labor, and the "Youth Employment Award" from Taipei City Government. In recent years, while actively promoting digital development, the Company has also prioritized information security management. We pursued ISO 27001/27701 certification in 2024 and successfully obtained certification in March 2025, implementing information security management policies with more rigorous standards and mechanisms. Finally, facing Taiwan's transition to a super-aged society and rising health consciousness, Fitness Factory actively focuses on health promotion for the elderly and advocates for an all-age sports lifestyle, striving to become a leader in national health promotion and realizing our corporate philosophy that "Fitness Factory is my sports ground." Power Wind captures the trend of "exercise as part of daily life and fitness as part of living," positioning operating sites close to cities and communities, actively promoting sports for all, providing Taiwan's citizens with comfortable exercise venues and advanced fitness equipment, improving quality of life and promoting sustainable urban and rural development.

Power Wind has been ranked first in the leisure services industry in Taiwan's Top 5,000 Large Enterprises by China Credit Information Service, Ltd. (CRIF) for three consecutive years (2023, 2024, and 2025 editions). We will continue to uphold "integrity" as our core business philosophy and the corporate spirit of "Build a strong body before building a strong country; where there is a will, there is a way," driving steady corporate growth, continuously enhancing member exercise experience and quality, creating greater shareholder value, and actively fulfilling corporate social responsibility to lead all citizens in establishing a new sports lifestyle.



Chairperson of  
Power Wind Health Industry Inc.




President of  
Power Wind Health Industry Inc.








#### Alignment with UN Sustainable Development Goals (SDGs)

The Company responds to the United Nations Sustainable Development Goals (SDGs), focusing on the following eight core goals as key directions for advancing sustainability actions.

SDGs		Corresponding Actions
	<b>SDG 3 Good Health and Well-being</b>  Ensure healthy lives and promote well-being for all at all ages, prevent and reduce diseases, infectious diseases, substance abuse, improve public health infrastructure, enhance accessibility to healthcare services, ensure universal access to quality healthcare, promote healthy lifestyles, and protect physical and mental health for all.	Power Wind operates recreational sports venues with the corporate vision of "Build a strong body before building a strong country." We establish our brand with the mission of "promoting national health" and "advocating correct exercise concepts," committed to promoting sports for all, all-age sports education, and health promotion for the elderly to enhance national health and quality of life.
	<b>SDG 5 Gender Equality</b>  Achieve gender equality, eliminate all forms of gender discrimination, and empower women.	Power Wind is committed to creating exercise spaces that balance diversity and inclusion while meeting women's fitness needs, actively promoting gender-equal sports participation.  The Company provides equal employment opportunities to all employees and job seekers, creating a female and women-friendly workplace environment. Power Wind is the first Taiwan-listed company to operate a women's professional football team, enhancing women's participation and development opportunities in professional sports.
	<b>SDG 8 Decent Work and Economic Growth</b>  Promote inclusive and sustainable economic growth, provide adequate employment opportunities and good working conditions to achieve shared global prosperity.	Power Wind continuously expands brand operating sites across Taiwan, creating local employment opportunities and promoting community and business district development, while prioritizing partnerships with local suppliers. We actively establish industry-academia collaboration with universities and colleges, formulate talent development plans, and founded the Taiwan Physical Fitness Development Association to promote professional personal trainer and aerobics instructor training and certification, enhancing youth employability. We actively host international sports events to promote sports industry development and invigorate local economies.



SDGs		Corresponding Actions
	<b>SDG 11 Sustainable Cities and Communities</b>  Build inclusive, safe, resilient, and sustainable cities and communities.	Power Wind's "Fitness Factory" and "Skclub Sports Club" have established internationally-standard professional sports and fitness facilities across cities and regions throughout Taiwan, raising sports facility standards and providing professional fitness services to the public. Our operating sites are deeply embedded in cities and communities, actively promoting sports for all, allowing citizens everywhere to enjoy comfortable exercise venues and advanced fitness equipment, overcoming limitations of extreme weather and air pollution to enable safe exercise for all, improving quality of life and promoting sustainable urban development.
 	<b>SDG 14 Life Below Water</b> Conserve and restore marine ecosystems, reduce marine pollution and overfishing, promote sustainable development of marine ecological environments.  <b>SDG 15 Life on Land</b> Conserve and restore terrestrial ecosystems, halt ecosystem destruction, protect wildlife, and achieve sustainable biodiversity.	We actively and continuously participate in beach and mountain cleanup activities nationwide, as well as invasive species control, reducing marine pollution and protecting terrestrial ecology, contributing our corporate effort to conserving Taiwan's marine and terrestrial ecosystems.
	<b>SDG 16 Peace, Justice, and Strong Institutions</b>  Promote peaceful, just, and inclusive societies, establish strong, accountable institutions and public governance systems to safeguard human rights and rule of law, promoting social stability and sustainable development.	Power Wind operates with integrity as our core business philosophy, fully complying with the "Standard Contracts for Fitness Centers" and "Standard Form Contracts for Fitness Instructors" issued by the Sports Administration, Ministry of Education. We establish standard and transparent pricing, provide consumers with secure fitness experiences, comprehensively protect member rights, establish trust between members and fitness brands, promote healthy social order, and advance sustainable industry development.
	<b>SDG 17 Partnerships for the Goals</b>  Strengthen global cooperation, build inclusive, equal, and mutually beneficial global partnerships to collectively achieve sustainable development goals.	We maintain long-term stable partnerships with suppliers, establishing mutually beneficial and prosperous business relationships. Power Wind leverages our experience and resources to jointly promote environmental protection and corporate sustainability with suppliers.  Power Wind's "Fitness Factory" and "Football Development Center" spare no effort hosting various international bodybuilding and football competitions annually, promoting Taiwanese public enthusiasm for bodybuilding and football while attracting athletes from various countries to gather, demonstrating friendship, unity, and fair competition. Through sports competitions, we exchange professional skills, build international friendships, and together create a peaceful and better world.

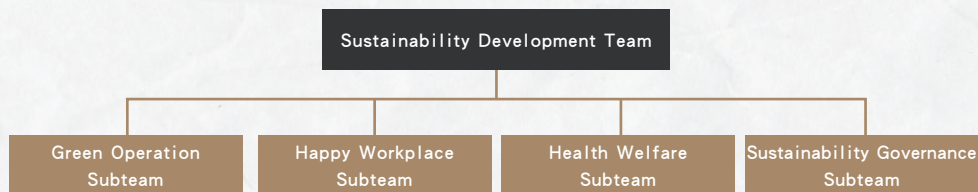


## Sustainability Action

### ■ Sustainability Development Team

Power Wind has established a "Sustainability Development Team" led by the Chairperson as Chief Convener and the President as Deputy Convener to formulate corporate sustainability strategies and plan and advance sustainability goals. To implement sustainability strategies and advance various sustainability matters, the Sustainability Development Team has four functional subteams promoting issue management and project execution across ESG dimensions:

- **Green Operation Subteam** : Responsible for planning and executing environmental sustainability strategies, such as green operations, energy and resource management, climate risk management, and sustainable supply chain management.
- **Happy Workplace Subteam** : Focuses on talent attraction and retention, talent development, industry-academia collaboration, employee welfare, and human rights protection, creating labor-management harmony and a friendly, diverse workplace.
- **Health Welfare Subteam** : Promotes national health, strives to enhance service quality, strengthens brand loyalty. Fitness Factory is deeply embedded in communities and actively participates in mutual benefit activities, becoming a driver of community well-being. The merchandise division develops healthy products, ensuring correct product labeling and food safety.
- **Sustainability Governance Subteam** : Responsible for corporate governance, regulatory compliance, risk management, innovation and transformation, comprehensive member management, information security, human rights protection, and investor and media communications.



### ■ Sustainability Development Team Operations

Each subteam holds regular meetings to track goal progress and execution performance and propose action recommendations to ensure effective implementation of the Company's overall sustainability strategy. The Sustainability Development Team meets twice annually, chaired by the President, integrating tracking and execution status and key issues from functional subteams, conducting cross-departmental reviews and sustainability blueprint planning. Through establishing this high-level governance structure, Power Wind continuously strengthens ESG management capabilities, enhances resilience in responding to climate change and sustainability transformation, fulfills corporate responsibility, and creates long-term value.

To strengthen sustainability governance and accountability mechanisms, Power Wind's Board of Directors serves as the highest supervisory body for advancing sustainable development. Sustainability strategies, goals, execution progress, and results by the Sustainability Development Team are regularly reported to the Board, enabling the Board to effectively monitor sustainability operational risks and opportunities, review and guide major sustainability goals, and ensure strategic direction aligns with long-term operational objectives.





## ■ Sustainability Development Plan

The Company upholds "sustainable management" as our core philosophy, comprehensively promoting ESG initiatives, creating positive social and environmental impacts while achieving corporate growth, and establishing long-term stable corporate value. In the future, the Company will continue strengthening sustainability actions, comprehensively promoting sustainability value from internal governance to external relationships, co-creating a sustainable future with all stakeholders.

- **Economic Aspect:** We continuously strengthen completeness and transparency of capital market information disclosure, promoting bilingual information disclosure, enabling stakeholders to grasp Company operations more timely and accurately. We also focus on shortening information disclosure timelines, protecting investor rights, and targeting maintenance of long-term shareholder interests to establish a trustworthy and solid economic foundation.
- **Corporate Governance Aspect:** We value diverse Board composition, strengthening the independent director system to enhance governance effectiveness. To ensure sound corporate governance operations, we have appointed a corporate governance officer and information security officer, strengthening information security management and risk control mechanisms to ensure stable and transparent corporate operations.
- **Environmental Aspect:** The Company has introduced energy-saving equipment, actively implementing carbon reduction and energy conservation goals, and promoting paper reduction policies to lower resource consumption. Additionally, we respond to global environmental initiatives such as Earth Hour and continue participating in local restoration activities including beach and mountain cleanups, further implementing the "CO<sub>2</sub> Weight Loss Plan," practicing climate action responsibility, and raising environmental awareness among employees and the public.
- **Social Aspect:** We focus on employee physical and mental health and workplace improvement, committed to creating a friendly and safe workplace, promoting all-age sports culture, encouraging employee participation in public welfare and sports activities, strengthening internal cohesion and community connections. We also provide industry-academia collaboration platforms, supporting youth development and talent cultivation, injecting long-term positive energy into society.





## Annual ESG Performance

Aspect	Key ESG Performance
Economic and Corporate Governance	<ul style="list-style-type: none"> <li>• 2024 revenue growth rate of 19.24%; gross profit growth rate of 40.03%; operating profit growth rate of 135.74%; net income after tax growth rate of 229.14%; earnings per share growth rate of 218%</li> <li>• Established 77 sites across Taiwan since inception, up 10% from previous year</li> <li>• Over 300,000 members nationwide in 2024, up over 18% from previous year</li> <li>• Established ISO/IEC 27001 Information Security Management System</li> </ul>
Products and Services	<ul style="list-style-type: none"> <li>• Created 8 core brands, established "Kaohsiung Attackers FC"</li> <li>• Based on service verification system developed aligned with ISO/IEC 17065 product certification guidelines, 2024 overall brand service satisfaction for all sites averaged 95.01 points</li> <li>• 2024 online member service satisfaction averaged 96.55 points, with average monthly service volume of 35,000</li> </ul>
Environment	<ul style="list-style-type: none"> <li>• 2024 greenhouse gas emission intensity per million revenue decreased 12.46% versus 2023</li> <li>• 2024 greenhouse gas emission intensity per site decreased 1.02% versus 2023</li> </ul>
Social	<ul style="list-style-type: none"> <li>• Joined "TALENT, in Taiwan Alliance" supporting talent sustainability initiatives</li> <li>• Strengthened reward measures, with rewards increasing from 3,329 to 4,518 instances, up 35.6% year-over-year, effectively boosting employee morale and enthusiasm</li> <li>• 88.34% of employees participated in first aid training in 2024</li> <li>• Power Wind and its subsidiaries' domestic procurement amounts and vendor numbers both exceeded 99% in 2024</li> <li>• Hosted over 6 major sports events including football, bodybuilding, and dragon boat racing, with cumulative participation of over 6,490 domestic and international athletes in 2024, over 20,000 on-site spectators, over 210 media reports, and collaboration with over 100 companies</li> <li>• Sponsored 393 professional athletes and coaches with one-year Platinum Memberships valued at NT\$8.9 million</li> </ul>



## About the Report

### | Report Preparation Notes

Under the Board of Directors' supervision, Power Wind Health Industry Incorporated (hereinafter "Power Wind" or "the Company") published its inaugural Sustainability Report in 2025 (hereinafter "this Report"). The content presents results of communication with stakeholders during 2024 (January 1, 2024 to December 31, 2024), covering the Company's attention and efforts in sustainability governance, environmental sustainability, and social groups (people and human rights), demonstrating the Company's commitment to fulfilling corporate citizenship responsibilities and implementing sustainable management under our operational mission of "providing quality fitness environments, promoting public health, and advocating correct exercise concepts."

#### ■ Report Scope

This Report covers Power Wind and its affiliates in the consolidated financial statements (including Headquarters, Branches, Business Place, and Subsidiary). The information disclosure scope is consistent with the Annual Report, with any adjustments to information disclosure scope noted separately within the Report.

All information recorded in this Report is compiled and aggregated by the Sustainability Development Team and relevant execution units, presented using internationally common indicators and units. Financial performance information is audited by Ernst & Young, denominated in New Taiwan Dollars (NTD). Financial performance information content is consistent with the Company's Annual Report. For details regarding the affiliate lists and financial information in consolidated financial reports, please refer to the Company's Annual Report (<https://www.powerwindhealth.com.tw/tw/investor/stock?unit-tab=meeting>).

#### ■ Reporting Framework

- Global Sustainability Standards Board (GSSB) — GRI Standards: 2021 version
- Sustainability Accounting Standards Board (SASB) — Leisure Facilities: December

2023 version

- Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

#### ■ Report Publication

This Report is primarily published through the Company's official website. This is the inaugural publication with no previous version and no data restatements.

- First Publication: August 2025
- Next Expected Publication: August 2026
- Publication Frequency: Annually
- Report Download : <https://www.powerwindhealth.com.tw/tw/esg/social?tab=report>

#### ■ Data Quality Management

The content data of this Report is provided after confirmation by respective unit managers, compiled and edited with assistance from the Sustainability Development Team. During sustainability report compilation, we continuously confirm content and performance data with units, following Power Wind's sustainability information management measures and relevant administrative procedures for hierarchical review, finally publicly issued after the Board's approval. For questions regarding this Report, please contact Power Wind Health Industry Incorporated's Sustainability Development Team:

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## | Stakeholder Dialogue

### ■ Stakeholder Identification

To fulfill our commitment to sustainable development, Power Wind highly values stakeholder rights and needs, listening to, understanding, and responding to stakeholder voices and needs through diverse communication channels, co-creating mutual benefits and trust through continuous communication and engagement. To further understand and respond to stakeholder perspectives, the Company, through Sustainability Development Team meetings and referring to the AA1000 Stakeholder Engagement Standard (AA1000 SES:2015), identified and defined ten major stakeholder categories based on five principles: Dependency, Responsibility, Influence, Tension, and Diverse Perspectives, including investors, customers, corporate clients, employees, suppliers, contract-for-work personal trainers/guest instructors, government, media and online communities, communities and society, and financial institutions.

### ■ Stakeholder Engagement

Power Wind engages with stakeholders through appropriate channels, with respective responsible departments conducting engagement separately. Engagement results are compiled and regularly reported and discussed in Sustainability Development Team meetings, actively practicing the spirit of co-prosperity with society throughout the Company's operations.

Stakeholder	Significance to Power Wind	Communication Topics	Communication Frequency and Channels	Specific Response	Related Chapter
Investors	Investors are Power Wind's common shareholders and corporate bondholders, providing essential direct financing sources for operations. The Company needs to continuously communicate operating performance, strategy, and sustainability governance practices with shareholders and investors to gain their long-term trust and support. Creating maximum value for shareholders and investors is a key mission of Power Wind's management.	<ul style="list-style-type: none"> <li>Operational performance</li> <li>Operational strategy</li> <li>Sustainability governance</li> </ul>	<ul style="list-style-type: none"> <li>Annual: Shareholders' Meeting, Annual Report, Sustainability Report</li> <li>Quarterly: Board of Directors, functional committees, financial reports</li> <li>Monthly: Official website, investor hotline, symposiums, investor conferences</li> <li>As needed: Material information announcements, in-person investor visits</li> </ul>	<ul style="list-style-type: none"> <li>2024 revenue of NT\$5,122,945 thousand, up 19.24% year-over-year; gross profit of NT\$1,445,672 thousand, up 40.03% year-over-year; operating profit of NT\$515,399 thousand, up 135.74% year-over-year; net income after tax of NT\$373,970 thousand, up 229.14% year-over-year; earnings per share of NT\$4.77, up 218% year-over-year</li> </ul>	CH.1 About Power Wind
Financial Institutions	Financial institutions provide essential indirect financing sources for Power Wind's operations. Financial institutions should fully understand the Company's material information to comprehend Power Wind's substantive value and become long-term stable capital providers.	<ul style="list-style-type: none"> <li>Business integrity</li> <li>Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>Monthly: Official website, telephone, email</li> <li>As needed: Meetings, in-person visits</li> </ul>	<ul style="list-style-type: none"> <li>We monitor domestic and international industry trends, effectively identify and assess risk impacts and opportunities, and integrate risk management mechanisms into operational activities and daily management</li> </ul>	CH.1 About Power Wind





Stakeholder	Significance to Power Wind	Communication Topics	Communication Frequency and Channels	Specific Response	Related Chapter
Customers/ Consumers	Focusing on customer/consumer needs and enhancing and innovating the quality experience provided to customers are the primary sources of Power Wind's revenue creation.	<ul style="list-style-type: none"> <li>• Customer privacy</li> <li>• Data security</li> <li>• Service quality</li> <li>• Customer rights</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly: Telephone, email</li> <li>• As needed: Satisfaction surveys, online platforms, feedback mailboxes, on-site service personnel</li> </ul>	<ul style="list-style-type: none"> <li>• Obtained external certification for ISO/IEC 27001 Information Security Management System and ISO/IEC 27701 Privacy Information Management System</li> <li>• Established online customer service center after-sales service window and app member service satisfaction survey covering reception desk, fitness consultants, personal trainers, swimming instructors, and children's alley personnel; national customer service center satisfaction all above 95 points; overall brand service satisfaction of 95.96 points, the best service performance in three years</li> <li>• Completed operational and service quality audits at all nationwide sites (including new sites open over six months in current year), totaling 76 sites</li> </ul>	CH.2 Sustainability Governance
Corporate Clients	Providing corporate clients with comprehensive product services and packages, leveraging corporate influence, and serving as the foundation for Power Wind to develop new service directions.	<ul style="list-style-type: none"> <li>• Customer privacy</li> <li>• Data security</li> <li>• Service quality</li> <li>• Customer relationship management</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly: Telephone, email, text messages</li> <li>• As needed: Satisfaction surveys, official website, feedback mailboxes, on-site service personnel</li> </ul>	<ul style="list-style-type: none"> <li>• Obtained external certification for ISO/IEC 27001 Information Security Management System and ISO/IEC 27701 Privacy Information Management System</li> <li>• Established online customer service center after-sales service window and app member service satisfaction survey covering reception desk, fitness consultants, personal trainers, swimming instructors, and children's alley personnel; national customer service center satisfaction all above 95 points; overall brand service satisfaction of 95.96 points, the best service performance in three years</li> <li>• Completed operational and service quality audits at all nationwide sites (including new sites open over six months in current year), totaling 76 sites</li> </ul>	CH.2 Sustainability Governance
Employees	Competitive workforce structure and talent empowerment are the core of Power Wind's operational competitiveness.	<ul style="list-style-type: none"> <li>• Talent attraction and retention</li> <li>• Human rights protection</li> <li>• Talent development and training</li> <li>• Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>• 3 times annually: Performance review interviews</li> <li>• Quarterly: Labor-management meetings</li> <li>• Monthly: Annual conferences, Power Wind periodical</li> <li>• As needed: President's mailbox, e-Learning platform, sexual harassment and workplace violence complaint mailbox and hotline</li> </ul>	<ul style="list-style-type: none"> <li>• Regularly hold headquarters gatherings and site gatherings, quarterly activities to promote colleague interaction, enhance team cooperation, and strengthen identification with company culture and objectives</li> <li>• Annual management retreat provides managers with reflection and growth platform; participation increased from 66 people in 2023 to 80 people in 2024, up 21.21%, demonstrating emphasis on management development</li> <li>• Core values promotion through quarterly lectures and online learning; participation increased from 7,182 to 8,162, up 13.65%</li> </ul>	CH.4 Happy Workplace





Stakeholder	Significance to Power Wind	Communication Topics	Communication Frequency and Channels	Specific Response	Related Chapter
				<ul style="list-style-type: none"> <li>Sports competitions encourage physical and mental health and teamwork; participation increased from 1,896 to 1,969, up 3.86%, strengthening corporate cohesion</li> <li>Periodic performance-based salary adjustments; English language subsidy system encourages language training and strengthens international competitiveness</li> <li>Salary adjustment numbers and magnitude increased; adjusted employees increased from 437 to 536, magnitude increased from 2.43% to 3.55%, demonstrating salary competitiveness and talent recognition</li> <li>Strengthened reward measures; rewards increased from 3,329 to 4,518 instances, up 35.6% year-over-year, effectively boosting employee morale and enthusiasm</li> </ul>	
Suppliers	Suppliers provide products and services required for Power Wind's operations, mutually benefiting and coexisting with Power Wind.	<ul style="list-style-type: none"> <li>Supply Chain Management</li> <li>Product Quality Management</li> </ul>	<ul style="list-style-type: none"> <li>Monthly: Telephone, email</li> <li>Annual: Annual evaluations</li> <li>As needed: In-person visits</li> </ul>	<ul style="list-style-type: none"> <li>The Company supports local procurement; Power Wind and its subsidiaries' domestic procurement amounts and vendor numbers both exceeded 99% in 2024</li> <li>2024 procurement amount subject to supplier evaluation was 80.51%, with excellent suppliers accounting for 77.74% of procurement amount. No suppliers failed evaluations in 2024</li> </ul>	CH.1 About Power Wind
Contract-for-Work Personal Trainers/ Guest Instructors	Establishing long-term partnerships with contract-for-work personal trainers/guest instructors to jointly create greater value for customers.	<ul style="list-style-type: none"> <li>Talent development and training</li> <li>Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>Annual: Annual evaluation interviews</li> <li>Quarterly: Performance review interviews</li> <li>Weekly: Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Contract-for-work personal trainers hold 220 international fitness certifications; all 540 contract-for-work personal trainers, aerobics instructors, aromatherapists, and physical therapists must hold Level C or higher relevant certifications</li> <li>All staff regularly update CPR+AED certifications</li> </ul>	CH.4 Happy Workplace
Government	Government has influence over industry development direction and monitors Power Wind's legal compliance and integrity in business operations.	<ul style="list-style-type: none"> <li>Business integrity</li> <li>Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>Monthly: Telephone, email</li> <li>As needed: In-person visits</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with regulatory requirements with no violations</li> <li>Received Ministry of Labor "2024 Outstanding Generation Employment Excellence Award - Intergenerational Co-Prosperity Category"; "Taipei City Government Youth Employment Award"; Sports Administration, Ministry of Education 16th "Sports Activist Award" Sponsorship Category "Gold Award"; Sports Administration, Ministry of Education Sports Enterprise Certification</li> </ul>	CH.1 About Power Wind



Stakeholder	Significance to Power Wind	Communication Topics	Communication Frequency and Channels	Specific Response	Related Chapter
Media and Online Communities	Media and communities are important communication channels that facilitate communication with society and convey Power Wind's brand image.	<ul style="list-style-type: none"> <li>• Business integrity</li> <li>• Information security</li> <li>• Human rights protection</li> </ul>	<ul style="list-style-type: none"> <li>• Per project: Project collaboration meetings</li> <li>• As needed: Telephone, email, online platforms</li> </ul>	<ul style="list-style-type: none"> <li>• Launched a fitness data management app and cloud fitness courses, providing over 662 instructional videos through official YouTube channel, supporting member self-training anytime, anywhere</li> <li>• 2024 online member service satisfaction averaged 96.55 points, with average monthly service volume of 35,000</li> </ul>	CH.4 Happy Workplace CH.5 Health and Welfare
Community and Society	Combining community and social strength to promote and cultivate healthy living attitudes for all citizens, creating a sustainable, healthy, and better future.	<ul style="list-style-type: none"> <li>• Social care</li> <li>• Social impact</li> </ul>	<ul style="list-style-type: none"> <li>• Annually: Telephone, email</li> <li>• As needed: In-person visits, online platforms</li> </ul>	<ul style="list-style-type: none"> <li>• Hosted over 6 major sports events including football, bodybuilding, and dragon boat racing, with cumulative participation of over 6,490 domestic and international athletes in 2024, over 20,000 on-site spectators, over 210 media reports, and collaboration with over 100 companies</li> </ul>	CH.5 Health and Welfare





## | Material Topic Identification and Response

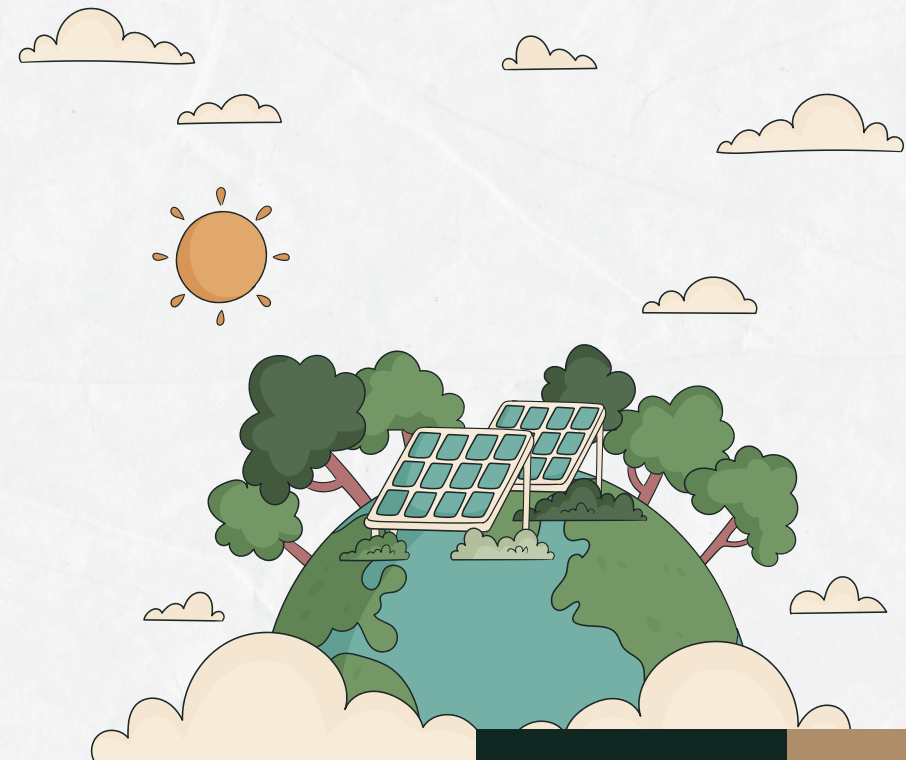
To jointly understand, identify, and respond to sustainability operational issues relevant to Power Wind with stakeholders, the Company not only engages in dialogue with stakeholders through diverse communication channels but also refers to GRI Sustainability Reporting Standards GRI 3: Material Topics 2021 guidance and AA1000 Accountability Principles Standard (AA1000 APS:2018), establishing material topic analysis processes based on four principles—Inclusivity, Materiality, Responsiveness, and Impact—to evaluate positive impacts and negative impact severity that the Company generates across economic and governance, environmental, people, and social (including people and human rights) dimensions through operations, and to report to stakeholders on decisions, actions, and results Power Wind takes to mitigate negative impacts and create better sustainability goals (impact).

### ■ Material Topic Identification Process

Power Wind compiled 18 potential material topics based on recent major international sustainable development issues and trend reports, benchmark enterprise and industry peers' focus areas, referencing global sustainability information disclosure guidelines/standards, combining operational processes and stakeholder engagement results, including: operational development and risk management, information security, sustainable supply chain management, product and service innovation, service quality management, climate strategy and action, creating low-carbon services, energy management, waste management and circular economy, water resource management, customer health and safety, product labeling and marketing communications, harmonious labor relations, talent attraction and retention, talent training and career development, human rights and diversity and inclusion, occupational safety and health, and social care. This enables joint identification with stakeholders of positive impacts the Company generates in managing various issues, or whether inadequate handling may produce negative impacts on economic and governance, environment, and people (including human rights).

Through the Sustainability Development Team's regular stakeholder communications and questionnaire survey results, using potential positive or negative impacts of the Company's operations on respective issues and utilizing issue impact

severity and frequency/likelihood, we created a material topic matrix diagram presenting materiality analysis results. After convening meetings, considering external expert recommendations, and through Board resolution on priority material topics for this Report, the Sustainability Development Team confirmed that information disclosure items for this Report will primarily focus on this scope, appropriately disclosing information across ESG dimensions to present Power Wind's continued efforts in sustainable management.







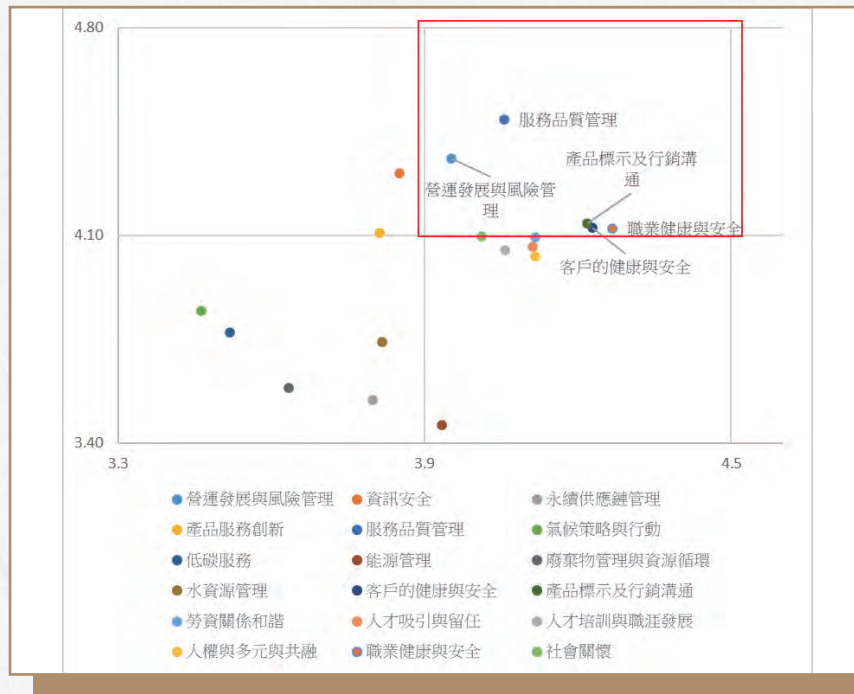
Step	Establish List of Potential Material Topics		Impact Analysis		Confirm and Report Material Topics	
Work Content	Topic Collection Channels	Screening and List Establishment	Stakeholder Concerns	Organizational Operational Impact Assessment	Comprehensive Analysis	Material Topic Management and Sustainability Commitments
	<p>Compile a list of Power Wind's priority potential material topics based on international sustainable development issues and trend reports, benchmark enterprise and industry peer focus areas, global sustainability information disclosure guidelines/standards, and stakeholder frequently-raised issues.</p>	<p>Through joint discussion and resolution by the President and Sustainability Development Team, 18 potential material topics most relevant to Power Wind were identified, among which:</p> <ul style="list-style-type: none"> <li>• Economy and Governance: 5 topics</li> <li>• Environment: 5 topics</li> <li>• People and Society: 8 topics</li> </ul>	<p>Establish stakeholder communication channels and invite Power Wind's ten major stakeholder categories to collect stakeholder views on Power Wind's ESG performance implementation through questionnaire surveys, with a total of 879 valid questionnaires:</p> <ul style="list-style-type: none"> <li>• Investors: 10</li> <li>• Financial institutions: 12</li> <li>• Customers: 515</li> <li>• Corporate clients: 14</li> <li>• Employees: 103</li> <li>• Suppliers: 37</li> <li>• Contract-for-work personal trainers/guest instructors: 120</li> <li>• Government: 8</li> <li>• Media and online communities: 35</li> <li>• Community and society: 25</li> </ul>	<p>Invited 7 senior executives and Sustainability Development Team members to discuss the likelihood (timing) of occurrence for each topic and identify the degree of positive or negative impact of each topic on Power Wind's operations.</p>	<p>The Sustainability Development Team conducted comprehensive evaluation based on stakeholders' level of concern, degree of impact, and likelihood of occurrence for topics across economic and governance, environment, and people (including human rights). After integrating external expert perspectives on topic evaluation and jointly reviewing the significance of each topic in meetings, 7 material topics were identified.</p>	<p>After the Sustainability Development Team reported comprehensive analysis results of material topics to the Board of Directors, 7 material sustainability topics were resolved, including: operational development and risk management, information security, service quality management, customer health and safety, product labeling and marketing communications, harmonious labor relations, and occupational health and safety. Management strategies for material topics, corresponding GRI Standards, and other relevant content are disclosed in Power Wind's Sustainability Report.</p>



## Material Topic Identification

The Sustainability Development Team analyzed questionnaire scoring results from stakeholders and senior executives regarding their level of concern, degree of impact, and likelihood of occurrence for topics across economic and governance, environment, and people (including human rights), creating matrix diagrams to present questionnaire scoring results as both positive impact analysis diagram and negative impact analysis diagram. The diagrams display the likelihood of occurrence (Y-axis) and degree of impact when topics occur (X-axis). Five material topics each for positive and negative impacts are prioritized for disclosure of their management strategies in this Report. Other secondary topics without materiality significance are disclosed and supplemented as necessary in this Report based on GRI guidance disclosure requirements.

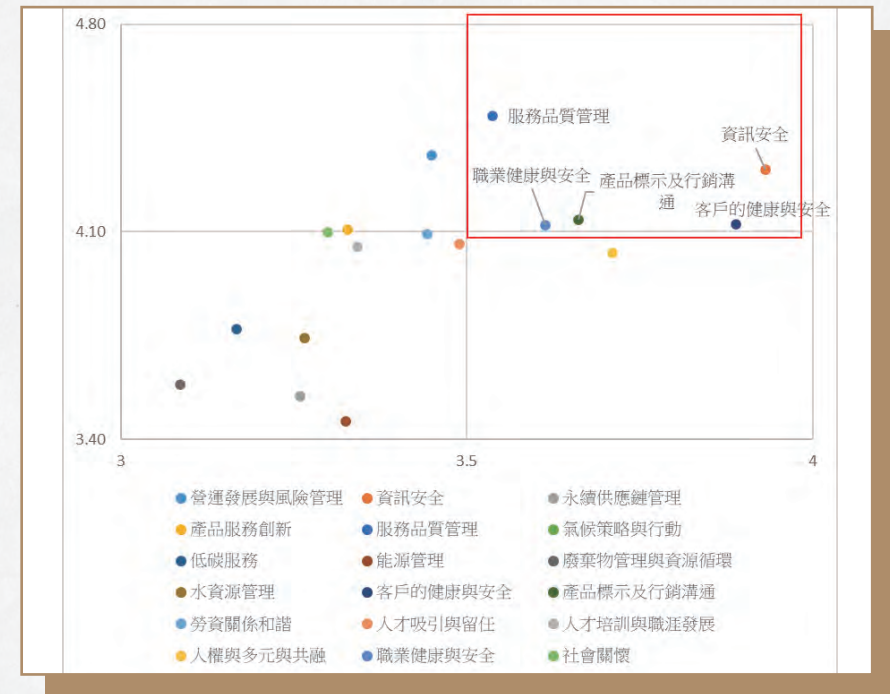
### Positive Impact Analysis Diagram



#### Positive Impact Topics :

- Operational Development and Risk Management
- Service Quality Management
- Customer Health and Safety
- Product Labeling and Marketing Communications
- Harmonious Labor-Management Relations

### Negative Impact Analysis Diagram



#### Negative Impact Topics :

- Information Security
- Service Quality Management
- Customer Health and Safety
- Product Labeling and Marketing Communications
- Occupational Health and Safety



#### Management of Material Topics

The Company discloses management approaches for seven material topics approved by the Board of Directors, prioritizing explanation in this Report of how Power Wind implements sustainability initiatives to manage and respond to positive impacts or negative impacts. For each material topic, we disclose management policies, responsible departments, and future short-, medium-, and long-term goals and action plans. Execution details and results of action plans are explained separately in relevant chapters.

Material Topic	Impact Description	Impact Description				Value Chain Impact Scope		
		On Power Wind Operations		On the Environment		Customer	Power Wind	Supply Chain
		Positive	Negative	Positive	Negative			
Operational Development and Risk Management	Positive Impact: Comprehensive operational development planning and rigorous risk management mechanisms can effectively predict and respond to market changes and potential risks Negative Impact: Lack of clear operational development direction and sound risk management measures, failure to timely respond to market challenges and regulatory changes	4.29	3.86	3.62	3.04	○	●	○
Information Security	Positive Impact: Implementing strict protective measures including deploying advanced technology, formulating comprehensive policies, and providing employee training to effectively prevent information security threats Negative Impact: Failure to properly manage information security may lead to sensitive data leaks, system interruptions, or malicious attacks	4.14	4.57	3.56	3.29	●	●	○
Service Quality Management	Positive Impact: Establishing strict service standards, continuously training employees, and collecting customer feedback to ensure every service meets or exceeds customer expectations Negative Impact: Neglecting service quality management, failure to timely address problems during service delivery, leading to customer dissatisfaction, complaints, or even loss	4.43	3.86	3.68	3.22	●	●	
Customer Health and Safety	Positive Impact: Strictly controlling product and service quality, complying with relevant regulations and conducting regular testing to ensure customer health and safety when using products or services Negative Impact: Neglecting customer health and safety may lead to product defects or service risks, causing health problems or legal disputes	4.71	4.57	3.74	3.21	●	●	○

Note: ● indicates direct impact; ○ indicates indirect impact through business relationships or the Company's operational activities



Material Topic	Impact Description	Impact Description				Value Chain Impact Scope		
		On Power Wind Operations		On the Environment		Customer	Power Wind	Supply Chain
Product Labeling and Marketing Communications	<p>Positive Impact: Providing clear and accurate product labeling and enabling consumers to understand product value through honest and transparent marketing communications</p> <p>Negative Impact: Product labeling or marketing communications containing misleading, incomplete, or even false content, causing consumer complaints, returns, or legal liability</p>	4.71	4.14	3.72	3.18	●	●	○
Harmonious Labor-Management Relations	<p>Positive Impact: Valuing employee rights, establishing effective communication mechanisms, providing fair compensation, good work environment, and employee participation policies to create a united and cooperative work atmosphere, enhancing employee satisfaction and productivity</p> <p>Negative Impact: Neglecting employee needs, failure to properly handle compensation and benefits, labor disputes, or communication issues may trigger strikes or resignation waves</p>	4.57	3.71	3.66	3.17		●	
Occupational Health and Safety	<p>Positive Impact: Through sound occupational health and safety management system, actively preventing workplace accidents and health risks, providing a safe work environment</p> <p>Negative Impact: Failure to implement occupational health and safety management may lead to work injuries, employee health damage, or legal liability</p>	4.71	4.00	3.82	3.23		●	○

Note: ● indicates direct impact; ○ indicates indirect impact through business relationships or the Company's operational activities





Material Topic	Responsible Departments	Management Policy/Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Operational Development and Risk Management	President's Office Department of Business Development Department of Finance	The Company upholds long-term steady growth as our operational core, committed to enhancing market share and corporate governance effectiveness. Through product and service innovation, diversified operations, and new market expansion, we strengthen corporate competitiveness and resilience. We simultaneously establish comprehensive risk control mechanisms, implement integrity in business operations and fraud prevention to ensure operational stability and advance toward our vision of sustainable corporate development.	<ul style="list-style-type: none"> <li>Expanded nationwide operating sites to 77, continuing expansion in Penghu, Taipei, Kaohsiung, and Tainan</li> <li>Launched new brands and co-branded products (e.g., PW Whey Protein, POWERWIND sportswear) and established "Buddy Body Workshop" sports massage services; children's sports brand transformed into "Skclub Sports Club" all-age sports club</li> <li>Completed 4 integrity training sessions, the Board and functional committee performance evaluations, and continued 6-hour director training courses</li> </ul>	<ul style="list-style-type: none"> <li>"Fitness Factory" Taiwan operating site targets: exceed 85 sites in 2025, 93 sites in 2026, 100 sites in 2027</li> <li>Collaborate with industry leaders including Fubon, Cathay, PX Mart, Uni-President, and Taroko for store expansion and other business development</li> <li>Invested in Taroko US Coporation, continuing expansion of baseball and softball batting facilities in Texas, Arizona, and California from 2025</li> <li>Continue purchasing liability insurance to reduce and diversify risks of major damage to the Company and shareholders caused by errors or negligence by directors and independent directors</li> </ul>	<ul style="list-style-type: none"> <li>"Fitness Factory" Taiwan operating sites exceed 150; Power Wind's flagship brand "Fitness Factory" expands beyond Taiwan</li> <li>Annual revenue and long-term profitability growth</li> <li>The Company adheres to the business philosophy of "integrity and sustainability," implementing the corporate culture of 3P and 3I</li> <li>Continue integrity training for new employees, new managers, and current employees</li> </ul>	<p>201-1 Direct economic value generated and distributed</p> <p>201-2 Financial implications and other risks and opportunities due to climate change</p> <p>205-1 Operations assessed for risks related to corruption</p> <p>205-2 Communication and training about anti-corruption policies and procedures</p> <p>205-3 Confirmed incidents of corruption and actions taken</p>



Material Topic	Responsible Departments	Management Policy/ Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Information Security	Division of Information	The Company implements sustainable governance, strengthens sustainability governance, strengthening information security management systems and strictly monitoring and supervising outsourced vendor information security operations to jointly build comprehensive protective networks. Simultaneously strengthening internal information security awareness, the Information Security and Privacy Team aims to eliminate information security incidents, safeguarding corporate sensitive data and business operational security, creating a stable and trustworthy digital environment.	<ul style="list-style-type: none"> <li>Strengthened information security management procedures</li> </ul>	<ul style="list-style-type: none"> <li>Obtained external certification for ISO/IEC 27001 Information Security Management System</li> <li>Obtained external certification for ISO/IEC 27701 Privacy Information Management System</li> <li>Established outsourced supplier security operation standards</li> <li>Cultivate corporate information security auditors to collaborate with Information Security and Privacy Team in safeguarding information security</li> <li>Establish disaster recovery mechanisms for high-risk platforms to reduce Recovery Time Objective (RTO) and minimize data loss during system interruption to restart, protecting business continuity</li> <li>No information security incidents</li> </ul>	<ul style="list-style-type: none"> <li>No information security incidents</li> <li>No leakage of confidential data of customers, suppliers, or employees</li> <li>Establish business analytics war room and information security protection war room, while adopting high-specification encryption mechanisms to protect corporate sensitive information</li> </ul>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data



Material Topic	Responsible Departments	Management Policy/Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Service Quality Management	Division of Service Management	To ensure consistent service quality and implement the Company's business philosophy, all departments within the business division follow standard operating procedures, responsible for supervising and auditing frontline services at nationwide sites, ensuring employee operations comply with regulations and systems to achieve corporate quality management objectives. This approach echoes Power Wind's corporate culture of 3P (Professionalism, Positive Attitude, Passion) and 3I (Integrity, Initiative, Improve), implementing core value "Integrity," protecting consumer rights, and practicing brand promise to customers of "safe exercise, worthy of trust."	<ul style="list-style-type: none"> <li>Online customer service center after-sales service window to protect member rights</li> <li>Each site included in annual key audits, conducting various operational and service quality management spot checks</li> <li>Enhanced audits for sites with low annual service performance</li> <li>App member service satisfaction survey</li> <li>Phone follow-up care for low satisfaction survey respondents and customer complaint care</li> <li>On-site audits at over 30% of sites annually, excluding new sites open less than one year</li> <li>Monthly audit deficiency correction and improvement plan implementation</li> <li>Business integrity case investigations and personnel evaluation and disposition meetings</li> </ul>	<ul style="list-style-type: none"> <li>Enhance online customer service center after-sales service window with over 80% monthly member inquiry service rate</li> <li>Continue improving employee operations and service quality with brand service satisfaction target of 95 points or above, all frontline service units achieving equivalent service standards</li> <li>On-site audit evaluation performance achieving new internally-set records, exceeding 2024 evaluation score of 85-90 points</li> <li>Business integrity cases reaching new lows annually</li> <li>Consumer dispute case ratios decreasing annually</li> </ul>	<ul style="list-style-type: none"> <li>Become leading fitness brand in sports service industry, demonstrating professionalism, positive attitude, passion, initiative, improve, and integrity implementation, with comprehensive service and internal control systems for sustainable operations</li> </ul>	Custom Topics <ul style="list-style-type: none"> <li>Online customer service center after-sales service inquiry rate</li> <li>Site service quality audit coverage rate</li> <li>App member service satisfaction</li> <li>Overall brand service satisfaction</li> <li>100% achievement rate for initiating care tracking for low satisfaction respondents</li> <li>Meeting annual target execution rate for on-site audits</li> <li>100% monthly audit deficiency correction plan execution achievement rate</li> </ul>





Material Topic	Responsible Departments	Management Policy/Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Customer Health and Safety	Department of Operations  Division of Physical Fitness Education and Training  Division of Merchandise	Create safe exercise environments, optimize equipment and facility cleanliness, promote healthy proprietary products, control food expiration dates and reduce waste, enhancing overall service quality and customer experience.	<ul style="list-style-type: none"> <li>70% of employees at each site obtained CPR certification, with 4 annual accident response and fire drills to strengthen emergency response capabilities and ensure customer safety</li> <li>Regular equipment cleaning and periodic service quality spot checks, quarterly pest control, continuously optimizing facility environment and health protection</li> <li>Increased merchandise areas at each site selling whey protein and nutritional supplements with employee taste-testing promotions to meet diverse dietary needs</li> <li>Morning, afternoon, and evening shift regular product inventory with timely reporting of expiring products to ensure timely and effective replenishment and promotion mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Increase accident response and fire drill categories with 6 annual drills to effectively enhance employee response capabilities and practical experience</li> <li>Beyond strengthening employee professional skills, play safety promotion videos in member rest areas to raise member awareness of equipment operation and personal health</li> <li>Expand facility cleanliness evaluation scope from single sites to cross-site inspections, strengthening employee sensitivity to cleanliness standards across different venues</li> <li>Beyond current proprietary products, add consignment sales expanding to vending machines, introducing PW whey protein, healthy meals, and other products, practicing cross-domain nutrition integration</li> </ul>	<ul style="list-style-type: none"> <li>Annually invite firefighters or EMTs for training to strengthen employee response capabilities, publicly demonstrating drill results to enhance safe exercise image</li> <li>Each site applies for "Safe Venue Certification" to strengthen facility safety credibility</li> <li>Regularly conduct cross-regional internal site evaluations to promote experience exchange and optimize operations and management</li> <li>PW proprietary products continue developing diverse products, integrating exercise, nutrition, and health services, reducing food and supplies risks, providing one-stop health experience</li> </ul>	416-1 Assessment of the health and safety impacts of product and service categories  416-2 Incidents of non-compliance concerning the health and safety impacts of products and services





Material Topic	Responsible Departments	Management Policy/Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Product Labeling and Marketing Communications	Department of Membership Affairs Department of Marketing Division of Merchandise	Upholding integrity as core value, complying with standard form contracts and standardized pricing, handling membership prepayment performance guarantees per regulations to protect consumer rights. All sold items have complete product labeling and nutritional information, implementing consistency between marketing communications and product labeling, enabling consumers to obtain correct and complete product information.	<ul style="list-style-type: none"> <li>Full operation systemization reducing paper usage and forest felling</li> <li>All sold items have complete product labeling and nutritional information, implementing consistency between marketing communications and product labeling, enabling consumers to obtain correct and complete product information</li> </ul>	<ul style="list-style-type: none"> <li>Relevant department employees must undergo periodic retraining and testing beyond initial training; those who fail must receive specific on-the-job training hours until passing audit examinations</li> <li>Plan to update all site promotional materials with electronic screens, reducing printed materials</li> <li>All merchandise complies with Product Safety Labeling Management Measures; receiving inspection must confirm all labeling; vendors must comply with competent authority regulations</li> </ul>	<ul style="list-style-type: none"> <li>Continue improving employee quality and service quality, optimizing customer service processes, working toward zero deficiencies</li> <li>Plan to update all site promotional materials with electronic screens, completely eliminating printed promotional materials</li> <li>Implement Product Safety Act, enhance frontline personnel service quality, enabling members to obtain good shopping experiences</li> </ul>	<p>417-1 Requirements for product and service information and labeling</p> <p>417-2 Incidents of non-compliance concerning product and service information and labeling</p> <p>417-3 Incidents of non-compliance concerning marketing communications</p>

Material Topic	Responsible Departments	Management Policy/ Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Harmonious Labor-Management Relations	Division of Human Resources	The Company is committed to establishing harmonious labor relations, respecting employee rights, protecting workplace safety, and creating a healthy and friendly work environment. We comply with labor regulations, respect individual differences, ensure equal treatment and development opportunities, and through diverse communication platforms, listen to and respond to every colleague's voice.	<ul style="list-style-type: none"> <li>Strengthen corporate core values</li> <li>Enhance employee compensation and rewards</li> </ul>	<ul style="list-style-type: none"> <li>Enhance employee physical and mental health and work-life balance</li> <li>Add employee health management programs such as mental health counseling, workplace health promotion or lectures, full-time employees can exercise one hour during work hours</li> <li>Establish talent development plan: provide internal training and career planning guidance to assist colleagues with internal transfers or employment status changes based on personal interests</li> </ul>	<ul style="list-style-type: none"> <li>Create best employer brand, enhancing employee satisfaction and retention rates to improve corporate competitiveness and market position</li> </ul>	<p>401-1 New employee hires and employee turnover</p> <p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>401-3 Parental leave</p> <p>402-1 Minimum notice periods regarding operational changes</p>





Material Topic	Responsible Departments	Management Policy/ Commitment	Goals and Action Plans			GRI Standards
			Short-term (2024)	Medium-term (2025-2027)	Long-term (2027 onwards)	
Occupational Health and Safety	Occupational Safety Office	Continue implementing occupational safety and health related regulations, strengthening internal occupational safety management organization and personnel allocation. Simultaneously promote safety education training and communication mechanisms, enhance employee safety awareness and professional knowledge, and through organizing health promotion activities, create a safe and healthy work environment.	<ul style="list-style-type: none"> <li>Established Occupational Safety and Health Committee holding regular meetings to understand and review Company implementation effectiveness</li> <li>Conducted medical personnel health consultations providing post-health examination consultation services</li> <li>Provided health education information, organized health education courses and lectures</li> <li>Encouraged employees to participate in sports and fitness to promote health</li> </ul>	<ul style="list-style-type: none"> <li>Establish dedicated department to promote occupational safety and health related business</li> <li>Increase health consultation service hours and participation numbers</li> <li>Increase total occupational safety and health education training course hours and participation numbers</li> <li>Enhance employee exercise culture and sports participation numbers</li> </ul>	<ul style="list-style-type: none"> <li>Continue reducing ratio of occupational injuries and accidents to total employees</li> <li>Continue reducing employee obesity ratio and increasing employee muscle mass ratio</li> </ul>	403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-4 Worker participation, consultation, and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system 403-9 Work-related injuries

## CH. 1 About Power Wind

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生活裡有什麼  
不好說的... **最好**  
**健了**  
**再說!**



## CH.1 About Power Wind

### 1.1 Company Profile

Power Wind Health Industry Incorporated was established in Kaohsiung, southern Taiwan, in 2005. In 2006, we founded our first business brand—Fitness Factory—operating membership-based fitness centers. Fitness Factory's first operating site, and Taiwan's first standalone professional sports facility with 3,000 ping of floor space—FF Kaohsiung Boai—opened in February 2007. In July 2008, our second facility, the Kaohsiung Jiuru site, commenced operations, officially launching Fitness Factory's development as a fitness center chain. Today, we have expanded to 80 sites, making us Taiwan's largest domestic fitness center chain.

Power Wind upholds the corporate vision of "Build a strong body before building a strong country," adhering to the core values of "integrity and sustainability," providing quality fitness services, promoting public physical and mental health, and advocating correct exercise concepts. Over twenty years since establishment, we have developed seven major sports and leisure business brands including fitness centers, trampoline sports, bowling, all-age badminton and basketball, realistic laser survival games, spas, and sports massage. We lead the industry in continuous service innovation. On March 10, 2016, Power Wind pioneered a new chapter, becoming Taiwan's first fitness brand to be listed on the Taipei Exchange (TPEX), and on March 15, 2019, transferred to listing on the Taiwan Stock Exchange, making Power Wind Taiwan's first listed fitness company. In 2018, Fitness Factory became the first fitness operator in Taiwan and Asia to obtain SGS service verification certification. In 2020, "Fitness Factory" became Taiwan's first fitness center chain to fully implement member facial recognition entry systems. In 2021, amid Taiwan's severe COVID-19 pandemic that devastated fitness center operations, Fitness Factory overcame all difficulties to establish an online member service center (Call Center), officially launching on November 1, becoming the first and only fitness operator domestically to establish a call center, providing members with timely and convenient after-sales service.

Power Wind focuses on creating fitness services that exceed expectations for Taiwanese citizens, building "Fitness Factory" as the first choice for Taiwan

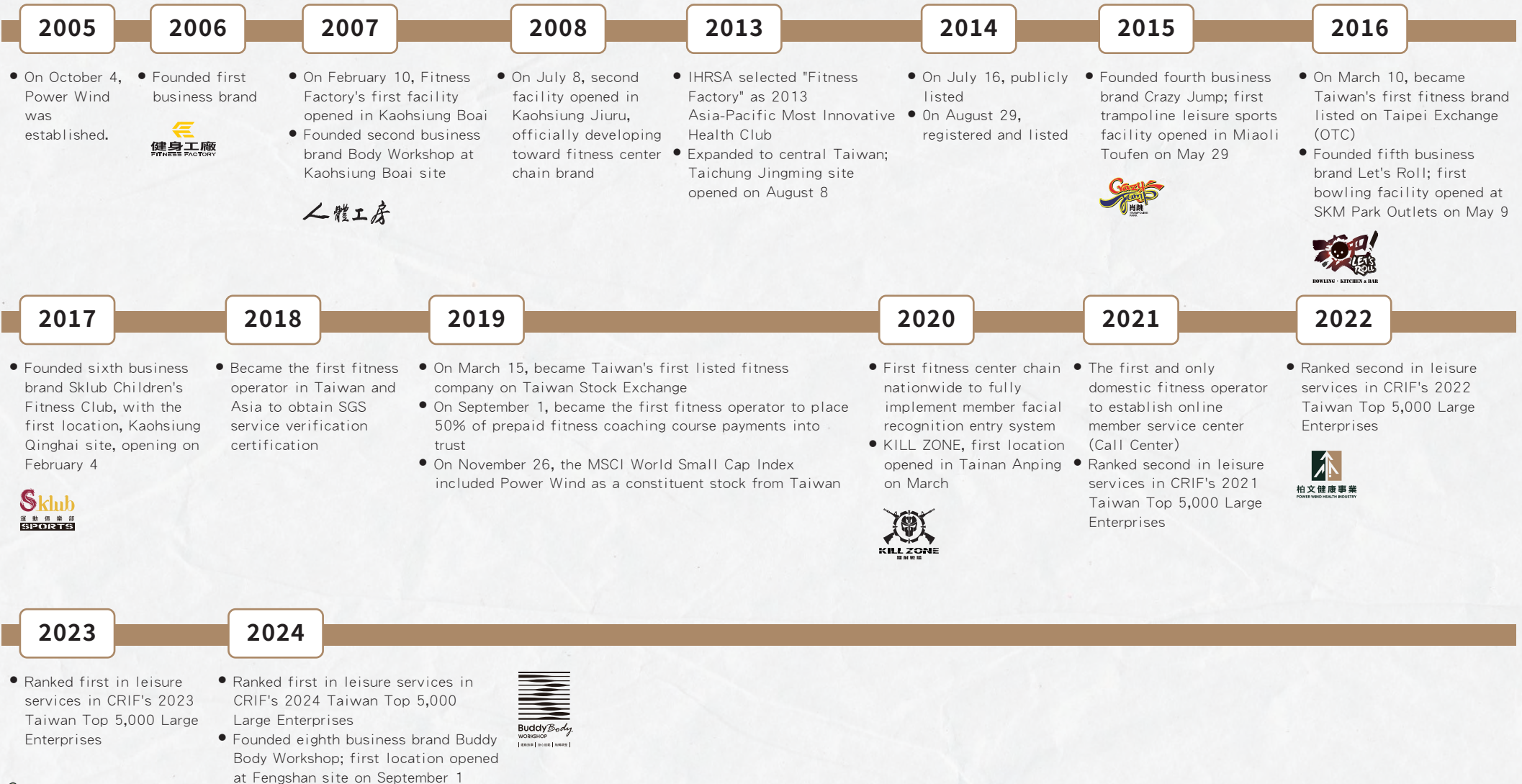
consumers participating in fitness activities. Helping members develop regular exercise habits is a goal we never stop pursuing. Power Wind will continuously improve to meet people's health and beauty needs, create greater shareholder value, become a solid backing for employees and a trusted partner for suppliers, and continue efforts to fulfill corporate social responsibility.

#### Company Overview Table

Chinese Company Name	柏文健康事業股份有限公司
English Company Name	POWER WIND HEALTH INDUSTRY INC.
Establishment Date	October 4, 2005
Representative	George Chen
Main Business Operations	Operating membership-based fitness center chains, trampoline, bowling, all-age badminton and basketball, realistic laser survival games, and other recreational sports venues, as well as providing spa and sports massage services for body and mind relaxation
Industry	Sports and Recreation
Listing Date	March 15, 2019, Stock Code 8462
Number of Employees	2,883 total
Paid-in Capital	NT\$793,260 thousand (as of December 31, 2024)
Headquarters Location	8F., No. 238, Bo'ai 4th Rd., Zuoying Dist., Kaohsiung City





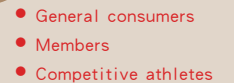




The sports and recreation industry to which the Company belongs has the following upstream and downstream relationships:

- **Downstream Industry :** Extended and integrated services, emphasizing integrated

- **Consumers:** The end users, including general fitness members, sports enthusiasts, and competitive athletes, the ultimate driving force for overall industry development
- **Fitness KOLs and Social Platforms:** Influencing consumer fitness habits through social media (such as Instagram, YouTube), promoting brand awareness and healthy lifestyle concepts



Source: Ministry of Education and Sports Administration announced "Sports Industry Content and Scope" on March 23, 2012





## | Site Locations



### Greater Taipei-Keelung-Yilan Region: 23 Sites

**Taipei 6 sites:** Xinyi, Jiankang, Shipai, Changchun, Zhongshan North, Wanlong

**New Taipei 15 sites:** Sanchong, Xinzhuang, Zhonghe, Tamsui, Banqiao, Xindian, Tucheng, Xizhi, Xinpu, Yonghe, Longan, Luzhou, Linkou, Xike, Qizhang

**Keelung 1 site:** Keelung

**Yilan 1 site:** Luodong

### Taoyuan-Hsinchu-Miaoli Region: 11 Sites

**Taoyuan 5 sites:** Zhongli, Dayou, Fuxing, Jingguo, Nankan

**Hsinchu 5 sites:** Zhubei, Nanya, Gongdao 5, Xida, Guangpu

**Miaoli 1 site:** Miaoli

### Taichung-Changhua-Nantou Region: 15 Sites

**Taichung 12 sites:** Jingming, Fengyuan, Taroko Mall, Zhongqing, Wenxin South, Shuinan, Fuke, Fengjia, Wuqi, Jingxian, Shalu, Songzhu

**Changhua 2 sites:** Yuanlin, Jinma

**Nantou 1 site:** Caotun

### Yunlin-Chiayi-Tainan-Penghu Region: 12 Sites

**Yunlin 1 site:** Douliu

**Chiayi 2 sites:** Chiayi, Minxiong

**Tainan 8 sites:** Anping, Zhonghua, Kaiyuan, Yonghua, Annan, Chongming, Yongkang, Rende

**Penghu 1 site:** Magong

### Kaohsiung-Pingtung Region: 16 Sites

**Kaohsiung 14 sites:** Boai, Jiuru, Sanduo, Fengshan, Caoya, Haipao, Tongmeng, Nanzi, South Gangshan, Fuhua, Xiaogang, Guanghua, Jianguo, Fongsi

**Pingtung 2 sites:** Pingtung, Chaozhou

### New Brand Facilities

**Tainan 1 facility:** KILL ZONE

**Kaohsiung 5 facilities:** Sklub Sports Club, Crazy Jump, Let's Roll, Body Workshop, Buddy Body (1 each)

**Fitness Factory 77 Sites**

(as of December 31, 2024)



## 1.2 Operating Performance

Power Wind's operating revenue for the fiscal year 2024 was NT\$5,122,945 thousand, with a year-on-year growth rate of 19.24%, marking consecutive years of over 19% revenue growth. Gross profit reached NT\$1,445,672 thousand, with a year-on-year growth rate of 40.03%. Operating income amounted to NT\$515,399 thousand, showing a year-on-year growth rate of 135.74%. Income from continuing operations before income tax reached NT\$467,953 thousand, with a substantial year-on-year growth rate of 222.21%. Net income amounted to NT\$373,970 thousand, with an impressive year-on-year growth rate of 229.14%, and earnings per share amounted to NT\$4.77, with a significant year-on-year growth rate of 218%.

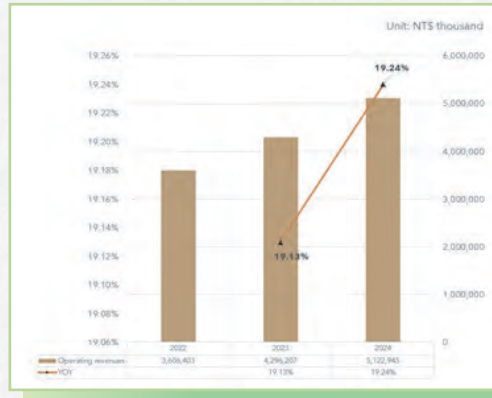
During the fiscal year 2024, the Company successfully opened eight new "Fitness Factory" operating sites, including Fitness Factory (FF) Taichung City Jingxian, FF Shalu, FF Songzhu, FF Tainan City Yongkang, FF Rende, FF Penghu County Magong, FF Taipei City Wanlong, and FF Kaohsiung City Fongsi. Additionally, FF Gangshan and FF Gangshan South in Kaohsiung City were merged to provide a larger operating area and a wider variety of fitness equipment, offering members in Great Gangshan area a better workout experience. As of December 31, 2024, "Fitness Factory" has 77 operating sites, and the number of members exceeded 300,000, with an increase of 47,000 members compared to the previous year, marking the highest growth in recent years, with a year-on-year growth rate of 18.58%.

### Direct Economic Value Generated and Distributed

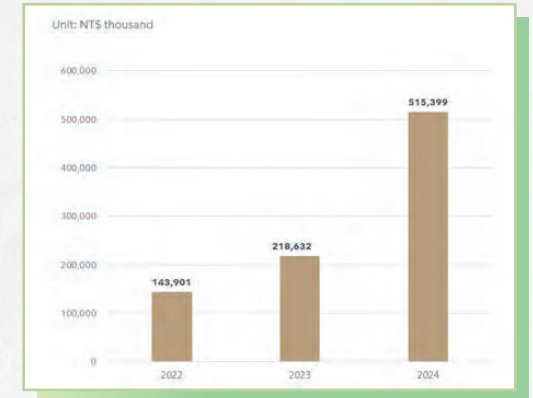
(Unit: NT\$ thousand)

Category	Item	2022	2023	2024
Direct Economic Value Generated (A)	Operating revenue	3,606,403	4,296,207	5,122,945
	Non-operating income and gains	(52,291)	(73,399)	(47,446)
Economic Value Distributed (B)	Operating costs	(2,776,888)	(3,263,833)	(3,677,273)
	Employee benefit expenses	(140,334)	(175,321)	(193,753)
	Payments to government	(126,066)	(99,486)	(134,786)
	Community investment	(2,034)	(2,238)	(1,076)
Economic Value Retained (A)-(B)	Retained earnings	508,790	681,930	1,068,611

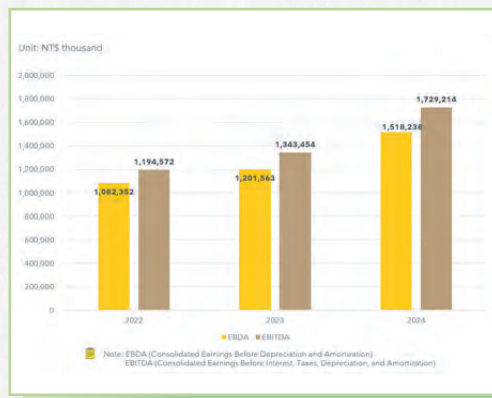
### Operating Revenue



### Operating Income



### EBDA & EBITDA



### Number of Members and Operating Sites





## 1.3 Brand Positioning

"Whatever's unsaid in life, first workout first!" Fitness Factory is a brand and a belief, because the standard of a strong nation is measured not by military exercises and force, but by the people's physical strength. If we enable citizens to have healthy bodies and correct exercise concepts with persistent dedication, this embodies the Company's corporate philosophy: "Build a strong body before building a strong country; where there is a will, there is a way." To safeguard national health, Power Wind provides venues for pursuing health and professional consultation where people can feel pleasure and leisure while exercising, preventing exercise from becoming dull and boring. We progressively enhance exercise enjoyment and increase exercise adherence, witnessing Taiwan's fitness industry and deeply cultivating operations to become the best physical, mental, and spiritual guide for citizens' after-work exercise studies.

In recent years, Fitness Factory's total membership has continued steady growth. Through diverse marketing strategies including IG, Facebook groups, Threads, and blog promotions, we successfully collaborated with 48 enterprises on sports enterprise certification activities, effectively driving membership growth from 140,000 in 2017 to over 300,000 in 2024. The number of members in 2024 grew over 18% compared to the previous year, demonstrating continuously increasing brand attractiveness. In the future, we will continue driving member expansion through digital marketing, member referrals, and corporate partnerships to enhance market influence.



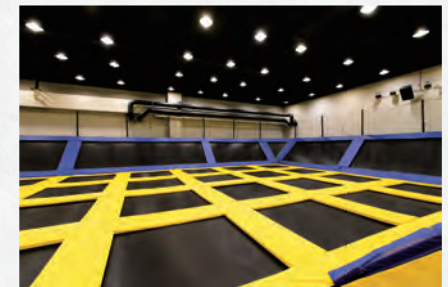
**Fitness Factory / Let's Move Together! No Fitness, No Goodbye!**

Power Wind Health Industry is committed to operating membership-based fitness center chains, with the well-known brand "Fitness Factory" now having 77 sites across Taiwan since establishment. The Company features "quality exercise venues," "premium fitness equipment," and "innovative training courses" as core characteristics, comprehensively meeting fitness needs of members across age groups. Whether young people pursuing fit physiques, middle-aged adults building strong bodies, or seniors maintaining healthy physical fitness, all can find suitable training courses at Fitness Factory. We also plan stress-relief courses suitable for all ages to help members release pressure in busy lives. Through diverse and professional course arrangements,

Fitness Factory encourages members to integrate correct exercise concepts into daily life, promoting healthy and effective exercise habits, jointly practicing the philosophy that "exercise becomes part of life."



**Crazy Jump / Taiwan's Most Complete Trampoline Playground**



To promote national health and parent-child inclusive sports experiences, the Company's brand "Crazy Jump" introduces high-quality trampoline facilities manufactured in the USA, installed with on-site guidance from the manufacturer's professional technicians to ensure facility safety and quality standards. Trampoline exercise has been validated by multiple medical studies, with just ten minutes achieving exercise effects equivalent to thirty minutes of jogging. It not only helps strengthen cardiopulmonary function, train core muscle groups, and strengthen lower limb muscle strength, but also reduces injury risks to calves, ankles, and knee joints while promoting fat metabolism and bone health. Continuous trampoline exercise can delay bodily function aging and enhance overall vitality.





## KILL ZONE / Innovative Entertainment Venue Combining Technology and Sports Experience

"KILL ZONE" introduces international-class laser combat systems paired with diverse themed designs such as urban battlefields and futuristic mazes, providing immersive combat experiences combining sports, technology, and strategic thinking. We create safe, exciting entertainment spaces with exercise challenges, encouraging players to exercise physical fitness, enhance focus, and develop emotional management abilities through interaction. Compared to traditional competitive sports, laser combat design effectively reduces physical contact and injury risks, suitable for teenagers, adults, and families to participate together.

KILL ZONE regularly hosts themed competitions, group challenges, and corporate team-building activities, promoting new sports and leisure trends, making technology sports a new choice for promoting social connections.



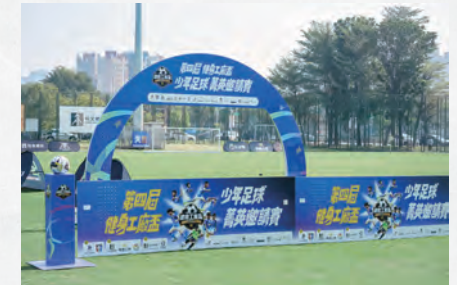
## Let's Roll / Taiwan's Most Stylish Bowling Alley

"Let's Roll," located in SKM Park Kaohsiung, creates comfortable and enjoyable sports spaces with modern design and high-specification facilities, providing leisure options for easy participation across all ages. The facility features standard bowling lanes and family-friendly facilities, with exclusive private rooms containing four independent lanes and food and beverage services, enabling guests to freely enjoy sports fun and dining experiences in exclusive spaces.



## Kaohsiung Nanzih Football Stadium / Deeply Rooted Locally, Building Taiwan's New Football Development Base

The Nanzih Football Stadium officially opened in 2022 under the Company's operational management. Beyond supporting professional training and competition hosting, the venue is open for use by schools, communities, and grassroots teams, and collaborates with LaLiga Football Schools to promote professional youth training courses and grassroots football popularization. We actively promote football development from the ground up, enhancing youth physical literacy and sports participation.

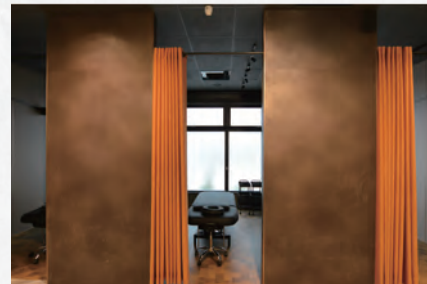






### Buddy Body Workshop / Professional Sports Massage Creating Exclusive Stress-Relief Spaces

Based on the core philosophy "Treat your body as your buddy," service offerings include manual sports massage, pneumatic massage, fascia knife therapy, and other professional techniques designed for sports recovery, stress relief, and fascia relaxation. We hope each customer values their body as they would a trusted buddy, learning to dialogue with and feel and release their body. Buddy Body sports massage is located near Fitness Factory Fengshan on bustling Chengqing Road in Kaohsiung City, hidden among food streets, providing comfortable release spaces for tired bodies and minds after exercise and work.



人體工房

### Body Workshop / Deep Relief Health Space

Body Workshop features exclusive individual aromatherapy rooms using plant-extract body massage oils combined with unique muscle bundle guidance techniques to promote internal circulation, effectively relieve localized soreness and muscle tension after exercise, and enhance bodily vitality. For lactic acid and fatigue soreness accumulated after prolonged exercise, we provide professional deep relaxation services to help members accelerate metabolism, restore physical fitness, and enhance exercise endurance.



### Sklub Sports Club / Comprehensive Sports Facility

The Company established its first all-age sports facility in Gushan District, building indoor premium badminton courts, indoor table tennis courts, and international-grade maple basketball courts combined with diverse fitness courses to create comfortable, safe, professional sports environments meeting different ages and exercise needs. Facility courses adopt 1-on-1 individual instruction mode, with professional coaches customizing training plans based on individual physical conditions to help members enhance sports skills and physical fitness.

Whether adults or children passionate about basketball, badminton, table tennis, or other sports can freely exercise here, cultivating regular exercise habits and strengthening cardiopulmonary function and muscle strength performance. The facility especially welcomes young children and seniors to participate, promoting healthy physical development and mind-body balance through professional safe sports facilities and instruction.





## | 1.4 Power Wind's Achievements



IHRSA selected "Fitness Factory" as 2013 Asia-Pacific Most Innovative Health Club



In 2018, "Fitness Factory" Obtained SGS QUALICERT International Service Verification Certification



In 2024, Received 16th Sports Administration, Ministry of Education "Sports Activist Award" Sponsorship Category "Gold Award"



Received 2024 Taipei City Government Youth Employment Award



Received Workforce Development Agency, Ministry of Labor 2024 "Outstanding Generation Employment Excellence Award" Intergenerational Co-Prosperity Category



Ranked First in Leisure Services Industry in China Credit Information Service 2024 Taiwan's Top 5,000 Large Enterprises





## CH. 2 Sustainability Governance

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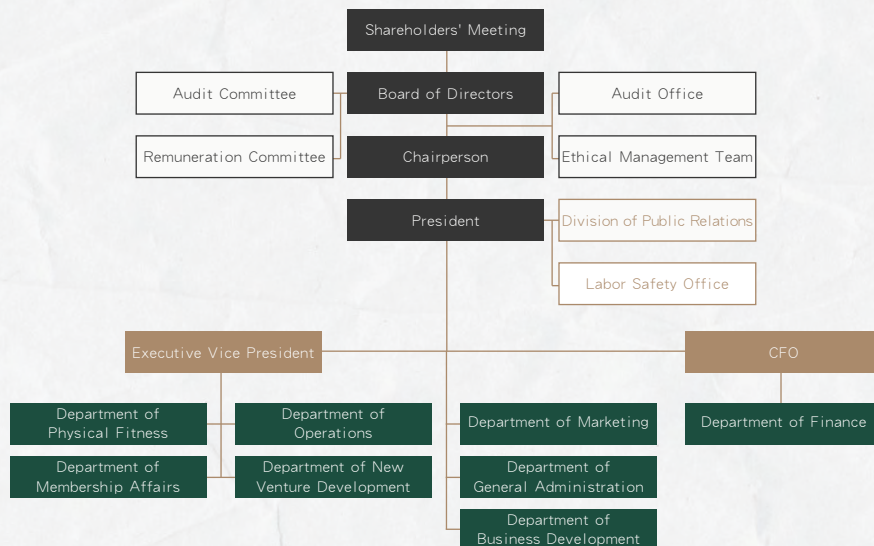


## CH.2 Sustainability Governance

### 2.1 Corporate Governance

The Board of Directors serves as Power Wind's highest governance body, shouldering responsibility for managing and supervising the Company's operations. Functional committees "Audit Committee" and "Remuneration Committee" are established under the Board. To protect shareholder rights and strengthen director functions, the Company complies with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and "Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers." The CFO serves as the top executive responsible for corporate governance-related affairs, supported by appropriate corporate governance personnel responsible for handling the Board's and shareholder meeting-related matters, producing the Board's and shareholder meeting minutes, assisting director appointments and continuous training, providing directors with materials needed for executing duties, assisting directors in legal compliance, filing meeting notices, proceedings, and amending the Articles of Incorporation.

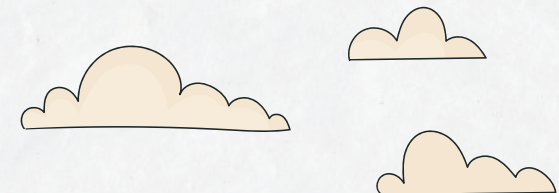
#### Governance Organizational Structure



#### Board of Directors

The Company's Board members span diverse professional fields including fitness industry operational management, financial accounting, taxation, and business management, fully meeting operational and strategic development needs. To ensure the Board's independence and objectivity, the Company follows "Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers" stipulating "The Board members shall not be fewer than five persons, independent director numbers shall not be fewer than three persons and shall not be less than one-fifth of director seats." The Board comprises seven members total, including three independent directors representing approximately 43%, complying with securities laws and the Company's Articles of Incorporation. Regarding member diversity, the Board currently has two female directors representing approximately 29% of total seats; the Company will continue promoting and implementing gender equality.

Only two directors in the current Board concurrently hold employee positions, with directors concurrently serving as employees representing approximately 29%, complying with securities regulations and corporate governance principles. For meeting matters involving personal interests or interests of legal entities they represent, directors have explained important content of such interests during the respective Board meetings. When potentially harmful to the Company's interests, they have not participated in discussions or voting, recused themselves during discussions and voting, and have not exercised voting rights on behalf of other directors. Directors' spouses, relatives within the second degree of kinship, or companies having controlling or subordinate relationships with directors having interests in aforementioned meeting matters are deemed as directors having personal interests in such matters. In summary, the independence of the Board's operations complies with relevant regulations.



• Current members of the Board of Directors

Title / Name	Gender	Concurrent Company Employee	Age	Term	Expertise
Chairperson George Chen	Male	V	51-60	3 years	<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• Serves as the Company's and the subsidiary's director and chairperson. With nearly 20 years of industry experience. Has professional and extensive experience in operation in the fitness industry</li><li>• The incumbent Chairperson and CSO of the Company and the subsidiary</li><li>• No circumstances under Company Act Article 30</li></ul>
Director John Chen	Male	V	51-60		<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• Served as the Company's and the subsidiary's chairperson, director, and president &amp; COO. Has focused on the field of fitness for over 20 years and has extremely professional and extensive experience in the fitness industry</li><li>• The incumbent director and CBO of the Company and the incumbent director of the subsidiary</li><li>• No circumstances under Company Act Article 30</li></ul>
Director Jiayong Investment Development Co., Ltd.	Female	-	21-30		-
Representative: Yu-Tung Chen					<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• The incumbent Special Assistant of Chairperson of Jiayong Investment Development Co., Ltd.</li><li>• No circumstances under Company Act Article 30</li></ul>
Director Su-Chi Chang	Female	-	41-50		<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• No circumstances under Company Act Article 30</li></ul>
Independent Director Shang-Pao Yeh	Male	-	51-60		<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• The incumbent Independent Director of the Company and the Chairperson of Audit Committee and Remuneration Committee of the Company</li><li>• Has a professional academic background required for company management and business development. In addition to the professional background in financial accounting, he has extensive and diverse professional academic experience, including professional fields of tourism and hospitality, leisure industry, human resources, and corporate management</li><li>• Current position: Professor of Dept. of Hospitality and M.I.C.E. Marketing Management, National Kaohsiung University of Hospitality and Tourism</li><li>• No circumstances under Company Act Article 30</li></ul>
Independent Director Guan-Ye Huang	Male	-	41-50		<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• The incumbent Independent Director of the Company and the member of Audit Committee and Remuneration Committee of the Company</li><li>• Current position: Chairperson of Kuannyi Construction Industry Co., Ltd. and Kuannwei Construction Co., Ltd.</li><li>• No circumstances under Company Act Article 30</li></ul>
Independent Director Chin-Hung Liu	Male	-	51-60	2 years	<ul style="list-style-type: none"><li>• Over five years of work experience in company business</li><li>• The incumbent Independent Director of the Company and the member of Audit Committee and Remuneration Committee of the Company</li><li>• Holds a master's degree in accounting from National Taiwan University and a CPA license, and has many years of experience in accounting firms</li><li>• Current position: Chairperson of Thin Young Semiconductor Corporation</li><li>• No circumstances under Company Act Article 30</li></ul>



## • Operations of the Board of Directors

The Company continues implementing stakeholder recusal systems and integrity governance principles, ensuring Board operations fairness and transparency, enhancing corporate governance effectiveness. In 2024, the Board convened 12 meetings with a high level of director attendance and resolved 77 proposals total including business strategy, risk management, product innovation, green carbon reduction, talent development, and sustainable development issues.

When directors review meeting matters involving personal interests or interests of legal entities they represent, they proactively explain important content of such interests in meetings. If such interests may affect the Company's interests, directors recuse themselves from discussions and voting in accordance with the law and shall not exercise voting rights on behalf of other directors. Directors' spouses, relatives within the second degree of kinship, or companies having controlling or subordinate relationships with directors who have interests in aforementioned meeting matters shall be treated in the same manner as the directors themselves, and shall be deemed to have interests and be subject to recusal.

### ■ Audit Committee

Power Wind established the Audit Committee on October 31, 2014, and is composed of all independent directors. It is primarily responsible for supervising the fair presentation of the Company's financial statements; the appointment, dismissal, independence and performance of auditing CPAs; the effective implementation of the Company's internal controls, and compliance with relevant laws and regulations. In 2024, the Audit Committee held 9 meetings.

### ■ Remuneration Committee

The Company established the Remuneration Committee on July 21, 2014. The current Remuneration Committee comprises three independent directors. In accordance with Article 7 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange," the Remuneration Committee regularly evaluates and determines remuneration for directors and managers. All remuneration for the Company's Directors, President, CSO, CBO, CFO, and Vice Presidents is

reviewed and approved by the Remuneration Committee before submission to the Board for resolution. In 2024, the Remuneration Committee held 5 meetings.

### ■ Performance Evaluation of the Board of Directors and Functional Committees

The Board assumes key responsibility for Power Wind's sustainability governance, responsible for approving sustainable development execution direction, supervising execution effectiveness, and ensuring effective operation of risk management and opportunity identification mechanisms. To enhance the Board's decision-making capability on sustainability issues, the Company regularly arranges for directors and independent directors to participate in sustainability courses and training. Course topics cover sustainable finance, climate governance, human rights policies, carbon management, anti-money laundering, generative AI applications, and digital risks, strengthening directors' sustainability functions across diverse dimensions. All directors actively participate in continuing education courses, strengthening their decision-making capability on sustainability issues and sustainability governance competence.

To implement corporate governance and enhance the Board's functions, establishing performance objectives to strengthen operational efficiency of the Board, in accordance with "Corporate Governance Best Practice Principles" and "Rules for Performance Evaluation of Board of Directors" regulations, internal performance evaluations are conducted annually. Evaluation scope includes overall the Board, individual director members, and functional committee performance evaluations, incorporating sustainability-related indicators including whether actively participating in sustainability topic discussions and decisions, whether supporting promotion of sustainability policy objectives and action plans, whether valuing stakeholder engagement, and whether regularly participating in ESG or sustainability-related education and training. The Company's 2024 Board and functional committee performance evaluation results show operational aspects still comply with corporate governance-related regulations, with director members giving favorable evaluations to the Board's operational efficiency and effectiveness. The 2024 Board and functional committee performance evaluation results report was reviewed and approved by the 9th meeting of the 5th Remuneration Committee on March 12, 2025 and the 23rd meeting of the 7th Board of Directors on March 12, 2025.



## ■ Remuneration for Directors, Functional Committee Members, and Managerial Officers

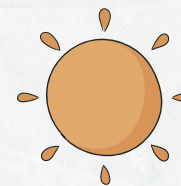
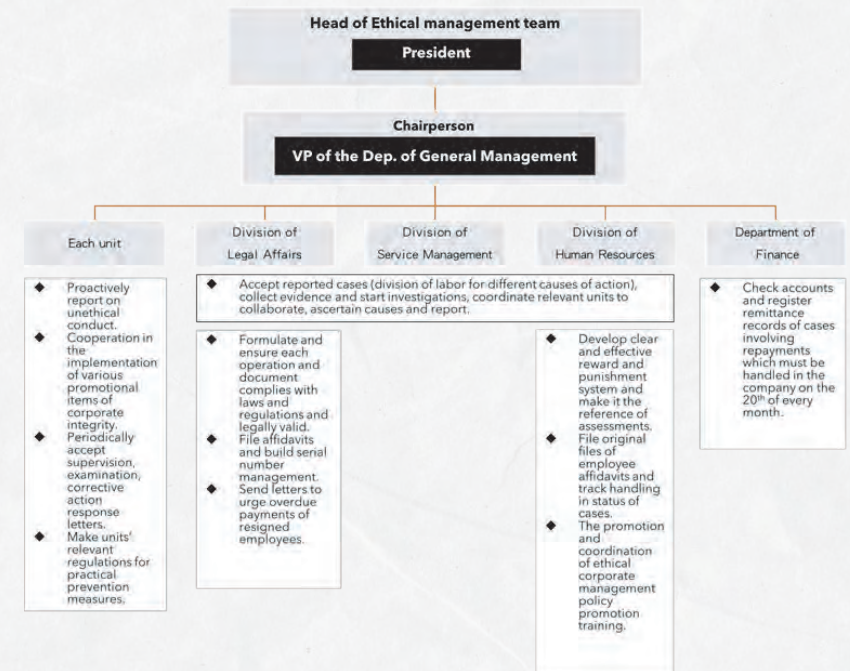
To establish a sound remuneration system for Power Wind's directors, functional committee members, and managers, and to rationalize remuneration with operational performance, the Company has established "Directors', Functional Committees Members', and Managerial Officers' Remuneration Pay Regulations" reviewed by the Remuneration Committee and resolved by the Board. Performance evaluation and remuneration determination for directors, functional committee members, and managerial officers references industry standard levels while considering director attendance rates and time invested, risks undertaken, degree of operational participation, managerial responsibilities assumed, personal goal achievement, evaluation of individual performance reasonableness in relation to the Company's operational performance and future risks based on achievement of short-term and long-term business objectives, and incorporation of sustainability-related indicators including whether actively participating in sustainability topic discussions and decisions, whether supporting promotion of sustainability policy objectives and action plans, whether valuing stakeholder engagement, and whether regularly participating in ESG or sustainability-related education and training.

## ■ Integrity in Business Operations and Anti-Corruption

Power Wind upholds integrity as a core principle of business operations, committed to building transparent and responsible corporate culture. The Company has formulated Ethical Corporate Management Principles and established clear integrity business operation promotion organizational structure responsible for planning, promoting, and supervising integrity governance-related work, ensuring all of the Company's colleagues strictly comply with ethical corporate management principles, requiring directors, managerial officers, and all colleagues to comply with laws when executing business, and regularly conducting relevant education and training and promotion. The Board also lists ethical corporate management as one of governance priorities, ensuring Power Wind maintains high ethical standards while pursuing growth to preserve society's trust in Power Wind.

- 0 corruption incidents occurred in 2024 for the Company
- Completed anti-corruption education and training (100% of the Board members, 100% of employees)

- 100% of employees completed anti-corruption education and training
- Complaint mailbox/phone/contact: Vice President Annie Kung, anniekung@pwind.com.tw





## 2.2 Service Innovation

To provide members with better fitness experiences, Power Wind continuously launches innovative services facilitating member exercise. In 2020, Power Wind led the industry in implementing facial recognition systems at all "Fitness Factory" operating sites. Members no longer need membership cards or mobile phone card scanning for identity verification to enter and exercise, significantly enhancing fitness convenience. That same year coincided with the COVID-19 pandemic; members using facial recognition to enter facilities reduced identity verification time and decreased opportunities for close contact with reception staff, effectively reducing virus transmission probability. In 2021, we further upgraded and optimized the facial recognition system, and added body temperature measurement functions. Members do not need to remove masks for identity verification and temperature measurement, with pandemic prevention functions dominating Taiwan, more effectively ensuring member exercise venue safety. This innovative service initiative received strong member acclaim.

In 2021, Taiwan faced the most severe COVID-19 pandemic impact. Despite Power Wind operating in the difficult environment of temporarily closed operating sites, we never slowed innovation pace. As a leading brand in the sports and recreation industry, on November 1, 2021, "Fitness Factory" became Taiwan's first and to date only fitness center chain to establish an "Online Member Service Center," providing members more convenient services.

To promote health promotion and digital exercise management, the Company actively constructs intelligent sports service systems, launching fitness data management app and cloud fitness courses. Since launch, the fitness data management app has accumulated over 150,000 downloads, assisting members with exercise recording, diet management, and body data tracking, providing personalized goal setting and expert connection functions. Cloud fitness courses cover diverse areas including aerobics, strength training, and yoga. Through our official YouTube channel, we provide over 662 instructional videos with 52,800 subscribers, supporting member self-training anytime, anywhere. By combining digital platforms with remote instruction, we effectively enhance accessibility and continuity of member health behaviors.

### • Fitness Data Management App

The Company developed a proprietary health management app providing integrated exercise, diet, and physiological data tracking functions. Through diary recording, members can completely record daily exercise training and diet content, immediately grasp calorie intake and consumption status, and have the system automatically calculate personalized plans based on individual goals. The platform also features expert connection functions, enabling members to instantly consult personal trainers and nutritionists for individualized advice and guidance.

The exercise database covers complete aerobic and strength training items, helping members record training details and estimate calories burned, strengthening exercise management precision. Simultaneously, the system automatically tracks over ten body data points, presenting each improvement through graphs to enhance data visualization and self-motivation effects. The diet database integrates commercially available food and restaurant nutritional information, enabling members to instantly query and apply in various scenarios. Through digital technology empowerment, we continuously deepen health promotion measures, committed to creating more resilient and sustainable member service systems.

**日記紀錄**  
每次運動訓練內容與每日飲食詳細紀錄，攝取、消耗多少熱量都知道

**專家連線**  
與私人教練、營養師即時連線，掌握你的每日狀況，給予個人化的規劃與建議

**數據紀錄**  
紀錄超過 10 項身體數據，圖表化呈現每一次的進步

**目標設定**  
不論您是想減重、增重還是增肌的會員，這款APP將會依據您的目標與狀況，自動演算出最適合您的專屬計劃

**運動資料庫**  
完整的有氧課程以及肌力訓練清單，方便會員們記錄自己每次運動的時間、重量、組數，並清楚計算當次運動消耗的卡路里，方便會員們記錄自己每次運動的時間、重量、組數，並清楚計算當次運動消耗的卡路里，方便會員們記錄自己每次運動的時間、重量、組數，並清楚計算當次運動消耗的卡路里

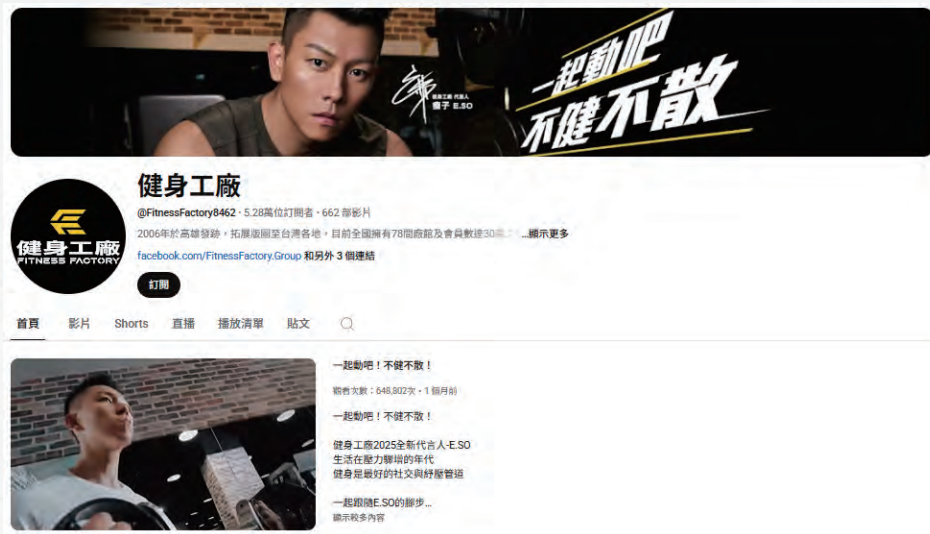
**飲食資料庫**  
上萬種食物完整營養資訊輕鬆查詢，便利商店、外賣餐廳、自煮食材都找得到



## • Cloud Fitness Courses

To enhance member health promotion effectiveness and strengthen exercise convenience, Fitness Factory actively promotes digital transformation, providing diversified cloud course services covering aerobic training, strength enhancement, Pilates, yoga, and dance, paired with professional coach instruction through online platforms and official YouTube channel for on-demand learning. Members can use the Company-developed "My Fitness Factory" app for personalized exercise recording, diet management, and body data tracking to achieve autonomous health management.

This digital service system not only extends physical facility service scope but also helps maintain member exercise habits and health goals during specific events such as extreme weather events (high temperatures, heavy rain), pandemics, etc. when going out is restricted.



## 2.3 Service Management

The fitness industry to which Power Wind belongs is a service industry highly dependent on personnel interaction and closely connected to livelihood needs. Its core value is reflected not only in comprehensive facilities and equipment but relies more on professional services and customer experiences provided by frontline personnel. Service quality directly affects customer satisfaction, brand identity, and long-term loyalty, also serving as a key to the Company's competitiveness and sustainable operations.

The Company is committed to providing safe, professional, and integrity-based consumer experiences. To ensure the professionalism and consistency of service experience, the Company established the "Division of Service Management" in 2014 as the promotion unit for internal self-evaluation mechanisms. Initially starting from the "Service Audit Management Office," we constructed standard operating procedures (SOPs) for each department, clearly specifying execution standards to reduce service gaps and strengthen consistent practice of business philosophy across facilities. This division has independence, responsible for auditing frontline service processes at facilities nationwide, supervising operational quality, and implementing corporate quality management systems.

In response to digital service trends and upgraded customer needs, we further established the "Online Service Management Office" in 2021, setting up a national member service center specifically handling after-sales service and rights application matters. With corporate culture "3P" (Professionalism, Positive Attitude, Passion) and "3I" (Integrity, Initiative, Improve) as core values, we continuously optimize customer service processes and establish systematic and real-time service supervision systems through feedback mechanisms including questionnaire surveys, interviews, and data analysis, implementing the brand's commitment to providing members with "integrity in service."



## ■ Power Wind Service Commitments

- **Professionalism:** Fitness Factory provides not only venues and equipment but values the professional service of fitness trainers. Trainers must possess professional certifications and complete training records, enhancing instruction quality through education and training and experience accumulation. Facilities nationwide implement standard operating procedures, establish regular equipment maintenance plans, and deploy patrol trainers to provide immediate assistance and equipment restoration to ensure safe and comfortable exercise environments, demonstrating industry service professionalism and differentiation.
- **Positive Attitude:** The Company values practitioner attitudes and service philosophy, establishing physical and online after-sales service windows providing complete customer service support. The national member service center implements customer relationship management with positive communication modes, enhancing customer satisfaction and brand favorability.
- **Passion:** Personnel training emphasizes friendly behaviors such as "smile, nod, greet" and actively and proactively provides assistance, enabling members to feel the friendliness and enthusiasm of staff when using services, thereby establishing emotional connections between brand and customers.
- **Integrity:** Power Wind upholds "integrity" as the service foundation, strictly implementing the following five policies:
  - I. Standardized Pricing: Membership types, usage qualifications, and all fees (enrollment fees, processing fees, monthly fees) are consistent nationwide with stipulated non-negotiable pricing.
  - II. Price Transparency: All fees are specified on price lists and announced in the Company's monthly activities; consultants report prices truthfully to avoid improper sales.
  - III. Ethical Sales Mechanisms: Training courses have clear terms protecting member course rights and service effectiveness.
  - IV. Compliant Invoice Issuance: All transactions are issued invoices as required by law.
  - V. Standard Form Contract Policy: Comply with competent authority regulations to formulate contract terms protecting consumer and enterprise rights.

## ■ International Service Verification System (Service Quality Certification)

Power Wind is committed to creating proactive, integrity, and enthusiastic service culture, cultivating employee good service habits and team atmosphere. To strengthen service quality management and enhance customer trust, the Company has implemented a service verification system developed aligned with ISO/IEC 17065 product certification guidelines since 2018. This system assists the Company in constructing consistent and transparent service quality evaluation mechanisms through objective review by international third-party organizations, conducting regular on-site evaluations and audits targeting customer and member service processes and characteristics, comprehensively reviewing corporate service commitments and execution effectiveness.

Since 2018, Power Wind has passed service verification conducted by global verification leader SGS for three consecutive years. To obtain the SGS QUALICERT international service verification mark, the Company first establishes proprietary service standard books based on brand positioning and customer needs as unified operational basis. Subsequently implementing international verification systems combined with "mystery shopper" mechanisms, professional auditors conduct on-site reviews without advance notice to authentically present frontline personnel actual service performance, ensuring verification results have credibility and representativeness, ultimately using this as important basis for internal management improvement and customer service optimization. Verification System Core Framework:

- **Service Commitment Establishment:** Based on members' general and reasonable expectations for fitness services, combined with sports service industry characteristics and corporate business philosophy, formulate specific and verifiable service quality commitments.
- **Service Quality and Standards Alignment:** Establish "Service Standard Books" clearly defining service characteristics, control standards, and execution methods as consistent guidance for facilities nationwide.
- **Three-Level Audit Mechanism:** Comprising internal self-audits, consultant-led advisory audits, and external reviews conducted by professional auditors to ensure service quality meets international standards.



To quantify service effectiveness, all sites nationwide must achieve annual overall average satisfaction scores of 92-95 points or above based on customer satisfaction surveys, stimulating continuous service quality improvement through positive competition among regional units, further strengthening brand reputation and member loyalty. Service verification simultaneously achieves the following management values:

- Face grassroots operations and service performance, strengthening frontline service awareness
- Advanced review and optimization of management processes, ensuring policy implementation
- Discover service gaps, initiating improvement and prevention mechanisms
- Establish appropriate service pressure to maintain service enthusiasm and sustainable stability

#### ■ Service Audit Mechanisms and Quality Management Effectiveness

To ensure customer service operations and standard process implementation, the Company establishes comprehensive service audit systems. Through diversified monitoring mechanisms such as phone recording audits, app push-notification customer satisfaction questionnaire surveys, on-site audits, and customer feedback phone interviews, we comprehensively grasp service process execution status. During audits, potential problems can be immediately discovered, confirming whether operational procedures comply with internal regulations, thereby promoting process optimization and continuous improvement. In 2024, overall brand service satisfaction across all operating sites averaged 95.01 points, demonstrating concrete results of the Company's continuous service quality improvement, also helping enhance member loyalty and corporate competitiveness.

This system covers utilization of [Site Facility On-Site Inspection Checklists], with inspection items spanning approximately 700 items across safety, cleanliness, equipment management, service etiquette, etc. All sites nationwide operate under consistent standards. Audit results are incorporated into unit assessment mechanisms, forming positive incentive and negative punishment systems, enhancing employee service awareness and operational standards, thereby strengthening customer experience. To strengthen service quality management and ethical corporate

management implementation, the Company establishes diversified service audit mechanisms ensuring operational quality and consistency at sites nationwide and online service locations through the following measures:

- **Phone Recording Audits:** Execute phone recording or text customer service record audits for frontline service units.
- **Service Satisfaction Surveys:** Through official app system automatic push-notification questionnaires, conduct surveys on member actual service usage satisfaction. Audit personnel compile response results weekly, conducting phone interviews for questionnaires scoring 6 points or below or lacking specific feedback to deeply understand service deficiency causes, collect member service suggestions, and compile suggestions for improvement feedback.
- **Investigation Reports:** If major abnormalities or integrity issues are discovered during audits, "Investigation Reports" are filled out and submitted to supervisors for review, incorporated into service audit monthly reports or reported to the Ethical Management Team, with relevant supervisors responsible for subsequent improvement tracking.
- **Site Facility On-Site Audits:** Using nationwide unified [Site Facility On-Site Inspection Checklists], execute on-site audits for 47 environmental management areas with approximately 700 items. Inspection items cover equipment maintenance, environmental cleanliness, service etiquette, etc., using five senses (sight, touch, smell, hearing, feeling) for observation. Non-compliant items are required to attach photo documentation with confirmation from the relevant unit, calculating overall compliance rate per "survey scoring method" (total compliant items ÷ (total compliant + total deficiencies) x 100 to derive audit score summary).
- **Review and Tracking:** Each region monthly proposes key audit operating sites and tracks improvement effectiveness, completing nationwide site surveys by Q3. Units with lagging audit results or low member satisfaction are listed as Q4 strengthened audit targets, continuously optimizing service performance.





■ Asia's First to Pass International Service Verification

#### ■ Online Member Services and Complaint Handling

The online member service center handles after-sales service, contract modifications, coach course processing, and dispute appeals through toll-free hotlines, official app, and email, providing immediate and personalized service responses. In 2024, average member satisfaction reached 96.55 points with average monthly service volume of 35,000.

The Company also establishes standardized complaint handling processes ensuring member rights and service quality. Customer service specialists listen to and comfort member emotions at the first opportunity, transferring to relevant departments for assistance as appropriate, responding with processing progress within agreed timeframes. During processing, feasible solutions are provided to assist both parties in reaching consensus, with legal department intervention for coordination when necessary. After case closure, causes are reviewed, internal processes optimized, and similar problems prevented from recurring, implementing ethical corporate management and customer relationship management.

- **Immediate Response:** Customer service specialists listen and comfort at the first opportunity, completing initial response within 3 days.
- **Cause Clarification:** Determine responsibility attribution based on problem content, coordinating relevant departments for handling.

- **Solution Negotiation:** Provide resolution options, with legal department assistance as appropriate.
- **Case Closure Review:** Every case is reported to supervisors with process review to avoid similar disputes recurring.

#### ■ Service Performance Recognition

Through annual service award mechanisms, we not only highlight team contributions in frontline service but also strengthen organizational sustainable commitment to customer relationship management and internal quality control, further enhancing brand trust and loyalty.





## 2.4 Information Security Management

Power Wind upholds "Building a Trustworthy Enterprise" as our information security management objective, actively promoting digital transformation, comprehensively implementing information security management mechanisms to ensure information processing accuracy and availability, formulating comprehensive confidentiality management procedures for corporate highly sensitive data and customer personal data. Through regular ISO audits, information security health checks, risk drills, and education and training, we comprehensively enhance information security protection awareness among colleagues and outsourced vendors, creating diversified development and trustworthy information security corporate environments.



Information Management Systems (PIMS) dual international certifications in February 2025. The Company implements "Plan-Do-Check-Act" (PDCA) cycle operations per standards, continuing to reference procedural regulatory operations and regularly convening information security and personal data protection management review meetings, with conveners coordinating with the Information Security and Privacy Team to jointly review operational cycles and revision necessity. Annual regular internal and external audits help implement information security management mechanisms.

### Information Security Policies and Organization

To implement ISO 27001 & 27701 information and personal data security management system requirements, Power Wind strictly formulates process regulations, compliance mechanisms, and personnel training, strengthening security and protection capabilities for network communications, information systems, asset equipment, and data document retention, effectively reducing risks of information asset theft, improper use, leakage, tampering, damage, or service interruption caused by human error, deliberate sabotage, equipment failure, or natural disasters to ensure commitments to shareholders and customers and corporate sustainable operations.

To exclusively promote information security governance work, the Company established the Information Security and Personal Data Protection Management Committee in March 2024. The President serves as convener, coordinating with the Information Security and Privacy Team to exclusively supervise information security objective and policy implementation execution, effectiveness verification, and revision necessity, while annually providing information security governance reports to the Board as necessary. Beyond convener and Information Security and Privacy Team, committee structure includes internal audit team and departmental information security commissioners, achieving cross-departmental information security management integration, jointly supervising corporate information security policy execution and extending information security awareness to all employees, shaping corporate information security culture.

### Power Wind Information Security Management Framework Highlights:

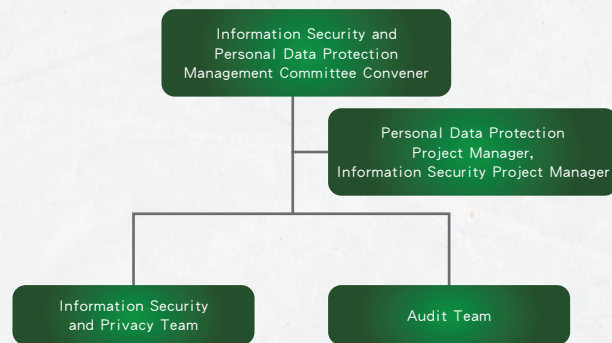
- **System and Training:** Formulate rigorous processes and regulations, strengthen employee information security knowledge, safeguard network communications,

Power Wind initiated information and personal data security protection network strengthening mechanisms in 2024, obtaining CNS 27001:2023 (ISO/IEC 27001:2022) Information Security Management System (ISMS) and ISO/IEC 27701:2019 Privacy



information systems, asset equipment, and document retention security.

- **Risk Prevention:** Reduce information asset leakage, tampering, or interruption risks caused by human error, deliberate sabotage, equipment failure, natural disasters, protecting corporate operations and customer trust.
- **Cross-Departmental Integration:**



#### ■ Information Security Management Action Plans

- **Enhancing Network Security Control Policies:** Strengthen monitoring visibility, continuously adjust policies, simultaneously revise remote connection control policies, strictly controlling information security for all network flows.
- Continue strengthening system development outsourcing management regulations and supervision procedures, including system permission control, technical risk improvement, software development protection, data security protection, physical data file protection, verification mechanism improvement, and data integration improvement indicators.
- **Endpoint Control and Sensitive Data Confidentiality Implementation:** Endpoint protection and mechanisms, continuous monitoring and policy correction, establishing complete information system security protection networks, while sequentially adding confidentiality measures for sensitive corporate and personal data to achieve information security and personal data protection policies.
- **Backup Upgrades:** Based on business continuity management regulations, optimize backup mechanisms, sequentially adjusting high-risk indicator system data to disaster recovery mechanisms to achieve recovery and tolerable interruption time objectives.

- **Business Continuity Plans and Drills:** To ensure sustainable operations of business and important services, avoiding risks of service discontinuation caused by major disaster events to important information systems, complying with business continuity management procedural regulations, arranging at least one operational continuity plan and information security incident emergency response drill every six months, regularly verifying maximum tolerable data loss time (RPO) and maximum tolerable information service recovery time (RTO) when disaster incidents occur.
- **Annual Information Security Health Checks for Endpoint Devices, Computer Room Environments, and System Platforms:** Continue arranging annual information security health checks including key verifications such as vulnerability scanning and penetration testing, immediately remedying information security vulnerabilities.

#### ■ Application System Information Security Continuous Improvement

All Power Wind information application systems are constructed and operated by professional system vendors. We continue strengthening system development outsourcing management regulations and supervision mechanisms. Through institutionalized regulations and regular verification, we comprehensively safeguard system operation security and data integrity, reducing potential information security risks. Comprehensive information security strengthening measures include:

- System access permission control
- Technical risk and vulnerability remediation
- Software development environment security protection
- Data and physical data file security protection
- Verification mechanism and data integration performance enhancement

#### ■ Annual Information Security Incident Status

The Company had no major information security incidents in 2024, nor any confidential information leakage causing customer, supplier, or employee personal data breaches. Information security systems operated normally. In the future, the Company will continue strengthening information security governance, advancing information security protection intensity, complying with international standards and regulatory requirements, reducing information security risks, and enhancing trust from customers and stakeholders.



## 2.5 Supply Chain Management

To ensure suppliers provide raw materials, components, and products with stable supply sources and quality meeting standardization and specification requirements, while actively developing and cultivating potential new suppliers to achieve timely, appropriate supply meeting quality and environmental protection standards, avoiding unnecessary disputes from defective products or delivery disputes, the Company has formulated "Supplier Management Policy" as basis for selecting and regulating suppliers.

Suppliers should possess company establishment registration documents or other legal certification documents issued by government agencies. Procurement personnel should evaluate and select suppliers based on comprehensive conditions including supplier capacity, production technology, quality management status (including whether possessing environmental protection, safety, hygiene-related certifications), product quality standards, delivery timeliness, financial status, and after-sales service.

### Domestic Supplier Procurement Ratio

The Company supports local procurement; Power Wind and its subsidiaries' domestic procurement amounts and vendor numbers both exceeded 99% in 2024.

Procurement Region	Procurement Amount Ratio	Supplier Number Ratio
Domestic Procurement	99.99%	99.71%
Foreign Procurement	0.01%	0.29%

### Supplier Composition

The Company's 2024 transaction supplier categories show facility operations/repair maintenance procurement amounts and supplier numbers highest, at 38.18% and 48.84% respectively, indicating regular procurement with suppliers distributed nationwide, hence higher dispersion. Fitness equipment, marketing promotion, merchandise, and IT/software-related suppliers are designated professional suppliers, hence their supplier numbers are fewer than other categories.

Category	Procurement Item Description	Procurement Amount Ratio	Supplier Number Ratio
Fitness Equipment Related	Site fitness equipment, accessories, supplies	12.43%	4.12%
Site Construction Related Engineering	Various engineering and equipment for site construction	37.14%	7.35%
Site Operations / Repair Maintenance	Site operation-related consumables/supplies, cleaning maintenance, equipment maintenance, repairs, and repair tools	38.18%	48.84%
Marketing and Promotion Related	Marketing and promotion activities related	3.47%	3.61%
Merchandise Related	The Division of Merchandise developed sales products and new brand activity apparel	1.50%	3.61%
IT / Software Related	IT-related hardware and software equipment and software maintenance	3.60%	5.03%
Other Expense Categories	Employee benefits (seniority gifts), insurance, equipment-related transportation/miscellaneous fees, excluding the aforementioned costs	3.68%	27.45%

### Supplier Evaluation

For vendors who have become the Company's qualified suppliers, the Division of Procurement conducts previous year supplier evaluations at the beginning of each year. Annual supplier evaluations include top 80% by purchase amount. Evaluation results are recorded in "Supplier Evaluation Forms"; qualified suppliers remain, unqualified suppliers are eliminated. In 2024, procurement amount ratio subject to supplier evaluation was 80.51% with 60 suppliers total. Among these, excellent suppliers accounted for 77.74% of procurement amounts, with 22.26% qualified supplier level. No unqualified suppliers in 2024.

• Supplier evaluation criteria include:

**Quality:** Demand units evaluate specification accuracy and quality of recent transactions during each receipt/acceptance.

**Delivery:** Division of Procurement and demand units evaluate whether supplier delivery is timely.

**Cooperation:** Division of Procurement evaluates supplier cooperation attitude, sense of responsibility, and crisis handling response.

**After-Sales Service:** Whether supplier service quality and committed after-sales service meet the Company's needs.

**Price:** Division of Procurement evaluates price reasonableness, professional consultation, and quotation speed based on supplier-provided prices.

**Related Certifications:** Require vendors to provide environmental protection, safety, and hygiene-related certifications.



- Evaluation Results: Scores above 80 points are excellent vendors, maintaining cooperative relationships; scores 60-79 points are qualified vendors—the Company continues cooperation and assists them in improving scores to become excellent suppliers; scores below 60 points are unqualified vendors, possibly having major negative events or concerns, hence will not cooperate and will seek alternative vendors.





## CH. 3 Green Operations

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## CH.3 Green Operations

### 3.1 Climate Action

As a leading brand in the fitness industry, Power Wind actively responds to global climate governance trends to address climate change responsibilities and risks, implementing climate-related financial disclosure frameworks to systematically identify and assess climate change risks and opportunities. This helps construct more comprehensive climate risk management systems, strengthens operational resilience and response capabilities, further reduces potential impacts of extreme weather events on operational stability, and ensures corporate sustainable development direction aligns with climate trends.

#### ■ Climate Governance Structure and Management Organization

To address global climate change challenges, Power Wind's "Green Operation Subteam" under the "Sustainability Development Team" is responsible for coordinating management and execution of climate-related risks and opportunities, integrating cross-departmental resources and expertise to conduct risk identification, opportunity assessment, goal setting, and strategic planning for climate issues, while supervising various energy conservation and carbon reduction actions and tracking execution effectiveness. Climate-related strategies and execution results formulated by the Sustainability Development Team must be regularly reported to the Board of Directors as important basis for the Board's decision-making and supervision.

The Board of Directors plays a key role in climate governance, responsible for reviewing the Company's climate risk management framework, carbon reduction goal setting, and feasibility and benefit assessment of major capital expenditures (such as energy-saving facilities and renewable energy introduction), ensuring climate issues are incorporated into the Company's medium- and long-term operational strategies and resource allocation decisions. Through institutionalized governance mechanisms, Power Wind strengthens the participation and accountability of the Board and senior management in climate issues, enhancing corporate forward-looking capabilities and overall resilience in responding to climate change, implementing top-down sustainable governance culture. The Board of Directors serves as the ultimate

supervisory body for climate governance, with the following key decision-making and supervision priorities:

- Potential impacts of climate change on operating sites (such as operational interruptions caused by extreme weather, increased site energy loads, etc.)
- Investment benefits and payback period evaluation for energy efficiency improvements and energy-saving equipment replacement
- Transformation opportunities brought by changes in member and public demand for low-carbon living and green services
- Net-zero emission pathway planning and promotion progress, such as introducing renewable energy, green building/building material design and use, smart energy management systems, implementing energy-saving operational management, etc.
- The regular reporting mechanism enables the Board of Directors to guide the Company in setting specific actions and ensure resource allocation and climate-related risk management are incorporated into the Company's medium- and long-term operational strategies

#### ■ Climate Scenario Application

Type	Power Wind's Assessed Scenarios
Transition Risks and Opportunities	<ul style="list-style-type: none"> <li>• International scenario: SSP1-1.9 scenario</li> <li>• Taiwan medium-term target: Nationally Determined Contributions (NDCs)</li> <li>• Taiwan climate governance legal source: Climate Change Response Act</li> </ul>
Content Description	
<ul style="list-style-type: none"> <li>■ SSP1-1.9 is one of the scenarios proposed by the Intergovernmental Panel on Climate Change (IPCC), corresponding to the climate goal of controlling global warming within 1.5 degrees, representing the most aggressive scenario type in net-zero emission development pathways. This scenario assumes rapid promotion of energy transformation, carbon reduction technology innovation, consumption behavior changes, and international cooperation globally, achieving global greenhouse gas net-zero emissions around 2050.</li> <li>■ Taiwan updated its Nationally Determined Contribution (NDC) in 2022, setting a medium-term carbon reduction target of reducing greenhouse gas emissions by 24% from 2005 levels by 2030; planning to propose NDC 3.0 targets from 2025, potentially tightening to 28±2%.</li> <li>■ Taiwan announced the "Climate Change Response Act" in 2023, stipulating that Taiwan should achieve greenhouse gas net-zero emissions by 2050, becoming the main legal source for future climate governance, and establishing carbon fee mechanisms to encourage corporate low-carbon transformation.</li> </ul>	



Type	Power Wind's Assessed Scenarios
Physical Risks	<ul style="list-style-type: none"> <li>International scenario: SSP5-8.5 scenario</li> </ul>
Content Description	
<ul style="list-style-type: none"> <li>IPCC Sixth Assessment Report (AR6) indicates that under the most unfavorable climate scenario SSP5-8.5, if the world continues to highly depend on fossil fuels and lacks effective climate policies, this will lead to extremely high greenhouse gas emissions and intensified climate impacts.</li> <li>Under this scenario, global average temperatures will significantly rise, and Taiwan will also face significantly increased extreme weather risks including: <ul style="list-style-type: none"> <li>Significant increases in annual average temperature and extreme high-temperature days, intensified summer heat waves, increasing indoor air conditioning dependence <ul style="list-style-type: none"> <li>Increased annual total rainfall and concentrated heavy rainfall, causing increased flooding risks in some areas</li> <li>Increased maximum consecutive non-rainfall days, affecting water resource supply stability</li> <li>Increased probability of strong typhoons, raising facility damage and operational interruption risks</li> </ul> </li> </ul> </li> </ul>	

#### ■ Climate-Related Risk and Opportunity Identification

The Company identifies climate-related physical risks, transition risks, and potential opportunities based on climate scenarios, evaluating their performance in "occurrence timeline," "occurrence probability," and "impact severity," further supplemented by financial impact severity for risk prioritization and management priority planning. We use the carbon fee collection rate announced by the Ministry of Environment, with the general rate set at NT\$300 per metric ton of CO<sub>2</sub> equivalent as the internal carbon pricing basis for evaluating financial impacts.

The timeline in the assessment process categorizes based on how soon climate-related risks or opportunity issues may occur or affect corporate operations. Short-term refers to within 3 years from this report year, mostly related to climate changes (such as extreme temperatures, heavy rainfall) or energy price fluctuations, having immediate operational impacts. Medium-term refers to approximately 3-5 years, related to regulatory changes, consumer behavior shifts, transformation investments, or brand impacts, producing gradually emerging structural impacts on operations. Long-term refers to occurrence potentially exceeding 5 years, involving global carbon reduction policy trends, major infrastructure transformations (such as

power generation types or electrical facilities), industrial structure changes, or technological innovations, with far-reaching and continuous impacts. The Company sets this timeline range based on current operational strategy planning and policy trend assessments as basis for identifying and evaluating climate risks and opportunities.

Regarding physical risks, extreme high temperatures and electricity load have obvious direct impacts on operations, especially during summer when air conditioning demand climbs, significantly increasing energy costs, with financial impact assessed as high. Heavy rainfall and flooding risks may cause low-floor or underground space facility damage and operational suspension, challenging operational continuity, with medium financial impact. Drought and water resource shortages may limit basic services such as showers and cleaning that sites must provide, directly affecting customer experience and satisfaction.

Regarding transition risks, although the fitness industry is not currently directly included in carbon fee collection scope, under the "Climate Change Response Act," expectations are to strengthen regulatory requirements for corporate energy conservation, carbon inventory, and information disclosure, requiring resource investment for equipment upgrades and management system strengthening. Green building/building material use and energy-saving equipment upgrade pressure will become one of the important considerations for chain location operating costs. Additionally, consumer attention to ESG performance and emphasis on brand sustainability image are gradually becoming decision-making basis for choosing fitness brands. Failure to respond timely will face customer loss and competitive disadvantages, thus representing moderate financial risk.

Regarding climate opportunities, energy conservation and carbon reduction measures help enhance brand image and market recognition. Developing green courses or sustainability-themed activities may also attract consumer groups with sustainable consumption awareness, creating opportunities for potential revenue and loyalty improvement. The Company also pays attention to government-promoted sustainability subsidies and procurement plans which, although currently having limited direct financial impact, remain potential positive opportunities for future development.



## ■ Climate Change Risk and Opportunity Matrix

Classification	Issue	Description	Time Scale	Impact Severity	Occurrence Probability	Financial Impact Time Scale
Physical Risks	Extreme High Temperatures and Electricity Load	Increased energy usage costs	Short-term	Medium	High	High
	Heavy Rainfall and Flooding Risks	Major storms, flooding causing business closure or equipment damage	Short-term	High	Medium	High
	Drought and Water Resource Shortages	Long-term water shortages limiting site services, affecting customer willingness to visit	Medium-term	High	Medium	Medium
Transition Risks	Carbon Fee System	Increased operating costs due to government carbon fee collection	Long-term	Medium	Medium	Medium
	Green Building/Building Material Use and Equipment Upgrade Pressure	Increased site construction or renovation cost investment due to low-carbon transformation pressure	Long-term	Low	Low	Low
	Increased Consumer Focus on Low-Carbon Consumption	If unable to respond concretely, may face risks of declining brand attractiveness, customer loyalty loss, and declining corporate image evaluation	Medium-term	High	High	Medium
Transition Opportunities	Energy Conservation and Carbon Reduction Strengthening Brand Image	Low-carbon living and green consumption gradually becoming mainstream trends; consumers tend to support brand operators with low-carbon commitments	Medium-term	Medium	High	High
	Developing Low-Carbon Innovative Courses and Products	Emphasizing environmental-friendly philosophy, developing low-carbon innovative courses and products to expand differentiated markets	Long-term	Medium	Medium	Medium
	Securing Government Carbon Reduction Subsidies or Recognition	Applying for government energy conservation subsidies to reduce investment costs while enhancing positive corporate image	Medium-term	Low	Medium	Low

Notes : ◆ Impact Severity Determination: Post-disaster recovery or event adaptation that may exceed existing measures or have significant challenges, or multiple sites affected, requiring large-scale repairs is classified as high, facing high penalties; equipment or operations that need changes or cost increases, still within manageable range but challenging is classified as medium; Minor or negligible impact is classified as low, with controllable service delays or complaints, absorbable costs, and with no external announcement needed. ◆ Occurrence Probability Determination: High if it may occur annually; medium if it has occurred in past 1-2 years; low if it is rare or only occurs under specific conditions. ◆ Financial Impact Determination: High if single location closure exceeds 7 days, or expenses or revenues invested could potentially exceed 5% of annual expenses or revenue; medium if closure exceeds 3 days, or expenses or revenues could potentially exceed 3% of annual expenses or revenue; low if closure is less than 3 days, or expenses or revenues do not exceed 3% of annual expenses or revenue.



## ■ Climate-Related Risk and Opportunity Assessment and Management

Based on climate change risk and opportunity matrix analysis results, if two items among impact severity, occurrence probability, and financial impact are rated as high, this constitutes a significant risk or opportunity issue that should be incorporated into Power Wind's climate-related risk and opportunity management processes.

Item		Description	Management Policy	Metrics and Targets	2024 Achievement Results
Physical Risks	Extreme High Temperatures and Electricity Load	Increased extreme temperature events leading to increased air conditioning usage load, increased electricity costs, possible power limitations or facility overload, affecting operational stability and cost control	Develop green sites, strengthen equipment energy usage efficiency, ensure low-carbon operations	<ul style="list-style-type: none"> <li>Energy conservation rate compared to same period last year</li> <li>Electricity intensity per ping or per service visit at each site (kWh/ping; kWh/person)</li> <li>Greenhouse gas emission intensity per ping or per service visit at each site (kg CO<sub>2</sub>e/ping; kg CO<sub>2</sub>e/person)</li> </ul>	<ul style="list-style-type: none"> <li>The Company comprehensively implemented low-carbon operational solutions from October 2024, saving 656,515 kWh (1.5%) in electricity usage for the full year</li> </ul>
Transition Risks	Increased Consumer Focus on Low-Carbon Consumption	Consumers prefer sustainable brands; if enterprises lack corresponding actions, will affect brand attractiveness and customer loyalty	Actively promote sustainability communication and brand advocacy, integrate carbon reduction results into brand marketing and stakeholder interactions, enhance public brand identification with Power Wind	<ul style="list-style-type: none"> <li>Membership growth rate</li> <li>Service satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>The number of members exceeded 300,000, growth rate up 18% from previous year</li> <li>Service satisfaction exceeded 95 points</li> </ul>
Transition Opportunities	Energy Conservation and Carbon Reduction Strengthening Brand Image	Communicating corporate sustainability commitments helps enhance customer favorability and media visibility	Promote "low-carbon exercise" concept, reduce site carbon footprint, enhance digital service resilience, combine promotion of healthy diet and sustainable lifestyle, strengthen member identification with sustainable operations	<ul style="list-style-type: none"> <li>On-site audit evaluation</li> <li>Low-carbon course planning and provision (such as online courses, video instruction, outdoor site application)</li> <li>Low-carbon operational solution planning and provision (such as energy conservation and carbon reduction behavior promotion, site energy conservation and carbon reduction measure promotion)</li> </ul>	<ul style="list-style-type: none"> <li>On-site audit evaluation performance achieving new internally-set records, exceeding 2024 evaluation score of 85-90 points</li> <li>Course schedules and marketing communications utilize social platforms, official website, and app digitalization, significantly reducing printed materials</li> </ul>



## 3.2 Environmental Action

The Company values global climate change issues, strictly complies with environmental protection-related laws and policies, committed to promoting and implementing resource conservation and energy-saving management policies, expecting that while continuing store expansion, all sites nationwide under effective energy resource management can show stable or even annually decreasing trends in various energy resource consumption to achieve corporate and environmental sustainable coexistence.

### ■ Green Site Planning

The Company actively introduces green concepts at the operating site design and construction stage, not only selecting low-carbon, recycled building materials and simplifying construction design, but also valuing natural lighting design and selecting energy-saving lighting equipment. To enhance energy usage efficiency while balancing environmental comfort and energy-saving goals, sites also feature total heat exchange ventilation systems, heat pump integrated heating and cooling energy systems, and other high-efficiency energy-saving systems, promoting air conditioning energy conservation management measures to save energy resources as much as possible without affecting environmental comfort. Additionally, to expand sustainability influence, the Company invites all members to participate in environmental actions together, implementing energy conservation and carbon reduction through daily usage behaviors, jointly creating green fitness lifestyle circles.

According to Taiwan Architecture & Building Center "Nine Major Assessment Indicators for Green Buildings: Daily Energy Saving Indicator" data, among building daily energy consumption, air conditioning and lighting electricity account for the highest proportions. Especially in summer, air conditioning electricity accounts for approximately 40-50% of total electricity usage, while lighting electricity reaches 30-40%. Therefore, focusing on air conditioning and lighting equipment becomes the most effective pathway for building energy conservation.

The Company comprehensively implemented low-carbon operational solutions from October 2024, with monthly electricity usage reduction of 10% as core indicator, using sites as evaluation units, promoting phased energy conservation strategies, precisely controlling the balance between energy usage and comfort. The three main major public equipment system optimization countermeasures are:

- **Air Conditioning System:** Adopts staged startup with temperature and humidity dual control. Dynamically adjusts activation capacity based on seasons (summer/ non-summer /transition period) and time periods (morning/ afternoon/ evening); establishes fixed measurement points, provides real-time data feedback through handheld temperature and humidity meters, with on-site supervisors having temperature adjustment authority; air conditioning target temperature settings implement graded temperature control based on the area's functions, maximum not exceeding 100%, minimum not below 20%.
- **Lighting System:** Skip lighting and sensing mechanisms operating concurrently. Implements skip-pattern zoned light control based on sunlight and area usage; guide lights and non-use area lighting dynamically adjust on/off periods, strengthening energy-saving flexibility.
- **Ventilation Equipment:** Timed automatic operation with special venue flexible adjustments. Sets ventilation frequency based on seasons (5 times in summer, 8 times in winter), comprehensively implementing timer mechanisms; shower areas and high-usage spaces maintain full-period ventilation, with temporary extensions possible if measurements are required.

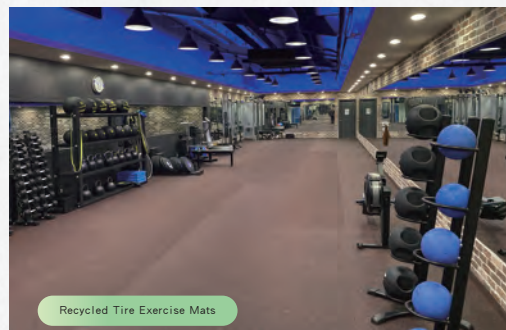
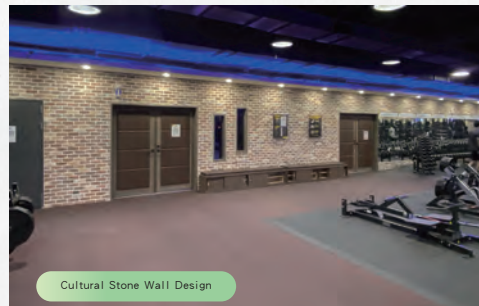
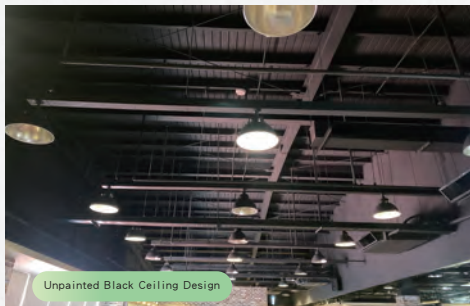
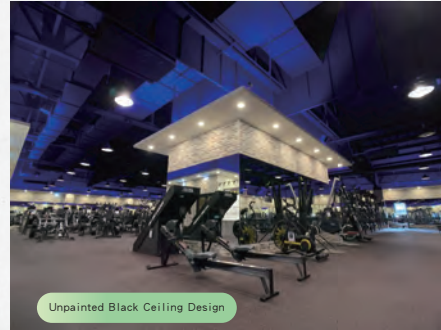
### I、Low-Carbon Building Materials and Simplified Construction Design

- **Unpainted Black Ceiling Design :** Uses green building material cement paint for black spraying, simplifying ceiling structure, avoiding traditional suspended ceiling decoration, reducing building material usage and construction waste generation, while shortening construction periods, reducing construction energy consumption, creating modern industrial-style spaces.
- **Cultural Stone Wall Design :** Selects imitation natural stone or lightweight cultural stone, reducing natural stone mining demand, enhancing wall insulation and sound insulation performance, improving indoor comfort, extending building material service life, and reducing long-term maintenance resource consumption.

### II、Resource Circulation and Environmentally Friendly Materials

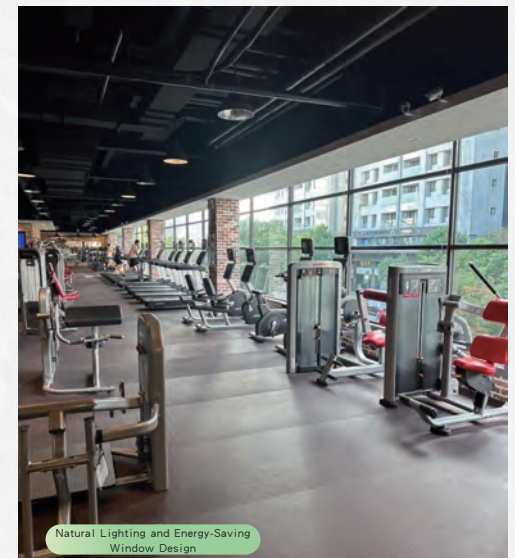
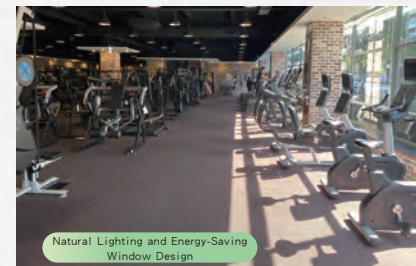
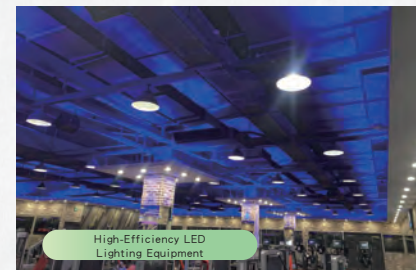
- **Recycled Tire Exercise Mats :** Floor laying uses recycled waste tire remanufactured materials with both flame-retardant and formaldehyde-free characteristics, conforming to circular economy spirit, alleviating environmental burden caused by waste tires while enhancing venue durability and safety.



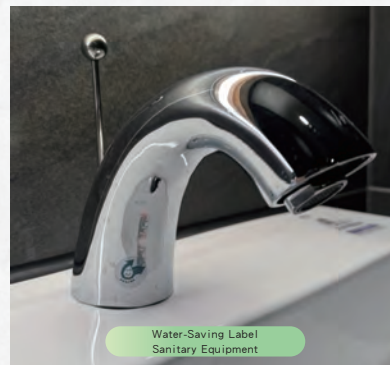
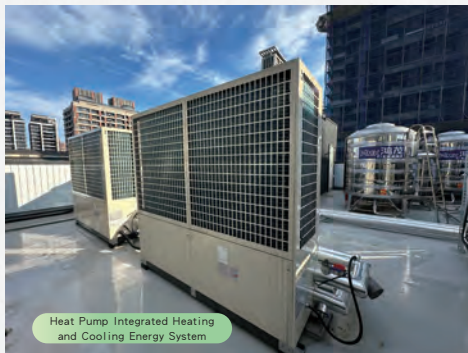


### III 、Enhancing Energy Efficiency and Spatial Comfort

- **High-Efficiency LED Lighting Equipment** : Comprehensively adopts high-efficiency, low-energy LED fixtures with energy-saving benefits reaching 50%-80%. LED fixtures have advantages of longer lifespan and lower maintenance costs compared to traditional fixtures, contain no harmful substances such as mercury, are environmentally friendly, and reduce replacement frequency and maintenance resource input.
- **Natural Lighting and Energy-Saving Window Design** : Increases window opening area and reasonable glass window configuration, fully utilizing natural light sources, reducing daytime lighting energy consumption, enhancing indoor brightness and work environment comfort.
- **Blackout Curtains and Heat-Insulating Film Application** : Through installing blackout curtains and glass-attached heat-insulating films, reduces solar heat radiation entering indoors, reduces air conditioning load, enhances overall energy efficiency, while blocking ultraviolet rays, extending indoor facility lifespan.







#### IV、Implementing High-Efficiency Energy-Saving Systems

- **Total Heat Exchange Ventilation System** : Establishes total heat exchangers, recovering heating and cooling air conditioning heat energy during ventilation exchange processes, effectively reducing energy loss while continuously improving indoor air quality and exercise comfort.
- **Heat Pump Integrated Heating and Cooling Energy System** : Introduces high-efficiency heat pump equipment, supplying hot water using air heat energy while integrating with air conditioning cooling systems, simultaneously meeting cooling and hot water needs. Compared to traditional electric heating systems, energy efficiency improves 3-4 times, substantively reducing carbon emissions.
- **Water-Saving Label Sanitary Equipment** : Sites comprehensively use toilets and urinals certified with water-saving labels, with flushing water volume significantly reduced by 20%-50% per use, effectively reducing water resource consumption, supporting water resource protection goals.





### ■ Air Conditioning Energy Conservation Management

To implement site energy conservation and carbon reduction goals, Fitness Factory promotes air conditioning operation management optimization in phases, gradually enhancing energy usage efficiency according to phase plans. Through refined management by quarter, adjusting air conditioning operation modes based on actual climate conditions, continuously optimizing energy usage efficiency to achieve energy conservation and carbon reduction effectiveness.

### ■ Carbon Reduction with Members

Fitness Factory is committed to jointly practicing energy conservation and carbon reduction actions with members. Beyond continuing to promote low-carbon site design and construction, we also reduce energy resource consumption and carbon emissions through carbon reduction promotion and encouraging members to bring their own supplies (such as towels, bath towels, etc.). To further reduce single-use supplies usage within sites, the Company promotes supply optimization measures in locker room dressing table areas, replacing previously provided facial tissues (bulk packs) with single-pull roll toilet paper, balancing personal hygiene needs and environmental appeals, avoiding resource abuse. According to pilot site effectiveness statistics, this measure can reduce total toilet paper usage by 61.9%, effectively enhancing resource usage efficiency and reducing waste generation. Based on successful pilot results, this optimization measure has been comprehensively implemented at all sites since 2024. The Company will continue promoting energy conservation and carbon reduction

actions, encouraging members to start from daily exercise behaviors, integrating environmental sustainability concepts into life.

### ■ Carbon Reduction with Shareholders

The Company signed a contract with Taiwan Depository & Clearing Corporation in 2024, joining the eNotice platform. Power Wind shareholders can register their email addresses with the TDCC website to receive information. When the Company distributes dividends, TDCC electronically transmits relevant distribution details to shareholders, enabling investors to immediately grasp dividend distribution information, locking costs at NT\$5 per transaction (no printing costs, no paper costs, no NT\$8 postage costs required). Electronic notifications not only effectively save costs for the Company, but also represent concrete demonstration of corporate action supporting net-zero emissions and fully implementing ESG sustainable development.

Additionally, every annual Shareholders' Meeting, we place small signboards at the check-in entrance of the venue, encouraging shareholders to scan QR codes to use mobile phones or electronic devices to view shareholders' meeting agendas, annual reports, etc., to reduce printed materials and achieve carbon reduction effects.



## 2024 Energy Usage

Item	Usage	Unit	Unit Total Energy Usage (GJ)	Consolidated Operating Revenue (NT\$ million)	Number of Sites	Energy Usage Intensity (GJ/ NT\$ million)	Energy Usage Intensity (GJ/number of sites)
Diesel	2,335.88	L, liters	224,005.08	5,122.945	77	43.73	2,909.16
Natural Gas	610,657.0649	m <sup>3</sup> , cubic meters					
Gasoline	4,755.947	L, liters					
Electricity	56,622,447.61	kWh, kilowatt-hours					



## 2024 Resource Usage

Item	Usage	Unit
Tap Water	819,099	m <sup>3</sup> , cubic meters
Body Wash (2L)	36,072	Barrels
Foam Hand Soap	8,472	Bottles
Shampoo (2L)	19,160	Barrels
Facial Tissues	19,253	Packs
Roll Toilet Paper	67,937	Rolls
Single-Pull Tissue Paper	11,589	Packs

## 2024 Waste Generation

Item	Generation Amount	Unit
General Household Waste	360.8098	Metric Tons

## Greenhouse Gas Inventory Results

From 2025, the Company follows ISO 14064-1:2018 "Greenhouse Gases—Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" established by the International Organization for Standardization (ISO), promoting identification of organizational and operational boundaries, greenhouse gas emission source inventory and emission calculation at operating locations, conducting greenhouse gas emission inventory and inventory establishment.

According to 2023-2024 greenhouse gas inventory results, the Company's 2024 total greenhouse gas emissions increased by 1,194.45 metric tons CO<sub>2</sub>e compared to 2023. Although total emissions increased, from an intensity perspective, 2024 greenhouse gas emissions per million revenue were 5.55 metric tons CO<sub>2</sub>e, down 12.46% from 6.34 metric tons CO<sub>2</sub>e in 2023. Emission intensity per site also decreased from 372.79 metric tons CO<sub>2</sub>e to 368.97 metric tons CO<sub>2</sub>e, reducing 1.02%, demonstrating that the Company effectively achieved the dual goals of revenue growth and simultaneous carbon emission intensity reduction through low-carbon operational strategies.

Year	Direct Emissions Scope 1 (metric tons CO <sub>2</sub> e)	Indirect Energy Emissions Scope 2 (metric tons CO <sub>2</sub> e)	Total Emissions (metric tons CO <sub>2</sub> e)	Consolidated Operating Revenue (NT\$ million)	Number of Sites	Intensity (metric tons CO <sub>2</sub> e / million NT\$ revenue)	Intensity (metric tons CO <sub>2</sub> e / Sites)
2024	1,571.34	26,839.04	28,410.38	5,123	77	5.55	368.97
2023	1,120.63	26,095.30	27,215.93	4,296	70	6.34	372.79



## CH. 4 Happy Workplace

4.1 Diverse and Inclusive Workplace

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4.2 Talent Development and Career Advancement

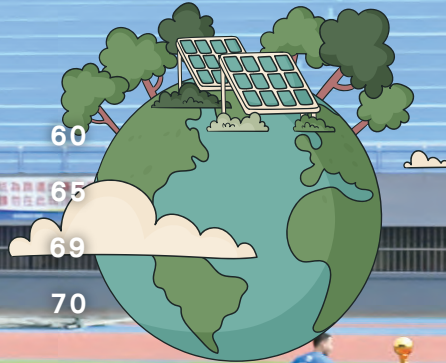
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4.3 Employee Communication

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4.4 Employee Health and Occupational Safety

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## CH. 4 Happy Workplace

### 4.1 Diverse and Inclusive Workplace



Power Wind Health Industry Inc. officially joined "TALENT, in Taiwan Alliance" in 2022, committed to creating a diverse and inclusive workplace environment. We respect individual differences, provide fair growth opportunities, flexible work arrangements, as well as gender-friendly facilities and barrier-free spaces, ensuring every colleague can thrive in respect and support.

Talent is a company's most valuable asset. Power Wind embraces colleagues from different backgrounds, genders, ages, and professional fields, enabling every colleague to leverage their strengths while jointly promoting health and sports culture, advancing toward a more sustainable future.

To implement our commitments, we actively practice the following six major talent sustainability action principles, jointly creating a more inclusive and equitable workplace environment with colleagues:

#### 【Meaning and Value】

Committed to providing quality fitness environments and fully promoting cultivation of healthy living attitudes for all citizens through 3P (Professionalism, Positive Attitude, Passion) and 3I (Integrity, Initiative, Improvisation) corporate culture.

#### 【Diversity and Inclusion】

Recruitment based on 3P3I corporate culture; respecting individual differences at work, protecting everyone's rights and opportunities for equal treatment.

#### 【Compensation and Incentives】

Valuing employees as good partners for sustainable operations, continuously optimizing and providing market-competitive compensation and benefits.

#### 【Physical and Mental Health】

Providing excellent exercise and fitness environments while ensuring employee workplace safety, creating healthy and friendly workplace environments.

#### 【Cultivation and Growth】

Committed to talent cultivation; conducting industry-academia collaboration with

multiple schools annually, providing positions for student internships for learning from practice. Ensuring employed employees can achieve good development in management or technical professional fields based on personal characteristics and expertise.

#### 【Communication and Experience】

Establishing diverse communication channels and platforms, taking seriously every colleague's voice and suggestions.

### Power Wind Health Industry Inc. 3P3I Core Philosophy

#### 3P Core Spirit

- Professionalism: Ensuring trainers and colleagues possess professional knowledge and skills, providing high-quality fitness instruction and services.
- Positive Attitude: Encouraging colleagues to maintain positive mindsets, creating positive, vibrant fitness environments.
- Passion: Treating members with enthusiasm, caring about members' fitness needs, providing attentive and warm services.

#### 3I Behavioral Standards

- Integrity: Upholding integrity business principles, establishing transparent, trusting relationships with members and colleagues.
- Initiative: Proactively caring about members' needs, providing personalized fitness advice, enhancing member experience.
- Improvise: Possessing flexible adaptation capabilities, quickly adjusting when facing different challenges, ensuring continuous service optimization and stability.

#### ■ Diverse Teams

Diverse and inclusive teams help Power Wind establish better service quality and member experiences. Power Wind upholds the 3P3I core philosophy as the main basis for talent selection while protecting every colleague's rights and development opportunities for equal treatment. This commitment is also reflected in our active cultivation of the new generation of talent. Currently, age distribution for deputy manager level and above supervisors is 20s: 12%; 30s: 61%; 40s and above: 27%,



demonstrating our emphasis on and support for younger generations. This not only strengthens organizational succession and innovation but also enables colleagues of different ages to inspire more possibilities through collaboration, jointly driving continuous enterprise development and growth.

The Company's operating sites are distributed across various counties and cities in Taiwan. Our workforce is predominantly composed of local employees, with a small number of colleagues from countries such as Spain, Japan, Malaysia, and Hong Kong. The Company's human resource management systems and related regulations apply equally and consistently to all employees, regardless of county, region, or nationality, ensuring fair treatment and equal opportunities in hiring, compensation, training, and promotion.

Meanwhile, Power Wind adopts "intergenerational collaboration for happy living" as inspiration, committed to creating age-friendly workplaces. Currently we have 88 middle-aged and older employees and continue expanding recruitment, actively responding to government-promoted middle-aged and older labor participation policies. We provide stable work opportunities and fuel enterprise growth with senior colleagues' expertise and experience. Through such efforts, we expect to drive more

enterprises to jointly promote diverse and inclusive work environments, enabling colleagues of different generations to leverage their strengths. The Company's non-fixed-term employee ratio is 79.54%, primarily reflecting the fitness industry's operational characteristics and human resource structure needs. Due to course scheduling, flexible trainer schedules, and professional services mostly conducted through individual appointments or class scheduling, positions including some trainers and aerobics instructors are hired through contract-for-work arrangements. The Company continues providing relevant pre-employment training and on-the-job education resources for full-time employees, aerobics instructors, fitness trainers, and other colleagues, helping personnel maintain professional capabilities and service quality.



#### Employee Level and Diversity

Type		Contract Type			Nationality		Job Level					Total
		Non-Fixed	Fixed	Aerobics Contract-for-Work	Taiwan National	Foreign	General Employee	Supervisor	Deputy Manager	Manager	VP level and above	
Under 30	Female	565	3	37	603	2	515	55	9	26	-	605
	Male	854	1	35	886	4	834	43	2	11	-	890
31 ~ 50	Female	351	2	218	570	1	433	48	23	65	2	571
	Male	483	4	233	715	5	556	61	20	79	4	720
51 and above	Female	7	-	38	45	-	44	1	-	-	-	45
	Male	33	-	19	52	-	44	2	-	2	4	52
Total Headcount		2,293	10	580	2,871	12	2,426	210	54	183	10	2,883
Ratio		79.54%	0.35%	21.12%	99.58%	0.42%	84.15%	7.28%	1.87%	6.35%	0.35%	-



## 2024 New Employee Hires

Gender	Age	Headquarters		On-site		Total	
		Headcount	Ratio	Headcount	Ratio	Headcount	Ratio
Female	Under 29	24	75.00%	412	84.08%	436	83.52%
	30-49	15	15.79%	88	28.03%	103	25.18%
	50 and above	0	0.00%	0	0.00%	0	0.00%
	Subtotal	39	-	500	-	539	-
Male	Under 29	3	37.50%	696	87.99%	699	87.48%
	30-49	3	5.88%	137	28.42%	140	26.27%
	50 and above	0	0.00%	5	16.67%	5	13.89%
	Subtotal	6	-	838	-	844	-
Total		45	-	1,338	-	1,383	-

Note: The new hire rate calculation formula is the number of current year new hires divided by the number of end-of-year headcount for that group.

## 2024 Employee Turnover

Gender	Age	Headquarters		On-site		Total	
		Headcount	Ratio	Headcount	Ratio	Headcount	Ratio
Female	Under 29	10	31.25%	355	72.45%	365	69.92%
	30-49	14	14.74%	83	26.43%	97	23.72%
	50 and above	1	50.00%	1	16.67%	2	25.00%
	Subtotal	25	-	439	-	464	-
Male	Under 29	3	37.50%	543	68.65%	546	68.34%
	30-49	7	13.73%	141	29.25%	148	27.77%
	50 and above	1	16.67%	4	13.33%	5	13.89%
	Subtotal	11	-	688	-	699	-
Total		36	-	1,127	-	1,163	-

Note: The turnover rate calculation formula is the number of current year turnover divided by the number of end-of-year headcount for that group.

## ■ Compensation and Benefits

Power Wind received the 1111 Job Bank Happy Enterprise Silver Award in 2023, fully demonstrating high emphasis on employee welfare and work environment. We are committed to creating harmonious, healthy workplace culture, providing comprehensive training mechanisms and diversified benefits, enabling every employee to grow and unleash potential in a pleasant environment. For major operational changes that may affect employee rights, such as site adjustments, the Company complies with government regulations, implementing the minimum advance notice period for operational changes:



- I. For those who continue working for more than three months but less than one year, a notice must be given ten days in advance.
- II. For those who continue working for more than one year but less than three years, a notice must be given twenty days in advance.
- III. For those who continue working for three years or more, a notice must be given thirty days in advance.

As part of the health industry, we are committed to providing comprehensive labor rights and health protection mechanisms, ensuring every employee receives steady support in career development. The Company has legally enrolled all employees in labor insurance and National Health Insurance, additionally providing comprehensive group insurance to enhance workplace safety and employee protection, enabling colleagues to receive optimal care in health and workplace stability.

**【Employee Benefits】** Employee health and welfare are keys to corporate sustainable operations. Therefore, we establish multiple benefit measures, creating healthier, friendlier, and more cohesive workplace environments. We commit to continuously improving employee care and health management mechanisms, taking concrete actions to create safe, healthy, happy workplace environments while promoting joint growth of Power Wind and colleagues.

- **Fitness Resources:** All employees receive free Platinum Membership qualifications with unlimited use of sites nationwide and group aerobics





courses, encouraging colleagues to develop good exercise habits, enhancing physical and mental health.

- **Health Examination Subsidies:** The Company provides annual health examination subsidies, helping employees monitor their health status, enhancing overall workplace health management.
- **Employee Care Subsidies:** Regular meal subsidies, birthday gifts, childbirth allowances, marriage subsidies, funeral subsidies, providing colleagues warm care and support.
- **Team Cohesion Activities:** Hosting spring parties, sports competitions, and other large-scale activities, providing domestic and international employee travel subsidies, upgraded villa rewards for outstanding employee vacations, and other irregular surprises, promoting emotional exchange among employees, enhancing workplace cohesion.
- **Senior Employee Recognition:** To thank long-term service and contributions, the Company presents commemorative awards to employees reaching certain years of service, such as rings, Longines watches, gold, acknowledging employee dedication and loyalty.
- **Profit Sharing:** To reward employee contributions to the enterprise and stimulate work motivation, the Company has diversified compensation systems including high-performance bonuses, year-end bonuses, and employee profit-sharing, distributed based on individual employee performance and overall business results. Through incentive compensation design, we strengthen shared growth and value co-creation between employees and the Company.
- **Education and Training:** The Company values employee professional growth and career development, planning diversified and systematic training structures including pre-employment new hire training, core competency training, supervisor promotion training, and inviting global professional field celebrities for speeches and interaction. Through tiered learning opportunities, we assist employees at all levels in advancing professional capabilities.
- **Shopping Discounts:** Combining industry characteristics with actual employee needs, the Company provides multiple shopping and uniform benefits including famous sports brand or proprietary product uniforms, sports brand employee purchase discounts, contracted vendor discounts, and brand-exclusive employee discounts.



2024 Employee Sports Event



2024 Employee Spring Party  
Spring/Summer Music Festival



Succulent Plant  
Arrangement Workshop



Senior Employee  
Recognition



Headquarters Yoga Classes



Employee Travel



**【Employee Compensation】** The Company upholds fair, reasonable, and market-competitive compensation systems, committed to attracting, motivating, and retaining outstanding talent, using compensation as an important mechanism for recognizing employee contributions and driving continuous organizational growth. Salary structure design balances job content, responsibility levels, and individual performance, ensuring equal pay for equal work, gender equality, and compliance with Labor Standards Act and relevant regulations. In 2024, the Company's male-to-female salary ratio was 1.29:1, with differences primarily related to job content, years of service, and evaluation results.

Beyond basic salary, Power Wind establishes performance-linked compensation mechanisms, providing bonuses, profit-sharing, or salary adjustments based on employee annual performance evaluation results to recognize excellent performance and motivate growth. We provide year-end bonuses, various allowances (such as transportation, meal subsidies), benefit subsidies, retirement fund contributions, and other non-monetary compensation (such as health examinations, education and training), enhancing employee satisfaction and loyalty.

For 2024 full-time non-supervisory employee salary averages, medians, and changes from the previous year, please search the Market Observation Post System "Home → 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" (<https://emops.twse.com.tw/server-java/t58query>) to look up the Company's relevant information.

**【Maternity-Friendly Workplace】** The Company is committed to creating friendly and inclusive workplace environments, valuing female employees and maternal roles, actively promoting gender equality and family-friendly policies, supporting employees in balancing work and family life. As of December 31, 2024, 52 people actually applied for parental leave, accounting for 43.7% of eligible applicants. Regarding retention rates after parental leave and return to work, male employees achieved 64% while female employees reached 82%, demonstrating that the Company has achieved preliminary results in maternal support and career continuity policies. In the future, the Company will continue promoting relevant measures and continuously optimizing through the following concrete actions:

- **Comprehensive Maternity and Parental Leave Systems:** Legally provide maternity leave, paternity leave, parental leave, etc., encouraging male employees to jointly assume childcare responsibilities;
- **Career Continuity Support:** When colleagues return post-partum, assist employees in gradually adapting to work rhythms, reducing pressure, helping colleagues regain work pace;
- **Gender Equality and Workplace-Friendly Culture:** Establish gender equality policies and internal promotion, cultivate organizational culture respecting maternity and understanding family needs, conduct gender awareness training for colleagues, strengthening understanding and support for maternity workplaces.

Item	Male	Female	Total
2024 eligible for parental leave application	44	75	119
2024 actual parental leave applications	9	43	52
2024 expected returns after parental leave (A)	6	26	32
2024 actual returns after parental leave (B)	6	18	24
2023 returned after parental leave (C)	14	17	31
2023 returned and remained employed at least 1 year through end of 2024 (D)	9	14	23
Return Rate % = B/A	100%	69%	
Retention Rate % = D/C	64%	82%	



## 4.2 Talent Development and Career Advancement

### ■ Professional Training

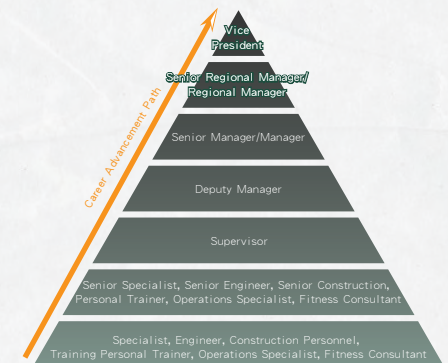
We are committed to talent cultivation, planning diversified training courses based on career needs at different stages, helping colleagues deeply understand company culture, advance professional capabilities, and achieve self-growth. To ensure employees continue advancing based on personal characteristics and expertise, we design multi-level training plans enabling every colleague to receive solid support in career development. Through comprehensive learning and development mechanisms, Power Wind assists every colleague in achieving good development in management and technical professional fields. The Company also conducts industry-academia collaboration with multiple schools annually, providing student internship opportunities, enabling young talents to learn from practice and accumulate workplace experience. We encourage employees to maintain learning enthusiasm, continuously strengthening their skills to jointly drive long-term enterprise and individual development. The Company has passed TTQS (Talent Quality-management System) corporate institution evaluation and will continue optimizing training processes, enhancing corporate competitiveness, enabling employees to exert higher value in the workplace.

### 【Employee Training Programs】

- **Pre-Employment New Hire Training** : The Company promotes "New Employee Adaptation Plans" and "Mentor Systems," helping new colleagues quickly familiarize themselves with organizational culture, understand company systems, and adapt to work environments, effectively shortening adaptation periods, enhancing engagement efficiency and retention rates. For trainer positions, the following additional training courses are provided:
  - Basic Training: Learning fundamental movement instruction, safety concepts, and teaching basics
  - Sales Training: Strengthening member service capabilities and communication sales techniques
  - Advanced Training: Enhancing teaching depth, on-site adaptation, and

problem-solving capabilities

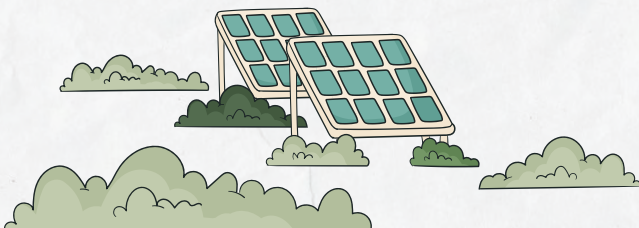
- **On-the-Job Continuing Education and Core Competency Training** : To respond to industry changes and professional needs, Power Wind provides diversified on-the-job continuing education resources including e-Learning online platform courses and physical professional courses. Course topics cover basic kinesiology, sports anatomy, movement progression/regression strategies, functional training tool applications (such as landmines, BOSU balls), member management and customer service techniques, helping trainers, fitness consultants, and operational colleagues strengthen practical capabilities and market competitiveness. Industry experts, famous foreign bodybuilders, and instructors from various fields are also periodically invited for teaching, expanding employee horizons and introducing global trend knowledge, enhancing overall team professional standards.
- **Supervisor Promotion Training** : Cultivating colleagues with leadership and organizational management potential, enhancing decision-making capabilities and team collaboration efficiency, promoting cross-departmental communication and collaboration, creating excellent management teams. Power Wind provides comprehensive education and training and promotion pathways, enabling every employee at different stages to have opportunities to join supervisor training ranks, perfectly connecting with elite reserve basic training. Employees serving one year can prioritize departmental rotation applications, creating diversified development opportunities for employees.
- **External Training Subsidies** : Based on the Company's training plans, providing employee continuing education subsidies, supporting colleagues in participating in external professional courses based on job needs, expanding professional horizons, continuously enhancing individual competitiveness.





Year	Headcount			Total Training Hours			Average Training Hours		
	<30	31~50	>50	<30	31~50	>50	<30	31~50	>50
2024	1,418	860	41	29,824	19,208	380	21.03244	22.334884	9.26829
2023	1,221	813	43	20,630	18,840	465	16.89599	23.173432	10.81395
2022	1,036	829	42	14,424	15,482	335	13.92278	18.675513	7.97619
2021	868	919	47	9,892	15,990	219	11.39631	17.399347	4.65957
2020	838	1,127	47	9,390	17,881	222	11.20525	15.866016	4.72340

Year	Headcount		Total Training Hours		Average Training Hours	
	Male	Female	Male	Female	Male	Female
2024	1,372	947	31,477	17,935	22.94242	18.93875
2023	1,222	855	25,579	14,356	20.93208	16.79064
2022	1,111	796	18,567	11,674	16.71197	14.66583
2021	1,025	809	15,829	10,273	15.44293	12.69839
2020	1,160	852	17,530	9,963	15.11207	11.69366





## ■ Education and Talent Cultivation

Power Wind demonstrates Taiwan's positive actions in promoting sports education and industry integration. Long-term deep cultivation in the fitness industry, upholding corporate social responsibility, committed to establishing sports talent cultivation systems, collaborating with 18 universities and colleges nationwide to promote "Internship Collaboration Plans," "Industry-Academia Certificate Classes," and "Industry Teacher Cultivation Programs," practicing "learning-application integration," creating sports talent incubation platforms.

Through industry-academia collaboration, students receive complete academic and practical training during internships with personal coaching by professional trainers, making learning outcomes concretely measurable. Final stages include outcome verification and career matching, ensuring talent cultivation closely connects with industry needs, enabling students to gain employment upon graduation. Company recruitment and talent cultivation combined with excellent domestic schools not only injects practical cultivation momentum into Taiwan sports education but also consolidates sustainable development foundations for Taiwan's sports and health service industries. In the future, continuing to deepen collaboration and exchange between education and industry will be an important key to cultivating more excellent sports talents and advancing national sports strength toward international levels.

## 【 Collaboration Models and Content 】

### • Internship Collaboration Plan - First Step in the Fitness Industry

- Providing students with internship opportunities at Fitness Factory sites (available at all locations nationwide)
- Comprehensive training systems covering reception administration, course guidance, member management, fitness knowledge application, etc.
- Outstanding interns can be hired as full-time employees with seamless employment pathway connections

### • Industry-Academia Certificate Guidance Classes - Obtaining International Certifications for Greater Competitiveness

- Jointly establishing fitness trainer certificate training classes with schools, helping students obtain relevant professional certifications
- Certifications include Level B and C Fitness Instructors
- Applied courses: kettlebell basic training, fitness for the elderly, prenatal/postnatal fitness, fitness martial arts, boxing fitness, comprehensive resistance training, post-injury training, and other diverse courses
- Taught personally by Fitness Factory professional instructors combining theory and practice



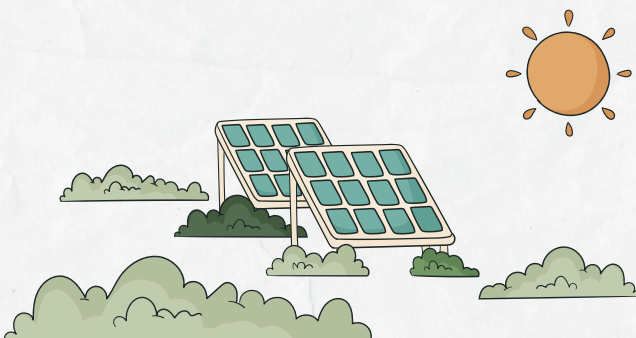


## • Industry Teacher Cultivation Plan - Creating Teaching Talent with Practical Experience

- Selecting potential trainers and senior industry personnel to receive "teaching techniques, course design" education and training
- Assisting universities and colleges in cultivating practice-oriented sports instruction teacher resources
- Expanding exchange opportunities between Fitness Factory and campuses through lectures and seminars

### 【Results and Highlights】

- Collaborating with sports-related departments on internship plans to cultivate fitness industry talent; partnering with Chinese Culture University, Taipei City University of Science and Technology, National Pingtung University of Science and Technology, Shu-Te University, Da-Yeh University, and other universities and colleges on certificate classes and industry teacher cultivation plans
- Annually assisting hundreds of students in entering fitness-related workplaces
- Many graduate interns now serve as Fitness Factory full-time trainers, store supervisors, operations personnel, and fitness consultants
- High student satisfaction, positive evaluations from schools, establishing virtuous cycles between industry and academia





## 4.3 Employee Communication

Power Wind takes fairness, transparency, respect for diversity, and rights protection as core values, creating a workplace where everyone can develop with peace of mind and grow together. Whether senior trainers, new employees, or colleagues of different ages, genders, body types, and cultural backgrounds, all can leverage their expertise in fair and inclusive workplace environments, working together to promote health and sports popularization. Power Wind is committed to creating diverse and inclusive work cultures, providing flexible work models, barrier-free facilities, gender-friendly spaces, respecting individual needs, providing diverse training and development opportunities, ensuring every employee can work comfortably and grow together with the Company.

The Company values employee communication and workplace safety, establishing diverse communication channels and platforms including proactively disclosing the President's mailbox in new hire training and internal announcements, encouraging employees to provide suggestions and feedback. Regularly convening labor-management meetings per law to promote two-way communication and labor-management consensus. Meanwhile, workplace violence prevention measures have been formulated, establishing complaint mechanisms to protect employee physical and mental health and work dignity, taking zero-tolerance attitudes toward any forms of bullying and violence, committed to creating safe, respectful, and trusting work environments.

- **Smooth Communication Mechanisms, Listening to Employee Voices:** Power Wind establishes diverse communication channels and platforms, ensuring employees can freely express opinions. In new employee education and training and internal announcements, we proactively disclose the President's mailbox, encouraging colleagues to provide suggestions, jointly driving workplace optimization.
- **Labor-Management Meetings:** We strictly comply with regulations, holding labor-management meetings every three months, actively promoting various labor-management policies, ensuring smooth two-way communication, continuously strengthening employee trust in the Company.
- **Workplace Safety and Complaint Channels:** Power Wind has conducted workplace violence prevention declarations and established complaint channels, protecting

all employees from physical or mental illegal violations causing physical and mental diseases during duty execution. We absolutely do not tolerate any workplace bullying behaviors by the Company's management supervisors, nor do we tolerate workplace violence behaviors toward employees of the Company by employee colleagues, customers, vendors, or strangers.

### ■ Incentives and Evaluations

Power Wind views employees as important partners for corporate sustainable operations, committed to establishing market-competitive, fair, and transparent compensation systems. The Company periodically reviews and adjusts salary structures based on market salary trends and operational performance, ensuring overall compensation has attractiveness and retention power. Beyond fixed salaries, we also provide diversified compensation based on individual performance and organizational results including performance bonuses, year-end bonuses, employee profit-sharing, and New Restricted Employee Shares to recognize employee contributions and practice enterprise result-sharing spirit. Through institutionalized compensation mechanisms, we continuously motivate employees to pursue excellence, co-creating enterprise and colleague win-win growth results.

- **Performance Management System Integration with Corporate Culture:** The Company implements three-stage performance evaluation systems, conducting three evaluations annually and conducting initial evaluations at three months for new employees to confirm suitability and integration. Performance evaluations combine supervisor evaluations, interviews, and professional assessments while also adopting peer horizontal mutual evaluation methods with "integrity (20% weighting)" as highest principle, paired with "planning and improvise," "professionalism and results," "proactivity and initiative," "passion and positive attitude" four major dimensions (each 20% weighting), comprehensively evaluating employee work performance. This system concretely integrates corporate culture core—integrity and 3P (Professionalism, Positive Attitude, Passion)—into performance evaluations, ensuring employee performance aligns with company value objectives.
- **Strengthening Corporate Culture and Team Cohesion Measures:** To deepen employee identification with corporate culture and promote horizontal



connections, the Company regularly hosts headquarters and site gatherings quarterly, strengthening inter-departmental communication and team cohesion. At supervisor levels, annual "Supervisor Retreat Conferences" conduct in-depth reflection and learning, with participation increasing from 66 people in 2023 to 80 people in 2024, annual growth of 21.21%, demonstrating continuously expanding supervisor levels and emphasis on self-growth.

- **Enterprise Core Concept Promotion and Internal Identification Advancement:** Promoting core value advocacy through internal lectures and online learning quarterly; 2023 participants numbered 7,182, increasing to 8,162 in 2024, annual growth of 13.65%, effectively strengthening employee identification with enterprise objectives and culture.
- **Promoting Physical and Mental Health and Team Connections:** To promote employee physical and mental balance and departmental cohesion, annually hosting sports events regularly; 2024 participants reached 1,969, increasing 3.86% from 2023's 1,896, providing employees with healthy activity and interpersonal exchange platforms.
- **Compensation Incentive System Strengthening Talent Retention:** To enhance employee work motivation and loyalty, the Company implements operations specialist performance evaluation salary adjustment systems every six months, adjusting salaries based on performance. Meanwhile, providing operations specialists English allowances to encourage language continuing education, strengthening international competitiveness. 2023 salary adjustment recipients numbered 437, increasing to 536 in 2024; salary adjustment magnitude increased from 2.43% to 3.55%, demonstrating company recognition and retention determination for outstanding talent.
- **Reward Mechanisms and Incentive Effectiveness:** The Company also establishes irregular reward systems for timely recognition of excellent performance. 2024 saw issuance of 4,518 rewards, growing 35.6% from 2023's 3,329. Through positive incentives, further stimulating employee morale and team execution capabilities, promoting overall productivity enhancement.

#### Evaluation Coverage Ratios

Year	Gender Ratio		Job Level					Total Ratio
	Male	Female	General Employee	Supervisor	Deputy Manager	Manager	VP level and above	
2024	66.62%	75.97%	63.92%	92.38%	100%	100%	100%	70.39%

## 4.4 Employee Health and Occupational Safety



To create healthy lifestyles for employees and promote physical and mental health, Power Wind has progressively applied for "Accredited Health Workplace" certification for nationwide sites and new brand ventures since 2021, with 76 sites certified by the end of 2024. The Company follows the "Accredited Health Workplace" self-management checklist, continuously optimizing processes through eight major steps—initiation, integration, needs assessment, prioritization, planning, execution, evaluation, and improvement—to provide employees with comprehensive health resources while comprehensively improving physical and psychosocial work environments. Additionally, the Company extends health care to employee families and communities, actively practicing corporate social responsibility, jointly creating healthy workplaces and cultivating supportive work environments.

### Employee Health Programs

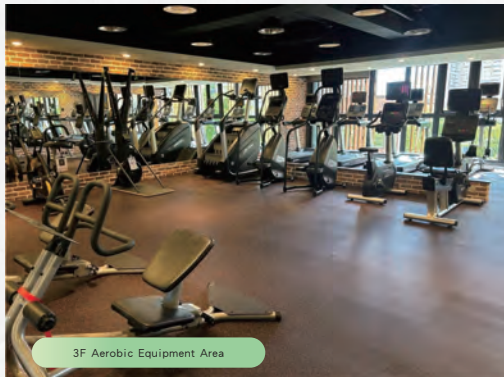
Power Wind highly values employee health, committed to promoting employee exercise culture, providing diverse exercise subsidies and rewards, actively investing in sports facilities and activities, with senior leadership leading by example in practicing exercise culture, creating healthy work environments. Power Wind has established the Division of Physical Fitness Education and Training, responsible for promoting exercise-related courses and club activity planning and execution.

#### Internal Exercise Information Communication Channels:



- Official website
- Online bulletin boards
- Internal publications
- Communication software (LINE, Teams)
- Internal systems (education and training registration and activity announcements)
- Physical fitness testing: InBody measurement equipment located at all sites; employees can freely conduct regular measurement





The Company established the Occupational Safety and Health Committee in accordance with "Occupational Safety and Health Management Measures," supervised by the President and charging respective units with faithfully executing relevant safety and health operations. The committee follows occupational safety and health legal regulations, periodically reviewing management systems, with committee members reporting on execution status. Meetings review recently occurring incidents and improvement measures, providing sites with reference through case discussions to prevent accidents.

The Company's occupational safety and health management regulations apply to all workplaces including all sites, office environments, and headquarters buildings, applicable to all colleagues, contract-for-work personnel, and part-time personnel. All personnel should comply with relevant regulations during daily work activities, special operations (such as equipment maintenance), fire and accident drills, workplace regular inspections, and maintenance activities to ensure work environment safety.

#### Occupational Safety Management

To enhance employee safety and health awareness, the Company regularly holds Occupational Safety and Health Committee meetings, conducting the following management and promotion measures during meetings:

##### Legal Updates and Education:

- Periodically promoting government's latest revised occupational safety and health laws, ensuring employees and contract-for-work vendors understand and comply with latest regulations
- Providing professional safety training and operational guidance for high-risk operations personnel

##### Work Environment Management and Inspections:

- Requiring all personnel to strictly comply with safety and health regulations during on-site operations and wear appropriate safety protective equipment
- Having safety personnel conduct periodic inspections, implementing key checks, hazard identification, and work environment measurements to reduce occupational disaster risks



■ **Accident Prevention and Improvement Mechanisms:**

- Reviewing and improving recent safety incidents to ensure similar accidents do not recur
- Conducting weekly exercise equipment dynamic testing and inspections; conducting in-depth maintenance every 4-month maintenance cycle, disassembling casings for thorough inspections
- Establishing comprehensive reporting mechanisms, encouraging employees to immediately report discovered safety hazards with management units quickly handling

■ **Occupational Hazard Identification**

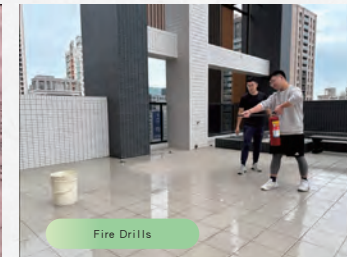
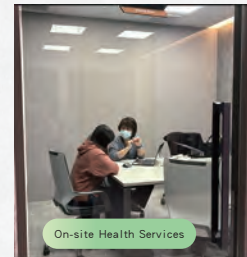
The Company continuously strengthens safety management, committed to creating safe, healthy work environments, ensuring all personnel's occupational safety and welfare. Through establishing supply chain management and risk assessment mechanisms, strengthening occupational safety and health cooperation with business partners including signing safety contracts, promoting education and training, establishing incident response plans and continuous improvement mechanisms, implementing risk sharing and collaborative solution approaches, ensuring overall supply chain operations are safe, stable, and resilient.

The Company's occupational hazard identification mechanisms cover routine and non-routine risk assessments, ensuring potential occupational hazards can be immediately discovered and prevented.

- **Routine Inspections and Assessments:** Regularly executing risk assessments, conducting precise management through data analysis; the Company provides employees with annual health examinations, with employee health examination coverage (completion rate) of 70.91%.
- **Non-Routine Assessments:** Conducting risk assessments for new equipment introductions and major changes, investigating and formulating improvement measures after incidents occur.
- **New Employee Safety Training:** Covering emergency response and equipment operation safety, ensuring new colleagues familiarize themselves with basic safety rules. In 2024, the proportion of employees participating in first aid

training reached 88.34%.

- **Occupational Safety and Health Training:** General occupational safety and health training including workplace safety regulations, accident prevention and emergency response, first aid and first aid equipment use, personal protective equipment use, etc.; assisting colleagues in receiving professional course training and providing professional certification subsidies.
- **Regular Safety Education:** Enhancing employee response capabilities to emergencies through work safety training.
- **Fire Safety Training:** Two annual fire drills, once in each half of the year, instructing employees in fire extinguisher locations and usage methods, ensuring understanding of emergency evacuation and escape procedures.



■ **Risk Assessment**

To strengthen overall risk control effectiveness, the Company establishes clear risk management organizational structures and responsibility division mechanisms led by senior management teams, with relevant departments responsible for risk identification, assessment, monitoring, and response based on functional divisions. Risk management responsibilities span core units including operations, finance, legal compliance, information, human resources, forming comprehensive risk management systems through cross-departmental collaboration. Each unit periodically reviews potential risks and internal control operations based on responsibilities, implementing prevention and adjustment measures to ensure the Company's operational safety, regulatory compliance, and sustainable development goal achievement.



- **Work Environment Risk Control:** By business execution units including Department of Operations, Division of Maintenance, and other frontline departments responsible for daily operations, strengthening risk identification, immediate response, and preliminary control through patrols and regular inspection management, implementing internal control procedures including providing personal protective equipment, necessary hazard prevention measures, and safety and health work rules education and training.
- **Risk Management and Supervision Units:** Such as Department of Finance, Division of Human Resources, responsible for system design and policy execution, supervising and ensuring business units comply with the Company's regulations and legal requirements, monitoring risk indicators and periodically reviewing operational processes.
- **Independent Audit Mechanisms:** Internal audit units operate independently, periodically reviewing overall control system effectiveness and risk management operational status, providing management improvement recommendations, ensuring corporate governance meets standards.

#### Occupational Safety Statistics

In 2024, total attendance work hours for all Company employees (including aerobics instructors and trainers) and cleaning employees were 4,942,920.6 hours, with cleaning employee work hours at 1,075,200 hours. A total of 22 work injury incidents were reported throughout the year, including 13 for all employees and 9 for cleaning employees. Work injury incidents primarily concentrated on accidental falls and heavy object handling errors during business execution, causing fractures and lacerations. Cleaning employee work injury rates are particularly relatively high, indicating their operational risks require further strengthened management. The Company will continue implementing occupational safety and health management systems, strengthening internal audit and education and training mechanisms to reduce work injury risks and protect employee health and safety. Prevention and improvement measures include:

- Optimizing workflow and environmental design, eliminating potential hazard

factors (such as slippery floors, insufficient lighting, etc.)

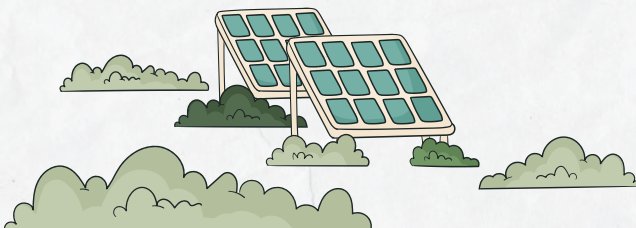
- Strengthening education and safety promotion, regularly conducting practical operation drills and accident case sharing
- Reviewing and revising cleaning operation processes, clarifying high-risk area protection guidelines
- Establishing improvement tracking mechanisms, strengthening site management units' immediate reporting and handling capabilities for safety abnormalities

Year	Item Category	All Employees (including aerobic instructors and trainers)	Cleaning Employees
2024	Actual total attendance work hours	3,867,720.6	1,075,200
	Work injury incidents	13	9
	Work injury rate	3.36	8.37
	Disabling Injury Frequency Rate (FR)	0	7.44
	Disabling Injury Severity Rate (SR)	0	73.94
	Description of primary occupational injury types	Fractures, lacerations	-

Note: Calculation Methods: (Total work injuries × 1,000,000)/Actual total attendance work hours  
(does not include employee personal commute traffic accidents)

Disabling Injury Frequency Rate (FR): (Total disabling injury persons × 1,000,000)/Total work hours

Disabling Injury Severity Rate (SR): (Total disabling injury lost days × 1,000,000)/Total work hours





## CH. 5 Health and Welfare

5.1 Sports Events Promotion 75

5.2 Social Contributions and Sports Sponsorship 79





## CH.5 Health and Welfare

Power Wind Health Industry Inc. extends from fitness center operations to diversified sports industries, from grassroots football to international bodybuilding competitions, from senior health promotion to professional football team management, even combining medical resources to create complete sports health ecosystems, comprehensively demonstrating corporate sports sustainability philosophy and action capabilities. In the future, Power Wind will continue focusing on promoting sports for all citizens, supporting grassroots development, and creating professional stages to make Taiwan's sports industry more internationally competitive while creating more value for national health and welfare.

### 5.1 Sports Events Promotion

#### ■ Comprehensive Development of Football in Taiwan

##### 【Sustainability Vision: Creating Football Platforms for Everyone】

Power Wind is long-term committed to promoting Taiwan football development, not only deeply cultivating the fitness industry but also actively expanding into grassroots sports fields. Since 2022, we have been progressively constructing comprehensive blueprints covering grassroots enlightenment, youth training development, professional stages, and intergenerational integration.

##### 【Local Deep Cultivation: Kaohsiung as Core Development Base】

Power Wind takes Kaohsiung as the core development base, establishing promotion strategies based on different groups and stage needs. Starting from early childhood football training venue operations, we now possess internationally-standardized Nanzih Football Stadium and professional teams. Power Wind continues expanding roles and influence in Taiwan's football ecosystem. In the future, Power Wind will continue deepening Taiwan football's diverse participation and international integration capabilities through transnational cooperation and resource integration, committed to becoming an important driver promoting Taiwan sports sustainable

development, expecting to enable Taiwan football to take root downwards and blossom upwards toward sustainability through professional venue and team dedicated operations.

##### 【Constructing Taiwan's Football Development Center】

Constructing Taiwan's Football Development Center: Power Wind has actively promoted children's football since founding our sixth business brand—"Skub Children Physical Fitness Club," establishing children's football teams. After obtaining management authority for Kaohsiung Nanzih Football Stadium in October 2022, we positioned this venue as "Taiwan Football Development Center," actively introducing world-class Spanish LaLiga football training systems to enhance domestic athlete and coach professional skills. Through multiple efforts, Power Wind signed cooperation agreements with LaLiga in 2022, becoming the first Taiwan enterprise to officially cooperate with LaLiga, symbolizing the official localization of international youth training resources, further strengthening training systems from grassroots to professional, laying foundations for Taiwan football's integration with the world. Currently successfully leading over 1,000 schoolchildren to participate in professional football experience courses, systematically promoting grassroots football education popularization from interest inspiration to skill cultivation, shaping football as a sport for all citizens.

##### 【Youth Training and Competition Platform Integration】

###### • Fitness Factory Cup:

Since inception, the Fitness Factory Cup has progressively expanded competition age groups annually. 2024 pioneered expansion into junior high school youth divisions, with competition scale expanding from original single venues to three simultaneous locations. 2024 marked our fourth "Fitness Factory Cup Youth Football Elite Invitational," attracting 66 teams and 990 athletes nationwide, establishing local grassroots competition systems. Through hosting competitions to promote grassroots football, we hope to enable more children to have opportunities to contact and fall in love with football.

###### • Victory League:

Victory League originated in Taipei in 2014, initially as a regional football league exclusively for northern players. Since 2023, Power Wind has collaborated with Master Football Academy UK Limited (MFA) Taipei and central-northern regional representative teams to jointly promote Victory League expansion to four major



nationwide regions with continuously growing scale. Victory League in the southern region initially had one division each for 4 age groups, developing to currently covering 5 age groups with 8 total divisions; participating player ages from 6 to 14 years, covering youth passionate about football across age groups. Taking the southern region as example, registered teams have reached 57 with total participating players exceeding 1,000. Each competition weekend attracts over 500 parents to attend and support, forming lively grassroots football sports atmospheres. Through Victory League promotion, Power Wind not only expands Taiwan grassroots football development foundations but also promotes youth sports popularization and family participation, strengthening community cohesion, rooting and cultivating Taiwan football.

#### • Formosa 7s International Youth Football Tournament:

Founded during 2024 summer vacation, Formosa 7s not only successfully created Taiwan's largest-scale international youth football tournament but also, during the inaugural competition, first invited LaLiga youth training teams to Taiwan to compete with local Taiwan players, creating rare world-class exchange opportunities for Taiwan youth players to deeply experience international-standard football techniques and competition styles. The 2024 competition attracted over 140 teams to register with participating players exceeding 2,500 and attracting nearly 10,000 spectators to attend. As scale continues expanding, Formosa 7s is committed to becoming Taiwan's and even Asia's most influential youth international football competition, promoting synchronized development of local football and international exchange, contributing to Taiwan sports sustainable development.

#### 【Professional Sports Development and Talent Cultivation: Creating Women's Football Professionalization Models】

To promote Taiwan sports industry professionalization development and enhance local football competition standards, Power Wind officially took over Kaohsiung Sunny Bank Women's Football Team in 2023, founding "Kaohsiung Attackers FC" in 2024, becoming Taiwan's first women's professional football club with Kaohsiung as home base. The club also participated in the 2024 Taiwan Mulan Football League that year, actively investing in domestic women's professional competition

operations and promotion, driving gender equality and diversified development in the southern region. Power Wind upholds the philosophy of "rooting from foundations, starting from talent cultivation," synchronously introducing Spanish LaLiga youth training systems into club operational structures, constructing complete football talent cultivation ladders from grassroots children's training and youth elite development to connecting with professional competitions. This not only enhances athlete technical standards but also establishes sustainably circulating talent ecosystems. Additionally, when the Chinese Taipei National Football Team faced difficulties in 2024 due to lack of suitable training venues, Power Wind proactively provided Nanzih Football Stadium as complimentary training base, demonstrating corporate support for national teams and sports public welfare commitments, practicing corporate social responsibility and the philosophy of sports equality.

#### 【Intergenerational Integration and Social Care】

Responding to Taiwan's approaching super-aged society, Power Wind combines medical institutions and community resources to host "Evergreen Football" activities, enabling seniors averaging 70 years old to enter football fields, playing and exchanging with young players. Activity designs include simple fun challenges, balancing sports and social functions, enhancing muscle strength and balance through football to prevent dementia and fall risks, successfully driving health promotion trends among elderly populations. Exercise is the best health investment; Power Wind encourages the elderly to step outside and enjoy the pleasures and benefits of exercise. Meanwhile, Power Wind also pays attention to remote area football development, actively promoting "Remote Area Football Care Program," partnering with local schools and coaching resources to regularly host teaching tours and grassroots football care activities. Through providing stable training environments and stimulating children's interest in sports, assisting remote area children in cultivating confidence and teamwork spirit, realizing the philosophy of sports equality and narrowing urban-rural gaps. Power Wind continues practicing social responsibility through actions, using football as medium to connect generations, promote health, deeply cultivate remote areas, creating more inclusive and sustainable value sports environments.



### 【Future Outlook: Sustainable Football × Sustainable Health】

Power Wind signed memorandums of understanding (MOU) with Kao-Yuan Vocational High School of Technology and Commerce and K-Harbor International Hospital, establishing complete development contexts from high school sports classes and professional teams to sports medicine in the Kaohsiung region. This cooperation enables Kaohsiung students and grassroots players to receive professional training during school periods and connect with professional teams, shortening talent development pathways. Meanwhile, K-Harbor International Hospital's professional medical resources will provide athletes with immediate health management, sports injury prevention, and rehabilitation treatment, forming education-training-medical trinity sports development models, establishing benchmarks for Taiwan sports industries.



Nanzih Football Stadium



Kaohsiung Attackers FC



Evergreen Football I



Education-training-medical MOU

■ Bodybuilding Competitions and Professional Stage Sustainability Promotion: Hosting "IFBB PRO TAIWAN PRO SHOW," Creating International-Class Bodybuilding Competition Platforms, Promoting Sports and Industry Sustainable Development



Athlete-Audience Interaction



2024 Olympia Athletes Group Photo

The Company continues committing to promoting Taiwan bodybuilding industry development, consecutively hosting "IFBB PRO TAIWAN PRO SHOW" since 2015. This competition is Taiwan's only international bodybuilding competition with professional card qualification certification, serving as an important professional bodybuilding competition stage in Asia, attracting outstanding bodybuilding athletes from Taiwan and worldwide. As a key ticket to the pinnacle of global bodybuilding "Mr. Olympia," once athletes obtain professional cards, they can further participate in PRO SHOW and compete for Olympia participation qualifications.

To enhance competition standards, the Company provides international-level competition environments and resources throughout, inviting international professional judging panels as judges, enabling Taiwan athletes to participate in professional-standard competition stages without going abroad while reducing overseas costs and carbon footprints. Post-competition planning includes special lectures, athlete meet-and-greets, and fitness knowledge promotion activities, encouraging the public to deeply understand fitness culture. Since hosting, annually attracting average approximately 1,800 athletes to register for competition; during competitions, there is an average on-site attendance of 5,000, creating enormous tourism and accommodation, transportation, and dining demands, bringing substantial economic benefits to local business districts. Media exposure exceeds 60 reports annually, effectively spreading



positive fitness values. Cooperating vendors stably reach over 15 companies, covering fitness equipment, nutritional supplements, sportswear, and other fields. Competition designs cover various male and female physique categories, emphasizing diversity, inclusion and gender-equal competition opportunities. Through competition promotion, not only promoting bodybuilding sports but also enhancing societal emphasis on physical health and exercise habits, promoting domestic fitness-related industry chain integration and development.

IFBB PRO Alliance plans to expand competition categories and participating groups in 2025, co-hosting Asian professional bodybuilding competitions with Korea, establishing regional bodybuilding alliances, promoting sports diplomacy and cultural exchange. Future plans include introducing environmental competition mechanisms including digital registration, carbon-reduction transportation, and green product exhibitions, committed to advancing toward low-carbon sustainable competitions, establishing more professional, internationalized, sustainable fitness competition platforms, creating Asia's most iconic fitness sports events.

#### ■ Promoting Local Sports Culture: Supporting Kaohsiung "Dagang Dragon Boat Championship"

Power Wind has long been committed to supporting local characteristic sports, partnering with Kaohsiung City Government to host "Dagang Dragon Boat Championship," combining stand-up paddleboarding (SUP), kayaking, and other water sports, actively promoting public engagement with water sports. Activities transform Kaohsiung Harbor into water sports bases with both competitive and tourism functions, enhancing city sports image and tourism appeal. The Company continuously provides activity resources, mobilizes volunteers for assistance, establishes sports experience zones, transforming traditional dragon boat competitions into city sports festivals suitable for parent-child participation and all citizens, successfully shaping Kaohsiung's representative sports culture brand.

Annually, approximately 50 employees from the Company form Fitness Factory Dragon Boat Teams for competition. Activities attract approximately 700 athletes to participate with on-site spectators reaching 5,000, approximately 10 media exposure reports annually, and cooperating vendor numbers stably maintained at approximately 5

vendors. Through continuous investment and promotion, the Company demonstrates corporate commitments to promoting local sports culture and community development.

#### ■ Supporting Diverse Sports Categories

Power Wind actively supports diverse sports categories, particularly focusing on relatively niche but potential sports categories such as squash and golf. Through sponsorship assisting athletes in stably developing sports careers while also supporting competition hosting and providing fitness center resources as training venues. Hoping to thereby encourage more different groups to participate in sports, promoting diverse sports culture formation, further enhancing overall sports culture and social health awareness.





## 5.2 Social Contributions and Sports Sponsorship

Since establishment, the Company has spared no effort in social welfare, caring for disadvantaged groups, sponsoring athletes and sports activities, and other public welfare activities. The management gratefully remembers their fathers' childhood teachings of "what is taken from society should be given back to society" and, feeling that social resource distribution is unequal with many needing help, never falls behind in social contribution and care. The Company is deeply rooted in Taiwan with an international outlook, committed to promoting "health business management philosophy" to all parts of Taiwan, expecting to take core business as foundations for promoting corporate sustainable development plans. Beyond providing disadvantaged groups with financial assistance, we hope to spread the message of "health" to all regions, fields, and age groups in Taiwan to implement the corporate spirit of "Build a strong body before building a strong country."

In sports fields, Power Wind continues sponsoring national representative teams (adult men's and women's football and youth men's and women's football) jersey trademarks, receiving letters of appreciation and recognition multiple times. Through hosting and sponsoring various competitions, Power Wind not only enhances brand image but also directly gives back to grassroots and national teams, injecting stable energy into Taiwan sports development. Sponsorship targets cover professional and amateur levels and athletes of all ages, demonstrating long-term corporate commitments to practicing social responsibility and promoting sports sustainable development. Specific results regarding 2024 sports or public welfare activity sponsorship are as follows:



Sponsoring National Football Teams



Sponsoring House of The Little Angels Kaohsiung Activity

### Social Welfare

- Sponsored all proceeds from the second-hand charitable items to Taiwan Love Home.
- Sponsored the event "Let's Walk Together Towards Better Days in 2024" of Syin-Lu Social Welfare Foundation.
- Sponsored "House of The Little Angels Kaohsiung"—"A Fruitful Meeting with the Angels" fundraising activity
- Assisted "Taiwan Association for Marine Environmental Education" with 2024 fundraising activities
- Spring Blossoms Nationwide Blood Donation Life-Saving Activity

### Sports Sponsorship

- Donated 4 types of fitness equipment to "Sanchong Precinct, New Taipei City Police Department"
- Donated 4 types of fitness equipment to "Tamsui Precinct, New Taipei City Police Department"
- Donated a batch of fitness equipment to "Fire Bureau, Kaohsiung City Government, Sixth District Emergency and Rescue Corps"
- Donated a batch of exercise bikes to "Fire Bureau, Kaohsiung City Government"
- Sponsored Premier League FUTURO Taichung Football Academy 50 players and coaches with Platinum Memberships (valued at NT\$1.13 million)
- Sponsored Premier League Leopard Cat FC 40 players and coaches with Platinum Memberships (valued at NT\$900,000)
- Sponsored Taoyuan Pauian Pilots professional basketball team 40 players with Platinum Memberships (valued at NT\$900,000)
- Sponsored Kaohsiung Steelers professional basketball team 50 players with Platinum Memberships (valued at NT\$1.13 million)
- Sponsored Taipei Taishin Mars professional basketball team 35 players with Platinum Memberships (valued at NT\$790,000)
- Sponsored TSG GhostHawks professional basketball team 38 players with Platinum Memberships (valued at NT\$860,000)
- Sponsored Rakuten Monkeys professional baseball team 55 players with Platinum Memberships (valued at NT\$1.24 million)
- Sponsored TSG Hawks professional baseball team 65 players with Platinum Memberships (valued at NT\$1.47 million)
- Sponsored TSG SkyHawks professional volleyball team 20 players with Platinum



## Memberships (valued at NT\$450,000)

Note: Platinum Memberships allow unlimited access to Fitness Factory sites nationwide.

Power Wind upholds the core philosophy of "making exercise a lifestyle," with a long-standing commitment to promoting public health while actively fulfilling corporate social responsibility, not only committed to providing professional fitness services but also actively engaging in promoting Kaohsiung's local sports culture.

Through diverse actions including sports sponsorship, public welfare cooperation, and local participation, practicing positive influence of the health industry on society. Supporting traditional and modern sports, developing grassroots sports, managing professional sports teams, and other diverse strategies successfully tightly combine corporate image with local connections, embodying brand spirits of health, vitality, and social responsibility.



Participating in  
Secondhand Charity Sale





# APPENDIX

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# Appendix

## | Appendix 1. GRI Standards Index

Statement of Use: Power Wind Health Industry Incorporated has reported content for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards

GRI 1 Used: GRI 1: Foundation 2021

Applicable GRI Sector Standard: None applicable

Disclosure	Corresponding Chapter	Page Number	Remarks
<b>GRI 2: General Disclosures 2021</b>			
<b>1 • Organization and Reporting Practice</b>			
2-1 Organizational details	1.1 Company Profile	26	
2-2 Entities included in the organization's sustainability reporting	About the Report	8	
2-3 Reporting period, frequency and contact point	About the Report	8	
2-4 Restatements of information	About the Report	8	No such instances
2-5 External assurance	About the Report	8	No external assurance
<b>2. Activities and Workers</b>			
2-6 Activities, value chain and other business relationships	1.1 Company Profile	28	
2-7 Employees	4.1 Diverse and Inclusive Workplace	61	
2-8 Workers who are not employees	4.1 Diverse and Inclusive Workplace	61	



Disclosure	Corresponding Chapter	Page Number	Remarks
3. Governance			
2-9 Governance structure and composition	2.1 Corporate Governance	36 ~ 37	
2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance	36 ~ 37	
2-11 Chair of the highest governance body	2.1 Corporate Governance	36 ~ 37	
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Action, Material Topic Identification and Response, 2.1 Corporate Governance	5 ~ 6、13 ~ 24、36	
2-13 Delegation of responsibility for managing impacts	Sustainability Action, Material Topic Identification and Response, 2.1 Corporate Governance	5 ~ 6、13 ~ 24、36	No such instances
2-14 Role of the highest governance body in sustainability reporting	Sustainability Action, About the Report	5 ~ 6、8	
2-15 Conflicts of interest	2.1 Corporate Governance	36、38	
2-16 Communication of critical concerns	Material Topic Identification and Response	13 ~ 24	
2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance	36 ~ 38	
2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance	38	
2-19 Remuneration policies	2.1 Corporate Governance	39	
2-20 Process to determine remuneration	2.1 Corporate Governance	39	
2-21 Annual total compensation ratio	The ratio of the Company's 2024 annual total compensation for the highest-paid individual to the median compensation of other employees is 5.89; the ratio of annual compensation increase percentages between the two is 1.64		
4. Strategy, Policies and Practices			
2-22 Statement on sustainable development strategy	Message from the Management, Sustainability Action	2 ~ 6	
2-23 Policy commitments	Message from the Management, Sustainability Action	2 ~ 6	



Disclosure	Corresponding Chapter	Page Number	Remarks
2-24 Embedding policy commitments	Stakeholder Engagement, Material Topic Identification and Response	9 ~ 24	
2-25 Processes to remediate negative impacts	Stakeholder Engagement, Material Topic Identification and Response	9 ~ 24	
2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement, Material Topic Identification and Response	9 ~ 24	
2-27 Legal compliance	None	None	No material violations (over NT\$3 million)
2-28 Membership associations	None	None	No association memberships
<b>5. Stakeholder Engagement</b>			
2-29 Approach to stakeholder engagement	Stakeholder Dialogue	9 ~ 12	
2-30 Collective bargaining agreements	None	None	No collective bargaining agreements
<b>GRI 3 Material Topics 2021</b>			
3-1 Process to determine material topics	Material Topic Identification and Response	13 ~ 24	
3-2 List of material topics	Material Topic Identification and Response	13 ~ 24	
3-3 Management of Material Topics	Material Topic Identification and Response	16 ~ 24	
<b>Material Topic: Operational Development and Risk Management</b>			
<b>GRI 201 Economic Performance</b>			
201-1 Direct economic value generated and distributed	1.2 Operating Performance	30	
201-2 Financial implications and other risks and opportunities due to climate change	Climate-Related Risk and Opportunity Assessment and Management	52	
201-3 Defined benefit plan obligations and other retirement plans	4.1 Diverse and Inclusive Workplace	60 ~ 62	





Disclosure	Corresponding Chapter	Page Number	Remarks
201-4 Financial assistance received from government	1.2 Operating Performance	30	
<b>GRI 205 Anti-corruption</b>			
205-1 Operations assessed for risks related to corruption	2.3 Service Management	41 ~ 44	
205-2 Communication and training about anti-corruption policies and procedures	2.1 Corporate Governance, 2.3 Service Management	38 、 41 ~ 44	
205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance, 2.3 Service Management	None	No related incidents
<b>Material Topic: Harmonious Labor-Management Relations</b>			
<b>GRI 401 Employment</b>			
401-1 New employee hires and employee turnover	4.1 Diverse and Inclusive Workplace	62	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Diverse and Inclusive Workplace	62 ~ 63	
401-3 Parental leave	4.1 Diverse and Inclusive Workplace	64	
<b>Material Topic: Occupational Health and Safety</b>			
<b>GRI 403 Occupational Health and Safety</b>			
403-1 Occupational health and safety management system	4.4 Employee Health and Occupational Safety	70 ~ 71	
403-2 Hazard identification, risk assessment, and incident investigation	4.4 Employee Health and Occupational Safety	72 ~ 73	
403-3 Occupational health services	4.4 Employee Health and Occupational Safety	70 ~ 72	
403-4 Worker participation, consultation, and communication on occupational health and safety	4.3 Employee Communication	69	
403-5 Worker training on occupational health and safety	4.4 Employee Health and Occupational Safety	70 ~ 73	





Disclosure	Corresponding Chapter	Page Number	Remarks
403-6 Promotion of worker health	4.4 Employee Health and Occupational Safety	70 ~ 72	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4 Employee Health and Occupational Safety	70 ~ 72	
403-9 Workers covered by an occupational health and safety management system	4.4 Employee Health and Occupational Safety	71	
403-9 Work-related injuries	4.4 Employee Health and Occupational Safety	73	
403-10 Work-related ill health	4.4 Employee Health and Occupational Safety	73	
<b>Material Topic: Customer Health and Safety</b>			
<b>GRI 416 Customer Health and Safety</b>			
416-1 Assessment of the health and safety impacts of product and service categories	2.3 Service Management	41 ~ 44	
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None	None	No related incidents
<b>Material Topic: Product Labeling and Marketing Communications</b>			
<b>GRI 417 Marketing and Labeling</b>			
417-1 Requirements for product and service information and labeling	2.3 Service Management	41 ~ 44	
417-2 Incidents of non-compliance concerning product and service information and labeling	None	None	No related incidents
417-3 Incidents of non-compliance concerning marketing communications	None	None	No related incidents
<b>Material Topic: Information Security</b>			
<b>GRI 418 Customer Privacy</b>			
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Information Security Management	None	No related incidents



Disclosure	Corresponding Chapter	Page Number	Remarks
<b>Custom Topics</b>			
<b>Material Topic: Service Quality Management</b>			
Overall brand service satisfaction at all sites	2.3 Service Management	41 ~ 44	
Online member service satisfaction	2.3 Service Management	41 ~ 44	
<b>Other Disclosures</b>			
<b>GRI 302 Energy</b>			
302-1 Energy consumption within the organization	3.2 Environmental Action	57	
302-3 Energy intensity	3.2 Environmental Action	57	
<b>GRI 404 Training and Education</b>			
404-1 Average hours of training per year per employee	4.2 Talent Development and Career Advancement	65 ~ 66	
404-2 Programs for upgrading employee skills and transition assistance programs	4.2 Talent Development and Career Advancement	65 ~ 66	
404-3 Percentage of employees receiving regular performance and career development reviews	4.3 Employee Communication	69 ~ 70	

## | Appendix 2. Sustainability Disclosure Indicators—None applicable



## | Appendix 3. Sustainability Accounting Standards Board (SASB) Reference Table - Leisure Facilities Industry

• Table 1 Topic Metrics

Topic	Indicator Code	Disclosure Indicator	Unit	Content
Energy Management	SV-LF-130a.1	(1) Total energy consumed	Gigajoules (GJ)	224,005.08 GJ
		(2) Percentage of grid electricity	Percentage (%)	91%
		(3) Percentage of renewable energy	Percentage (%)	0%
Customer Safety	SV-LF-250a.1	(1) Customer fatality rate	Rate	0%
		(2) Customer injury rate	Rate	0%
	SV-LF-250a.2	(1) Percentage of facilities inspected for safety	Percentage (%)	100%
		(2) Percentage of facilities failing safety inspection	Percentage (%)	0%
Workforce Health & Safety	SV-LF-320a.1	(1) Total Recordable Incident Rate (TRIR)	Rate	All employees including aerobics instructors and trainers: 3.36, Cleaning employees: 8.37
		(2) Near Miss Frequency Rate (NMFR) for: (a) direct employees (b) contract employees	Rate	(a) 0% (b) 0%

• Table 2 Activity Metrics

Activity Metric	Indicator Code	Unit	Content
Number of visits	SV-LF-000.A	Number	24,081,464 visits
Customer days	SV-LF-000.B	Number	7.15 days/year



## | Appendix 4. Climate-Related Information of TWSE/TPEX Listed Company (Appendix 2-2-3)

### 1. Implementation of Climate-Related Information

Item	Chapter	Page Number
1 • Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.1 Climate Action	50
2 • Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1 Climate Action	52
3 • Describe the financial impacts of extreme weather events and transformative actions.	3.1 Climate Action	51 ~ 52
4 • Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1 Climate Action	50 ~ 53
5 • If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used should be described.	3.1 Climate Action	51 ~ 52
6 • If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	3.1 Climate Action	53
7 • If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet utilized internal carbon pricing as a planning tool.	-
8 • If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3.1 Climate Action	53
9 • Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to 1-1 below for detailed information.	-

### 1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information		
Describe the emission volume (metric tons CO <sub>2</sub> e), intensity (metric tons CO <sub>2</sub> e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.	3.2 Environmental Action	58
1-1-2 Greenhouse Gas Assurance Information		
Describe the status of assurance for the most recent 2 fiscal years, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.	The Company has completed the greenhouse gas inventory for the consolidated company of 2024 in 2025 and will complete the assurance in 2028.	-

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

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.	The Company will use the year 2024 as the base year to formulate concrete strategies and carbon reduction targets.	-
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