Dimerco Data System Corporation

Sustainability Report 2025



Environment | Society | Governance

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Chairperson's Sustainability Perspective

In recent years, the information services industry has faced a period of critical transformation driven by the accelerating pace of digital transformation, heightened cybersecurity requirements, and the trend toward sustainability. Facing the rapid changes in the global environment and industrial structure, Dimerco Data System continues to uphold its core philosophy of "Quality Professionalism, Customer Satisfaction," moving forward steadily while proactively responding to market challenges and striving to create long-term value amid changing circumstances.

In 2025, we further deepened our management philosophy of "Innovation and Sustainability in Parallel." By integrating internal and external resources, enhancing R&D capabilities, and strengthening the cultivation of professional talent, we continue to provide high-quality and forward-looking information solutions, helping clients enhance their resilience and competitiveness in a changing environment. At the same time, we have continued to strengthen our collaborative relationships with industry partners, promoting the digital upgrading and service innovation of the financial sector and various industries.

Dimerco Data System has always believed that corporate success stems not only from revenue growth, but also from fulfilling our long-term responsibilities to clients, employees, and society. Over the years, we have remained focused on helping clients enhance the effectiveness of information technology, while establishing a strong reputation and foundation of trust through sound management and integrity. This trust has also become an important cornerstone of our continued growth and transformation.

In terms of sustainable development, as international ESG trends and regulations continue to deepen, we have placed greater emphasis on key issues such as information security, client privacy, talent development, and environmental responsibility, and continue to enhance our corporate governance framework and risk management mechanisms. Looking ahead, we will promote the integration of sustainability strategies into daily operations in a more systematic manner, gradually enhancing overall sustainability performance.

Looking to the future, Dimerco Data System will continue to focus on the following three key directions:

- **Continuously optimizing service quality, deepening professional capabilities and client value**
- **Strengthening sustainable governance, balancing economic growth and social responsibility**
- **Promoting low-carbon transformation and green thinking to enhance corporate sustainable competitiveness**

As information technology continues to evolve, only through continuous innovation and adjustment can we achieve steady development in the market. We will uphold a prudent and pragmatic approach, continue to enhance our professionalism, deepen our ESG practices, and work together with stakeholders toward a sustainable future, realizing the long-term vision of shared prosperity between the company and society.



Reporting Boundary and Basis of Preparation

This report is the third sustainability report issued by Dimerco Data System Corporation (hereinafter referred to as"Dimerco Data System,""the Company,"or"we"). The Sustainability Development Committee coordinated and promoted the preparation process, being responsible for the planning of the report structure,
cross-departmental communication, data compilation, and data verification. Finally, the “2025 Sustainability Report of Dimerco Data System Corporation” was completed.
The content of this report covers aspects including corporate governance, operational performance, sustainable workplace, and social welfare, presenting the Company's specific actions and implementation results in various areas of sustainable development. We expect to respond to stakeholders’ concerns through proactive and transparent information disclosure, demonstrating Dimerco Data System's commitment to implementing corporate sustainability and fulfilling its responsibilities as a corporate citizen.

Contact information

If you have any valuable comments or suggestions regarding this report, please feel free to contact and share them with us

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Compliance

This report uses the Company as the reporting entity, and the reporting period covers January 1, 2025 to December 31, 2025. The preparation process was conducted with reference to the new GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI) in 2021, the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Sustainability Accounting Standards Board (SASB) standards, as well as relevant regulations, including the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies ” established by the Taipei Exchange.

The data and information disclosed in this report are provided and confirmed by the Company's respective responsible departments. The disclosure scope covers the Taipei Headquarters and Kaohsiung Branch. During the reporting period, the Company did not have any restatements of information.

Review and issuance

To ensure the rigor and reliability of the information in this report, the relevant data were compiled and finalized after review by the responsible supervisors. The financial data include information from Dimerco Data System's subsidiaries. Subsequently, a third-party organization, Ernst & Young Taiwan was commissioned to perform limited assurance in accordance with the requirements of Statement of Assurance Engagement Standards No. 1, “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.”

After the assurance engagement was completed, the relevant results were fully communicated with the Board of Directors and issued after confirmation by the Chairperson. The scope and conclusion of the assurance are provided in the independent assurance report included in the Appendix to this Report.

Report publication date

This Report is the third Sustainability Report prepared by Dimerco Data System. It is intended to continuously respond to stakeholders’ interest in the Company's sustainable development information and is simultaneously disclosed on the Company's official website upon publication. In accordance with the relevant regulations of the Financial Supervisory Commission, the publication date has been changed from June to August each year, effective from the current reporting year.

- Previous edition: Published in June 2025.
- Current edition: Published in August 2026.

Starting from Dimerco Data System

Corporate Foundation and Sustainability Journey

- **Inside Dimerco Data System**
- **Creating Value with Stakeholders**
- **Focus on Material Sustainability Topics**



Dimerco Data System Corporation

1. Inside Dimerco Data System

Dimerco Data System Corporation was established in November 1981, with its headquarters located in Taipei City. Its main businesses include computer software design, development and sales, agency and sales of computer hardware equipment, and the provision of data processing, information consulting, and computer leasing services. The Company's shares were approved for listing on the Taipei Exchange by the Securities and Futures Commission, Ministry of Finance, on August 16, 1999, and were officially listed and commenced trading on October 15 of the same year.

Since its establishment, Dimerco Data System has been deeply engaged in the information system services sector, initially focusing on trust system software and services for the financial industry, and gradually accumulating extensive industry experience. Due to the financial industry' s high requirements for system stability, data protection, and professional knowledge, the Company not only continues to strengthen the information and communication technology capabilities of its R&D team, but also encourages employees to pursue further education in finance-related knowledge and obtain professional certifications, thereby providing clients with more precise and reliable system planning and services.

Dimerco Data System has always regarded information security and service quality as the cornerstones of its operations. Since obtaining the ISO 9001 Quality Management System certification in 1998, passing the ISO 27001 Information Security Management certification in 2020, and obtaining the ISO 27701 Privacy Information Management System certification in 2024, the Company has continuously safeguarded customer data security through rigorous systems. To date, we have maintained a record of zero client user data breaches and zero client financial loss incidents. In addition, the Company joined the Taipei Computer Association on June 10, 1986. Through industry engagement and professional participation, it continues to stay abreast of developments in the information services industry while steadily strengthening its capabilities for sustainable business growth.

Basic information of Dimerco Data System

Company name	Dimerco Data System Corporation
Date of establishment	1981
Market/stock code	TPEx / 5403
Number of employees	462
Headquarters location	8 F., No. 151, Xing'ai Rd., Neihu Dist., Taipei City
Kaohsiung branch	29 F., No. 188, Liuhe Rd., Xinxing Dist., Kaohsiung City
Capital	NT$968,000,000

1.1 Development Strategy

Dimerco Data System focuses its core operations on financial application software development and system integration services. Based on the business models, levels of digitalization, and system implementation requirements of different industries, the Company has long provided comprehensive services covering software development, system planning, functional customization, hardware equipment integration, technical consulting, and maintenance support. The Company's service scope spans securities, finance, distribution, healthcare, government agencies, and other sectors. Through an in-depth understanding of clients' operational processes and industry regulations, the Company assists clients in establishing stable, secure, and scalable information systems, while building solid partnerships through high-quality delivery and long-term maintenance services.

The financial industry is the sector in which the Company has developed the deepest expertise. Dimerco Data System has long focused on system services for banking trusts, securities sub-brokerage, futures trading, and specific money trusts. Leveraging years of accumulated financial knowledge, regulatory expertise, and system development experience, the Company continues to provide solutions that meet clients' operational needs and regulatory requirements. Among these, specific money trust-related products have achieved high market penetration and have become important pillars supporting the Company's stable revenue and professional brand image.

Facing the rapid evolution of the financial environment, Dimerco Data System continues to deepen its financial information service development by grasping market opportunities driven by policies, demographic structures, and digital transformation:

Government policy benefits



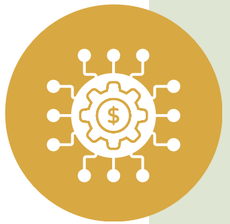
The Financial Supervisory Commission's promotion of the Trust 2.0 Blueprint, inclusive finance, and the opening up of relevant financial regulations has driven financial institutions' demand for system implementation, function upgrades, and service innovation, providing the Company with continuous growth momentum.

Super-aged society business opportunities



As Taiwan enters a super-aged society, the demand for elderly care trusts and property management services is heating up. The Company has preemptively deployed relevant system applications, leveraging our existing financial client base and technical experience to secure a first-mover advantage in the market.

Digital financial transformation



The financial industry continues to promote digital services, technological innovation, and operational process optimization, driving increased demand for system integration, software development, and information security, and establishing a solid market foundation for the Company's core businesses.

In the future, the Company will continue to focus on financial information services, deepen cooperation with existing clients, expand applications across diverse industries, and enhance clients' operational resilience and digital competitiveness through technology upgrades, system integration, and professional services. Upholding the principles of steady operations and precise services, the Company will develop information solutions that integrate security, reliability, and innovative value, becoming an important partner for clients in promoting digital transformation and sustainable operations.

1.2 Product and Service Scope

Dimerco Data System focuses its operations on financial application software development and system integration services, with its business scope covering comprehensive information services including software, hardware, and platform implementation. Software services primarily include banking trust accounting, securities core accounting, and financial transaction systems, supporting key operations such as investment and wealth management, securities trading, sub-brokerage, wealth management, securities lending and borrowing, and reporting management. Hardware and platform services are based on IBM mainframes, IBM Power, EMC storage equipment, HP x86 servers, and Microsoft system software, and integrate Linux, Windows, network equipment, information security products, databases, monitoring, and backup software to provide system implementation, integration deployment, and operation and maintenance support.

Through an integrated service structure encompassing both software and hardware, Dimerco Data System continues to enhance the stability, timeliness, and operational resilience of financial information systems, assisting clients in promoting digital transformation, system upgrades, and key operational optimization, and becoming a trusted long-term partner in the field of financial information services.

Application software design and sales

Securities industry system software

Provides front-, middle-, and back-office systems for securities businesses, including securities, futures, options, sub-brokerage, wealth management, and securities lending and borrowing. To meet transaction timeliness requirements, in addition to the existing core accounting system, the Company also provides connectivity to the strade comprehensive risk control host system.
In response to the trends toward product diversification, digitalization, and automation, Dimerco provides securities clients with a new-generation digital online service counter, offering end users a one-stop platform.

Banking system software

Provides a comprehensive trust system for the banking industry in the banking and financial sector, including front-end order placement, back-end accounting processing and reporting for investment and wealth management businesses involving domestic and foreign securities under specific money trusts, wealth management platforms, customer relationship management (CRM), custodial bank management, trust business management, individual/corporate trusts, collective management systems, elderly care trusts, real estate trusts, employee benefit and shareholding trusts, family trusts, etc.
In addition, a trust middle office is provided to consolidate all trust product data and separate the original functions, including transactions, reporting, statements, and inquiries, from the accounting core, thereby achieving the goal of separating transactions from accounting with a small core and large peripheral systems.

Insurance industry system software

Provides investment-linked insurance policy order placement, fund investment systems, and performance calculation systems for insurance personnel.

Logistics industry system software

Provides procurement, sales, and inventory management functions for the logistics industry.

Proprietary integrated accounting platform software

Provides financial, investment, and accounting management systems for financial and general enterprises. Financial products include stocks, funds, ETFs, warrants, bonds, etc.

Enterprise messaging notification integration platform

Provides an integrated messaging notification platform for financial institutions and enterprises, integrating all external notification services through a single platform, including SMS, push notifications, LINE, email, and fax.

Hardware sales

Ibm power platform (ibm i/aix), linux, windows, servers, and network and information security products

Provides the hardware platform setup and implementation required by clients during system integration.

Packaged software sales

Operating platforms, virtualization, heterogeneous platforms, information security, monitoring, database software, backup software, etc.

Provides the software platform setup and implementation required by clients during system integration.

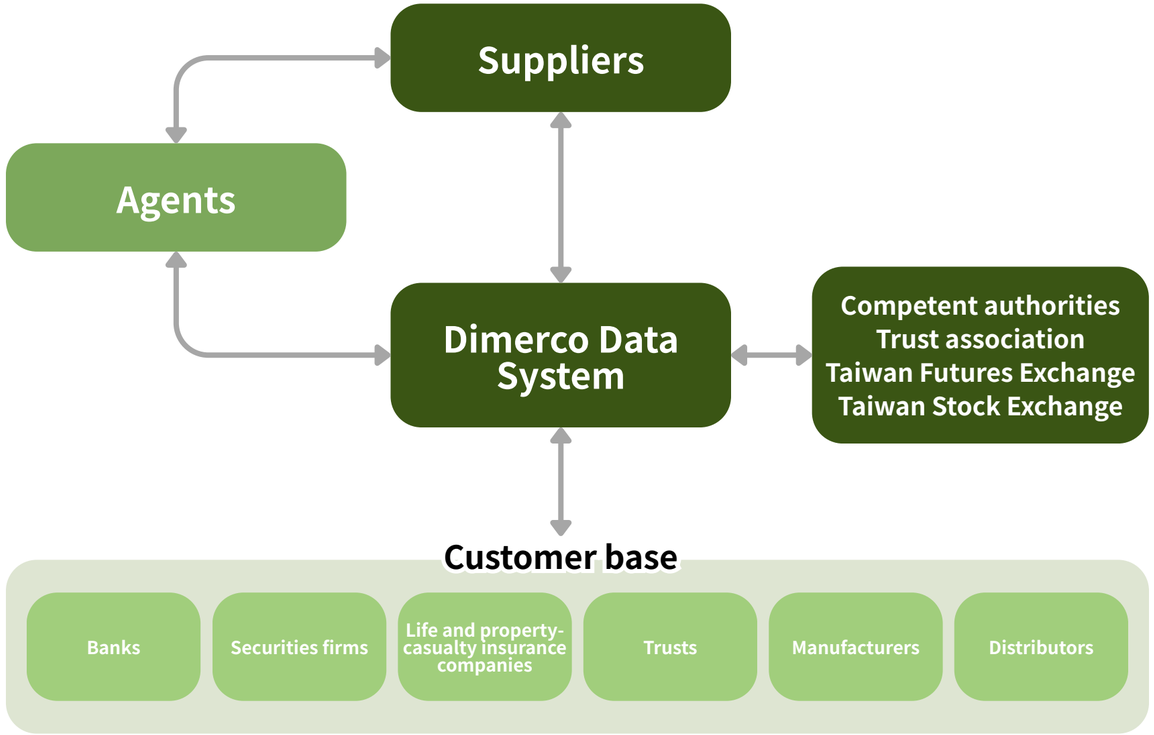
Services

system installation and integration, system maintenance, hardware maintenance, and application software platform implementation services

Provides the integration, implementation, and customized services required by clients throughout their digitalization process.

1.2 Product and Service Scope

Upstream and downstream supply chain diagram



Dimerco Data System has been deeply engaged in the information services sector for many years, with a client base spanning diverse industries, including banks, securities firms, medical institutions, large-scale distribution businesses, and corporate groups, with representative clients including FamilyMart and Evergreen Group. Leveraging solid technical capabilities and long-term service quality, the Company increased its total number of clients served from 271 in 2024 to 296 in 2025, representing an annual growth rate of 9.23% and demonstrating its strong capabilities in cross-industry information integration and system services.

Business operations of Dimerco Data System over the past three years

Year	2023年		2024年		2025年	
Product category	Sales amount	Percentage (%)	Sales amount	Percentage (%)	Sales amount	Percentage (%)
Sales revenue	1,423,871	51.47	1,685,830	53.41	1,803,441	52.96
Service revenue	1,342,503	48.53	1,470,632	46.59	1,601,648	47.04
Total	2,766,374	100.00	3,156,462	100.00	3,405,089	100.00

Note: Amounts are in thousands of New Taiwan dollars.

2. Creating Value with Stakeholders

2.1 Stakeholder Identification

Dimerco Data System values every piece of feedback from its stakeholders and regards such feedback as an important driving force for continuous improvement. With reference to the GRI Standards, the Company initially identified nine common stakeholder groups, including investing shareholders, clients, suppliers, employees, government authorities, the general public, business partners, associations and societies, and non-governmental organizations. In accordance with the AA1000 Stakeholder Engagement Standard (AA1000SES) (2015), the Company identifies stakeholders based on five dimensions: dependency, influence, degree of concern, responsibility, and diverse perspectives.

Based on the assessment, the Company continued to identify the five stakeholder groups recognized as material stakeholders in the previous year, including clients, employees, shareholders and investors, suppliers, and the general public. This result shows that the aforementioned parties are closely related to the Company's operational development, value creation, and sustainability promotion, and have a significant impact on the Company's decisions and sustainability practices.



2.2 Stakeholder Feedback

The key to sustainable operations lies in carefully listening to the voices of stakeholders. Through diverse communication channels on a regular or real-time basis, we accept opinions from all parties, gain an in-depth understanding of their concerns, and prioritize resolving misunderstandings and avoiding disputes as our primary objectives. We widely collect suggestions from all parties through platforms such as labor-management meetings, shareholders' meetings, annual reports, and the official website, and adjust our plans accordingly. During the reporting period, the actual actions taken included:

Labor-management meetings

To comply with the information security requirements of ISO 27001, the Company originally implemented a personal computer subsidy policy. Through the meetings, it was decided that the Company would instead centrally procure computers for employees to use, while employees who were still within the subsidy period would continue to receive the subsidy. In July 2024, the Company announced and implemented the "Company-Provided Computer Use Policy" and the "Management Regulations for Employees' Use of Company-Provided Information Equipment," with the expectation that employees would properly safeguard and use the equipment. Four meetings were held in 2025.

Shareholders' meeting

The Company reports to shareholders on the Company's annual operating performance, earnings distribution, and capital increase status, amends the "Articles of Incorporation" and the "Procedures for Acquisition or Disposal of Assets" in response to regulatory amendments to strengthen shareholders' rights and interests and conducts the re-election of directors.

Annual report

The Company annually publishes its operating conditions for the previous year, explains market trends, and communicates its future development direction to shareholders and the general public, increasing the confidence of investors interested in the Company.

Official website

The Company's official website is its most immediate platform for external communication, through which feedback can be provided to us at the earliest opportunity, enabling us to make appropriate adjustments. On the other hand, it allows unfamiliar clients to find Dimerco Data System, a company worthy of trust, on the publicly accessible Internet.

Supplier Evaluation

Although it is an evaluation, it is also an opportunity to communicate with suppliers. We regularly interact with our partners to find like-minded partners for sustainable operations, which can serve as one of the methods for controlling external risks to business operations.

Client satisfaction survey

The Company conducts satisfaction surveys twice a year, covering industry experience, proactive attitude in handling matters, richness of project documentation, accessibility of communication channels, product adjustment capabilities, problem identification and handling capabilities, personnel communication and coordination skills, and understanding of customer environments, to comprehensively understand client needs, cultivate long-term trust relationships, and enable customers to continue using the Company's products or services.

The Company identifies in advance the risks and management situations that may be encountered in future operations, uses them as a basis for formulating management policies thereafter, and enables Dimerco Data System to flexibly adjust and respond in its business strategies, move toward a win-win situation together with stakeholders, and put the concept of sustainable business operations into practice.

Stakeholders	Significance of stakeholders to Dimerco Data System	Communication channels	Frequency	Communication effectiveness
Employees	Key organizational resources and competitiveness	Labor-management meetings	Once a quarter	Satisfactory
Investing shareholders	Determination of the organization's major directions	Shareholders' meeting Annual report	Once a year Once a year	Satisfactory
Suppliers	Key partners	Official website	Immediate	Satisfactory
The general public	The ultimate target of the organization's products and services	Official website	Immediate	Satisfactory
Clients	The main source of organizational growth	Official website	Immediate	Satisfactory

3. Focus on Material Sustainability Topics

Since the issuance of the 2023 Sustainability Report, Dimerco Data System has strengthened stakeholder engagement in the identification of material topics and broadly collected opinions, laying a solid foundation for sustainability information disclosure. Through the material topic identification process, the Company analyzed its operational activities, business relationships, and sustainability context to identify material topics for 2025. In accordance with the GRI 3: Management of Material Topics standard, the Company will effectively respond to stakeholders' concerns.

To ensure that the disclosed content meets the needs of stakeholders, the identification process is divided into three major steps: 1. Understanding the organizational context; 2. Identifying the actual and potential impacts of sustainability issues and assessing their significance; 3. Determining the content for disclosure of sustainability topics. In this way, the Company ensures that the material topics have substance and relevance, reflecting the Company's commitment to promoting sustainable development.

1 Understanding the organizational context

To understand the organizational context and identify sustainability topics, Dimerco Data System referred to the topics in the GRI Standards published by the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD), among others, and compiled a total of 30 sustainability topics, covering three major sustainability dimensions: the corporate governance dimension, economic dimension, and social dimension.

3 major sustainability aspects 30 sustainability topics

2 Identifying the actual and potential impacts of sustainability topics and assessing the significance of the impacts

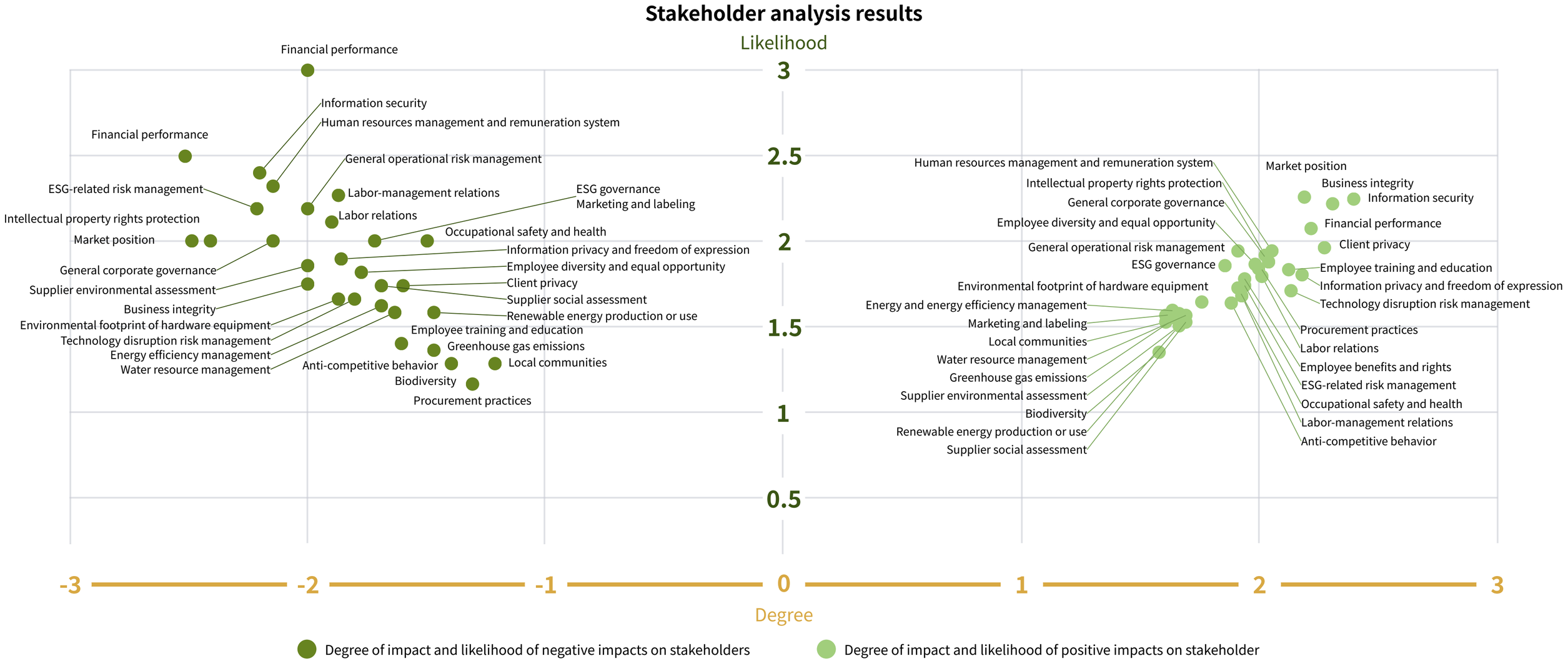
Through the topic impact questionnaire, 7 questionnaires were collected from the sustainability work promotion task force, 8 from senior management, and 5 from the Board of Directors. Through the Stakeholder Questionnaire, 6 questionnaires were collected from clients, 24 from employees, 5 from investing shareholders, 6 from the general public, and 10 from suppliers. The scores for the actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts of each topic on the economy, environment, and society (people and human rights) were then added together and ranked. The scoring results were reviewed and approved following discussions between external experts and the Company at meetings. Based on past operational experience, the significance and likelihood of the impacts of the topics were discussed and analyzed, and 10 material sustainability topics of Dimerco Data System were identified.

10 material topics

3 Sustainability topics disclosure and reporting

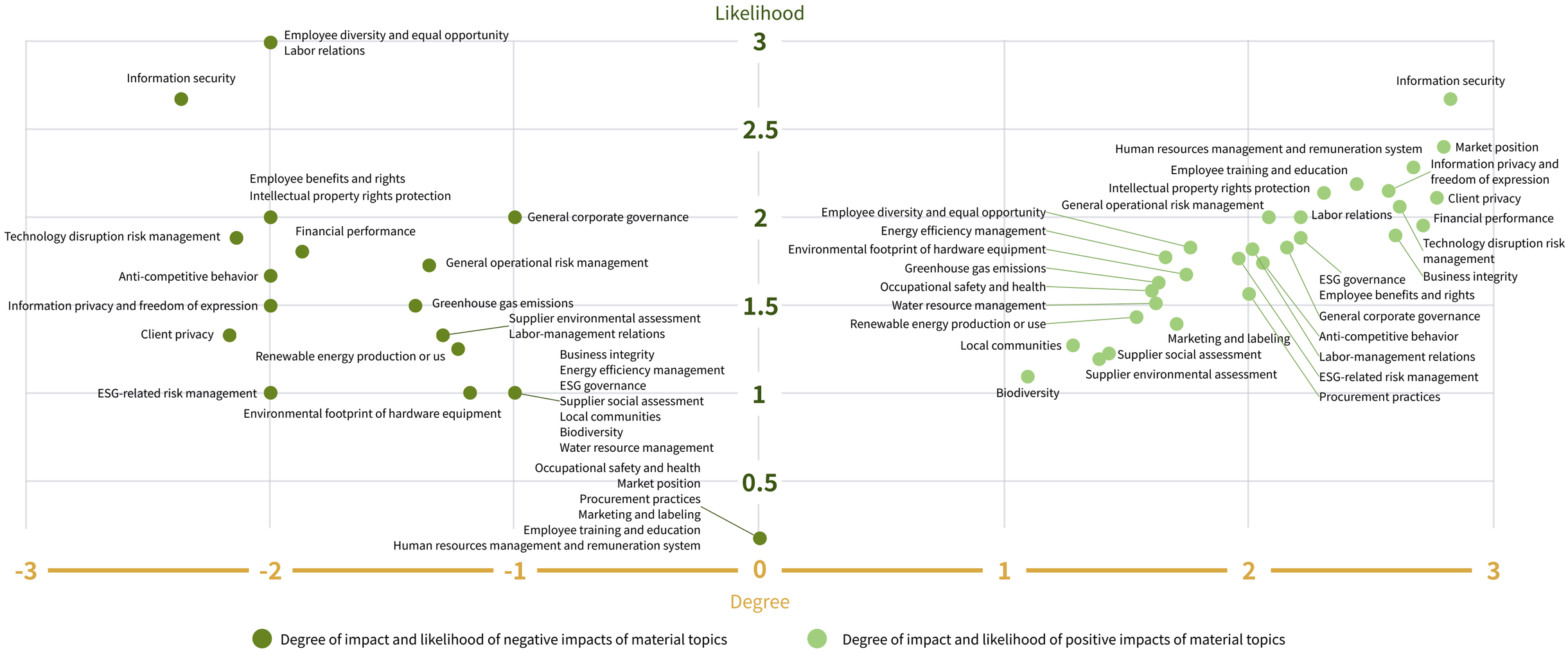
Based on the analysis results of the material sustainability topics, external experts, according to the nature of the topics, conduct a comprehensive assessment with the Company's various departments, and communicate and respond to stakeholders through the Sustainability Report.

3.1 Materiality Analysis Results



3.1 Materiality Analysis Results

Analysis results of the material topics impact assessment questionnaire



Degree of impact and likelihood of negative impacts of material topics

Degree of impact and likelihood of positive impacts of material topics

3.1 Materiality Analysis Results

The 2025 material topic identification results identified a total of 10 material topics, which remained consistent with the previous year. This demonstrates the continuity and stability of the Company's sustainability topics and also reflects that stakeholders' concerns regarding corporate governance, operational development, environmental responsibility, and social impacts have not undergone significant changes. The continuity of the material topics helps the Company continuously track management effectiveness, strengthen the comparability of annual information, and advance sustainability strategies and actions from a long-term perspective.

Dimerco Data System's List of Material Topics

- Human resources management and remuneration system
- Training and education
- Employee benefits and rights
- Business integrity
- Information security
- Financial performance
- Client privacy
- Labor-management relations
- Intellectual property rights protection
- Technology disruption

Dimerco Data System's list of secondary topics

- Anti-competitive behavior
- General corporate governance
- Supplier social assessment
- Market position
- ESG governance
- Greenhouse gas emissions
- Biodiversity
- Renewable energy production or use
- Customer health and safety
- Local communities
- Water resource management
- Supplier environmental assessment
- General operational risk management
- Procurement practices
- Waste management
- Environmental footprint of hardware equipment
- Occupational safety and health
- Energy management
- Marketing and labeling
- ESG-related risk management

3.1 Materiality Analysis Results

Summary table of material topics

List of material topics	Description of the organization's policies or commitments related to material topics	Description of impacts	Actual/potential Positive/negative	Key stakeholders affected
Human resources management and remuneration system	The Company will strive to promote internal diversity and inclusion, enhance employee benefits, safeguard employee safety and health, maintain transparency and communication channels, encourage employees to participate in social responsibility activities, establish a fair, transparent, and performance-related remuneration system, and establish supervision mechanisms and continuously improve them.	A sound human resources management and remuneration system can enhance employee cohesion and prevent clients or competitors from poaching talent.	Actual/positive	Employees
Training and education	The Company will continue to provide employees with professional skills training, leadership training, and personal development plans, strengthen ESG knowledge and awareness training, and provide training on environmental and social topics, while continuously building an internal learning culture over the long term.	As the market demand for talent is strong and recruiting talent is difficult, internal training and education enables the Company to maintain control over workforce quality and foster an environment for mutual growth.	Actual/positive	Employees
Employee benefits and rights	The Company will strive to provide competitive compensation and benefits, safeguard employee health and safety, work-life balance and career development opportunities, promote diversity and inclusion, employee participation and communication, labor rights and social responsibility support.	Strengthen employee cohesion, improve efficiency, and fulfill corporate social responsibility.	Actual/positive	Employees
Business integrity	The Company will continue to comply with laws and regulations, maintain transparency and communication channels, uphold the principle of honest communication, respect the rights and interests of stakeholders, engage in fair competition, adhere to business ethics, emphasize risk management and disclosure, and continuously improve.	Meeting society's basic expectations of businesses, helping investors make more informed investment decisions, building a positive ESG image, and enhancing corporate value and competitiveness.	Actual/positive	Investing shareholders, suppliers and clients
Information security	The Company will make every effort to protect client data privacy, safeguard information system security, provide assurance of accuracy and reliability, continuously monitor and update, conduct employee training and raise awareness, and strictly comply with applicable requirements and standards.	Potential harm to client rights and interests, thereby affecting the public interest in using financial services	Actual/positive	Clients, the general public

3.1 Materiality Analysis Results

Summary table of material topics

List of material topics	Description of the organization's policies or commitments related to material topics	Description of impacts	Actual/potential Positive/negative	Key stakeholders affected
Financial performance	The Company will focus on pursuing sustainable profits, managing and controlling risks, enhancing innovation and efficiency, maintaining transparency and regular reporting, and maximizing shareholder value.	This will increase investor returns, enhance corporate value, strengthen the Company's market position, and thereby promote long-term value creation.	Actual/positive	Investing shareholders and employees
Client privacy	The Company will strive to promote client data protection and privacy, ensure lawful collection and use, maintain transparency and control, safeguard data security, establish data storage and retention periods, regularly conduct security and risk assessments, and provide employee training and raise awareness to protect client rights.	Failure to effectively protect client privacy may result in data breaches or cyberattacks, thereby posing threats to clients and business operations and leading to a negative image in terms of social responsibility.	Actual/positive	Clients, the general public
Labor-management relations	The Company will provide equal employment opportunities, ensure fairness in wages and benefits, prioritize employee safety and health protection, respect labor rights, provide support for career development, promote work-life balance and flexibility, establish communication and participation channels, and maintain internal diversity and inclusion.	Enhancing diversity and inclusion to prevent team pressure and barriers to collaboration, thereby supporting corporate innovation and competitiveness.	Actual/positive	Employees
Intellectual property rights protection	Intellectual property rights are core assets of the Company and an important foundation for maintaining client trust and safeguarding the sustainable development of the industry. We will establish high-standard management systems and employee education mechanisms to ensure that the Company's own intellectual property and client-authorized intellectual property are properly protected, prevent the risk of infringement, and strengthen corporate responsibility.	Proper management and proactive protection of intellectual property rights not only effectively reduce the risks of infringement and legal liability, but also serve as key drivers of technological innovation and building client trust. At the same time, this has also enhanced clients' trust in information security and the quality of project delivery.	Actual/positive	Clients and suppliers
Technology disruption	"Technology Disruption" is a significant challenge that presents both major operational risks and opportunities for innovation. We will strive to develop forward-looking and resilient technology strategies to ensure that we can respond to changes in industry structures, evolving client needs, and the impacts of emerging technologies, while transforming these challenges into drivers of sustainable growth.	Technology disruption can serve as an important opportunity to stimulate innovation and drive transformation. We can redefine service processes, improve operational efficiency, and develop diverse business models. The adoption of new technologies and the process of technological transformation can further enhance the learning and innovation capabilities within the organization.	Actual/positive	Clients, the general public

Governance & Business Resilience

Building a Reliable Operational Foundation

- Decision-making Oversight and Governance Operations
- Regulatory Compliance and Internal Control
- Operational Performance and Value Creation
- Risk Identification and Adaptive Resilience



Dimerco Data System Corporation

Material Topic | Business Integrity

Reasons for the materiality of this topic

A fundamental expectation of society is that companies should protect investors' rights, establish a good ESG profile, and enhance corporate value and competitiveness.

Specific indicators

Conduct business activities based on the principles of fairness, honesty, integrity, and transparency, implement ethical business practices, and proactively prevent unethical conduct.

KPI

- Short term:
  1. To implement the promotion and training of the integrity policy for all employees, with two training sessions per year.
  2. Employees shall receive anti-corruption training at least once, with a training completion rate of 95%.
  3. No reports related to corruption or bribery.
- Medium term: Establish company regulations, stipulate a reward and disciplinary system, ensure the effectiveness of implementation, and regularly analyze and assess the risks of unethical conduct within the scope of business operations.
- Long term: Implement the legality and ethical management policy for agents, suppliers, clients, or other business partners.

Management strategy

Based on the Company's Code of Ethical Conduct and Ethical Corporate Management Best Practice Principles, continuously improve from the inside out over the short, medium, and long term.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short term:
  1. 295 employees completed integrity policy promotion in the first half of the year, and 458 employees completed it in the second half of the year, with an achievement rate of 95%.
  2. 295 employees completed anti-corruption education in the first half of the year and 458 employees completed it in the second half of the year, with a training completion rate of 95%.
  3. No whistleblowing cases occurred.
- Medium term: The Company has established the foundation for relevant regulations and rewards and disciplinary measures, and recognizes the importance of risk management of unethical conduct.
- Long term: The Company has a supplier evaluation mechanism and, on this basis, is considering expanding the scope of influence of the ethical management policy.

Improvement or maintenance strategies

1. The achieved results will continue to be implemented.
2. In 2026, specific ethical management policy regulations are planned to be established, based on which the reward and disciplinary system will begin to be formulated to provide a basis for relevant risk management planning.
3. Strengthen the supplier evaluation mechanism and gradually review and strengthen the implementation of the ethical management policy for agents, clients, or other business counterparts.



Material Topic | Information Security

Reasons for the materiality of this topic

Potential harm to client rights and interests, thereby affecting the public interest in using financial services.

Specific indicators

International information security standards, information security management and technical certifications, Security Scorecard (information security maturity assessment score), endpoint security protection (EDR) deployment coverage rate, annual information security awareness course completion rate, disaster recovery drill frequency, social engineering drill frequency, information security attack and defense drill frequency.

KPI

- Short term:
  1. To comply with international information security standards (ISO 27001/ISO 27701) and have sufficient information security management and technical certifications.
  2. To achieve a Security Scorecard score of 90 points (information security maturity assessment score of Grade A).
  3. To achieve an endpoint security protection (EDR) deployment coverage rate of 80%.
  4. To achieve an annual information security awareness course completion rate of 90%.
- Medium term:
  1. To conduct disaster recovery drills at least once a year.
  2. To conduct social engineering drills simulating hacker phishing emails once a year (M365).
- Long term: To implement DevSecOps.

Management strategy

1. To improve information security risk visibility. (security scorecard).
2. To reduce the attack surface. (Checkpoint Harmony).
3. To enhance information security governance and risk awareness. (annual information security awareness courses/social engineering drills simulating hacker phishing emails).
4. To strengthen application system resilience.
5. To establish secure network, system, and application infrastructure and a sound security governance structure to reduce the impact of potential security risks and threats on the organization.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short term:
  1. Sufficient information security management and technical certifications have been obtained.
  2. Security scorecard achieved a score of 96 points.
  3. Endpoint security protection (EDR) deployment coverage rate reached 99%.
  4. Annual information security awareness course completion rate reached 99%.
- Medium term:
  1. The annual full-system disaster recovery drill was conducted in 2025.
  2. The social engineering drill simulating hacker phishing emails was completed in December 2025.
- Long term: An automated platform was implemented to integrate the development process and vulnerability detection.

Improvement or maintenance strategies

1. The achieved results will continue to be implemented.
2. DevSecOps will be implemented according to the planned schedule.

Material Topic | Financial Performance

Reasons for the materiality of this topic

Financial performance is the foundation of the Company's sustainable development strategy and has a critical impact on its ability to continuously provide high-quality information services, invest in research and development and innovation, and maintain stable operations. Sound financial performance also safeguards the Company's fulfillment of its responsibilities to shareholders, employees, clients, and the supply chain, helping to establish sustainable relationships of trust and supporting the advancement of medium- and long-term sustainability goals.

Specific indicators

Revenue growth rate and dividend payout ratio.

KPI

- Short and medium term: To continue to maintain revenue growth and a high dividend payout ratio.

Management strategy

The Company will follow the following strategies to maintain revenue growth:

- Continuously innovate and improve products and services
- Develop new markets and customer groups
- Establish good client relationships
- Enhance client value
- Improve efficiency and reduce costs
- Continue investment and development

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short and medium term: Maintain revenue growth and a high dividend payout ratio.

Improvement or maintenance strategies

Relevant activities will continue to be carried out.



Material Topic | Client Privacy

Reasons for the materiality of this topic

Our clients are mainly financial institutions. In an era of advanced information technology, any incident that may result in personal data leakage or hacker attacks may cause losses to corporate clients, lead to a negative image regarding social responsibility, and pose threats to business.

Specific indicators

International standards.

KPI

- Short term: To pass ISO 27701.

Management strategy

The Company will achieve the goal of protecting client privacy through the following management strategies:

- Determine the scope of the organization.
- Establish risk assessment and control measures.
- Establish a personal information protection policy.
- Ensure legality.
- Conduct internal training.
- Establish information protection procedures.
- Develop supplier management measures.
- Continuously improve.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short term: Completed the follow-up audits for ISO 27001:2022 and ISO 27701:2019.

Improvement or maintenance strategies

The achieved results will continue to be implemented.



Material Topic | Intellectual Property Rights Protection

Reasons for the materiality of this topic

Effective protection of intellectual property rights not only helps prevent the leakage and improper use of trade secrets, but also safeguards the results of the Company's investment in research and development and innovation, maintains its market advantage, and strengthens clients' trust in the Company's professionalism and reliability.

Specific indicators

Refer to ISO 27001.

KPI

- Short term:
  1. Information asset classification and inventory.
  2. To review contracts and sign NDAs: All contracts related to intellectual property rights must be reviewed by the legal department and signed with an NDA.
- Medium term: Intellectual property rights training completion rate: To have at least 80% of BU employees complete IP-related training courses.
- Long term: To strengthen IP protection and compliance, such as patent applications and open-source software compliance rate.

Management strategy

- Establish an information asset management system.
- Standardize legal review procedures.
- Institutionalize IP education and training.
- Establish R&D results protection procedures and patent strategies.
- Introduce open-source software compliance policies and tools.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short term:
  1. The Company's internal information assets have been catalogued according to the internally established important asset attribute catalog.
  2. All employees have signed NDAs in accordance with the Company's regulations, and the scope of protection is specified in employment contracts.
- Medium term: Held internal seminars on intellectual property rights to enhance the IP knowledge of BU teams.
- Long term: Established patent application and open-source software usage guidelines.

Improvement or maintenance strategies

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.



Material Topic | Technology Disruption

Reasons for the materiality of this topic

Requirements of financial regulatory authorities.

Specific indicators

ISO 27001 (Information Security Management), NIST SP 800-34 (Business Continuity and Disaster Recovery Plan).

KPI

- Short term:
  1. In the event of a disaster, the maximum tolerable time for the RTO (Recovery Time Objective) of the Company's critical systems shall not exceed 24 hours.
  2. In the event of a disaster, the maximum tolerable time for the RPO (Recovery Point Objective) of the Company's critical systems shall not exceed 24 hours.
  3. To conduct on-site emergency response drills at least once a year.
- Medium term:
  1. To complete the establishment of off-site backup facilities at least at one location.
  2. To conduct off-site emergency response drills at least once a year.
- Long term:
  1. To achieve 99% annual availability for the Company’ s critical systems. Calculation formula: {1- (hours of unavailability / total operating hours per year)}*100%.
  2. To implement an automated recovery mechanism in at least one system.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Management strategy

In the short term, we will optimize the Disaster Recovery Plan (BCP/DRP) to ensure that critical systems can be restored within 24 hours in the event of a disaster and reduce data loss, and regularly conduct on-site emergency response drills to verify response capabilities. The medium-term goal is to establish an off-site backup system and regularly conduct off-site switchover drills to strengthen system resilience and response capabilities. In the long term, we will focus on increasing system availability to 99% and implementing an automated recovery mechanism to ensure that system failures can be restored quickly and accurately, thereby maintaining a high level of service stability and customer trust.

Specific performance

- Short term: Established a complete business continuity management (BCM) and disaster recovery (DR) framework.
  1 .The 2025 annual full-system drill for critical systems restored services within 24 hours, with RTO <= 24 hours.
  2. The 2025 annual full-system drill for critical systems successfully restored data from within 24 hours prior to the occurrence of the incident, with RPO <= 24 hours.
  3. Completed one on-site emergency response drill for the Company's critical systems in June 2025.
- Medium term: Strengthened technical backup and off-site deployment.
  1. Planned an off-site (Kaohsiung) backup mechanism.
  2. Planned to conduct emergency response drills using off-site backup data.
- Long term:
  1. Upgraded and replaced the Company's information system environment, strengthened the resilience of the Company's internal information environment, and achieved 99.99% availability.
  2. Planned an automated recovery mechanism and selected one core system for implementation to accelerate recovery time in the event of a disaster.

Improvement or maintenance strategies

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

1. Decision-making Oversight and Governance Operations

The nomination and election of directors of Dimerco Data System follow the Company Act and relevant regulations of securities regulatory authorities, while also comprehensively considering organizational culture, operating model, board diversity, independence, and the Company's long-term development needs as important principles for the composition of the Board of Directors. The Board of Directors is the Company's highest governance body, led by Chairperson Chuang Ssu-Wei, with the Audit Committee, Remuneration Committee, and Sustainable Development Committee established under the Board to promote important matters including corporate governance, remuneration management, risk oversight, and sustainable development through a division of responsibilities.

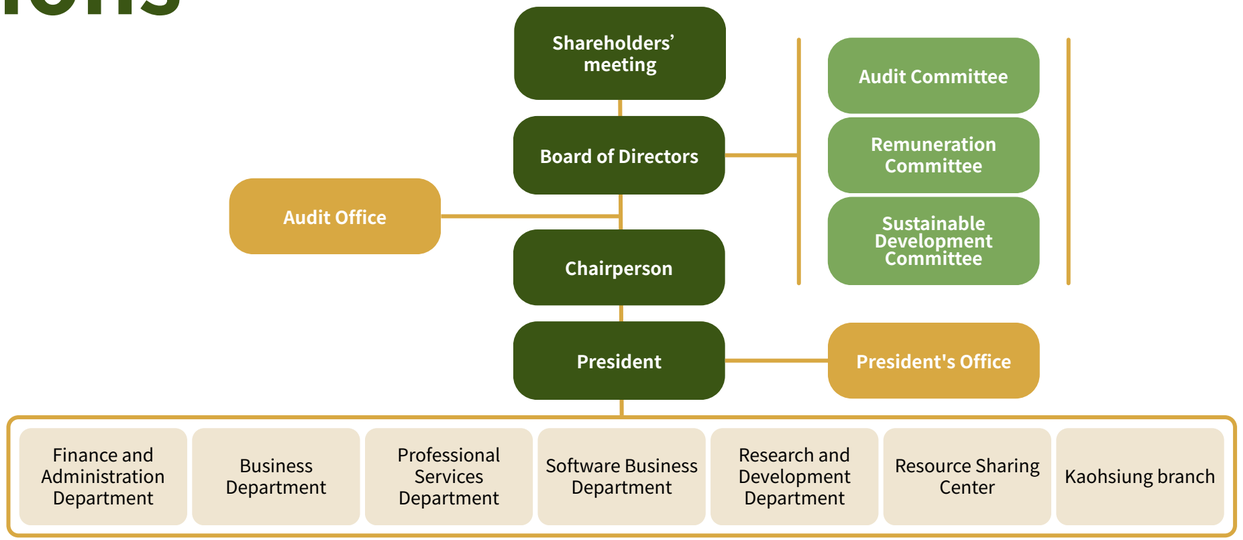
The Company values diversity in the composition of the Board of Directors and gender balance. Through the composition of members with different professional, gender, and nationality backgrounds, the Company strengthens the Board's decision-making perspectives and governance quality. The Board of Directors currently has two female directors and three independent directors. In addition, one director is a Singaporean national and holds a residence permit in Taiwan, bringing international experience and diverse perspectives to the Board.

The directors possess diverse professional backgrounds in information services, human resources, financial accounting, legal affairs, distribution, investment and public relations, banking and finance, and strategic management. Combining industry experience with a governance perspective, they are able to provide effective oversight and decision-making recommendations in areas including operational judgment, financial analysis, business management, crisis response, regulatory compliance, environmental sustainability, corporate social responsibility, and human rights protection.

The Board of Directors exercises its authority in accordance with laws and regulations, the Company's Articles of Incorporation, and resolutions of the shareholders' meeting, and is responsible for overall strategic guidance and oversight of the management team, as well as being accountable to the Company and all shareholders. Through sound governance systems and professional division of responsibilities, Dimerco Data System continues to strengthen the operational effectiveness of the Board of Directors and lay a solid foundation for corporate resilience and sustainable development.

To further promote sustainable governance, the Company has appointed Chief Human Resources Officer Chuang Ju-Ying as Chief Sustainability Officer, overseeing sustainability strategy planning, cross-departmental coordination, and implementation follow-up, and promoting the integration of sustainability principles into corporate governance and daily operations.

Dimerco Data System organizational chart



Ownership type

Shareholder structure / Quantity	Government agencies	Financial institutions	Other legal persons	Individuals	Foreign institutions and persons	Total
Number of persons	1	10	76	10,399	56	10,542
Shareholding ratio	0.00%	5.2%	4.39%	83.32%	7.09%	100.00%

Note: record date: December 31, 2025

Composition of the board of directors

Position	Name	Gender	Age (years old)	Election (appointment) date	Main education and experience	Current concurrent positions in the Company and other companies
Chairperson	Chuang Ssu-Wei	Male	71~80	2023.05.31	• Department of Computer Science, Feng Chia University • Manager, Taiwan Branch, American President Lines, LLC. • President, Dimerco Data SystemCorporation	• Chairperson, Dimwave Fintech Ltd.
Director	Chang Shu-Yi	Male	61~70	2023.05.31	• Master's Program in Global Chinese Business Management for Working Professionals through Digital Learning, Tamkang University • Section Manager, Chi Yeh Electronic Co., Ltd. • Manager, Assistant Vice President, and Vice President, Dimerco Data System Corporation	• President, Dimerco Data • System Corporation
Director	Lin Heng-Yu	Male	41~50	2023.05.31	• Nanyang Technological University Republic Singapore • Equipment Engineer, G-Box Technology Co., Ltd.	• Spokesperson and Assistant Vice President of Investor Relations, Makalot Industrial Co., Ltd.
Director	Chuang Ju-Ying	Female	31~40	2023.05.31	• Simon Fraser University, Communication and Linguistic • Assistant Project Manager, Human Resources Department, KKBOX GROUP	• Chief Human Resources Officer and Chief Sustainability Officer, Dimerco Data System Corporation
Independent Director	Juan Yueh-Chang	Male	51~60	2023.05.31	• Master's Degree in Management, The City University of New York • Group Chief Financial Officer, Dimerco Express Group	• Vice President of Foreign Investment and Investor Relations Management, Dimerco Express Group • Director, Dimerco Express Group
Independent Director	Tou Chun-Ju	Female	61~70	2023.05.31	• Legal Practice Group, Department of Law, Soochow University • Clerk, Legal Affairs Division, RSEA Engineering Corporation	• Manager, Legal Affairs and Occupational Safety and Health Office, and Director, Legal Affairs Division, United Daily News Co., Ltd.
Independent Director	Chen Chia-Chung	Male	61~70	2023.05.31	• Graduate Institute of Agricultural Economics, National Taiwan University • President (Director), E.SUN Bank (China)	• Independent Director, Mospec Semiconductor Corp. • Independent Director, Lydsec Keypasco Digital Technology Company Limited • Representative of the Institutional Director of SysJust Co. Ltd • Director, Dynasafe Technologies, Inc.

Note: Directors serve a three-year term

1.1 Board Governance and Operation

The Company's Board of Directors convenes meetings regularly in accordance with its governance system and relevant laws and regulations to ensure that the Company's strategic planning, operational management, and major decisions are steadily implemented under a sound oversight mechanism. From 2025 to May 5, 2026, the Board of Directors held a total of seven meetings. Matters discussed covered operational plans, financial performance, risk management, internal controls, regulatory compliance, and ESG-related topics. Through prudent decision-making and effective oversight, the Board maintained the Company's stable operations and responded to the expectations of shareholders and stakeholders.

All members of the Board of Directors actively participate in corporate governance affairs, and the attendance of each director is detailed in the table. During the reporting period, a total of four ESG-related resolutions were adopted, all of which concerned governance aspects. No relevant resolutions were made regarding economic or social aspects, demonstrating the Board of Directors' continued focus on enhancing the governance system and operational oversight effectiveness, as well as its active promotion of corporate governance initiatives.

Attendance of directors at board meetings

Position	Name	Number of actual attendances (or attendances as non-voting participants)	Number of attendance by proxy	Actual attendance (or attendances as non-voting participants) rate
Chairperson	Chuang Ssu-Wei	7	0	100%
Director	Chang Shu-Yi	7	0	100%
Director	Lin Heng-Yu	7	0	100%
Director	Chuang Ju-Ying	7	0	100%
Independent Director	Juan Yueh-Chang	7	0	100%
Independent Director	Tou Chun-Ju	7	0	100%
Independent Director	Chen Chia-Chung	7	0	100%

In addition, the Board of Directors duly implements the rules regarding directors' recusal from proposals involving conflicts of interest. Details are as follows:

Date of meeting	Proposal and follow-up actions	Resolution	The Company's handling of the remuneration committee's opinions
2025.03.04	Discussion of the various remuneration items for 2025	Approved by all committee members	Directors and managers did not participate in the discussion or resolution of their respective remuneration items due to recusal for conflicts of interest.
2026.03.10	Discussion of the various remuneration items for 2026	Approved by all committee members	Directors and managers did not participate in the discussion or resolution of their respective remuneration items due to recusal for conflicts of interest.

1.2 Enhancement of Directors' Professional Competencies

The Company places great importance on the continuous enhancement of directors' professional knowledge and skills and encourages directors to participate in relevant continuing education courses on corporate governance, regulatory compliance, risk management, and sustainable development to strengthen the Board's oversight functions and decision-making quality. The total number of hours of continuing education completed by directors during the year was 21 hours, demonstrating the Board's commitment to continuously enhancing its governance capabilities and fulfilling its professional responsibilities.

Position	Name	Date of continuing education	Organizer	Course title	Number of continuing education hours	Total continuing education hours for the year
Independent Director	Chen Chia-Chung	2025.03.13	The Chinese National Association of Industry and Commerce	The Impact of the Trump Administration's New Policies on Business Operations and Investment and Response Measures	3.0	9.0
		2025.05.09	ITRI College	AI Security and Digital Trust	3.0	
		2025.06.17	Independent Director Association Taiwan	Corporate Governance and Securities Trading Laws and Regulations	3.0	
Independent Director	Juan Yueh-Chang	2025.12.09	Taiwan Corporate Governance Association	Talent Development for Sustainable Business Operations	3.0	6.0
		2025.12.09	Taiwan Corporate Governance Association	Analysis of IFRS Sustainability Disclosure Standards and Corporate Response Strategies	3.0	
Independent Director	Tou Chun-Ju	2025.08.18	The Institute of Internal Auditors-Chinese Taiwan	Greenwashing and Misleading Sustainability	6.0	6.0

1.3 Board Performance Evaluation

The Company conducts a performance evaluation of the Board of Directors once a year and completes the evaluation before the end of the first quarter of the following year. The evaluation period was from January 1, 2025 to December 31, 2025. The evaluation covered the Board of Directors as a whole, individual directors, and each functional committee, and was conducted through self-performance evaluations of the Board of Directors, individual directors, and functional committees.

The 2025 evaluation results showed that the Board of Directors as a whole performed well in terms of operational participation, decision-making quality, and governance effectiveness. Individual directors demonstrated a thorough understanding of the Company's objectives, missions, and directors' responsibilities, although there remains room for improvement in attendance at shareholders' meetings. Each functional committee also received favorable evaluations in terms of understanding of responsibilities, operational participation, and decision-making quality. The Company will continue to enhance the Board's operational effectiveness and governance quality through a regular evaluation mechanism.



Determine the units, period, and scope to be evaluated for the year

Determine the evaluation method

Select an appropriate evaluation entity

At the end of each year, each evaluation unit collects relevant information on Board activities and distributes the "Board Performance Evaluation Self-Assessment Questionnaire," "Director Performance Evaluation Self-Assessment Questionnaire," and "Functional Committee Performance Evaluation Self-Assessment Questionnaire" for completion.

After the coordinating execution unit collects all the information, it records the evaluation results in a report based on the scoring criteria for the evaluation indicators set forth in Article 7, and submits the report to the Board of Directors for review and improvement.

1.3 Board Performance Evaluation

Evaluation indicators and scoring criteria



Five major aspects of the measurement items for board performance evaluation

- Level of participation in the Company's operations
- Enhancement of the Board's decision-making quality
- Board composition and structure
- Selection and continuing education of directors
- Internal controls



Six major aspects of the measurement items for director performance evaluation

- Understanding of the Company's objectives and missions
- Understanding of Directors' responsibilities
- Level of participation in the Company's operations
- Internal relationship management and communication
- Directors' expertise and continuing education
- Internal controlsInternal controls



Five major aspects of the measurement items for functional committee performance evaluation

- Level of participation in the Company's operations
- Understanding of functional committee responsibilities
- Enhancement of functional committee decision-making quality
- Composition and selection of functional committee members
- Internal controls

1.4 Responsibilities and Operations of the Audit Committee

The Company established its Corporate Governance Best Practice Principles in 2020. Following the expiration of the supervisors' terms of office in the same year, the shareholders' meeting elected three independent directors, and the Audit Committee was formally established to strengthen the Board's oversight functions. The Audit Committee primarily assists the Board of Directors in overseeing the quality and integrity of the accounting system, audit operations, financial reporting processes, and financial controls, thereby ensuring further enhancement of the Company's corporate governance operations.

Matters reviewed by the Audit Committee

- Fair presentation of the Company's financial statements.
- Appointment (dismissal) of the attesting CPAs and their competence, qualifications, independence, and performance.
- Effective implementation of the Company's internal controls.
- The Company's compliance with relevant laws and regulations.
- Management of the Company's existing or potential risks.

The Company's Audit Committee holds meetings at least once every quarter and regularly reports to the independent directors on the implementation of audit activities, audit results, and the progress of follow-up actions, thereby strengthening the internal control and oversight mechanisms. From 2025 to May 5, 2026, the Audit Committee held a total of seven meetings.

Attendance statistics of independent directors

Position	Name	Number of actual attendances (or attendances as non-voting participants)	Number of attendance by proxy	Actual attendance (or attendances as non-voting participants) rate
Independent Director	Juan Yueh-Chang	7	0	100%
Independent Director	Tou Chun-Ju	7	0	100%
Independent Director	Chen Chia-Chung	7	0	100%

1.5 Responsibilities and Operations of the Remuneration Committee

In accordance with Article 3 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 Company has established a Remuneration Committee. The committee aims to build a sound and reasonable remuneration system for directors and executives, enhancing the professionalism and transparency of remuneration-related decision-making.

Scope of responsibilities of the Remuneration Committee



Regularly review these regulations and propose amendments.



Establish and regularly review the performance evaluation criteria, annual and long-term performance objectives, and the policies, systems, standards, and structure of remuneration for the Company's directors and managers, and disclose the contents of the performance evaluation criteria in the annual report.



Regularly evaluate the achievement of performance objectives by the Company's directors and managers, and determine the content and amounts of their individual remuneration based on the evaluation results obtained in accordance with the performance evaluation criteria. The annual report shall disclose the individual performance evaluation results of directors and managers, as well as the relationship between and reasonableness of the content and amounts of individual remuneration and the performance evaluation results, and such matters shall be reported to the shareholders' meeting.

Attendance statistics of remuneration committee members

Position	Name	Number of actual attendances (or attendances as non-voting participants)	Number of attendance by proxy	Actual attendance (or attendances as non-voting participants) rate
Convener	Juan Yueh-Chang	3	0	100%
Committee member	Liu Yi-Te	3	0	100%
Committee member	Tou Chun-Ju	3	0	100%

1.5 Responsibilities and Operations of the Remuneration Committee

The performance evaluation and remuneration of directors and managers are determined with reference to industry standards, with comprehensive consideration given to factors such as individual performance, time commitment, responsibilities, achievement of objectives, performance in concurrent positions, remuneration of employees at the same level within the Company, achievement of business objectives, and the Company's financial condition. The reasonableness of such remuneration in relation to operating performance and risks is evaluated to avoid remuneration designs that may result in exceeding the Company's risk tolerance or diverging from financial performance, thereby ensuring regulatory compliance and maintaining the Company's ability to attract talent.

Annual compensation structure for directors and managers

Position category	Remuneration items for directors			Remuneration items for managers			
	Remuneration	Directors' remuneration	Meeting attendance fees	Salary, bonuses, etc	Severance and retirement benefits	Employees' remuneration	Employee stock ownership trust
Director	✓	✓	✓	✓	✓	✓	✓
Independent Director	✓		✓				
President				✓	✓	✓	✓
Vice President				✓	✓	✓	✓

Remarks:
1. Remuneration: Fixed income. The Chairperson is remunerated according to the salary standards applicable to the President, while independent directors are paid a fixed amount monthly and do not separately participate in the distribution of directors' remuneration.
2. Directors' remuneration: Variable income, with 3.75% of the Company's profit for the current year as the maximum appropriation limit.
3. Meeting attendance fees: Variable income. The Company pays directors an attendance fee for each Board meeting attended.
4. Salary: Fixed income, applicable to all employees, including directors who also serve as employees, and paid in accordance with employment contracts.
5. Bonuses: Three-Festival Bonuses (fixed income) and performance bonuses (variable income), with employees receiving one of the types depending on the nature of their positions. A total of two months' salary is paid as Three-Festival Bonuses. Performance bonuses are paid based on annual operating targets, with the Chairperson approving the annual performance bonus target levels for each department.
6. Employee remuneration: Variable income. If the Company generates a profit for the current year, 7.5% shall be appropriated and paid after approval by the Board of Directors and reporting to the shareholders' meeting.
7. Severance and Retirement Benefits: Administered in accordance with the relevant provisions of the Labor Standards Act.
8. Employee stock ownership trust: Applicable to full-time regular employees with at least three months of service, and administered in accordance with the Employee Stock Ownership Trust Program.

2.Regulatory Compliance and Internal Control

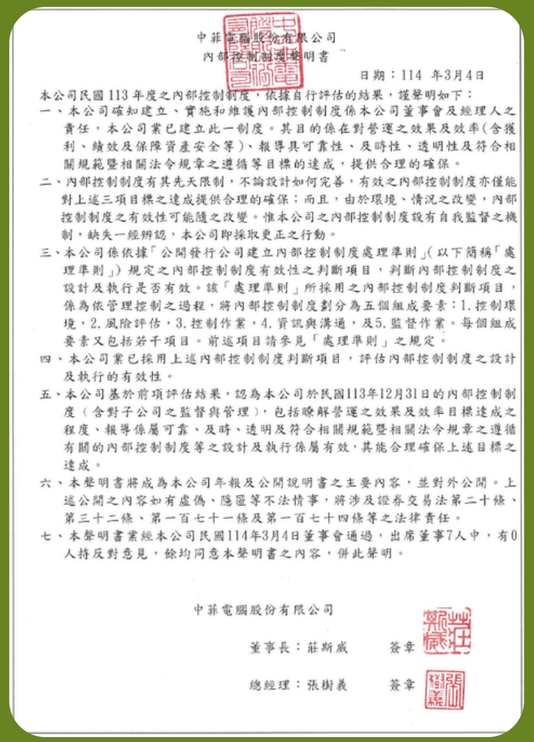
The Company has established the Ethical Corporate Management Best Practice Principles, which expressly stipulate that directors, supervisors, managers, and all employees shall not directly or indirectly offer, promise, request, or accept improper benefits in the course of conducting business, nor shall they provide or accept improper benefits through other means from clients, agents, contractors, suppliers, public officials, or other stakeholders. If a business partner is found to be involved in unethical conduct, the Company may terminate or cancel the business relationship in accordance with the contractual terms.

With respect to directors and managers, the Company has also established the Code of Ethical Conduct in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and relevant regulations, expecting senior executives to lead by example and implement ethical governance. The Audit Office has established procedures, codes of conduct, disciplinary measures for violations, and an appeal mechanism for relevant operations, and regularly reports the implementation status to the Board of Directors.

The Company regularly conducts education and training and awareness campaigns on ethical corporate management and invites business partners to participate, enabling them to fully understand the Company's ethical corporate management policies, preventive measures, and the consequences of engaging in unethical conduct. In addition, the Company has established procedures for receiving and investigating reports in accordance with the "Employee Code of Conduct" and adopted confidentiality mechanisms to protect whistleblowers and ensure the fairness of the investigation process.

Whistleblowing receiving unit: Human Resources Department
Hotline: 02-81705168, extension 6018
Email: selena@ddsc.com.tw

2025 Internal Control Statement



中菲電腦股份有限公司
內部控制制度聲明書

日期：114 年3月4日

本公司民國 113 年度之內部控制制度，依據自行評估的結果，謹聲明如下：

一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標的達成，提供合理的確保。

二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。

三、本公司係依據「公開發行公司建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，係為依管理控制之過程，將內部控制制度劃分為五個組成要素：1.控制環境，2.風險評估，3.控制作業，4.資訊與溝通，及5.監督作業。每個組成要素又包括若干項目。前述項目請參見「處理準則」之規定。

四、本公司業已採用上述內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。

五、本公司基於前項評估結果，認為本公司於民國113年12月31日的內部控制制度（含對子公司之監督與管理），包括瞭解營運之效果及效率目標達成之程度、報導係屬可靠、及時、透明及符合相關規範暨相關法令規章之遵循有關的內部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。

六、本聲明書將成為本公司年報及公開說明書之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。

七、本聲明書業經本公司民國114年3月4日董事會通過，出席董事7人中，有0人持反對意見，餘均同意本聲明書之內容，併此聲明。

中菲電腦股份有限公司

董事長：莊斯威　簽章

總經理：張樹義　簽章

2.1 Integrity Management System

During the reporting period of this report, the Company had no incidents of corruption, nor were there any incidents related to anti-competitive behavior, antitrust violations, or monopolistic practices. This achievement is attributable to the Company's continued implementation of ethical corporate management and compliance awareness initiatives. Through emails, announcements, meeting communications, and annual training on the Ethical Corporate Management Best Practice Principles, the Company strengthens all employees' understanding of anti-corruption policies and procedures and integrates the principles of integrity and compliance into daily operations.

In addition, as the Company sells products from several major U.S.-based manufacturers, many of the relevant suppliers require their business partners to complete training on anti-corruption policies and procedures as a prerequisite for product sales and business cooperation. All personnel involved in the sale of products from U.S.-based manufacturers, including IBM, HPE, Dell, Oracle, Microsoft, VMware, and Cisco, have completed the required anti-corruption training and procedural requirements, ensuring that business transactions comply with the principles of integrity, transparency, and compliance. In 2025, a total of 42 employees, representing 93% of the relevant members, completed communication on anti-corruption policies and procedures. The hours of participation in anti-corruption policy and procedure communication and training by job level are shown in the table below.

2025 Training participation hours by job level

Email dissemination	Number of people required to participate	Number of people who participated	Senior management	Middle and junior management	General employees
Total number of employees as of December 31, 2025	462	457	43	58	356
Number of people who completed Email dissemination	462	457	43	58	356
Percentage (%)	-	99	9	13	77

2025 Training participation results by job level for in-person courses

In-person anti-corruption training	Number of people required to participate	Number of people who participated	Senior management	Middle and junior management	General employees
Sales department	29	27	10	1	16
Pr-sales	14	13	6	2	5
Procurement department	2	2	-	-	2
Total number of people	45	42	16	3	23
Percentage (%)	-	93	36	7	51

3. Operational Performance and Value Creation

The Company has two operating locations. Financial performance data are presented based on the consolidated financial statements. Over the past three years, the Company has steadily expanded its operations, with business momentum continuing to strengthen and cumulative growth of approximately 23.09% over the three-year period. During the reporting period, Dimerco Data System did not receive any government subsidies or make any political contributions. The Company continues to uphold its corporate social responsibility and place importance on the well-being of employees' families and the protection of their personal safety.

Remarks:
1. Except for earnings per share, which is presented in New Taiwan dollars, all other amounts are presented in thousands of New Taiwan dollars.
2. Employee salaries, including employee benefits: Includes recorded salary expenses, excluding directors' remuneration, plus bonuses and overtime pay.
3. Payments to government (NT$ thousand): Refers to taxes.
4. The financial data for each year have been audited and attested by CPAs.

Dimerco Data System's consolidated financial performance over the past three years

Item/year	2023	2024	2025
Operating revenue (NT$ thousand)	2,766,374	3,156,462	3,405,089
Gross profit (NT$ thousand)	1,099,206	1,231,671	1,347,135
Operating income (loss) (NT$ thousand)	620,748	700,053	771,947
Non-operating income and expenses (NT$ thousand)	55,964	73,762	22,829
Profit before tax (NT$ thousand)	676,712	773,815	794,776
Net profit after tax for the current period (NT$ thousand)	541,350	619,165	632,248
Total comprehensive income for the current period (NT$ thousand)	645,561	620,979	633,197
Earnings per share (NT$)	8.37	8.44	8.57
Employee benefits (NT$ thousand)	11,598	17,665	21,510
Dividends (NT$ thousand)	371,614.99	419,570.22	468,977.22
Employee salaries, including employee benefits (NT$ thousand)	713,584	786,354	852,066
Operating revenue (NT$ thousand)	135,362	154,650	162,528
Gross profit (NT$ thousand)	0	0	0

4.Risk Identification and Adaptive Resilience

To deepen corporate sustainability governance and implement the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and the “Financial Supervisory Commission’s Corporate Governance 3.0 – Sustainable Development Roadmap,” Dimerco Data System established the Sustainable Development Committee pursuant to a resolution of the Board of Directors in March 2024, and formulated its organizational regulations and Sustainable Development Code. The Committee is composed of the Chief Human Resources Officer and two independent directors, with Chief Human Resources Officer Chuang Ju-Ying concurrently serving as the Chief Sustainability Officer and chairing the Committee. The Committee is responsible for coordinating corporate social responsibility, sustainability development strategies, climate-related issues, management policies, and specific implementation plans.

The Sustainable Development Committee is responsible for identifying sustainability topics related to the Company's operations and stakeholders, formulating corresponding strategies and work guidelines, and tracking, reviewing, and revising implementation results. An ESG Working Group has been established under the Committee to promote sustainability topic management, data compilation, and the preparation of the Sustainability Report through regular meetings. In August 2025, it reported the 2024 ESG performance and the completion of the Sustainability Report to the Board of Directors.

Scope of responsibilities of the Sustainable Development Committee

- Formulate the direction, strategies, and objectives for corporate sustainable development, and develop relevant management policies and specific promotion plans.
- Promote and implement relevant initiatives related to corporate integrity management and other aspects.
- Track, review, and revise the implementation status and effectiveness of corporate sustainable development.
- Other matters assigned to the Committee pursuant to resolutions of the Board of Directors.

Organizational chart of the Sustainable Development Committee



Dimerco Data System has been promoting ESG-related initiatives for several years. The Sustainable Development Committee has also consolidated relevant experience, observations, and feedback to identify Dimerco Data System’s current internal strengths and weaknesses, as well as the opportunities and threats in its operating environment, as follows:



Strengths

With a long-standing presence in the financial information services market, Dimerco Data System has accumulated extensive financial industry expertise and customer trust. The Company has comprehensive capabilities in information security management, regulatory compliance, and system integration, enabling it to rapidly adjust its products and services in response to regulatory policy developments and client needs, and provide comprehensive information service solutions.



Weaknesses

ESG still requires time to be integrated into the Company's core business strategy. The Company's capabilities in environmental aspects, such as green software design, carbon management, and green supply chain management, still have room for development.



Opportunities

The growing demand among financial institutions for ESG information disclosure, carbon management, information security governance, and system resilience is creating new market opportunities for Dimerco Data System. Moreover, the rapid development of AI technology can help improve software development efficiency, optimize project management, and enhance service quality. By integrating AI with financial expertise, the Company may have opportunities to develop high-value-added ESG solutions and enhance its competitiveness.



Threats

Cyberattacks are becoming increasingly frequent, and cybersecurity incidents may have a significant impact on the Company's reputation and operations. At the same time, the rapid evolution of AI technology may change software development models and talent requirements. Failure to establish relevant capabilities at an early stage may affect the Company's competitiveness in the market.

Going forward, Dimerco Data System should fully leverage its existing strengths in financial expertise, information security, and regulatory compliance to actively develop ESG-related products and services, thereby enhancing product differentiation and market value. At the same time, the Company plans to gradually incorporate ESG objectives into its product development, project management, and performance management systems, thereby strengthening the organization’s overall sustainability capabilities. Finally, while taking information security and regulatory compliance into consideration, the Company should establish an AI application governance mechanism and gradually transform it into an important foundation for long-term competitive advantage and sustainable development.

4.1 Information Risk Management

In an environment where personal data breaches are occurring frequently and information security risks are increasing, Dimerco Data System places great importance on data protection and information security governance. The Company has obtained ISO 27001 information security certification and continues to review potential risks and strengthen its protection mechanisms and response capabilities.

In November 2025, an abnormal connection occurred in the Company's development and testing network segment. After an employee reported the incident to MIS, the network segment was immediately shut down and the information security incident response procedure was activated. Following a preliminary investigation, it was discovered that the passwords of some hosts in the development and testing environment had been altered. The Company immediately convened the Information Security Committee to discuss response measures and issued a material information announcement in accordance with applicable regulations.

Following the incident, the Company promptly disconnected the affected network and restored the development and testing environment. The Company also engaged Deloitte, a third-party professional firm, to conduct a cybersecurity forensic investigation into the cause of the incident, its scope of impact, and the security status of the systems.

The investigation and monitoring results indicated that there were no signs of data leakage or ransomware activity, including encrypted files, ransom emails, or ransom letters. The recovery and restoration of the relevant equipment and data have been completed, with no resulting data leakage, service interruption, business interruption, or financial loss. Dimerco Data System will continue to optimize its information security management measures based on recommendations from external experts, enhance information security protection, incident response, and operational resilience, and prudently manage information security risks.



4.2 Quality Assurance Mechanism

"Quality and professionalism" has been a core belief upheld by Dimerco Data System since its establishment. In response to the requirements of different types of projects, the Company appropriately introduces professional resources across different fields through outsourcing to enhance execution efficiency and service quality, meet Clients' diverse needs, and manages outsourcing activities in accordance with the "Outsourced Supplier Management Procedures." The scope covers data center engineering, manpower support, and outsourced services of relevant business divisions. Each business unit is responsible for reviewing the qualifications of outsourced suppliers, submitting outsourcing applications, and confirming and accepting the quality of products or services. The Procurement Unit establishes a list of qualified suppliers based on the review results.

To implement sustainable development and responsible procurement, the Company uses the "Supplier Evaluation Form" as the basis for screening new suppliers and managing existing suppliers. The evaluation covers quality, service, environmental standards, integrity management, and other aspects. For example, all equipment currently used by the Company complies with environmental standards such as ENERGY STAR or RoHS. If a supplier violates any anti-corruption evaluation item, the evaluation result will be deemed unqualified, the supplier will be removed from the list of qualified suppliers, and procurement personnel may not place further orders with the supplier.

During the reporting period, a total of 125 supplier evaluations were completed, and all suppliers passed the evaluations, demonstrating the sound operation of the supplier management system and the Company's emphasis on quality and integrity management. At the same time, the Company continues to promote green procurement, giving priority to products with environmentally friendly characteristics. In 2025, the amount of green procurement reached NT$13.83 million, and the Company was recognized by the Department of Environmental Protection, Taipei City Government as an outstanding private enterprise in green procurement, demonstrating the Company's concrete results in incorporating environmental considerations into its procurement process and implementing the concept of sustainable consumption.

Supplier evaluation criteria

Supply capability

- Corporate sustainability
- Quality requirements
- Provision of inventory and maintenance items

Price and delivery items

- Delivery time
- Payment term
- Price

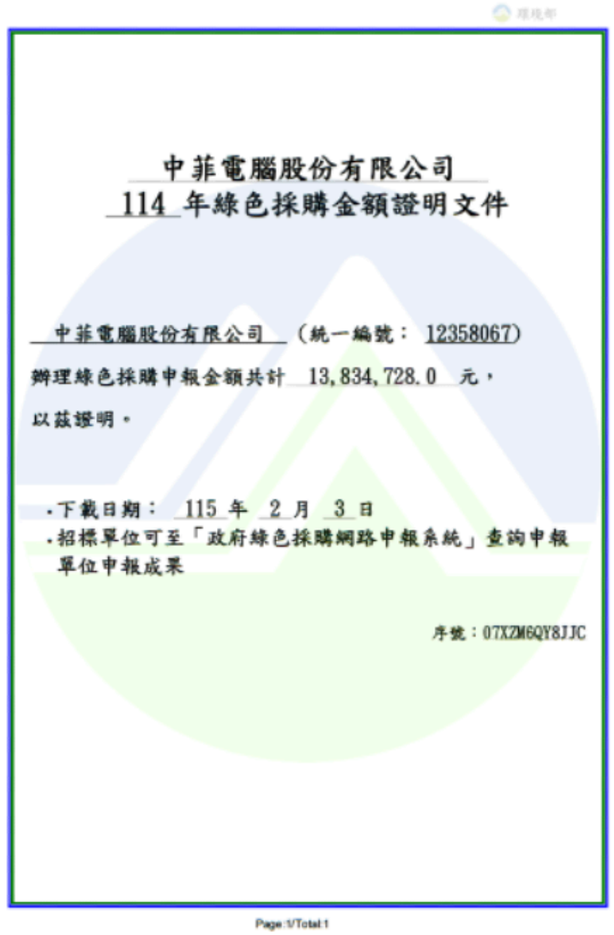
Service capability

- Maintenance capability
- Qualified engineers
- Education support
- Technical data support

Anti-corruption assessment

- Compliance principles
- Integrity principles
- Order principles

4.2 Quality Assurance Mechanism



中菲電腦股份有限公司
114 年綠色採購金額證明文件

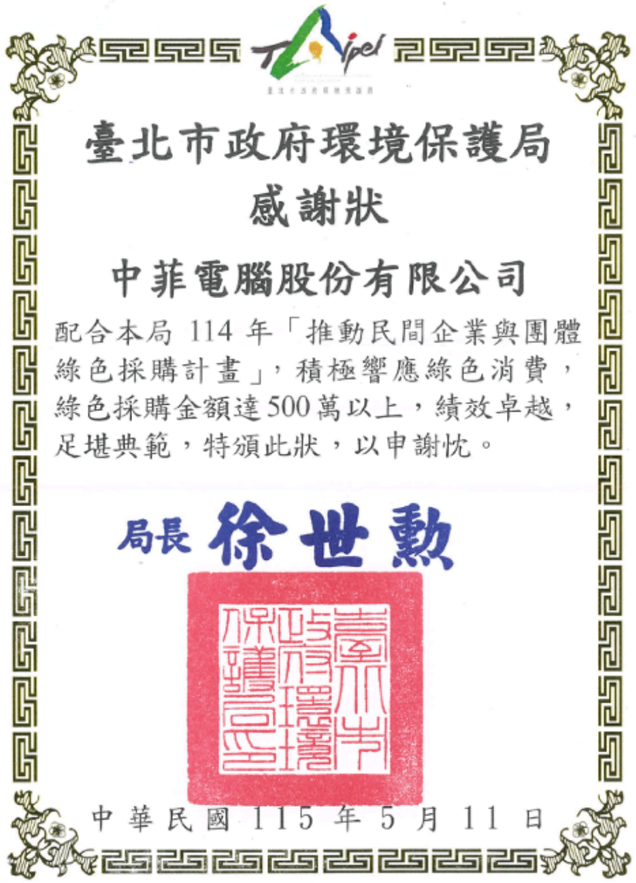
中菲電腦股份有限公司 (統一編號：12358067)
辦理綠色採購申報金額共計 13,834,728.0 元，
以茲證明。

- 下載日期： 115 年 2 月 3 日
- 招標單位可至「政府綠色採購網路申報系統」查詢申報單位申報成果

序號：07XZM6QY8JJC

Page 1/Total 1

2025 Green Procurement Certificate



臺北市政府環境保護局
感謝狀

中菲電腦股份有限公司

配合本局 114 年「推動民間企業與團體綠色採購計畫」，積極響應綠色消費，綠色採購金額達500萬以上，績效卓越，足堪典範，特頒此狀，以申謝忱。

局長 徐世勳

中華民國 115 年 5 月 11 日

2025 Letter of Appreciation from the Department of Environmental Protection, Taipei City Government

4.3 Climate Resilience Management

In the face of increasingly severe climate change, although the Company's current operating model has not been directly and materially affected, it still regards risk prevention as an important foundation for sustainable management. At this stage, the Company has not yet established a dedicated risk management unit. However, it has referred to the Task Force on Climate-related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB), and is gradually establishing a climate risk management and information disclosure framework based on the four core elements of "Governance," "Strategy," "Risk Management," and "Metrics and Targets." In 2024, the Company established a preliminary framework for the first three core elements of disclosure. In 2025, building on the foundation established in the previous year, the Company continued to identify potential impacts arising from climate change, formulate corresponding measures, and have the Sustainable Development Team responsible for management and tracking.

Risks

Policy and regulatory risks

- **Tightening of regulations related to equipment energy efficiency:** In the future, the Company will select equipment with ESG-related certification labels such as ENERGY STAR/RoHS/Carbon Trust Standard.
- **Imposition of carbon fees/taxes:** The implementation of carbon fees/taxes may have a significant impact on the organization's operating costs. The organization should closely monitor changes in government policies and consider developing corresponding strategies to mitigate the risks that carbon fees or taxes may bring, such as investing in energy efficiency, renewable energy, and carbon neutrality measures.
- **Stricter regulations on renewable energy use:** Our organization has a relatively low dependence on energy. Nevertheless, we closely monitor regulatory developments and continuously review and adjust our response strategies in light of changes in regulations.

Reputational risks

- **Clients perceive the organization's efforts toward low-carbon transition as insufficient:** Clients have gradually begun to include such requirements in their supplier supply chains and contracts; however, our clients currently have no such awareness.

Technology risks

- **Invention of low-carbon technologies replacing the organization's existing products:** The organization has always used the most mature and stable software components available in the market as the foundation for development, and therefore faces relatively low risk in this regard. If needed in the future, corresponding technologies and components may be introduced during the development process based on the engineers' level of proficiency. Low-carbon technologies and existing technologies will be developed and marketed in parallel, such as through the use of cloud services.

Market risks

- **Clients prefer to purchase more energy-efficient equipment to reduce carbon emissions:** Clients have always tended to consolidate their operations using high-performance hardware, and therefore the impact on our business is not significant. In the future, the product line may be adjusted to offer more environmentally friendly products.
- **Energy prices, particularly electricity prices, increase, resulting in higher operating costs:** In the future, Dimerco will actively consider diversify its energy supply, such as solar energy, wind energy, and natural gas, in order to diversify energy supply risks. The Company will also closely monitor energy market developments and factors that may affect energy prices, and attempt to forecast future price trends to help formulate adaptive strategies. For Dimerco's clients, centralization has generally resulted in lower energy costs for clients.

Opportunities

Products and services

- **The organization introduces low-carbon products or service models:** Cloud and on-premises integration technology services, such as providing clients with migration services from on-premises environments to the cloud, as well as cloud-related service models, including cloud environment management, cloud information security, network traffic management, virtual patching, workload management, etc.

Market

- **Green finance and low-carbon consumption create new market demand for the organization:** Cloud-based applications for the financial industry, software solutions for calculating carbon emissions, and other related solutions.

People First

People Development and Workplace Inclusion

- Team Profile and Talent Development
- Safe Workplace and Health Protection
- Welfare Support and Retirement Care



Dimerco Data System Corporation

Material Topic | Human Resources Management and Remuneration System

Reasons for the materiality of this topic

A sound human resources management and compensation system can enhance employee cohesion, support employees and their families, and enhance the long-term value of the enterprise.

Specific indicators

To provide competitive remuneration and benefits, the Company regularly refers to survey reports from professional institutions on market remuneration and benefit levels.

KPI

- Short Term: To establish a comprehensive compensation system.
- Medium Term: To continue to collaborate with schools and cultivate outstanding talent through internship programs.
- Long Term: To maintain annual salaries at P60+ for both managerial and non-managerial employees.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short Term: Initiated, with the establishment of a comprehensive remuneration system expected to be completed in 2026.
- Medium Term: 2 interns from Providence University and 3 interns from Takming University of Science and Technology.
- Long Term: Maintained annual salaries at P60+ for both managerial and non-managerial employees.

Improvement or maintenance strategies

- Establish a comprehensive remuneration system and review and adjust it regularly.
- Continue to collaborate with colleges and universities to implement internship programs.
- Regularly review and adjust the remuneration structure design. Based on market surveys and internal job evaluations, design a reasonable remuneration structure to ensure that remuneration remains competitive and can attract and retain talent. Regularly evaluate and improve the remuneration system, and promptly adjust remuneration policies in response to market changes and the organization’s development needs.

Management strategy

- Provide a competitive remuneration and benefits package and a career environment that supports the sustainable development of talent, including:
  1. Establish clear remuneration policy objectives.
  2. Develop a remuneration structure by designing a remuneration framework and levels to provide employees with clear career advancement paths within the organization. Determine the components of remuneration, including salaries, allowances, bonuses, benefits, and others.
  3. Performance evaluation and reward mechanisms
  4. Establish appropriate transparency and communication mechanisms for remuneration.
- The following strategies will be adopted to reach the goals:
  1. Establish partnerships after identifying the needs and objectives of both the organization and universities.
  2. Develop and implement internship programs, including guidance and training methods and content, evaluation and feedback mechanisms, and development opportunities.
  3. Establish long-term relationships with outstanding interns by providing full-time employment opportunities or establishing a talent pool for future recruitment.
- Conduct an annual talent market survey and remuneration analysis to collect data on market remuneration levels for the organization’s industry, geographic region, and relevant functions/positions.

Material Topic | Training and Education

Reasons for the materiality of this topic

As recruiting talent is difficult, internal training and education enables the Company to maintain control over workforce quality and foster an environment for mutual growth.

Specific indicators

Implement the annual training and education plan.

KPI

- Short term: To include training courses in managers' KPIs; and to have 95% of technical personnel complete the employee evaluation form annually.
- Medium term: To achieve a 95% completion rate for performance evaluations among all employees.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific performance

- Short Term: Technical personnel have met the employee evaluation standards.
- Medium term: Technical personnel have met the standards.

Improvement or maintenance strategies

1. In 2026, training courses for managers are expected to be planned in the areas of leadership communication and performance management, and employee evaluation indicators (performance management mechanisms) are expected to be re-evaluated.
2. In 2026, the evaluation completion rate for technical personnel is expected to reach more than 95%.

Management strategy

Provide a competitive remuneration and benefits package and a career environment that supports the sustainable development of talent. The following strategies will be adopted for management:

- Needs Analysis: Identify the organization's training needs, including employees' current skill levels, business development needs, and individual development goals.
- Goal Setting: Set clear training objectives based on the identified needs.
- Planning: Define the training content, schedule, training methods, participants, etc.
- Resource preparation: Identify the resources required for training, including trainers, training materials, and training venues, to ensure smooth implementation.
- Training implementation: Conduct training according to the plan, ensuring that the training content meets the expected objectives and that the training process is effective.
- Monitoring and evaluation: Monitor training progress during implementation and promptly adjust the plan or training content to ensure the expected outcomes are achieved. Evaluate the training after completion and collect employee feedback and opinions to improve future training plans.
- Continuous improvement: Continuously improve the annual training plan based on evaluation results and feedback.
- Incentives and rewards: Provide incentives and rewards to employees who participate in training and perform excellently.

Material Topic | Employee Benefits and Rights

Reasons for the materiality of this topic

We value employee rights and expect to continuously improve the Company's benefits system, striving to create a happy workplace environment.

Specific indicators

Continuously improve working conditions and employee benefits with the aim of establishing, implementing, and maintaining a sound human rights management system. (This scope is also extended to suppliers and contractors.)

KPI

- Short-term: To establish at least one health seminar annually and provide on-site massage service for two half-days per week.
- Medium term: To sign agreements with designated stores for special discounts (restaurants, vendors, etc.).

Evaluation mechanism

Conduct an employee satisfaction survey annually.

Specific performance

- Short-term: Three health seminars and massage services provided on-site twice a week on an ongoing basis.
- Medium term: 14 contracted stores, including restaurants and vendors.

Improvement or maintenance strategies

1. Continue to hold health seminars and provide on-site massage services.
2. Continue to expand the number of designated stores with special discount agreements.

Management strategy

Provide a competitive remuneration and benefits package and a career environment that supports the sustainable development of talent.

Material Topic | Labor-management Relations

Reasons for the materiality of this topic

A harmonious labor-management relationship enables employees to work with peace of mind, gain a sense of accomplishment, and promote corporate innovation, competitiveness, and ESG performance.

Evaluation mechanism

The head of the responsible unit submits an implementation report to the Office of the President for review at the end of each year.

Specific indicators

Establish multiple channels for employees to express their opinions (diverse communication channels) and promptly respond to employees' needs and suggestions.

Specific performance

- Short Term: The employee suggestion box has been established, and 7 cases of employee feedback have been handled and resolved.
- Medium term: The employee opinion survey has been scheduled for implementation.
- Long term: Established a whistleblower mechanism, with ongoing discussion and consideration.

KPI

- Short-term: To add communication channels, such as an employee suggestion box.
- Medium term: Conduct an "Employee Opinion Survey" every two years, with the response rate/engagement level increasing year by year.
- Long term: Establish a whistleblower mechanism.

Improvement or maintenance strategies

- Continue to maintain the employee suggestion box.
- Continue to plan the methods and content of the employee opinion survey.
- For the whistleblower mechanism, the content and operating methods are currently being developed.

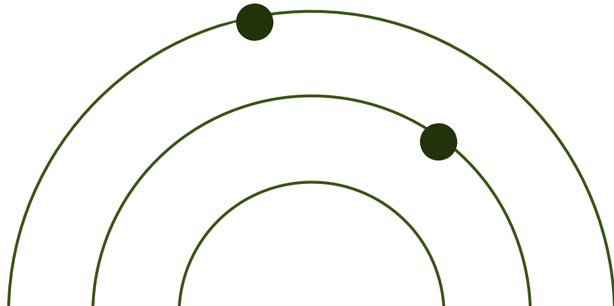
Management strategy

The Company will adopt the following management strategies to effectively establish employee feedback channels and foster harmonious labor-management relations:

- Establish an open and transparent culture.
- Provide diversified channels for complaints.
- Respond to and resolve complaints in a timely manner.
- Protect the privacy and rights of complainants.
- Establish a complaint follow-up mechanism.
- Continuously improve and optimize.
- Provide training and education for personnel responsible for handling complaints.

In addition to considering the above strategies for establishing a whistleblower mechanism, attention should also be paid to:

- Establish a dedicated institution or committee.
- Provide whistleblower training.



1. Team Profile and Talent Development

Neither the Taipei headquarters nor the Kaohsiung branch of Dimerco Data System employs workers who are not employees. The primary employment arrangement is permanent employment to maintain technical continuity, service stability, and continuity of operational development. The Company has not yet entered into a collective bargaining agreement with employees. In the future, the Company will assess and make adjustments as appropriate based on its operational scale, organizational development, and employee needs.

2025 Number of employees overview

Contract type	Female	Male	Others	Undisclosed	Total
Number of employees	124	338	0	0	462
Number of permanent employees	122	330	0	0	452
Number of temporary employees	2	8	0	0	10
Number of full-time employees	123	333	0	0	456
Number of part-time employees	1	5	0	0	6

Remarks:

1. Dimerco Data System has no employees who self-identify as a gender other than female or male, do not disclose their gender, have no guaranteed working hours, or are workers who are not employees.
2. Employees: Individuals who have an employment relationship with the organization in accordance with national laws or relevant applicable requirements (in Taiwan, employees covered by labor insurance).
3. Permanent employment: Individuals who have entered into indefinite-term contracts.
4. Temporary employment: Individuals who have entered into fixed-term contracts.
5. Full-time: Individuals subject to the working hour definition under the Labor Standards Act. In Taiwan, working hours may not exceed 8 hours per day or 40 hours per week.
6. Part-time: Employees who are not full-time employees.
7. Employee numbers are based on employees still employed as of December 31, 2025.

1.1 Employee Recruitment and Retention Management

Employee stability and talent retention are important issues for sustainable management. In response to rapid changes in information technology and talent mobility within the industry, the Company continues to monitor employee turnover across different age groups and strengthen talent retention and organizational stability through recruitment, training, and workplace support measures. The overall employee turnover rate in 2025 was 10.12%, down 3.02 percentage points from 13.14% in 2024. This was mainly due to a reduction in the scale of new employee recruitment and training in 2025 compared with the previous year, resulting in a significant decrease in the turnover rate of employees aged under 30. Overall employee turnover was more stable than in the previous year.

The Company complies with labor laws and is committed to creating a diverse, inclusive, and non-discriminatory workplace, ensuring that employees do not experience unequal treatment due to race, gender, religion, age, political views, or other protected status. During the recruitment process, the Company insists on using job requirements and work capabilities as the basis for evaluation and does not set employment criteria based on factors unrelated to job performance. Internal instructors regularly provide training to supervisors on interviews, personal data protection, sexual orientation, and related topics to enhance management’ s awareness of diversity and inclusion.

To expand talent sources and promote friendly employment, the Company continues to post job openings on the Indigenous employment website and relevant sections of 104 Job Bank, expanding diverse recruitment channels. During the reporting period, the Company had fulfilled the required employment quota for persons with disabilities, and Indigenous employees accounted for 0.6%. The Company also provides equal benefits and subsidies to employees in same-sex marriages; however, there have been no applications to date. In the future, the Company will continue to enhance diverse talent recruitment and workplace inclusion based on job requirements and organizational development.

2025 Number of new employees statistics

Age/gender	Male	Female	Total number of people
Under age 30	34	16	50
Age 30–50	21	9	30
Over age 50	6	1	7
Total number of people	61	26	87

2025 Number of departed employees statistics

Age/gender	Male	Female	Total number of people
Under age 30	16	8	24
Age 30–50	19	4	23
Over age 50	4	1	5
Total number of people	39	13	52

Note: The number of new employees does not deduct employees who leave during the year.

2024 New employee rate statistics

Age/gender	Male	Female	Total (%)
Under age 30	29.93	33.96	31.05
Age 30–50	5.33	12.28	7.08
Over age 50	1.92	5.26	2.82
Total (%)	14.25	20.16	15.81

2025 New employee rate statistics

Age/gender	Male	Female	Total (%)
Under age 30	26.15	29.09	27.03
Age 30–50	11.41	14.52	12.20
Over age 50	9.68	4.76	8.43
Total (%)	16.22	18.84	16.93

2024 Employee turnover rate statistics

Age/gender	Male	Female	Total (%)
Under age 30	24.82	20.75	23.68
Age 30–50	5.33	12.28	7.08
Over age 50	3.85	5.26	4.23
Total (%)	12.57	14.73	13.14

2025 Employee turnover rate statistics

Age/gender	Male	Female	Total (%)
Under age 30	12.31	14.55	12.97
Age 30–50	10.33	6.45	9.35
Over age 50	6.45	4.76	6.02
Total (%)	10.37	9.42	10.12

Note: The employee turnover rate is calculated by dividing the number of employees who left the organization during 2025 by the sum of the number of employees employed as of January 1, 2025 and the number of new employees during 2025. The calculation formula is as follows:
Employee turnover rate = Number of departed employees who left during 2025 / (Number of employees employed as of January 1, 2025 + Number of new employees during 2025)

1.1 Employee Recruitment and Retention Management

To attract and retain the professional talent required for the Company's development, strengthen employee incentive mechanisms and organizational cohesion, the Company has established the "Regulations Governing the Issuance of New Shares with Restricted Employee Rights." Through a long-term incentive compensation system, the Company aims to link employees' personal growth, the Company's operating results, and the overall interests of shareholders, promote stable talent development, and jointly create sustainable corporate value. Relevant details are as follows:

Employee eligibility

- This policy applies only to full-time regular employees in the Company's official workforce who are employed as of the grant date of the new shares with restricted employee rights.
- The actual employees granted and the number of restricted employee rights new shares available for subscription shall be determined based on allocation criteria including, but not limited to, qualifications, years of service, position level, work performance (the annual overall rating of the performance evaluation must be satisfactory with a score of 60 or above), overall contributions, special merits, or other conditions requiring consideration for management purposes. The allocation criteria shall be approved by the Chairperson and then submitted to the Board of Directors for approval. However, employees who are managers or directors shall first obtain approval from the Remuneration Committee and then be submitted to the Board of Directors for approval; employees who are neither managers nor directors shall first obtain approval from the Audit Committee and then be submitted to the Board of Directors for approval.
- The aggregate number of shares that may be subscribed for by a single employee under the employee stock option certificates issued by the Company pursuant to Paragraph 1 of Article 56-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, plus the aggregate number of restricted employee rights new shares acquired, shall not exceed three-thousandths of the total number of issued shares, and the aggregate number of shares that may be subscribed for by a single employee under the employee stock option certificates issued by the Company pursuant to Paragraph 1 of Article 56 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall not exceed one percent of the total number of issued shares.

Vesting conditions

- Employees must remain employed by the Company until the end of the vesting period and must not have violated the employment contract, work rules, or relevant provisions of this policy. The vesting conditions are as follows:
  1. Upon completing 2 years of employment from the grant date, 50% of the restricted employee rights new shares shall vest.
  2. Upon completing 4 years of employment from the grant date, 50% of the restricted employee rights new shares shall vest.

Following the effectiveness of the restricted stock subscription, restricted employee rights new shares were issued in 2021, 2023, and 2025, respectively. The actual implementation is as follows:

Year	Number of shares issued	Number of subscribers	Subscription amount	Vesting and recovery date	Share price on the recovery date	Number of shares recovered	Expected vesting date
2021	2,000,000	275	30.40	First batch 2023.10.4	102.50	926,497	Second batch 2025.10.4
2023	2,000,000	297	51.25	First batch 2025.11.8	121.5	947,445	Second batch 2027.11.8
2025	2,000,000	340	57.75	-	-	-	First batch 2027.12.17

1.2 Professional Competency Development

The Company is committed to establishing a comprehensive employee development system and providing diverse training resources based on different job requirements, covering new employee training, on-the-job training, professional courses, group training, and domestic and overseas training related to job duties. The training areas include professional and technical development, career development support, and management capability development. Through instruction by professional instructors and employee interaction and exchange, the Company assists employees in strengthening their professional capabilities, continuously improving their technical skills, and smoothly transitioning to new job roles and enhancing work performance. At the same time, the Company develops team leadership and organizational management capabilities to strengthen the human resource foundation required for the Company's sustainable development.

At the same time, the Company encourages managers to participate in corporate governance, sustainability management, and relevant professional training. During the reporting period, managers completed a total of 24 hours of training at the Accounting Research and Development Foundation, continuing to enhance their governance perspectives and sustainable management capabilities.

2025 Statistics on manager participation in corporate governance training

Position	Date of continuing education	Course title	Number of continuing education hours
Chief Financial Officer	2025.09.08 -2025.09.09	Continuing education course for accounting officers	12H
Governance Officers	2025.10.09	IFRS 18 “Presentation and Disclosure in Financial Statements” Standards and Practical Analysis	6H
Governance Officers	2025.12.31	Practical training course on the preparation and filing of sustainability information	6H

On-the-job training

Guidance and training provided by supervisors or senior executives during daily operations. Each year, the training unit plans and conducts annual training activities, such as system analyst training, JAVA programming training, AS/400 training, and technical seminars conducted by the Professional Services Department

External training

Employees may apply to participate in external professional courses based on work requirements and after confirmation by their supervisors, to enhance their professional skills.

During the reporting period, a total of 338 male employees participated in training, with an average of 9.53 training hours per employee; a total of 124 female employees participated in training, with an average of 9.47 training hours per employee, demonstrating the Company's emphasis on employees' equal training rights and its continued provision of balanced and sufficient learning resources for employees of different genders. Training effectiveness by job level:

2025 Employee education and training statistics

	Male employees	Female employees	Total number of employees	Senior management	Middle and junior management	General employees
Number of persons	338	124	462	43	64	355
Total training hours	3,220	1,174	4,394	983	964.5	2,446.5
Average hours	9.53	9.47	9.51	22.86	15.07	6.89

1.3 Remuneration Management and Performance Evaluation

The Company conducts employee performance evaluations annually, which serve as an important reference for talent development, career planning, and remuneration adjustments. During the reporting period, technical employees were the primary group subject to performance evaluations, and 86% of employees received performance evaluations. The evaluation rate was 71% for female employees and 92% for male employees.

All employees eligible for the performance evaluation system completed performance evaluations and competency assessments.

Going forward, the Company will continue to gradually enhance the completeness, fairness, and coverage of its performance management system based on employee onboarding status and system planning.

2025 Employee performance evaluation statistics

\	Male employees	Female employees	Total number of employees	Senior management	Middle and junior management	General employees
Number of persons	338	124	462	43	64	355
Number of non-technical employees	22	34	56	17	3	36
Number of technical employees	316	90	406	26	61	319
Number of technical employees who actually participated in performance evaluations	310	88	398	26	56	316
Percentage of technical employees evaluated (%)	92%	71%	86%	60%	88%	89%

Dimerco Data System continues to pay attention to the reasonableness and fairness of its remuneration structure. During the reporting period, the ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all other employees was 17.71; the ratio of the percentage increase in the annual total remuneration of the highest-paid individual to the median percentage increase in the annual total remuneration of all other employees was 85%.

Taking the remuneration of all employees of the Company as a whole, the ratio of the median remuneration of female employees to that of male employees was 0.84. Upon reviewing the job structure, male employees are mainly distributed in professional and market development positions such as R&D and sales, while female employees are mainly employed in logistics and administrative support units. Differences in job characteristics, professional skills, and market salary levels result in a gap in the overall median remuneration.

The Company will continue to pay attention to its remuneration structure and job distribution, and uphold the principles of fair employment and equal pay for equal work to promote a reasonable and competitive remuneration system.

2025 Median remuneration by job level

Job grade	Senior management		Middle and junior management		General employees	
Gender	Male	Female	Male	Female	Male	Female
Remuneration median ratio	1	0.88	1	0.89	1	0.91

Remarks:
1.Senior management: manager level and above
Middle and junior management: other management positions (including consultants)

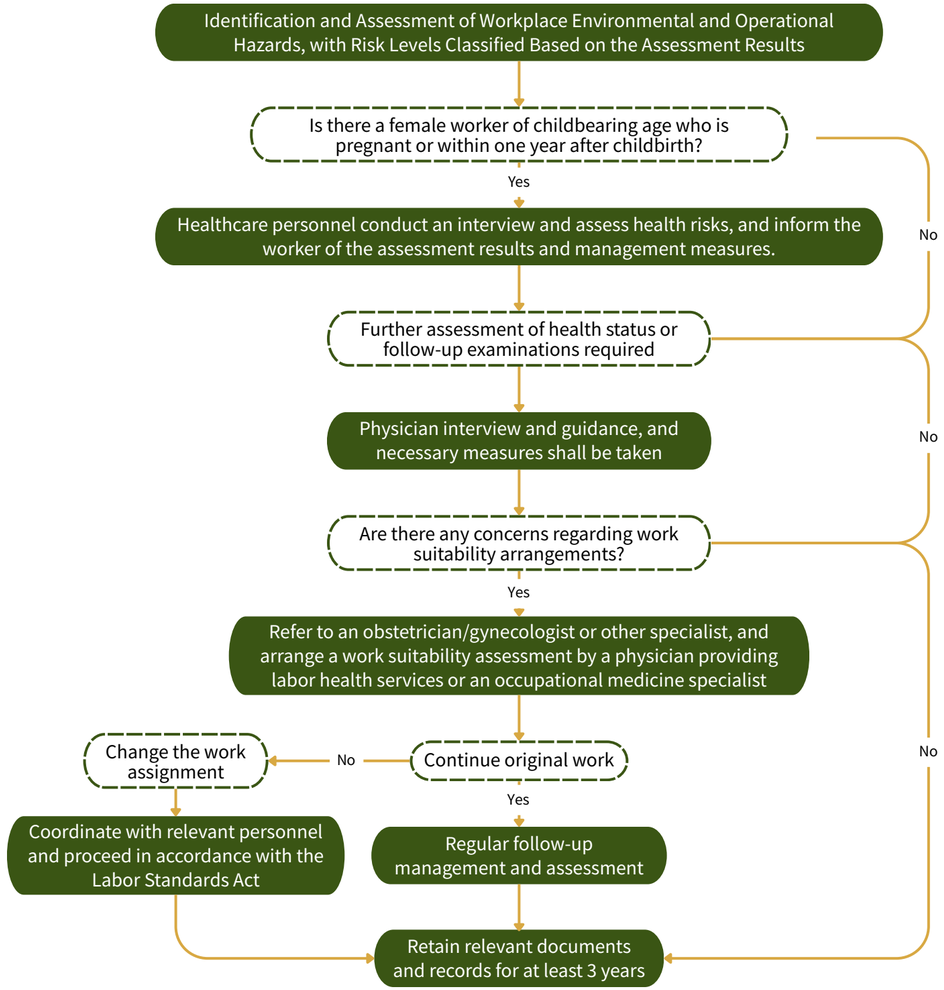
\	Gender distribution by job level				Age distribution by job level					
	Male	Percentage within the same job level	Female	Percentage within the same job level	Age 30 or below	Percentage within the same job level	Age 30–50	Percentage within the same job level	Age 50 or above	Percentage within the same job level
Senior management	30	76.9%	9	23.1%	0	-	12	30.8%	27	69.2%
Middle and junior management	90	80.4%	22	19.6%	2	1.8%	64	57.1%	46	41.1%
General employees	218	70.1%	93	29.9%	142	45.7%	155	49.8%	14	4.5%
Total	338	73.2%	124	26.8%	144	31.2%	231	50%	87	18.8%

2. Occupational Health and Safety

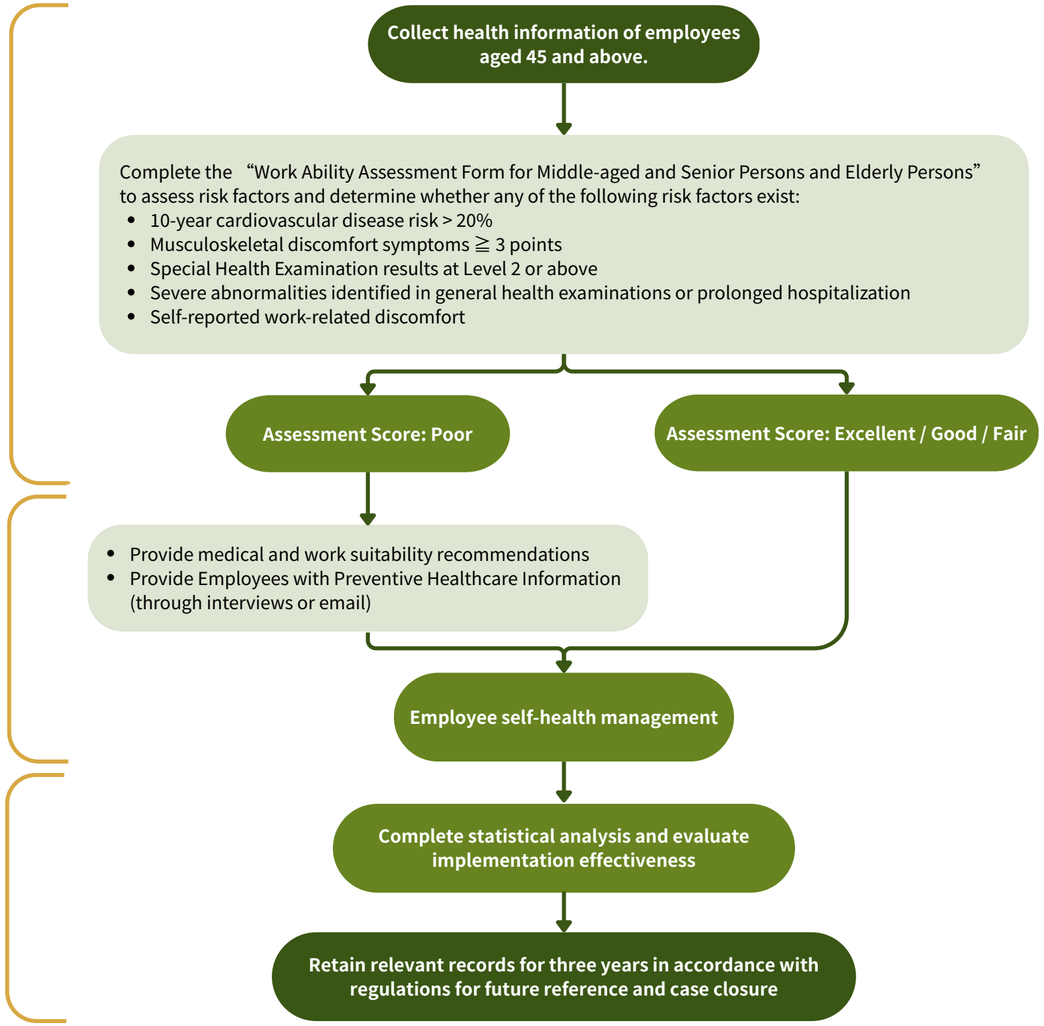
Dimerco Data System has implemented an occupational health and safety management system covering all employees in Taiwan, and in accordance with relevant occupational health and safety regulations, has appointed one full-time Class A occupational health and safety personnel responsible for promoting occupational health and safety management, risk prevention, health promotion, and other related activities.

The Company recognizes that prevention is more important than remediation. In addition to regularly entering into the "Labor Health Service Agreement," the Company also formulates a labor health service plan annually, under which qualified professional occupational nurses or medical personnel provide on-site health services. At the same time, the Company has established multiple occupational safety and employee health protection measures, including the "Workplace Maternal Worker Health Protection Implementation Plan," "Workplace Sexual Harassment Prevention Measures, Complaint and Disciplinary Regulations," "Health Service Plan for Middle-Aged and Elderly Workers," "Unlawful Assault Prevention Plan," "Ergonomic Hazard Prevention Plan," and "Prevention Plan for Diseases Triggered by Abnormal Workload," to strengthen workplace safety, health care, and a friendly working environment through institutionalized measures. The implementation processes of each plan are described as follows:

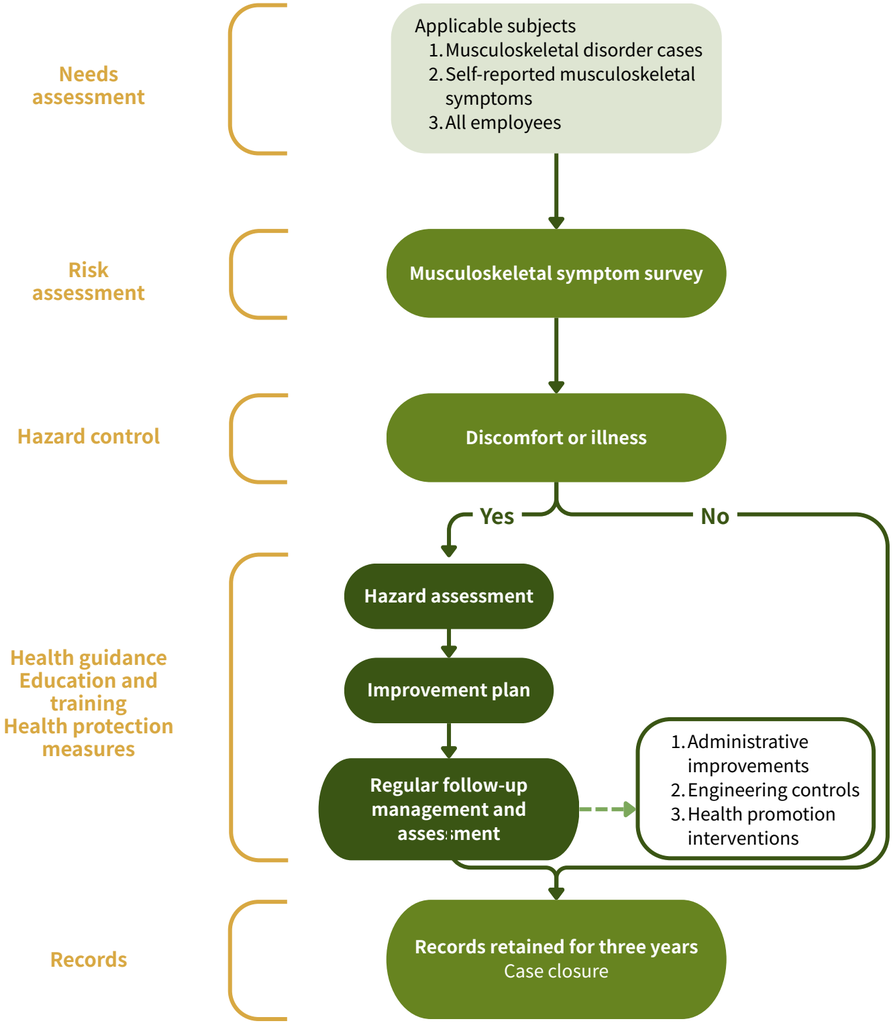
Implementation process for the maternal health protection plan for female workers



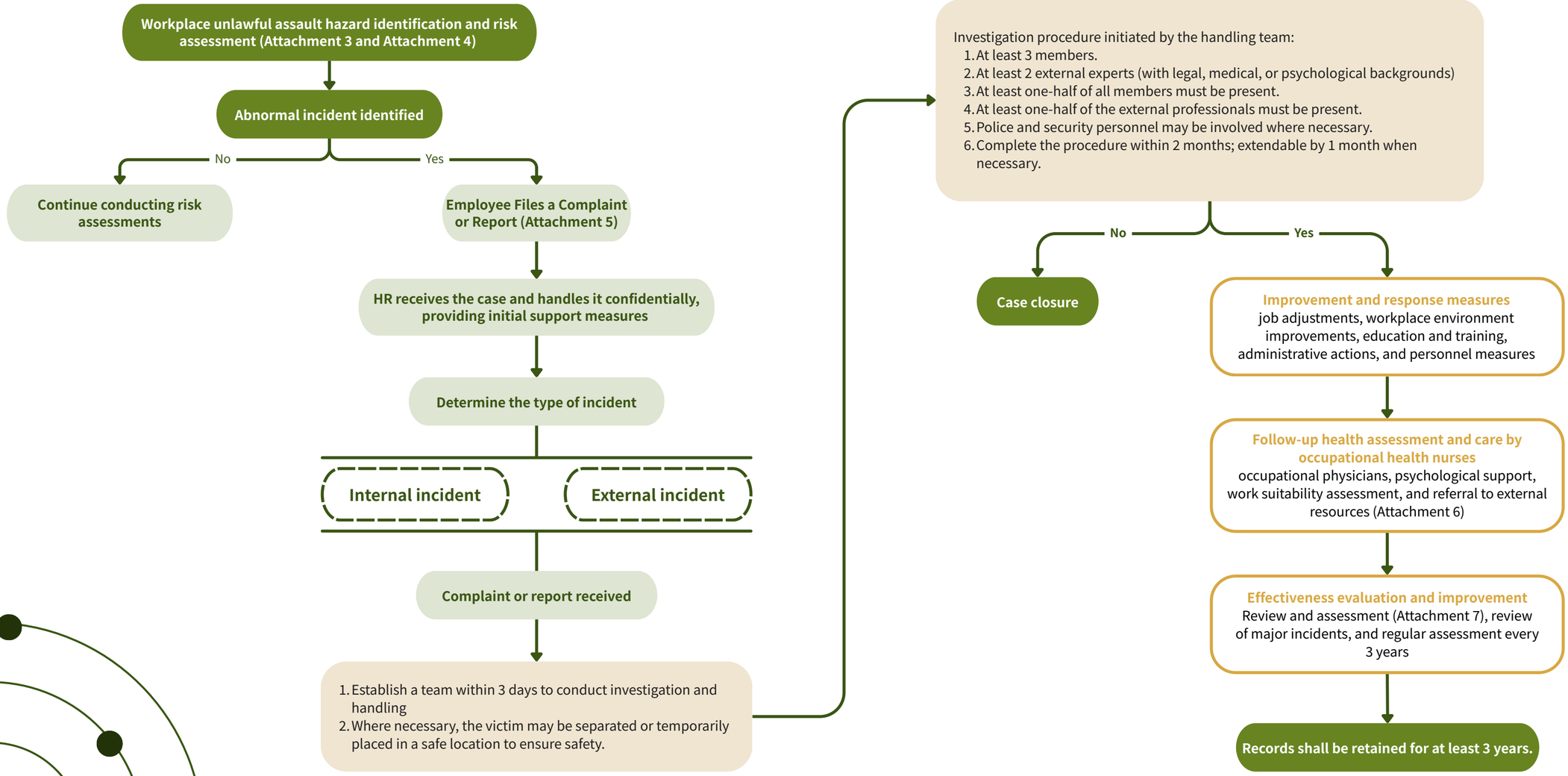
Health Management Flowchart for Work Suitability of Middle-aged and Elderly Workers



Ergonomic Hazard Prevention Plan Flowchart



Plan for the Prevention of Unlawful Assaults in the Performance of Duties



The Company's 2025 Labor Health Service Plan was implemented from February to December 2025. With reference to the "Handbook for Promoting On-Site Health Services for Small and Medium Enterprises," the Company planned a three-stage, ten-year development direction for occupational health services, with short-term, medium-term, and long-term implementation goals established to gradually strengthen the workplace health management system.

To implement various health service measures and monitor implementation progress, the Company has established an annual "Key Tasks and Schedule for the Labor Health Service Plan" as the basis for tracking and review. After completing the statistical analysis at the end of the year, the Company reports the implementation results to the business units and uses them as the basis for establishing occupational health service objectives for the following year.

Stage 1

Initial stage

Short-term goals | **Years 1–5 of service** | **2020~2025**

1.Establish health service policies and systems
- Develop health service policies to ensure compliance with regulatory requirements.
- Establish cooperation between dedicated health service personnel and contracted medical personnel.
- (Services provided on-site by Jia Xin Health Management Consulting Co. Ltd. since 2020)
- (Services provided on-site by De Lin Management Consulting Co. Ltd. since February 1, 2025)

2.Health risk assessment
- Conduct workplace hazard identification and health risk assessment.
- Develop a health risk management plan.
- Conduct regular employee health examinations and follow up on abnormalities.

3.Health education and awareness
- Conduct health education activities to raise employee health awareness.
- Provide health information and resources.

4.Occupational disease prevention
- Develop an occupational disease prevention plan and conduct case management for high-risk employees.

Stage 2

Basic services

Medium-term goals | **Years 5–8 of service** | **2025~2028**

1.Implement health examination management and monitoring
- Analyze health examination results and conduct classified management and follow-up.

2.Digitalization of health services
- Establish a health service database to achieve data-based management.
- Use health management software to improve service efficiency.

3.Health promotion activities
- Promote health promotion activities, such as exercise programs and nutritional guidance.
- Provide mental health support and counseling services.
- Apply for relevant healthy workplace certification in 2025. (Badge of Accredited ted Healthy)

4.Occupational disease management and education
- Provide occupational disease prevention education and training.
- Plan 2025 as the Ergonomic Health Year, 2026 as the Workplace Overload Prevention Year, 2027 as the Workplace Unlawful Assault Prevention Year, the Maternal Health Protection Promotion Year, the Workplace Middle-Aged and Elderly-Friendly Promotion Year, and the Workplace Exercise Year.

Stage 3

International standard services

Long-term goals | **Years 9–10 of service** | **2029 and beyond**

1.International standard certification
- Refer to international occupational health and safety standards to improve the quality of health services.

2.Healthy workplace and happy enterprise
- Establish a supportive environment for work-life balance.
- Move toward healthy and happy work.

3.Health culture development
- Promote health culture development to create a healthy work environment.
- Encourage employees to participate in health activities and raise health awareness.

The Company systematically promotes workplace health management and employee care measures through a clear Labor Health Service Plan, and conducts health promotion and fire safety and health education and training from time to time. Through lectures and practical exercises, the Company strengthens employees' health management, workplace safety, and emergency response capabilities. For example, the Company conducts fire safety lectures and practical exercises covering fire prevention, earthquake preparedness, basic life-saving techniques, the use of fire extinguishers and fire protection equipment, emergency response measures, and evacuation procedures, helping employees enhance their disaster prevention and self-protection capabilities. In 2025, a total of 7 health promotion and fire safety and health education and training sessions were conducted, totaling 10 hours. The details are as follows:

Lecture type	Lecture title	Lecture date	Lecture hours
Ergonomic hazard prevention	Ergonomic Hazards: Self-Care For Daily Shoulder And Neck Soreness	2025/03/25	1H
Health promotion and disease prevention	Weight Management Nutrition Lecture	2025/05/15	1H
Regulatory Advocacy	Labor Law Lecture	2025/06/12	2.5H
Workplace unlawful assault awareness campaign	Lecture on workplace unlawful assault and communication	2025/06/27	1H
Health promotion and disease prevention	Metabolic Syndrome Lecture	2025/10/23	1H
Emergency response and fire safety	Fire and Disaster Prevention Awareness Lecture (CPR+AED)	2025/03/26	2H
	Fire Prevention, Fire Extinguisher Drills, and Lithium Battery Fire Response	2025/09/25	1.5H

During the reporting period, the Company obtained the 2025 Workplace Health Self-Assessment Certificate of Compliance, demonstrating the implementation effectiveness of its occupational health management system.



2025 Workplace health self-assessment certificate of compliance

The Company regularly conducts various assessment questionnaires completed by relevant units and personnel in accordance with the "Unlawful Assault Prevention Plan" to implement the maintenance of "occupational safety and health."

During the reporting period, 2 employees were involved in traffic accidents while commuting to and from work, resulting in occupational injuries. Following the incidents, the Company immediately activated its employee care mechanism. One employee recovered well and completed care and health education, while the other employee continues to receive follow-up and care from the supervisor.

Employee occupational injury statistics

Item	Description	2023	2024	2025
Occupational injury fatality rate (%)	Occupational injury fatality rate for male employees	0	0	0
	Occupational injury fatality rate for female employees	0	0	0
	Total occupational injury fatality rate	0	0	0
Rate of serious occupational injuries (%) (excluding fatalities)	Total serious occupational injury rate for male employees	0	0	0
	Total serious occupational injury rate for female employees	0	0	0
	Total serious occupational injury rate	0	0	0
Recordable occupational injury rate (%) (including fatalities and serious occupational injuries)	Total occupational injury rate for male employees	0	0	0
	Total occupational injury rate for female employees	0	0	0
	Total occupational injury rate	0	0	0

Remarks:

1. Fatality rate from occupational injuries = Number of fatalities from occupational injuries / Hours worked × 1,000,000
2. Serious occupational injury rate = Number of serious occupational injuries (excluding fatalities) / Hours worked × 1,000,000. Serious occupational injuries refer to injuries resulting in disability or injuries for which the employee cannot recover to the state of health prior to the injury within six months.
3. Recordable occupational injury rate = Number of recordable occupational injuries / Hours worked × 1,000,000

2.1 Workplace Health Management and Prevention

The Company follows the Occupational Safety and Health Act and Articles 10 to 12 of the Regulations of Labor Health Protection, and provides on-site health services to promote the physical and mental health of all employees. Through professional on-site services, the Company continuously identifies and reduces workplace health risks, helps employees develop health self-management awareness, addresses potential or existing health issues, and thereby improves overall health status.

The Company develops an annual Labor Health Service Plan and promotes employee care measures from two major aspects, health examinations and health management, while continuously monitoring employees' health conditions. During the reporting period, the Company had no cases of occupational diseases. The implementation items of the 2025 labor health service plan are as follows:





No.	Implementation items under the "Regulations of Labor Health Protection" (Matters described in Articles 9 and 11)	Outline and work items
1	Analysis and evaluation of employee physical and health examination results, health management, and data retention.	• Conduct quantitative analysis of physical/health examination data of new/existing employees and implement health risk classification management. • For employees identified as high-risk through physical/health examinations, arrange fitness for work assessments and health guidance. • Special health examinations are conducted in accordance with Article 21 of the Regulations of Labor Health Protection, with health management implemented by classification into Levels 1 to 4. For physical/health examination data of new/existing employees, if the business unit has already conducted its own classification with the health examination institution, the Company will cooperate after confirming the accuracy of the classification. If no classification has been conducted, the Company may refer to the "De Lin_Abnormality Classification Table for General Employee Health (Physical) Examinations" for classified health management.
2	Assist employers in assigning workers to suitable jobs.	
3	Conduct follow-up management and health guidance for employees with abnormal health examination results.	
4	Conduct assessments and case management for workers under 18 years of age, workers at risk of maternal health hazards, workers with occupational injuries or diseases, and workers at high risk related to occupational health.	• Implement measures based on the "Maternal Health Protection Plan," "Prevention Plan for Diseases Triggered by Abnormal Workload," "Ergonomic Hazard Prevention Plan," "Workplace Unlawful Assault Prevention Plan," and "Suitable Work Plan for Middle-Aged and Elderly Workers."
5	Occupational hygiene or occupational health-related research reports and the retention of injury and disease records.	• Properly retain relevant assessment forms and implementation records for labor health services in accordance with laws. • Workplace epidemiological project data analysis or literature reviews.
6	Planning and implementation of measures for employee health education, health guidance, physical and mental health protection, and health promotion.	• Workplace health promotion activities: E-newsletters and project activities. • Individual employee health consultations and health education.
7	Prevention of work-related injuries and illnesses, health consultation, first aid, and emergency response.	• For high-risk workers engaged in operations with particular health hazards, arrange consultation assessments or preventive education and training. • Inventory checks of first-aid supplies and equipment, staff training, and evacuation procedures.
8	Regularly report to the employer and provide recommendations on labor health services.	• PDCA and effectiveness evaluation and revision of labor health service-related plans. • Topics discussed at occupational safety and health committees or labor-management meetings.
9	Identify and assess workplace environmental, operational, and organizational hazards that may affect employees' physical and mental health, and provide recommendations for improvement measures.	• Conduct on-site workplace visits to identify hazards and perform risk assessments. • Clarify the relationship between employee injuries and illnesses, health conditions, and workplace hazards, and provide recommendations for medical care, work suitability, or improvements to the work environment.
10	Provide recommendations for planning improvements to workplace safety and health facilities.	
11	Investigate the relationship between employees' health conditions and their work, and take necessary preventive and health promotion measures.	
12	Provide consultation and recommendations on functional assessments, job redesign, or job adjustments for employees returning to work.	• For employees who have difficulty returning to work after an injury or illness, a recovery period and an assessment of their suitability for returning to work will be arranged.
13	Other matters designated and announced by the central competent authority.	• Implement pandemic prevention measures in accordance with announcements issued by the Central Epidemic Command Center, Nation Health Command Center.

Dimerco Data System arranges employee health examinations annually in accordance with applicable regulations, providing comprehensive examination items with all costs fully covered by the Company. In addition, self-paid examination items are available for employees to choose freely, and breakfast is thoughtfully provided on the day of the health examination. With a thoughtful and prudent approach, we always regard employee health as a top priority and even care about employees' health conditions more than they do themselves. This reflects our commitment to valuing talent and putting sustainable development into practice. At the same time, the Company continued to organize health promotion activities in 2025, continuously building a comprehensive health support system for employees.

For department managers and employees at the assistant vice president level and above, in addition to the annual general health examination, the Company arranges a Shin Kong "One-Day Health Examination" and a Cardinal Tien "Management Package" examination every two years. Four examination packages are available, allowing managers to select two suitable packages based on their individual health conditions. As the Company has offices in both northern and southern Taiwan, health examinations are arranged separately with Shin Kong Hospital and Cardinal Tien Hospital in northern Taiwan, and St. Joseph Hospital in southern Taiwan. The most recent health examinations for management-level employees were conducted in 2025, with 5 managers participating at Shin Kong Hospital.

2025 management health examination packages

Shin Kong Hospital Health examination items

- Vital signs assessment
- Physical examination
- Complete blood count
- Routine urinalysis
- Blood glucose and diabetes examination
- Blood lipids
- Kidney function
- Thyroid function
- Liver function
- X-ray examination
- Tumor markers
- Painless endoscopy
- Ultrasound examination
- Cardiac function
- Specialist consultations
- Free services
- Same-day report interpretation
- Follow-up services

Cardinal Tien Hospital Health Examination Items

Package A: functional examinations of various systems and organs

- Gallbladder function examination
- Pancreatic function examination
- Helicobacter pylori examination
- Cardiac function examination
- Ultrasound examination

Package B: female cancer screening

- Colorectal cancer
- Breast cancer
- Nasopharyngeal cancer

Package C: male cancer screening

- Colorectal cancer
- Prostate cancer
- Nasopharyngeal cancer

Package D: cardiac function

- Cardiac function examination
- Coronary artery disease
- High-sensitivity C-reactive protein

St. Joseph Hospital, Kaohsiung Health Examination Items

- Vital signs assessment
- Physical examination
- Complete blood count
- Routine urinalysis
- Blood glucose and diabetes examination
- Blood lipids
- Kidney function
- Thyroid function
- Liver function
- Cancer screening
- X-ray examination
- Abdominal ultrasound
- Ophthalmologic examination

Remarks:

1. Same-day report interpretation: One-on-one report interpretation by a senior specialist physician.
2. Free services: New and comfortable health examination clothing, crafted nutritious meal, and one-time free parking on the examination day.
3. Follow-up services: Report explanation, report distribution, medical consultation, and assistance with outpatient follow-up.
4. Cardinal Tien Hospital package selection: Male: A + C + D; Female: A + B + D.

3.Welfare Support and Retirement Care

3.1 Employee Support and Welfare Measures

Employees are the foundation of Dimerco Data System's sustainable development. We firmly believe that salary is the most fundamental recognition of employees, and we continue to care for every Dimerco Data System member through a comprehensive welfare system. To implement employee welfare measures, the Company established the “Dimerco Data System Corporation Employee Welfare Committee” in accordance with Article 6 of the Regulations Governing the Organization of Employee Welfare Committees. Its main responsibilities include reviewing, promoting, and supervising employee welfare programs; planning, safekeeping, and utilizing welfare funds; allocating and auditing welfare program expenditures and preparing income and expenditure reports; and handling other matters related to welfare.

The Employee Welfare Committee holds a meeting every three months and may convene temporary meetings when necessary to promptly respond to employee needs and continuously improve welfare measures. The Company currently provides a variety of welfare and health promotion measures, including influenza vaccination subsidies, health lectures, weight loss competitions, and regular massage services, helping employees maintain physical and mental health and creating a more friendly workplace.

Dimerco Data System employee welfare programs



- Insurance: In addition to labor insurance and national health insurance, the Company provides group insurance through AIA Life Insurance, including accident insurance, cancer insurance, and hospitalization medical insurance.
- Business travel insurance provided through Chubb.
- Meals: The Company provides meal allowances.
- Employee and family recreational activities and year-end banquets are held regularly every year.
- Employee care subsidies: To care for employees in their daily lives, the Company provides hospitalization condolences, birthday cash gift, marriage congratulations, funeral condolences, and other forms of personal care.
- Three major festival gifts
- Lactation room for female employees
- Year-end lucky draw gifts
- Annual travel
- Company uniforms: To create a positive corporate image and demonstrate overall team spirit.
- A library is provided, and stories about workplace life and quality literature are shared in the office.
- Health examinations are conducted regularly each year, with professional medical personnel providing health consultations to employees.
- Certification subsidies
- Issuance of restricted stock awards and employee stock ownership trust

To enhance employee protection, the Company purchases "Employee Group Insurance" from AIA Life Insurance to strengthen the compensation mechanism for occupational accidents and accidental injuries. The insurance premiums are fully borne by the Company, and employees are covered immediately upon joining the Company. The coverage is as follows:

In addition, the Company has also entered into business travel accident insurance with Chubb, with coverage of NT$10 million, including NT$500,000 of accidental medical insurance. For employees traveling on business or participating in Company-organized group activities, whether domestically or overseas, insurance arrangements can be processed by notifying the relevant department in accordance with the applicable procedures.

Employee safety is an important foundation for stable business operations. Through a comprehensive insurance mechanism to mitigate risks, the Company provides employees with a safe and secure workplace while fulfilling its corporate social responsibility.

Dimerco Data System employee group insurance coverage details

Cancer health insurance

Insurance type	Employees
Daily cancer hospitalization benefit	NT$500 per day
Cancer surgery	NT$15,000
Cancer convalescence benefit after discharge	$500 per day
Cancer outpatient surgery	NT$500 per treatment
Radiation therapy	$500 per treatment
Chemotherapy	$500 per treatment
Cancer death benefit	NT$100,000 per person

Remarks:
1.Daily room benefit: maximum of 356 days
2.Intensive care unit benefit: maximum of 7 days

Accident insurance coverage

Insurance type		Employees
Group accident insurance (including major burns)		NT$2,000,000 per person
Group accident medical insurance		NT$10,000
Choose one option for payment	**※Benefits are paid based on the number of days specified in the physician's diagnosis certificate.**	$500 per day
	Daily hospital room benefit	$500 per day
	Intensive care unit benefit	NT$1,000 per day
	※Reimbursed based on actual expenses upon submission of receipts.	
	Hospitalization medical expense limit	NT$15,000 per occurrence
	Hospitalization surgical expense limit	NT$15,000 per occurrence
	Outpatient benefit one week before and after hospitalization	NT$250 per occurrence
	Physician consultation fee	NT$250 per occurrence
Emergency treatment for accidental injuries		NT$5,000 per occurrence
Accidental fracture hospitalization allowance, complete fracture		NT$250 × 1/2 × specified number of days
Accidental fracture hospitalization allowance – fissure		NT$250 × 1/4 × specified number of days

3.2 Parent-friendly Workplace Measures

The Company has established the "Workplace Maternal Health Protection Implementation Plan" to continuously care for the physical and mental health of female employees during pregnancy, after childbirth, and breastfeeding, and to implement maternal health protection through continuous follow-up, postpartum care, and recommendations for flexible work arrangements.

In 2025, a total of 5 pregnant employees received care and support. Both the pregnancy care completion rate and regular prenatal examination rate reached 100%. Among them, 2 employees completed postpartum care, supporting their smooth return to the workplace. All relevant plans for 2025 were fully implemented, achieving a 100% completion rate. In addition, the Company provides parental leave without pay, supporting employees in balancing family care and career development and creating a secure, friendly, and supportive workplace environment.

Dimerco Data System parental leave statistics for the past three years

Year	2023			2024			2025		
Gender/total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total number of employees eligible for parental leave	2	1	3	2	1	3	0	2	2
Total number of employees who actually took parental leave (a)	0	1	1	0	1	1	0	2	2
Total number of employees who returned to work after parental leave (b)	0	1	1	0	0	0	0	2	2
Return-to-work rate (b/a × 100%)*	-	100%	-	-	-	-	-	100%	100%
Total number of employees who remained employed for 12 months after returning from parental leave (c)	0	3	0	0	1	1	0	0	0
Retention rate (c/b × 100%)	-	1	-	-	-	-	-	-	-

Note: Calculation method: Total number of employees returning to work after parental leave = total number of employees scheduled to return from parental leave during the year.

3.3 Retirement Policies and Implementation Status

The Company has established employee retirement regulations in accordance with applicable laws and regulations, clearly specifying retirement benefit eligibility, retirement age, and the criteria for determining years of service to protect employees' retirement rights. The relevant contribution details are as follows:

Employee retirement fund contribution status

Retirement system	Old system	new system
Applicable law	Labor Standards Act	Labor Pension Act
Contribution method	2.5% of total monthly salary is contributed to the retirement reserve account at Bank of Taiwan	6% of each employee's monthly salary is contributed to the individual labor pension account established by the Bureau of Labor Insurance
Contribution amount	Accumulated labor retirement reserve reached NT$105,052 thousand	Contribution in 2025: NT$19,582 thousand

Note: Balance of the Company's labor retirement reserve account at Bank of Taiwan as of the end of 2025.額

In 2022, the Company established the “Employee Stock Ownership Trust Committee.” Through employee and Company contribution mechanisms, the plan enhances employee welfare, strengthens organizational cohesion, and enables employees to share in the Company's business achievements. Employees who have completed at least three months of service are eligible to apply for participation in the Employee Stock Ownership Trust Plan. In addition to employees' own contributions, the Company makes a contribution equivalent to 50% of each employee's contribution to the employee's individual trust account, with settlement and contributions completed at the end of each month.

In 2025, a total of 306 employees participated in the Plan. The Company's monthly contributions ranged from NT$476,000 to NT$498,000, with total annual contributions of NT$5,830,000, representing a 1.51% increase from the previous year. The Company will continue to promote the Employee Stock Ownership Trust Plan to help employees accumulate long-term assets and strengthen retirement security.



3.3 Retirement Policies and Implementation Status

Year Month	2023 Monthly company contribution	2024 Monthly company contribution	2025 Monthly company contribution
	Stock ownership trust company contribution (NT$)	Stock ownership trust company contribution ($)	Stock ownership trust company contribution ($)
1	483,500	471,500	476,000
2	482,500	469,500	484,500
3	482,500	481,500	482,000
4	484,000	481,000	480,500
5	480,000	480,500	482,000
6	475,500	476,500	483,500

Year Month	2023 Monthly company contribution	2024 Monthly company contribution	2025 Monthly company contribution
	Stock ownership trust company contribution (NT$)	Stock ownership trust company contribution ($)	Stock ownership trust company contribution ($)
7	473,500	480,500	481,500
8	472,000	480,500	481,500
9	473,000	479,000	491,500
10	470,000	484,000	498,000
11	470,000	481,000	494,500
12	469,500	478,000	494,500
合計	5,716,000	5,743,500	5,830,000

3.4 Notice Requirements for Significant Operational Changes

To effectively protect employees' work rights, Dimerco Data System complies with the Labor Standards Act and relevant laws and regulations. If the Company needs to terminate employment relationships with employees due to significant operational changes, it will handle the termination of employment contracts in accordance with the law and provide advance notice as required. The advance notice periods are as follows:

Provisions on advance notice periods

- Employees who have worked for 3 months or more but less than 1 year shall be given 10 days' advance notice.
- Employees who have worked for 1 year or more but less than 3 years shall be given 20 days' advance notice.
- Employees who have worked for 3 years or more shall be given 30 days' advance notice.



Friendly Coexistence

Environmental Responsibility and Social Engagement

- Energy Use and Carbon Management Actions
- Water Resource Use and Responsible Management
- Resource Circularity and Waste Management
- Social Engagement and Philanthropic Practices



Dimerco Data System Corporation

1. Energy Use and Carbon Management Actions

Diesel is mainly used for generator operation, and official vehicles, the overall energy consumption is shown in the table below. Due to operational requirements, electricity is the Company's primary energy source. The relevant data are detailed below.

Quantitative indicators	Unit	2023	2024	2025
Electricity consumption	kWh/year	1,127,700	1,763,386	1,914,667
	GJ	4,059.72	6,348.19	6,892.80
Diesel consumption	L/year	120	90	495.25
	GJ	4.22	3.16	17.91
Organization-specific metrics	Total number of employees (persons)	410	428	462
Energy intensity	GJ/person	9.91	14.73	19.96

Notes:
1. Electricity calorific value conversion: 1 kWh = 0.0036 GJ
2. Conversion factors are based on the latest fuel calorific values announced by the Ministry of Environment in 2025: diesel 8,636 kcal/L; 1 kcal = 4.1868 kJ.

In 2025, the Company introduced the ISO 14064-1 greenhouse gas inventory mechanism and established baseline-year (2024) data. In 2023, the Company used the calculation tool provided by the Environmental Protection Administration of the Ministry of Environment to calculate electricity-related emissions and greenhouse gas emissions intensity. Through more rigorous inventory and statistical methods, we aim to gain a better understanding of greenhouse gas emissions generated during operations and establish a foundation for subsequent carbon reduction management.

The emissions intensity in 2024 increased by approximately 47.79% compared with 2023, mainly due to the gradual improvement in the completeness of the inventory methodology and data collection scope, with Scope 2 electricity-related emissions being the primary source. In 2025, Scope 1 and Scope 2 increased by approximately 4.24% compared with 2024. However, the number of full-time employees also increased by approximately 7.94%, exceeding the growth in total emissions, resulting in a decrease of approximately 3.48% in emissions intensity compared with the previous year. Consequently, greenhouse gas emissions intensity over the past three years showed a trend of increasing first and then declining. Overall, the Company will continue to enhance the quality of its greenhouse gas inventory and use emissions data as a basis for energy conservation, carbon reduction, and improvements in operational management.

1. Energy Use and Carbon Management Actions

Item	2023	2024	2025
Scope 1: direct greenhouse gas emissions (tCO_2e)	0.3127	24.0109	23.2130
Scope 2: energy indirect greenhouse gas emissions ($tonCO_2e$)	558.2115	835.8449	873.0882
Total emissions = Scope 1 + Scope 2 (tCO_2e)	558.5242	859.8558	896.3012
Organization-specific metric (number of persons)	410	428	462
Greenhouse gas emissions intensity (tCO_2e/full-time employees)	1.36	2.01	1.94

Notes:
1. Scope 1: Direct greenhouse gas emissions, referring to emissions directly from sources owned or controlled by the organization.
2. Scope 2: Energy indirect emissions, referring to indirect greenhouse gas emissions resulting from imported electricity, heat, or steam.
3. The 2025 greenhouse gas emission factors are based on the latest emission factors announced by the Ministry of Environment on February 5, 2024.
4. The greenhouse gas types include nitrous oxide (N_2O), methane (CH_4), carbon dioxide (CO_2), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

To enhance the completeness of indirect emissions information, employee commuting was included in the scope of the greenhouse gas inventory for the first time this year. The Company collects data through questionnaires on employees' commuting methods, the distance between their residences and workplaces, and other relevant information. Based on the emission factors for each commuting method, the Company calculates the greenhouse gas emissions generated by employee commuting. The inventory results are shown in the table below.

In the future, the Company will continue to collect and analyze commuting data as a reference for developing low-carbon commuting initiatives, encouraging employees to choose low-carbon commuting options, participate in energy conservation and carbon reduction efforts, and contribute to environmental sustainability.

Scope 3: greenhouse gas emissions (tCO2e)

Category	2025
Employee commuting	253.8583

1.1 Green Operational Practices

In response to the integration of environmental considerations, the Company's internal energy conservation measures and business operations are developed with sustainability in mind. Relevant measures are established as follows:



Energy efficiency and energy conservation measures

Implement energy-saving technologies and use energy-efficient equipment and technologies, such as high-efficiency cooling systems, LED lighting, and energy-efficient servers, to reduce energy consumption.



Environmental monitoring and reporting

Implement a monitoring system by establishing an environmental monitoring system to track carbon footprint, water consumption, and energy use, ensuring the effective implementation of relevant strategies.



Supplier collaboration and green procurement

Collaborate with hardware suppliers and require them to provide environmentally friendly products and materials to reduce the environmental footprint of products.

2.Water Resource Use and Responsible Management

Dimerco Data System uses a water resource risk assessment tool to assess water risks at the locations of its offices. The assessment results indicate a Low-Medium (1-2) level of water risk. Although the Company's water supply is primarily sourced from tap water and is used almost entirely for employees' daily needs, recognizing the growing importance of water resource issues, we, as members of the global community, remain committed to responsible water use and valuing every drop of this precious resource.

The Kaohsiung Branch’ s 2023 water bill did not indicate water consumption in terms of volume, water withd
rawal was represented using the headquarters’ data. In 2024, due to business expansion, the Kaohsiung Branch relocated to a new office. Accordingly, starting in 2024, the Company adopted the total number of employees as the basis for calculation to improve the consistency of the data presented in this report.



Dimerco Data System water consumption over the past three years

Year	2023	2024	2025
Water withdrawal (megaliters)	6.129	5.912	6.369
Organization-specific metric (unit)	Headquarters employees	Total employees	Total employees
Organization-specific metric value	373	428	462
Water intensity	0.016	0.014	0.014

Notes:
1. Water withdrawal = Water discharge = Water consumption
2. Water intensity = Water withdrawal / Organization-specific metric value

3.Resource Circularity and Waste Management

Dimerco Data System's Taipei Headquarters and Kaohsiung Branch are both located in office buildings. During operations, the Company mainly generates general household waste, with no hazardous waste generated. The Company complies with relevant laws and regulations by implementing waste sorting and recycling measures and properly arranging waste collection and disposal.

The waste generated at the Kaohsiung Branch was previously handled collectively by the building where the branch was located, and the amount of waste generated could not be separately calculated. However, following the relocation to a new site in 2025, the amount of waste has been included in the waste quantity statistics for the reporting period. The Taipei Headquarters engages qualified contractors for waste collection and disposal to reduce the environmental impact of its operations and protect environmental quality and public health. The statistical table of household waste for the past three years is as follows. Data for 2023 and 2024 only covers the Taipei Headquarters, while the 2025 data includes the Kaohsiung Branch.

Dimerco data system three-year household waste statistics

Year		2023年	2024年	2025年
Hazardous / non-hazardous		Non-hazardous	Non-hazardous	Non-hazardous
Off-site	Waste generated	22.56	22.62	24.1
	Treatment	Incineration	Incineration	Incineration

Note: The unit is metric tons



4.Social Engagement and Philanthropic Practices

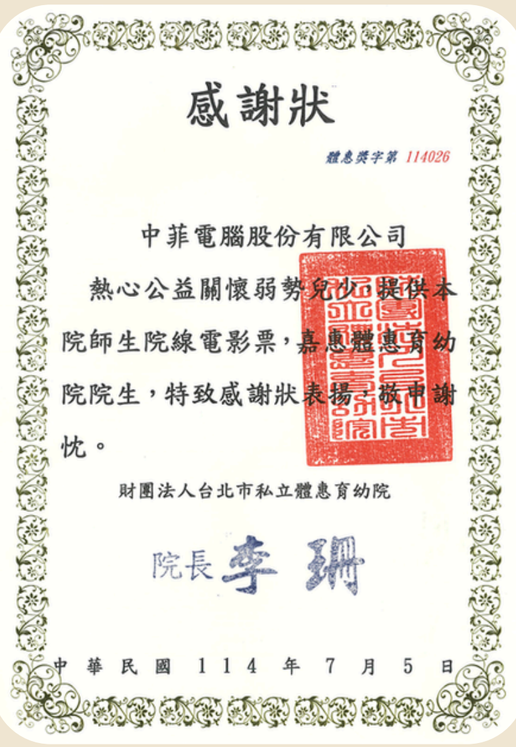
Dimerco Data System has long been committed to issues concerning childcare and support for disadvantaged groups, and collaborates with organizations such as Ti-Hwei Children's Home and the Chung Yi Social Welfare Foundation to promote philanthropic activities based on their respective needs. The Company disseminates information about these activities through internal announcements and encourages employees to participate voluntarily according to their individual willingness and capabilities, making philanthropic initiatives a sustained force for supporting society.

In 2025, the Company continued to support initiatives for children and youth, including sponsoring residents of Ti-Hwei Children's Home to watch movies and providing them with opportunities to enjoy relaxing and pleasant leisure time. The Company also organized a charity sale, encouraging employees and neighboring companies to participate. All proceeds were donated to the Chung Yi Social Welfare Foundation for the placement and sponsorship services of children and youth without parental care.

In February 2025, the charity sale raised NT$57,450, while the “A Loving Heart Makes a Family More Complete” charity sale held in October 2025 raised NT$58,400. Items offered for sale included snacks and biscuits, instant noodles, canned food, toiletries, stationery, and various daily necessities. Through repeated voluntary participation and concrete actions, Dimerco Data System hopes to extend its care to more children and families in need of support, thereby fulfilling its corporate social responsibility.



Photo of the Movie Screening Activity at Chung Yi Nursery



感謝狀

體惠獎字第 114026

中菲電腦股份有限公司

熱心公益關懷弱勢兒童，提供本院師生院線電影票，嘉惠體惠育幼院院生，特致感謝狀表揚，敬申謝忱。

財團法人台北市私立體惠育幼院

院長 李 珊

中 華 民 國 114 年 7 月 5 日

Certificate of Appreciation for the Movie Screening Activity at Chung Yi Nursery

4.Social Engagement and Philanthropic Practices



Photo of the 2025 Charity Sale at the Nursery



Certificate of Appreciation from Chung Yi Nursery I



2025 Charity Sale Promotional Materials



Certificate of Appreciation from Chung Yi Nursery II

Appendix

- Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Content Index
- Appendix II: SASB Sustainability Accounting Standards Comparison Table
- Appendix III: Assurance Report
- Appendix IV: Greenhouse Gas Emissions Verification Statement



Dimerco Data System Corporation

Appendix I
GRI Sustainability Reporting Standards (GRI Standards) Content Index

Statement of Use

Dimerco Data System Corporation has reported the information cited in the GRI Content Index for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI sector standards

N/A

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
1. Organization and reporting practices					
GRI 2 General Disclosures 2021	2-1	Detailed information of the organization	1. Dimerco Data System in depth	05	-
	2-2	Entities included in the organization’s sustainability report	Reporting boundary and basis of preparation	03	
	2-3	Reporting period, frequency and contact person	Reporting boundary and basis of preparation	03	
	2-4	Restatements of information	Reporting boundary and basis of preparation	03	
	2-5	External guarantee/assurance	Reporting boundary and basis of preparation	03	

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
2. Activities and workers					
GRI 2 General Disclosures 2021	2-6	Activities, value chain, and other business relationships	1.2 Product and service scope	05	
	2-7	Employees	1. Team composition and talent development	47	
	2-8	Workers who are not employees	1. Team composition and talent development	47	
3. Governance					
GRI 2 General Disclosures 2021	2-9	Governance structure and composition	1. Decision-making oversight and governance operations	24	
	2-10	Nomination and selection of the highest governance body	1. Decision-making oversight and governance operations	24	
	2-11	Chair of the highest governance body	1. Decision-making oversight and governance operations	24	
	2-12	Role of the highest governance body in overseeing impact management	1.1 Board governance and operation	24	
	2-13	Person responsible for impact management	1. Decision-making oversight and governance operations	24	
	2-14	Role of the highest governance body in sustainability reporting	Reporting boundary and basis of preparation	03	
	2-15	Conflicts of interest	1.1 Board governance and operation	24	
	2-16	Communication of critical events	1.1 Board governance and operation	24	

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
3. Governance					
GRI 2 General Disclosures 2021	2-17	Collective knowledge of the highest governance body	1.2 Enhancement of directors' professional competencies	24	
	2-18	Performance evaluation of the highest governance body	1.3 Board performance evaluation	24	
	2-19	Remuneration policies	1.5 Responsibilities and operations of the remuneration committee	24	
	2-20	Remuneration determination process	1.5 Responsibilities and operations of the remuneration committee	24	
	2-21	Annual total remuneration ratio	1.3 Performance and remuneration	47	
4. Strategy, policies and practices					
GRI 2 General Disclosures 2021	2-22	Statement on sustainable development strategy	Chairperson’s sustainability perspective	02	
	2-23	Policy commitments	4. Risk identification and adaptive resilience	36	
	2-24	Incorporation of policy commitments	4. Risk identification and adaptive resilience	36	
	2-25	Procedures for remediating negative impacts	2. Regulatory compliance and internal control	33	
	2-26	Mechanisms for seeking advice and raising concerns	2. Regulatory compliance and internal control	33	
	2-27	Regulatory compliance	2. Regulatory compliance and internal control	33	
	2-28	Membership in associations and societies	1. Dimerco Data System in depth	05	

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
5. Stakeholder engagement					
GRI 2 General Disclosures 2021	2-29	Stakeholder engagement approach	2. Creating value with stakeholders	09	
	2-30	Collective bargaining agreements	1. Team profile and talent development	47	None
Topic-specific standards: 200 series (economic topics)					
Market position					
GRI 202 Market Presence 2016	202-1	Ratio of standard entry-level wage by gender to local minimum wage	-	-	None
	202-2	Proportion of senior management hired from the local community	-	-	None
Indirect economic impacts					
GRI 203 Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported and their impact	-	-	None
	203-2	Significant indirect economic impacts	4. Social engagement and philanthropic practices	75	
Procurement practices					
GRI 204 Procurement Practices 2016	204-1	Proportion of procurement spending on local suppliers	-	-	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 200 series (economic topics)					
Anti-corruption					
GRI 205 Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	-	-	
	205-2	Communication and training on anti-corruption policies and procedures	2.1 Integrity management system	33	
	205-3	Confirmed incidents of corruption and actions taken	2.1 Integrity management system	33	None
Anti-competitive behavior					
GRI 206 Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	2.1Integrity management system	33	None
Tax					
GRI 207 Tax 2019	207-1	Approach to tax	-	-	Not applicable
	207-2	Tax governance, control, and risk management	-	-	Not applicable
	207-3	Stakeholder engagement and management of concerns related to tax	-	-	Not applicable
	207-4	Country-by-country reporting	-	-	Not applicable

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 300 series (environmental topics)					
Materials					
GRI 301 Materials 2016	301-1	Materials used by weight or volume	-	-	Not applicable
	301-2	Recycled input materials used	-	-	Not applicable
	301-3	Reclaimed Products and Their Packaging Materials	-	-	Not applicable
Energy					
GRI 302 Energy 2016	302-1	Energy consumption within the organization	1. Energy use and carbon management actions	70	
	302-2	Energy consumption outside the organization	1. Energy use and carbon management actions	70	
	302-3	Energy intensity	1. Energy use and carbon management actions	70	
	302-4	Reduction of energy consumption	-	-	None
	302-5	Reductions in energy requirements of products and services	-	-	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 300 series (environmental topics)					
Water and effluents					
GRI 303 Water and effluents 2018	303-1	Interactions with shared water resources	2. Water resource use and responsible management	73	
	303-2	Management of water discharge-related impacts	-	-	None
	303-3	Water withdrawal	2. Water resource use and responsible management	73	
	303-4	Water discharge	2. Water resource use and responsible management	73	
	303-5	Water consumption	2. Water resource use and responsible management	73	
Biodiversity					
GRI 304 Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-	Not applicable
	304-2	Significant impacts of activities, products, and services on biodiversity	-	-	Not applicable
	304-3	Habitats protected or restored	-	-	Not applicable
	304-4	IUCN red list species and national conservation list species with habitats in areas affected by operations	-	-	Not applicable

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 300 series (environmental topics)					
Emissions					
GRI 305 Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions	1. Energy use and carbon management actions	70	
	305-2	Energy indirect (Scope 2) greenhouse gas emissions	1. Energy use and carbon management actions	70	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	1. Energy use and carbon management actions	70	
	305-4	Greenhouse gas emissions intensity	1. Energy use and carbon management actions	70	
	305-5	Reduction of greenhouse gas emissions	-	-	Not applicable
	305-6	Emissions of ozone-depleting substances (ODS)	-	-	Not applicable
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-	Not applicable
Waste					
GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	-	-	None
	306-2	Management of significant waste-related impacts	-	-	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 300 series (environmental topics)					
Waste					
GRI 306 Waste 2020	306-3	Waste generation	3. Resource circularity and waste management	74	
	306-4	Waste diverted from disposal	-	-	None
	306-5	Waste directed to disposal	-	-	None
GRI 306 Effluents and Waste 2016	306-3	Significant spills	-	-	None
Supplier environmental assessment					
GRI 308 Supplier environmental assessment 2016	308-1	Use of environmental criteria to screen new suppliers	4.2 Quality assurance mechanism	36	
	308-2	Negative environmental impacts in the supply chain and actions taken	-	-	None
Topic-specific standards: 400 series (Social topics)					
Labor-management relations					
GRI 402 Labor/Management Relations 2016	402-1	Minimum notice period regarding operational changes	3.4 Notice requirements for significant operational changes	63	

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 400 series (Social topics)					
Occupational safety and health					
GRI 403 Occupational Safety and Health 2018	403-1	Occupational health and safety management system	2. Safe workplace and health protection	54	
	403-2	Hazard identification, risk assessment and incident investigation	2. Safe workplace and health protection	54	
	403-3	Occupational health services	2. Safe workplace and health protection	54	
	403-4	Worker participation, consultation and communication on occupational health and safety	2. Safe workplace and health protection	54	
	403-5	Worker training on occupational health and safety	2. Safe workplace and health protection	54	
	403-6	Worker health promotion	2.1 Workplace health management and prevention	54	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	2. Safe workplace and health protection	54	
GRI 403 Occupational Safety and Health 2018	403-8	Workers covered by the occupational health and safety management system	2. Safe workplace and health protection	54	
	403-9	Work-related injuries	2. Safe workplace and health protection	54	None
	403-10	Occupational diseases	2.1 Workplace health management and prevention	54	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 400 series (Social topics)					
Diversity and equal opportunity					
GRI 405 Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	1.1 Employee recruitment and retention management	47	
	405-2	Ratio of basic salary and remuneration of women to men	1.3 Remuneration management and performance evaluation	47	
Non-discrimination					
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	-	None
Freedom of association and collective bargaining					
GRI 407 Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-	None
Child labor					
GRI 408 Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	-	-	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 400 series (Social topics)					
Forced or compulsory labor					
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-	None
Security practices					
GRI 410 Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-	-	None
Rights of indigenous peoples					
GRI 411 Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of Indigenous peoples	-	-	None
Local communities					
GRI 413 Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	-	-	None
	413-2	Operations with significant actual and potential negative impacts on local communities	-	-	None

GRI standards category / topic	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Topic-specific standards: 400 series (Social topics)					
Supplier social assessment					
GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	-	-	None
	414-2	Negative social impacts in the supply chain and actions taken	-	-	None
Public policy					
GRI 415 Public Policy 2016	415-1	Political contributions	3. Operational performance and value creation	35	None
Customer health and safety					
GRI 416 Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	-	-	None
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	None
Marketing and labeling					
GRI 417 Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	-	-	None
	417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	None
	417-3	Incidents of non-compliance concerning marketing communications	-	-	None

Material Topic Disclosures

GRI number	Topic	Sector standard number	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
GRI 3: Material Topics 2021	Management approach	-	3-1	Process to determine material topics	3. Focus on material sustainability topics	11	
GRI 3: Material Topics 2021	Management approach	-	3-2	List of material topics	3. Focus on material sustainability topics	11	
Material topic: financial performance (economic performance, gri 201)							
GRI 3: Material Topics 2021	Economic performance Management approach	-	3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	17	
GRI 201	Economic performance 2016	-	201-1	Direct economic value generated and distributed by the organization	3. Operational performance and value creation	35	
		-	201-2	Financial impacts and other risks and opportunities arising from climate change	4.3 Climate resilience management	36	
		-	201-3	Defined benefit plan obligations and other retirement plans	3.1 Employee support and welfare measures 3.3 Retirement policies and implementation status	63	
		-	201-4	Financial assistance received from the government	3. Operational performance and value creation	35	
Material topic: labor-management relations（GRI 401）							
GRI 3: Material Topics 2021	Labor-management relations Management approach	-	3-3	Material topic management	Three. Human-Centeredness: People Development and Workplace Inclusion	46	

GRI number	Topic	Sector standard number	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Material topic: labor-management relations（GRI 401）							
GRI 401	Labor/Management Relations 2016	-	401-1	New employees and departed employees	1.1 Employee recruitment and retention management	47	
		-	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	3.1 Employee support and welfare measures	63	
		-	401-3	Parental leave	3.2 Parent-friendly workplace measures	63	
Material topic: training and education（GRI 404）							
GRI 3: Material Topics 2021	Training and education Management approach	-	3-3	Material topic management	Three. Human-Centeredness: People Development and Workplace Inclusion	42	
GRI 404	Training and education 2016	-	404-1	Average hours of training per year per employee	1.2 Professional competency development	47	
		-	404-2	Employee skills enhancement and transition assistance programs	1.2 Professional competency development	47	
		-	404-3	Percentage of employees receiving regular performance and career development reviews	1.3 Remuneration management and performance evaluation	47	
Material topic: client privacy （GRI 418）							
GRI 3: Material Topics 2021	Client privacy Management approach	-	3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	21	
GRI 418	Customer Privacy2016	-	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-	None

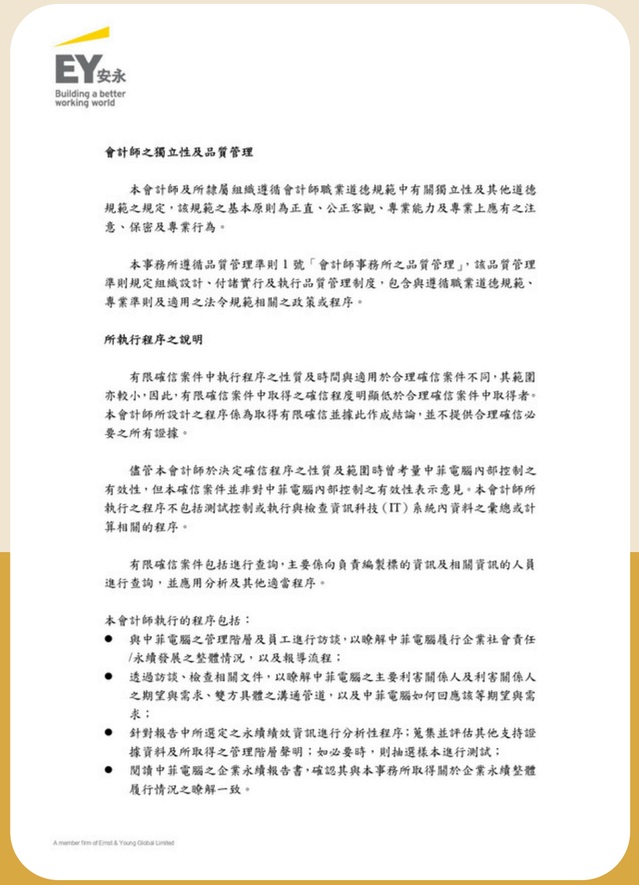
GRI number	Topic	Sector standard number	No.	GRI standards disclosure content	Corresponding section	Page number	Omission / remarks
Custom topic: human resources management and remuneration system							
GRI 3: Material Topics 2021	Human resources management and remuneration system management approach	-	3-3	Material topic management	Three. Human-Centeredness: People Development and Workplace Inclusion	43	
Custom topic: employee benefits and rights							
GRI 3: Material Topics 2021	Employee benefits and rights Management approach	-	3-3	Material topic management	Three. Human-Centeredness: People Development and Workplace Inclusion	45	
Custom topic: business integrity							
GRI 3: Material Topics 2021	Business integrity Management approach	-	3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	18	
Custom topic: information security							
GRI 3: Material Topics 2021	Information security Management approach	-	3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	19	
Custom topic: intellectual property rights protection							
GRI 3: Material Topics 2021	Intellectual property rights protection management approach	-	3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	22	
Custom topic: technology disruption							
GRI 3: Material Topics 2021	Technology disruption Management approach		3-3	Material topic management	Two. Moving Steadfastly: Building a Reliable Operational Foundation	23	

Appendix II：SASB Sustainability Accounting Standards Comparison Table

Disclosure topic	Metric code	Metric description	Corresponding section	Page number
Environmental footprint of hardware infrastructure	TC-SI-130a.1	(1) Total energy consumption (2) Percentage from grid (3) Percentage from renewable energy sources	1. Energy management and greenhouse gas inventory	70
	TC-SI-130a.2	(1) Total water withdrawal (2) Total water consumption and percentage in areas with high or extremely high-water stress	2. Water resource use and responsible management	73
	TC-SI-130a.3	Describe how environmental considerations are integrated into the strategic planning of data centers	Not applicable	-
Information privacy and freedom of expression	TC-SI-220a.1	Description of policies and practices related to behavioral advertising and user privacy	1. Dimerco Data System in depth	05
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	1. Dimerco Data System in depth	05
	TC-SI-220a.3	Financial losses resulting from legal proceedings related to user privacy	1. Dimerco Data System in depth	05
	TC-SI-220a.4	(1) Number of requests for user information from law enforcement agencies (2) Number of users whose information was requested (3) Percentage of instances in which user information was disclosed	1. Dimerco Data System in depth	05
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censorship	None	-

Disclosure topic	Metric code	Metric description	Corresponding section	Page number
Information security	TC-SI-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of users affected	4. Risk identification and adaptive resilience	38
	TC-SI-230a.2	Describe the methods for identifying and addressing data security risks, including the use of third-party cybersecurity standards	4. Risk identification and adaptive resilience	37
Recruiting and managing a globally diverse and technically skilled workforce	TC-SI-330a.1	(1) Percentage of foreign nationals and (2) percentage of overseas employees	Not applicable	-
	TC-SI-330a.3	Percentage of gender and racial groups among (1) management (2) technical staff (3) other employees	1. Team profile and talent development	47
Intellectual property protection and competitive behavior	TC-SI-520a.1	Financial losses resulting from legal proceedings related to anti-competitive behavior	Not applicable	-
Managing systemic risks from technology disruptions	TC-SI-550a.1	(1) Number of performance issues (2) Number of service disruptions (3) Number of user service disruptions	4. Risk identification and adaptive resilience	38
	TC-SI-550a.2	Describe business continuity risks associated with operational disruptions	4. Risk identification and adaptive resilience	38

Appendix III：Assurance Report



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會計師之獨立性及品質管理

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

本事務所遵循品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

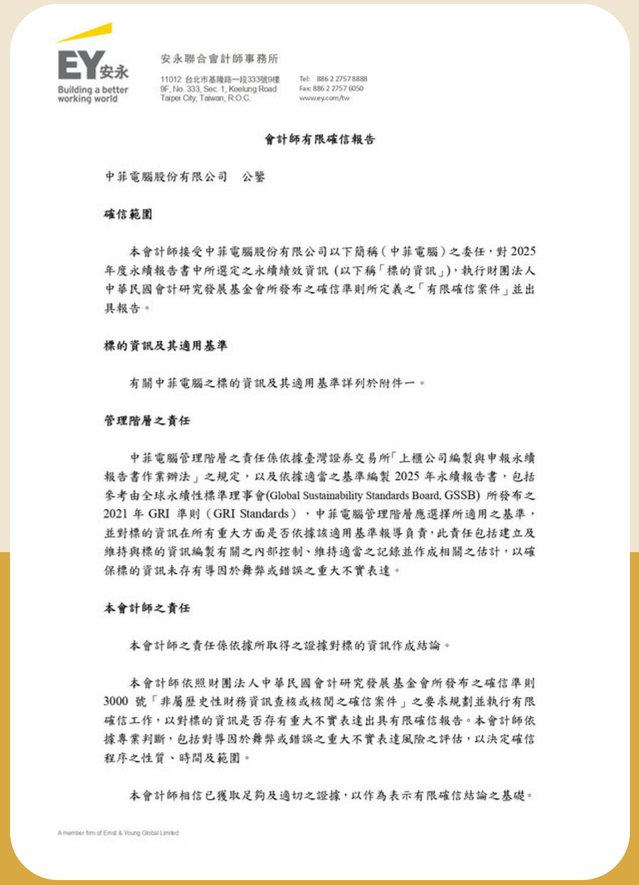
儘管本會計師於決定確信程序之性質及範圍時曾考量中菲電腦內部控制之有效性，但本確信案件並非對中菲電腦內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技（IT）系統內資料之彙總或計算相關的程序。

有限確信案件包括進行查詢，主要係向負責編製標的資訊及相關資訊的人員進行查詢，並應用分析及其他適當程序。

本會計師執行的程序包括：

- 與中菲電腦之管理階層及員工進行訪談，以瞭解中菲電腦履行企業社會責任/永續發展之整體情況，以及報導流程；
- 透過訪談、檢查相關文件，以瞭解中菲電腦之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道，以及中菲電腦如何回應該等期望與需求；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 閱讀中菲電腦之企業永續報告書，確認其與本事務所取得關於企業永續整體履行情況之瞭解一致。

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會計師有限確信報告

中菲電腦股份有限公司　公鑒

確信範圍

本會計師接受中菲電腦股份有限公司以下簡稱（中菲電腦）之委任，對 2025 年度永續報告書中所選定之永續績效資訊（以下稱「標的資訊」），執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關中菲電腦之標的資訊及其適用基準詳列於附件一。

管理階層之責任

中菲電腦管理階層之責任係依據臺灣證券交易所「上櫃公司編製與申報永續報告書作業辦法」之規定，以及依據適當之基準編製 2025 年永續報告書，包括參考由全球永續性標準理事會(Global Sustainability Standards Board, GSSB) 所發布之 2021 年 GRI 準則（GRI Standards），中菲電腦管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以對標的資訊是否存有重大不實表達出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已獲取足夠及適切之證據，以作為表示有限確信結論之基礎。

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先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師

民國一一五年七月十三日

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Appendix III：Assurance Report

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附件一：

編號	章節	內文標題	標的資訊	適用基準
1	第參章 第一節	概況與培育	2025 年各職級薪酬中位數 職級：高階主管｜中低階主管｜一般員工 性別：男 女 男 女 男 女 薪酬中位數比率：1 0.88 1 0.89 1 0.91 說明： 1. 高階主管：經理級以上 2. 中、低階主管：其他管理職（含顧問）	2025 年 01 月 01 日至 12 月 31 日中菲電腦高階主管、中低階主管、一般員工的男女薪酬中位數比率。
2	第參章 第一節	概況與培育	2025 年新進員工人數統計 年齡/性別｜男性｜女性｜合計人數 30 歲以下｜34｜16｜50 30-50 歲｜21｜9｜30 50 歲以上｜6｜1｜7 合計人數｜61｜26｜87 說明：新進人員人數不扣除中途離職人員 2025 年離職員工人數統計 年齡/性別｜男性｜女性｜合計人數 30 歲以下｜16｜8｜24 30-50 歲｜19｜4｜23 50 歲以上｜4｜1｜5 合計人數｜39｜13｜52	2025 年 01 月 01 日至 12 月 31 日，中菲電腦新進人員及離職人員依照男女、性別統計表。

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編號	章節	內文標題	標的資訊	適用基準
3	第參章 第二節	職業安全健康	中菲電腦每年依規定安排員工健康檢查。 除了每年的一般健檢外，每兩年另安排一次新光「到院一日健檢」以及耕莘的「主管套餐」檢查。主管級員工最近一次實施檢查的時間為 2025 年度，其中新光醫院共有 5 位 主管參與。	2025 年 01 月 01 日至 12 月 31 日，中菲電腦員工福利包括健康檢查、人壽團險、旅平險、員工持股信託福利、限制員工權利新股，共 5 項。
	第參章 第三節	福利與退休制度	投保友邦人壽團險包括意外險、癌症及住院醫療險、投保美商安達產物商務旅平險。 實施員工持股信託福利制度，並分別於 2021 年、2023 年 2025 年及發行限制員工權利新股。	
4	第貳章 第二節	風險管理	在報導期間，公司發現網路異常，已即刻啟動資安緊急應變程序，並於初步盤點後召開資安委員會研議處置措施並評估對公司營運尚無重大影響業無資訊外洩之情事，同時依規定發布重大訊息公告。	2025 年 01 月 01 日至 12 月 31 日間，中菲電腦資料外洩事件數量、服務中斷或技術導致運中斷的情事。
5	第肆章 第二節	水資源管理	中菲電腦近三年之用水量 年度｜2023 年｜2024 年｜2025 年 取水量（百萬公升）｜6,129｜5,912｜6,369 組織特定度量（單位）｜全體員工｜全體員工｜全體員工 組織特定度量值｜373｜428｜462 用水密集度｜0.016｜0.014｜0.014 說明： 1. 取水量=排水量=耗水量 2. 用水密集度=取水量/組織特定度量值 3. 2023 年、2024 年及 2025 年取水量為台北總公司及高雄分公司合計，故組織特定度量改為全體員工數	中菲電腦 2023 年、2024 年及 2025 年之用水量。

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Appendix IV：Greenhouse Gas Emissions Verification Statement

bsi

bsi By Royal Charter

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Dimerco Data System Corporation GHG Inventory Report produced by Dimerco Data System Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Dimerco Data System Corporation GHG Inventory Report produced by Dimerco Data System Corporation, covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
The verification was conducted in accordance with the GHG Statements intended use	
Lead Verifier	Bella Lee
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-08-20
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Dimerco Data System Corporation. This 3rd party Verification Opinion has been prepared for Dimerco Data System Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Dimerco Data System Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 848428 2028-08-20

ANAB ACCREDITED VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	Dimerco Data System Corporation 中菲電腦股份有限公司
Responsible party	Dimerco Data System Corporation 中菲電腦股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Intended Use	The intended use of the GHG Statement and Verification Opinion is to support the implementation of improvement actions and communication with other stakeholders.
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Dimerco Data System Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Dimerco Data System Corporation 中菲電腦股份有限公司 8F, No. 151, Xing'ai Rd., Neihu Dist., Taipei City 114067, Taiwan 台北市內湖區行愛路 151 號 8 樓
Organizations GHG Report containing GHG Statement		Dimerco Data System Corporation GHG Inventory Report Dimerco Data System Corporation GHG Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		The provision of the design, development and maintenance of computer application software, installation, integration and maintenance of computer systems, and administrative management services.
Reporting Boundary	Direct GHG emissions (Scope 1)	• Stationary combustion • Mobile combustion • Fugitive
	Indirect GHG emissions from imported energy (Scope 2)	• Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	• Employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (Only fuel- and energy-related activities included)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO_2e
Direct emissions (Scope 1)	23.2130
Indirect emissions from imported energy (Scope 2) - Location Based	873.0882
Indirect GHG emissions from transportation (Scope 3)	253.8583
• Employee commuting	253.8583
Indirect GHG emissions from products used by organization (Scope 3)	213.2565
• Purchased goods and services	213.2565
Total (location based)	**1,363.416**

Appendix A

Location	Address
台北總部	臺北市內湖區行愛路 151 號 B1、B2、2 樓~8 樓、155 號 1 樓
高雄辦公室	高雄市新興區六合路 182 號 29 樓、186 號 29 樓、188 號 29 樓、190 號 29 樓

Dimerco Data System Corporation

Sustainability Report 2025

It All Started with a Dream.



Environment | Society | Governance