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Hakers Enterprise Co., LTD.

2025 ESG Report

Table of contents

1 About the report

1-1 Report Information

A Basis of Preparation

Hakers Enterprise Co., Ltd. (hereinafter referred to as "Hakers") has prepared this report based on the fundamental principles of integrity and information transparency. The information and data in this report are provided by various departments of Hakers, compiled and edited by the Sustainability Development Promotion Team, reviewed and revised by relevant department heads, and then submitted to the President and Chairman for review following administrative procedures. After obtaining third-party assurance, it is submitted to the Board of Directors for approval before publication. The scope of the financial data disclosed this time is consistent with that of the standalone financial reports. Unless otherwise specified, all financial figures in the report are denominated in thousands of New Taiwan Dollars (NTD). If the content covers relevant information outside this scope, it will be noted in the report.

This report is prepared in accordance with the Universal Standards of the "GRI Standards 2021" issued by the Global Reporting Initiative (GRI). It also complies with the relevant regulations of "Rules Governing the Preparation and Filing of ESG Reports by TPEx Listed Companies" set by the Taipei Exchange (TPEx), and references and adopts the frameworks of the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB). To enhance information transparency, the appendix of the report provides the GRI Standards Index, the SASB Standards Index, and the TPEx Listed Companies Climate-related Information Index. This strives to cover material topics of concern to stakeholders and demonstrate the company's sustainability efforts in its operations.

B Boundary and Scope

The disclosures in this report cover only the Taiwan headquarters and do not include subsidiaries. The reporting period for the disclosed information is from January 1, 2025, to December 31, 2025. In the future, we will continue to publish annual reports to communicate with stakeholders regarding Hakers' corporate social responsibility and sustainable operations information.

Hakers links sustainable development and moves towards a green future and build a happy enterprise with the core values of "Steady Operation, Innovative Value, Shared Achievements, and Integrity & Mutual Benefit". The content of this report includes the efforts and achievements of Hakers and its stakeholders in sustainable operations across the dimensions of corporate governance, economy, environment, and society.

C Information Accuracy

The financial information disclosed in this report has been audited by PricewaterhouseCoopers(PwC) Taiwan in accordance with the International Financial Reporting Standards (IFRS). In addition, we have commissioned the independent and credible Yi-Hsin CPAs to perform limited assurance procedures in accordance with the assurance engagements other than audits or reviews of historical financial information, and to issue an independent limited assurance report. The complete content has been included in this report.

D Report Issuance Time and Frequency

a Hakers regularly issues its ESG Report in August every year, and publicly discloses it on the Market Observation Post System (MOPS) and the company's official website.

b Previous release: August 2025.

c Current release: August 2026.

E Contact Us

If you have any suggestions or comments regarding to Hakers' 2025 ESG Report, please feel free to contact us through the following channels:

Sustainability Development Promotion Team, Hakers Enterprise Co., Ltd.

Official Website: https://www.haksport.com/

Contact Email: IR@haksport.com

1-2 Chairman's Message

We do not merely manufacture products; we forge trustworthy value. Every garment carries interpersonal trust and embodies our commitment to a sustainable future.

Over the past forty years, Hakers Enterprise has been deeply dedicated to the R&D and manufacturing of high-performance apparel. With "Build from Concept" as our core service, we transform every creative idea into a reliable product.

In the face of the sustainable development trend, we firmly believe that responsible management is a vital foundation for the long-term growth of an enterprise. Therefore, we embed responsible management into our corporate operations, continuously driving green supply chains, process optimization, and resource efficiency enhancements to build a more resilient foundation for sustainable development. The development of an enterprise stems from its talent, culture, and sense of responsibility. We strengthen corporate governance, implement integrity management, and foster a safe, diverse, and inclusive work environment. We emphasize talent cultivation and professional heritage, facilitate cross-border collaboration, and grow alongside our customers, supply chain, and local communities.

Looking ahead, Hakers Enterprise will continue to uphold the business spirit of "Steady Operation, Innovative Value, Shared Achievements, and Integrity & Mutual Benefit", working hand in hand with every partner to embrace a brighter future.

HAKERS

Chairman, Hakers Enterprise Co., Ltd.

Grace Chen

2 Corporate Governance

2-1 Operational Overview and Corporate Governance

Material Topics	Corporate Governance
Importance to the company	Appropriate corporate governance and sound integrity management are essential to gaining the trust of stakeholders and creating a sustainable enterprise. Otherwise, the company will be unable to achieve its operational goals, safeguard shareholder equity, and enhance the interests of other stakeholders.
Policies and Commitments	The company operates in accordance with local laws, regulations promulgated by competent authorities, and various corporate governance codes. It has designated dedicated corporate governance personnel, a Board of Directors, and an Audit Committee composed of independent directors to strengthen board functions and oversee implementation, supplemented by an internal audit system to ensure the maximum benefit for stakeholders. Furthermore, it promotes sustainable environmental management through aspects such as diversified development, energy conservation, and environmental management.
Objectives	Short term: 1. Review the company's risk organizational structure and implement risk management. 2. Promote a diversity committee and formulate the company's diversity policies and processes to respond to future changes. Medium to Long-term: Follow the "Corporate Governance 3.0 - Sustainable Development Roadmap" to continuously strengthen board functions, enhance information transparency, strengthen communication with stakeholders, align with international standards, and guide stewardship,

Material Topics	Corporate Governance
	thereby deepening the concepts of corporate governance and sustainable development.
Actions and Resources Invested	1. Established a Board of Directors, functional committees, and dedicated corporate governance personnel responsible for corporate governance-related affairs. Complete the board performance self-evaluation annually. 2. Actively invite board members, functional committee members, and senior executives to participate in corporate governance-related courses; set up a stakeholder section on the website to appropriately respond to issues of concern to stakeholders; incorporate courses on integrity management, prevention of insider trading, and sexual harassment prevention into regular annual employee training programs to embed corporate governance concepts down to grassroots employees.
Responsible Department / Grievance Mechanism	Corporate Governance Officer - Manager Chen Tel: 8976-9056 Email : IR@haksport.com
Evaluation Mechanism and Results	1. Established internal audit personnel responsible for the internal auditing of the group's affiliated businesses, and regularly report audit results to the Audit Committee and the Board of Directors. 2. Report issues such as the company's risk management policies, integrity management policies and their implementation status, and communications with stakeholders to the Board of Directors. 3. Review corporate governance evaluation indicators, formulate improvement plans, and track them regularly. 4. Revised the Regulations for Board Performance Evaluation in 2020, and submitted the board performance evaluation

Material Topics	Corporate Governance
	results to the Board of Directors for review on March 9, 2026. 5. Submitted the evaluation of the independence of the attesting CPAs to the Board of Directors for discussion on December 22, 2025. 6. On December 22, 2025, the independent directors and CPAs held a separate corporate governance meeting, and the meeting minutes have been disclosed on the company's official website.

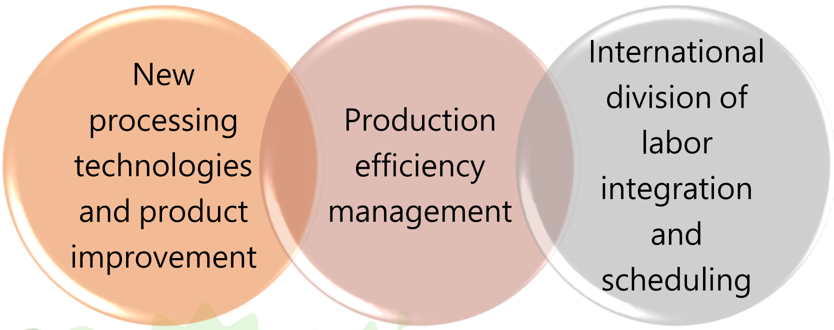
A Basic Information

Company Name	Hakers Enterprise Co., Ltd.
Stock Code	4432 (Listed and traded on the Taipei Exchange in 2012)
Industry	TPEx-listed garment industry
Main products/services	Garment manufacturing and sales
Date of Establishment	February 15 , 1986
Headquarters Location	9F.-5, No. 6, Sec. 1, Zhongxing Rd., Wugu Dist., New Taipei City
Capital	505,890
Revenue for the current year	1,039,603
Number of employees	78 people (Taiwan)

a Company Profile

In its early days of establishment, the company primarily operated as an apparel OEM for world-renowned sportswear brands, with its main sales consisting of swimwear, shorts, jackets, and trousers. Hakers has continuously expanded its business and orders relying on its excellent quality and reputation for on-time delivery. To respond to customers' diversified product needs, under the leadership of the Chairman, the business and product development departments have continued their R&D efforts. Proceeding from three main axes—mastering the latest processing technologies and new product improvements, efficient production management, and international division of labor and integrated dispatching—it has evolved into a full-range sports and leisure apparel company.

To effectively enhance Hakers' competitiveness, diversify overall operational risks, and expand its business scale, the company currently operates four major overseas bases. China serves as the sampling and raw material procurement center, while Vietnam, Myanmar, and Laos function as the three major production areas. The primary export markets are the Americas and the European Union, which offers zero-tariff advantages.



b Major Overseas Production Bases

Company Name	Location	Year of Establishment	Main functions
HAKERS ENTERPRISE (NANJING) CO., LTD. (Note)	China	2004	Sampling
HAKERS OUTDOOR (NANJING) CO.,LTD.	China	2015	Sampling and Procurement
VIET NAM HAKERS ENTERPRISE CO., LTD.	Vietnam	2007	Garment manufacturing
HAKERS ENTERPRISE (MYANMAR) CO., LTD.	Myanmar	2013	Garment manufacturing
CHIA MOOM SPORTS (MYANMAR) CO., LTD.	Myanmar	2019	Garment manufacturing
HAKERS ENTERPRISE (LAO) CO., LTD.	Lao	2014	Garment manufacturing

Note: 100% equity of this subsidiary was sold on March 31, 2026.

c Main Product Categories and Functionalities

Single-layer / 3-in-1 Jacket

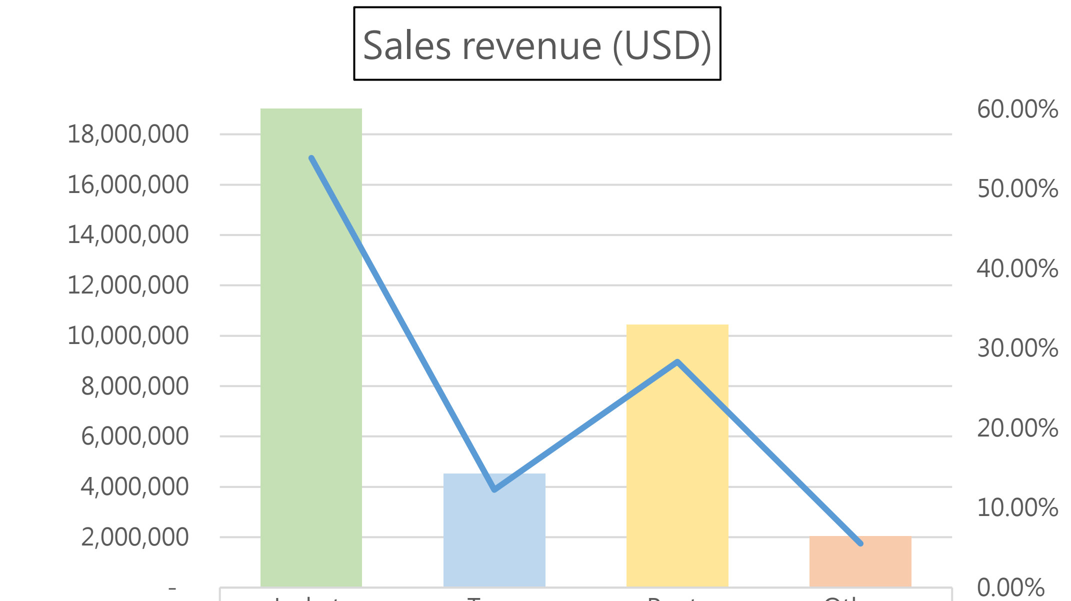
- UV resistant , cooling, waterproof, windproof, and warm.

Tops

- Stylish, Skin-friendly, Breathable, and Quick-drying.

Pants

- Comfortable, Stretchable, Abrasion-resistant, Moisture-wicking.



	Jackets	Tops	Pants	Others
Amount	19,860,213	4,527,497	10,437,188	2,035,048
Percentage(%)	53.88%	12.28%	28.32%	5.52%

d History / Milestones

year	Important Events
1986	◎Established Hakers Enterprise Co., Ltd.
1997	◎Invested in CHIA MOON GARMENTS (MALAYSIA) SDN. BHD. by acquiring a 49% stake, and introduced a computerized marker making system to fully digitize the apparel pattern-making

year	Important Events
	process, thereby saving production time, labor costs, and fabric waste to increase production capacity. ◎Passed the quality certification of the world-renowned brand ADIDAS, securing a large volume of orders.
2000	◎Expanded the overseas production base to Myanmar.
2001	◎Passed the quality certification of well-known American apparel brands such as REEBOK and FOOTJOY, successfully securing their orders.
2005	◎Secured orders from a renowned European apparel brand. Due to excellent product quality, the company earned deep trust from the customer, resulting in continuous additional orders and making it one of Hakers' top ten customers.
2007	◎Established subsidiary CARLTEX CO., LTD. to reinvest in VIET NAM HAKERS ENTERPRISE CO., LTD. ◎Expanded the overseas production base to Laos.
2010	◎CARLTEX CO., LTD. acquired the remaining 51% stake in CHIA MOON GARMENTS (MALAYSIA) SDN. BHD., strengthening the Group's equity structure.
2011	◎In August, the initial public offering of stock was approved by the Financial Supervisory Commission, and it was registered on the Emerging Stock Board with the approval of the Taipei Exchange (TPEx).
2012	◎Officially listed and traded on the Taipei Exchange (TPEx) on November 26.
2013	◎Launched the own brand "HAKERS", expanding business through direct-operated stores and department store counters. HAKERS ◎To expand production capacity, set up a factory in Myanmar by reinvesting in HAKERS ENTERPRISE (MYANMAR) CO., LTD. through CHIA MOON GARMENTS (MALAYSIA) SDN. BHD.
2014	◎In response to the growing business and the need to expand production capacity, selected Laos to establish a new factory, HAKERS ENTERPRISE (LAO) CO., LTD. ◎To implement the "Hakers" own brand business strategy and accelerate

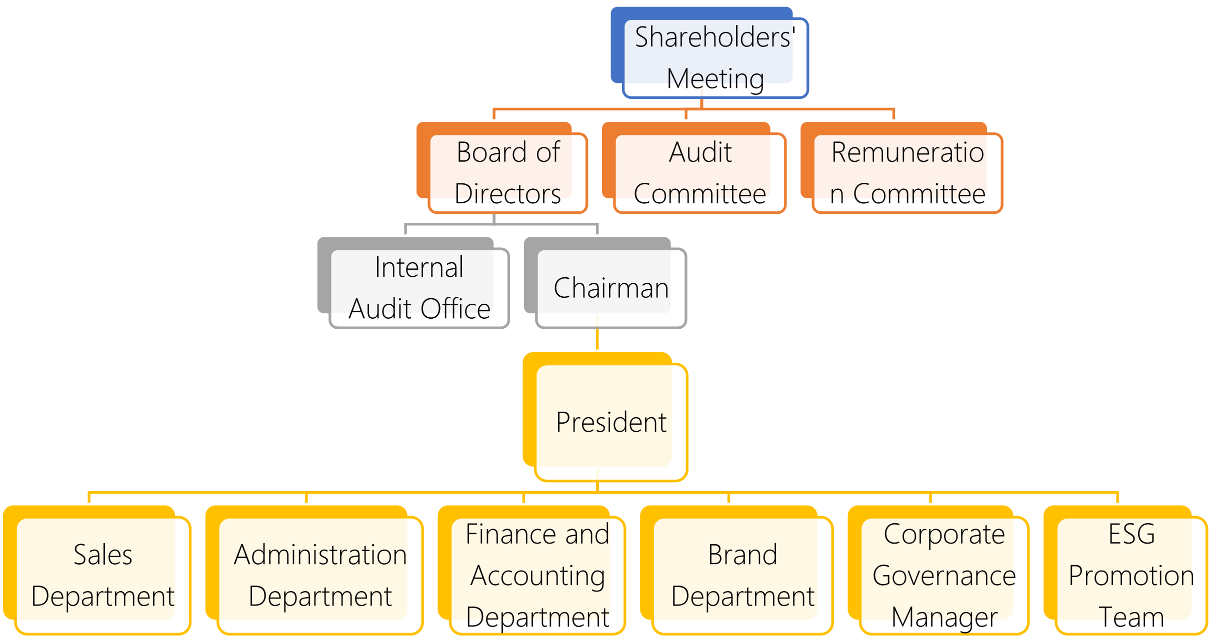
year	Important Events
	the development of the own brand in the China region, established Hakers Outdoor (Nanjing) Co., Ltd. through reinvestment by HAKERS INTERNATIONAL (SAMOA) CO., LTD.
2018	◎Acquired 100% equity of HAKERS ENTERPRISE (NANJING) CO., LTD. in response to Hakers' business strategy and future business development needs.
2019	◎Established a second processing factory in Myanmar to meet production capacity demands, reinvesting in CHIA MOON SPORTS (MYANMAR) CO., LTD. through CHIA MOON GARMENTS (MALAYSIA) SDN. BHD.
2022	◎Obtained the Dun & Bradstreet D-U-N-S® Registered Certificate.
2023	◎Focused on environmental sustainability and successfully obtained the green sustainability-related GRS certification and OEKO-TEX® certification. ◎Won the ISPO Textrends Award – Best Product and Top Product.
2024	◎Continued to win the ISPO Textrends Award – Best Product and received the Selection award, contributing to environmental protection and sustainability.
2025	◎Continued to win the ISPO Textrends Award – Best Product and Top Product, and received the Selection award, contributing to environmental protection and sustainability.

e Participation in External Organizations

Hakers participates in domestic textile-related associations and organizations. By interacting with industry associations, the company stays informed about industry information. Hakers employees participate in various lectures and seminars to acquire new industry and management knowledge through exchanges, enabling the company to establish a firm foothold in the competitive international market, look to the future, and achieve sustainable industrial development.

Participating Industry Associations	Membership Type
Taiwan External Trade Development Council (TAITRA)	General Member
Taiwan Textile Federation (TTF)	General Member
Taiwan Textile Research Institute (TTRI)	General Member
Taiwan Textile Research & Development International Exchange Association	General Member

B Corporate Governance Structure



C Board of Directors and Functional Committees

a Nomination and Selection

All board members of Hakers are nominated through a candidate nomination system in accordance with the Articles of Incorporation. The Shareholders' Meeting elects directors from the list of candidates in accordance with the "Rules for Election of Directors". To strengthen the independence and diversity of the Board of Directors, the composition and diversity standards of the Board are carefully considered based on the company's industry characteristics and future development strategies. The Board is composed of professionals from diverse backgrounds, with areas of expertise including the textile profession, financial accounting, and academic education.

According to the Articles of Incorporation, the company conducts a director selection process every three years. The Chairman is Ms. Chen Ying-Hsuan, and the Chairman does not concurrently serve as the President of the company. For the names, educational and professional backgrounds, and other corporate positions of the board members, please refer to Hakers' official website.

b Operation

Board of Directors	• Directors: 5, Institutional Directors: 2, Independent Directors: 3. • Six meetings were held , with an overall attendance rate of 96.67%. • No dissenting opinions from independent directors.
Audit Committee	• Independent Directors: 3. • Number of meetings held: 5; Total attendance rate: 100%. • No dissenting opinions from independent directors.
Remuneration Committee	• Independent Directors: 2, Remuneration Committee Member: 1. • Number of meetings held: 2; Total attendance rate: 100%. • No dissenting opinions from independent directors.

D Corporate Governance

a Governance Structure

In accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, Hakers has formulated internal regulations such as the " Integrity Management Best Practice Principles" and "Corporate Governance Best Practice Principles" and published them on its official website. This fulfills its commitment to corporate governance by protecting shareholder equity, strengthening board operations, building sound relationships with stakeholders, and enhancing information transparency.

b Protecting Shareholder Equity

The Board of Directors has established internal regulations including the "Integrity Management Best Practice Principles", "Corporate Governance Best Practice Principles", and "Procedures for Handling Material Internal Information and Preventing Insider Trading". Irregular educational training is conducted to ensure all employees understand and comply with integrity management and moral conduct. This, in turn, shapes the corporate culture and fully protects shareholder equity.

c Strengthening Board Operations

- Diversity: To promote board diversity, the company emphasizes diversity in race and cultural background, nationality and geographical background, as well as professional and academic background, to ensure the necessary knowledge, skills, and literacy for executing duties. Currently, Hakers' Board of Directors consists of 10 members with diverse backgrounds, possessing professional knowledge in management, textiles, law, and accounting.
- Professional Continuing Education: Hakers arranges 6 hours of continuing education for each director. By compiling diverse courses offered by various institutions, the company provides rich course information, allowing directors to freely select their courses. Through up-to-date course content, directors maintain their core values, professional advantages, and capabilities. The total continuing

education hours for Hakers' directors in 2025 were 60 hours, with independent directors accounting for 18 hours.

- Operational Effectiveness: Hakers has formulated the "Regulations for Board Self-Evaluation or Peer Evaluation" and "Regulations for Board Performance Evaluation" to enhance the operational effectiveness of the Board of Directors.
- Corporate Governance Officer: A Corporate Governance Officer is appointed to assist the Board of Directors and its functional committees in their operations and to refine the quality of the Board's decision-making. The corporate governance structure includes the Board of Directors and functional committees such as the Audit Committee and Remuneration Committee. Relying on the professional qualifications of the functional committee members, they assist the Board in making optimal decisions to improve corporate governance performance.

d Establishing Sound Communication with Stakeholders

Hakers places great importance on its interactive relationships with all stakeholders and is committed to establishing a sound communication and cooperation platform to facilitate more effective exchanges and collaboration.

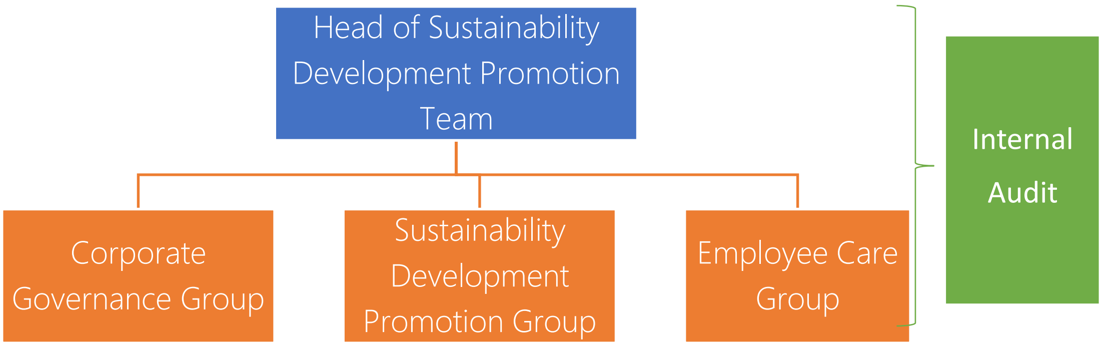
e Enhancing Information Transparency

As a TPEx-listed company publicly traded on the Taiwan stock market, Hakers regularly discloses and uploads information to the MOPS in accordance with statutory requirements. This includes "annual financial reports audited and certified by CPAs or quarterly reviewed financial reports", "annual reports for shareholders' meetings", "monthly operating status", "changes in shareholding of directors, supervisors, managers, and shareholders holding more than 10% of total shares", and "shareholders' meeting materials".

Starting from 2025, we will compile a ESG Report annually and update information in the sustainable development section of our official website, serving as an important channel and platform for communication with stakeholders. To allow investors or the general public to fully understand company information, both Chinese and English versions are available on the company's official website. Dedicated personnel are assigned to take charge of information disclosure, and a spokesperson system is in place to ensure that information related to shareholders' equity is disclosed promptly and appropriately.

E Sustainability Development Promotion Team (ESG Promotion Team)

a Organizational Chart of the Sustainability Development Promotion Team



b Job Descriptions of the Sustainability Development Promotion Team

Composition	Responsibilities
Head of Sustainability Development Promotion Team	1. Overall ESG planning. 2. Updates on various laws and regulations. 3. Formulation of various policies. 4. Corporate governance items and communication documents for relevant stakeholders. 5. Establishment of the ESG section on the company's official website.
Corporate Governance Group	1. Understanding of ESG Report disclosure standards. 2. Compilation and writing of ESG report data. 3. Promotion of community giveback activities.
Sustainability Development Promotion Group	1. Greenhouse gas emissions statistics. 2. Resource Management Data Analysis. 3. Collection of environmental protection-related data.
Employee Care Group	1. Occupational safety matters and activity promotion. 2. Employee competency enhancement and education/training. 3. Employee care activities.
Internal audit	1. Clarify legal applicability and audit regulatory compliance. 2. Confirm the completeness of ESG report disclosures.

F Stakeholder grievance channels are as shown in the figure below:

Employee Section	• Employee Contact Window: Spokesperson - Manager Chen • Email: IR@haksport.com
Customer Section	• Customer Contact Window: Finance and Accounting Dept. - Manager Chen • Email: chinglin.chen@haksport.com
Supplier Section	• Supplier Contact Window: Finance and Accounting Dept. - Manager Chen • Email: chinglin.chen@haksport.com
Investor Section	• Investor Contact Window: Spokesperson - Manager Chen • Email: IR@haksport.com
Grievance Mailbox	• Grievance Contact Window: Spokesperson - Manager Chen • Email: IR@haksport.com

2-2 Sustainability Strategy

To improve the plight of human life and realize a sustainable and equitable future, the United Nations proposed the "2030 Agenda for Sustainable Development" and formulated 17 Sustainable Development Goals (SDGs). Focusing on the vital connections among People, Planet, Prosperity, Peace, and Partnership, it urges global solidarity and effort in the hope of eradicating poverty and hunger by 2030, realizing a dignified, just, and inclusive peaceful society, protecting the global environment, and achieving co-prosperity for humanity, ensuring that both present and future generations can enjoy a peaceful and contented life

Hakers adopts the Ten Principles of the United Nations Global Compact into its strategy, policy, and procedure identification, and will establish quantifiable long-term goals for 2030. Hakers manages its sustainability actions by upholding the business philosophy and vision of "Steady Operation, Innovative Value, Shared Achievements, and Integrity & Mutual

Benefit". Through regular reviews of the progress of these long-term goals, we communicate our specific action plans and results to the public and leverage the partnership power of our stakeholders, thereby enhancing our capabilities for sustainable management.

Category	Principle	Topic
Human Rights	Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.
	Principle 2	Make sure that they are not complicit in human rights abuses.
labor	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
	Principle 4	The elimination of all forms of forced and compulsory labour.
	Principle 5	The effective abolition of child labour.
	Principle 6	The elimination of discrimination in respect of employment and occupation.
environment	Principle 7	Businesses should support a precautionary approach to environmental challenges.
	Principle 8	Undertake initiatives to promote greater environmental responsibility.
	Principle 9	Encourage the development and diffusion of environmentally friendly technologies.
Anti-corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.

Hakers' sustainable development goals blueprint plans the following supported and focused goals from the 17 SDGs:

3 Good Health and Well-being	•Encourage employees to maintain regular working hours and engage in outdoor sports during holidays. •Organize health checkups, fire safety seminars, and accident reporting and investigation.
4 High-quality education	•Educational training on occupational safety, ethical corporate management, etc. •Directors and employees undertake professional courses and statutory required courses based on their functions.
5 Gender Equality	•Equal pay for equal work; stabilize the gender ratio among supervisors. •Prohibit discrimination, harassment, or abuse of employees.
6 Clean Water and Sanitation	•Promote water conservation to improve water use efficiency. •Install water dispensers with filtration functions.
12 Responsible Consumption and Production	•Continuously obtain environmental sustainability-related certifications. •Prioritize the use of recyclable and renewable eco-friendly materials.
8 Decent Work and Economic Growth	•Freedom of association and prohibition of child labor. •Hire local talent, take root locally, and improve the employee retention rate.
13 Climate Actions	•Establish a climate change management policy in accordance with the TCFD management framework, and complete evaluations prior to regulatory requirements.
14 Life Below Water	•Utilize marine recycled and reused materials as raw materials to become green energy. •Hold irregular employee beach and mountain cleanup activities.
17 Partnerships for the Goals	•Establish clear communication channels with suppliers and customers. •Work closely and interact with upstream suppliers.

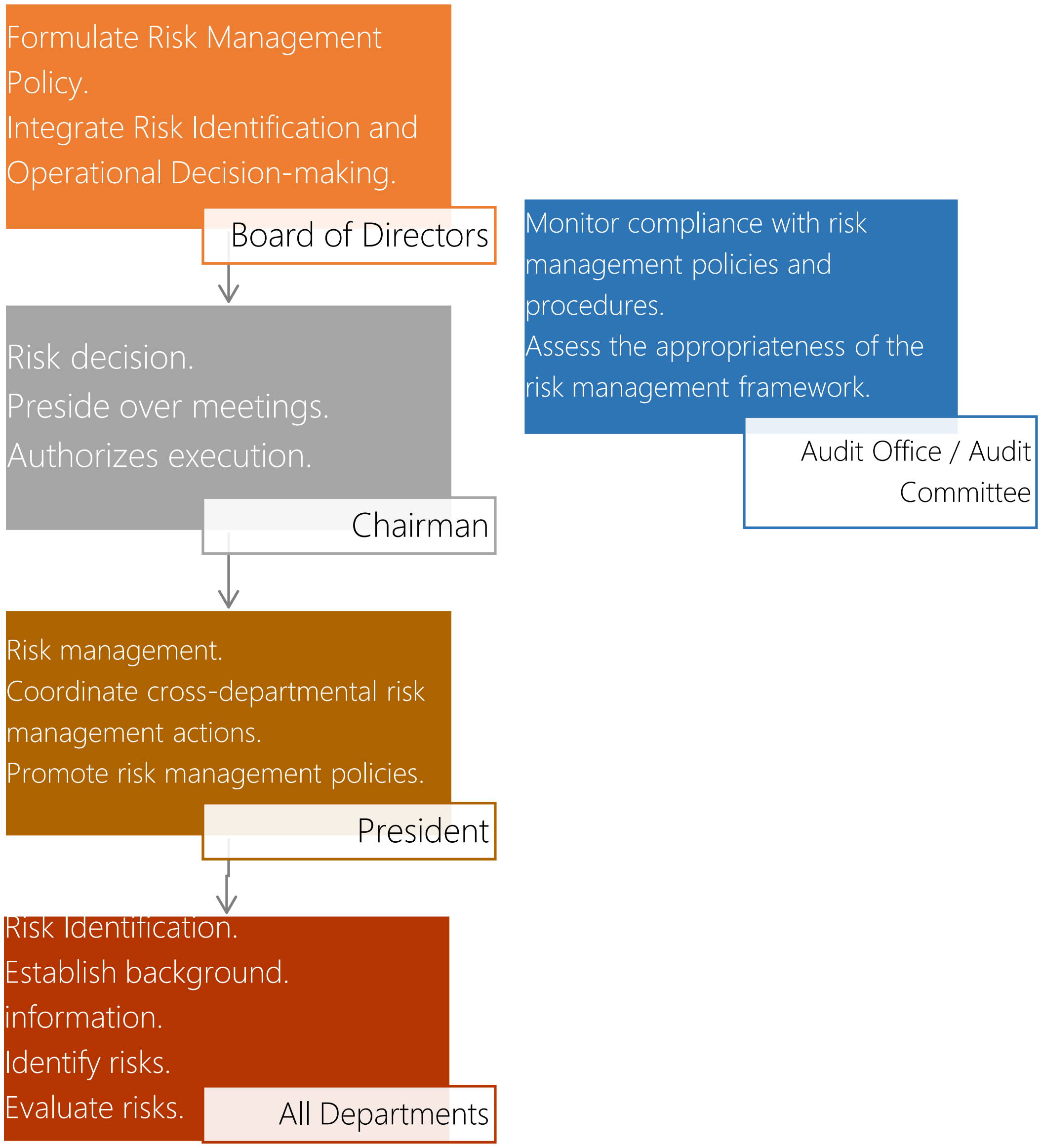
2-3 Risk Management

Material Topic	Risk and Crisis Management
Importance to the company	A sound risk management mechanism can help the enterprise effectively prevent and respond to major events, mitigate financial and operational impacts, and ensure business continuity and corporate resilience.
Policies and Commitments	Establish management measures in accordance with ESG management indicators and regularly convene management-level meetings. 1. Environmental protection policies include complying with relevant environmental regulations, reducing carbon emissions, resource conservation and recycling, ecological conservation, green supply chains, and environmental awareness education. We will continue to monitor and evaluate the effectiveness of environmental protection policy execution and make improvements. 2. Social responsibility assessment items include human rights policies, occupational safety policies, and product safety policies. We will continue to obtain relevant third-party verified certifications. 3. Formulate the "Integrity Management Best Practice Principles" and "Corporate Governance Best Practice Principles" as part of our corporate governance policies to safeguard the rights and interests of all stakeholders.
Objectives	Short-term: Do not violate laws and regulations related to environmental, social, and governance aspects. Medium to Long-term: Regularly revise the company's risk policies or strategies and review the progress toward achieving targets, supplemented by internal audit operations, to implement risk management.
Actions and Resources	1. With the President serving as the convener, heads of all departments convene an annual "Risk Management

Material Topic	Risk and Crisis Management
Invested	Meeting" to discuss potential risks and response strategies. They report the annual risk management assessment and implementation status of each department to the Board of Directors, which oversees risk management. 2. Actively invite board members, functional committee members, senior executives, and internal audit personnel to participate regularly in relevant training courses.
Responsible Department / Grievance Mechanism	Corporate Governance Officer- Manager Chen Tel: 8976-9056 Email: IR@haksport.com
Evaluation Mechanism and Results	1. Regularly report the risk management assessment and implementation status of each department to the Audit Committee and the Board of Directors. 2. Regularly review corporate governance evaluation indicators, formulate improvement plans, and track them regularly. 3. Regularly undergo product and environmental-related verifications by certifying bodies to obtain professional certifications and sustain their validity.

A Risk management framework

Having experienced supply chain disruption crises caused by the COVID-19 pandemic, the ongoing US-China trade friction, and the impacts of conflicts in Ukraine and the Middle East, along with persistently high inflation, enterprises have faced considerable operational challenges. Therefore, risk management, identification, and mitigation are issues that Hakers values highly. Hakers' risk management framework and process are as follows:



B Risk and Opportunity Identification

Based on the operational environment of each production base, and taking into consideration local government regulations on environmental, social, and corporate governance issues, Hakers evaluates corresponding strategies for future regulatory changes. To perfect the risk management mechanism and effectively evaluate the company's risk tolerance capability, Hakers has formulated the "Risk Management Policies and Procedures". These outline five major risk categories and systematically plan and integrate risk management mechanisms to enhance overall risk response capabilities. The implementation results of group-wide risk management are regularly reported to the Board of Directors to ensure that, in the pursuit of growth, the company can effectively sustain and control potential risks and achieve strategic planning objectives.

Dimension	Risk Issue	Risk Assessment	Risk Management
Environment	Climate Change Risk	Energy Use. High Carbon Emissions Upstream in the Industry.	1. Reduce Carbon Emissions: Hakers is committed to reducing greenhouse gas emissions through relevant energy conservation and carbon reduction measures and the use of renewable energy. 2. Resource Conservation and Recycling: Hakers is committed to resource conservation and recycling. By optimizing production processes, reducing electricity consumption, minimizing raw material waste, promoting resource recycling, and utilizing recycled materials as much as possible, we aim to reduce the consumption of the Earth's limited resources. 3. Environmental Awareness Education: Hakers raises employees' awareness of

Dimension	Risk Issue	Risk Assessment	Risk Management
			environmental protection through regular and irregular training and education. 4. Stakeholder Communication: We permeate environmental protection awareness to stakeholders, such as consumers and suppliers, during business activities. In product design, priority is given to environmentally sustainable recycled raw materials. 5. Green Supply Chain: Hakers collaborates with suppliers, dedicating efforts to promote the establishment of a green supply chain. We will encourage and support suppliers in implementing environmental protection measures and selecting more eco-friendly products and services. 6. Continuous Improvement: Hakers will continuously monitor and evaluate the effectiveness of

Dimension	Risk Issue	Risk Assessment	Risk Management
			environmental protection policy execution. By setting clear goals and constantly advancing the company's sustainable development efficiency, we ensure the effectiveness of our policies and related measures in practice.
Social Responsibility	Employment Inequality	Human Rights Issues. Occupational Safety.	1. The goal of obtaining BSCI certification is to promote social responsibility in the global supply chain, ensuring that enterprises producing goods comply with a series of labor and social standards, and respect critical issues such as human rights, labor rights, and environmental protection. 2. Obtaining WRAP certification from the international social responsibility certification organization. The Worldwide Responsible Accredited Production (WRAP) is the world's largest factory-based certification program formulated for sewn products

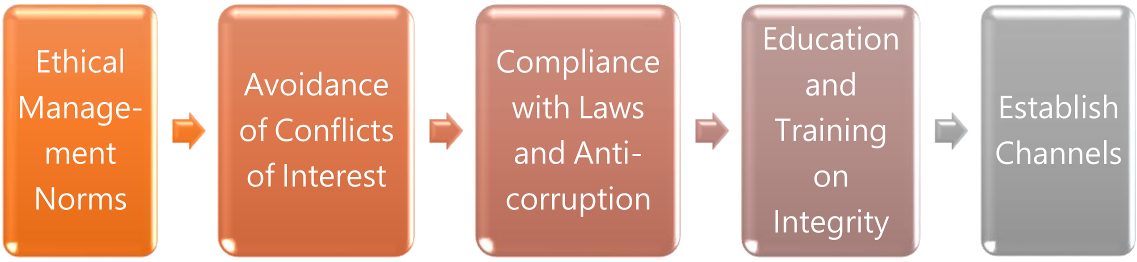
Dimension	Risk Issue	Risk Assessment	Risk Management
			production, including apparel, footwear, and accessories. The WRAP certification program conducts compliance verification of factories based on 12 WRAP principles to ensure that manufacturing processes worldwide are safe, healthy, lawful, humane, and ethical.
Social Responsibility	Talent Risk	Talent Turnover Rate. Talent Professionalism	1. Human resources personnel continuously track employee turnover rates and employee satisfaction surveys, and provide internal and external grievance channels to maintain communication fluidity. 2. Employees are an important asset of the company. Retaining talent is a crucial policy for the company; therefore, employee benefits and promotion systems are strengthened. 3. Continuously enhancing employee professionalism and nurturing talent increases company costs but simultaneously boosts company

Dimension	Risk Issue	Risk Assessment	Risk Management
			competitiveness.
Social Responsibility	Product Safety Risk	Product Toxicity.	In addition to self-inspection, the products produced require suppliers to provide inspection reports or undergo third-party testing (such as SGS) at the raw material stage to ensure quality and that the products are harmless to the human body.
Social Responsibility	Market Risk	Fluctuations in Deposit and Loan Interest Rates. Exchange Rate Fluctuations.	1. Hakers' interest rate risk is primarily affected by changes in market interest rates, impacting interest income generated from deposits and interest expenses incurred from borrowings. Based on the principle of prudence, the Finance and Accounting Department constantly monitors interest rate fluctuations and maintains relationships with financial institutions to secure higher deposit interest rates and lower borrowing interest rates. 2. Hakers' exchange rate risk is mainly due to the significant portion of accounts receivable denominated in US Dollars.

Dimension	Risk Issue	Risk Assessment	Risk Management
			Therefore, after offsetting foreign currency receipts and payments, exchange rate fluctuations still have a certain impact on the company's profit or loss. Hence, Hakers strengthens exchange rate risk management and opportunistically uses forward foreign exchange contracts for hedging to mitigate exchange rate fluctuation risks.

2-4 Integrity Management

Integrity management and conduct are the most important foundations of Hakers. We implement this into our corporate culture, formulate relevant policies, and base all business activities on integrity when facing stakeholders such as suppliers, employees, customers, government, and investors. Through the execution of five main axes, we continue to view it as the corporate culture and report the implementation status to the Board of Directors annually.



A Integrity Management Norms: To implement integrity management, Hakers has formulated the "Integrity Management Best Practice Principles", "Procedures for Integrity Management and Guidelines for Conduct", and "Code of Ethical Conduct". These have been approved by the Board of Directors. Furthermore, through regular compliance with relevant laws and regulations and employee educational training, we embed integrity management deeply into every employee's heart, ensuring that they never forget integrity while executing their duties.

B Avoidance of Conflicts of Interest: Hakers strictly requires directors, managers, and employees to recuse themselves when conflicts of interest arise. Therefore, clear stipulations are laid out in the "Rules of Procedure for Board of Directors Meetings", "Integrity Management Best Practice

Principles", and "Procedures for Integrity Management and Guidelines for Conduct". Employees, when executing company business, must avoid situations that could potentially generate benefits for themselves or their spouses, parents, and children.

C Compliance with Laws and Anti-Corruption: Hakers requires all employees to comply with various national laws and regulations concerning investment, taxation, finance, accounting, environment, and safety. The company does not tolerate any employee violating laws and regulations, and prohibits all employees from directly or indirectly providing, promising, requesting, or receiving any form of improper benefits to or from customers, agents, contractors, suppliers, public officials, or other stakeholders. At the end of 2025, there were no incidents of legal violations, corruption, or bribery.

D Education and Training on Integrity Behavior: Hakers strongly promotes integrity behavior as the company's culture. In addition to relevant regulations, senior executives lead by example, receiving external corporate governance educational training and resolutely opposing any behavior that violates integrity. Every year, senior executives issue regular announcements explaining the importance of integrity management to employees, and conduct training courses to raise awareness among employees, ensuring they understand the consequences of violating integrity behaviors. Hakers has issued announcements and conducted educational training in December 2025.

E Establish Channels: Hakers has established a dedicated mailbox and hotline on the company website and internal network, providing appropriate grievance channels for internal and external stakeholders to proactively report any potential conflicts of interest with the company. A normal reporting channel is provided, connecting directly to senior management. The identity of the whistleblower and the content of the report are kept strictly confidential. If an investigation confirms the validity of the report, rewards will be given according to regulations, and relevant units will be instructed to review internal controls and operating procedures and make improvements. In 2025, no phone calls or letters regarding any reported matters were received.

F Hakers' integrity management steps:

Current Status → Strategy → Objective → Perfor-mance → Prevention and remedy

Current Status	Hakers adopts effective management of economic value as its core, continuously developing new eco-friendly materials, improving manufacturing processes, and producing high-performance products to provide customized services and quality to customers.
Strategy	1. Actively invest in environmental sustainability. 2. Integration of international division of labor. 3. Strengthen supply chain management. 4. Respond to consumer demands for fashion and environmental sustainability.
Objective	Formulate annual revenue and profit targets based on the company's annual operational policies and plans.
Performance	Total Assets: 1,769,332

	Operating Revenue: 1,039,603 Operating Profit: 44,767 Net Income After Tax: 44,559 Earnings Per Share (EPS): 0.88 (NTD)
Prevention and Remedy	Through meetings on business, finance, and production efficiency, we review execution outcomes and discuss whether modifications or implementation are needed.

2-5 Information Security Management

To ensure the security of Hakers' information environment, the Information Department is responsible for coordinating and promoting information security matters. Hakers appoints at least one Information Security Supervisor and one Information Security Personnel.

A The Information Security Policies are as follows:

- a Strengthen all employees' awareness of information security.
- b Formulate relevant regulations for information confidentiality.
- c Establish emergency contact channels; immediately notify relevant units upon any suspicion of information security issues.
- d Ensure data access is in accordance with departmental functional regulations to prevent unauthorized modification or use.
- e Ensure the continuous operation of information systems.
- f Regularly execute information security audit operations to ensure the implementation of various information security policies.

To achieve policies and ensure implementation, Hakers' information security risk management process is:

Risk Assessment and Identification	Risk Treatment and Control	Education and Training
•Regularly conduct comprehensive information security risk assessments to identify potential threats and vulnerabilities.	•Formulate perfect control procedures, including data encryption, identity verification, authorization mechanisms, and emergency response plans in the event of information security threats.	•Responsible for educational training to impart information security knowledge to company employees, ensure employees understand the importance of information security, and maintain a certain level of vigilance.

At the end of 2025, no losses were suffered due to major information security incidents.

B Management Solutions and Resources Invested

a Regular and irregular personnel information security training and advocacy to guard against phishing emails, ransomware, and malicious website links.

b Personnel data access rights are audited regularly and adjusted timely in accordance with departmental functional regulations.

c Periodically change passwords for all systems to strengthen password complexity.

d Perfect firewalls, network controls, anti-virus software, and other information security equipment; regularly update firmware to strengthen virus interception, web filtering, and anti-malware to prevent the spread of disasters.

e Set up a backup system and remote off-site storage.

f Establish a VPN between each subsidiary and the parent company for more secure data transmission.

g Before equipment is scrapped, confidential and sensitive data must be destroyed, and copyrights removed.

h Remote login requires approved authorization.

3 Operating Performance

3-1 Key financial indicators

Through optimizing processes, developing products, and closely cooperating with upstream and downstream partners, Hakers shares the fruits of its operations. In addition to financial performance, the operating performance presented below also discloses the value distributed by the company to stakeholders. For detailed information, please refer to Hakers' annual reports for shareholders' meetings of previous years.

A Financial Aspect - Financial Performance

Unit: NTD in thousands	2025	2024
Current assets	1,389,561	1,366,743
Total assets	1,769,332	1,783,855
Current liabilities	319,164	311,620
Total liabilities	327,782	314,335
Shareholders' equity	1,441,550	1,469,520
Operating revenue	1,039,603	1,080,193
Net income after tax	44,559	133,551
Earnings Per Share (NTD)	0.88	2.64

B Social Aspect - Economic Value Distributed to Stakeholders

Unit: NTD in thousands	2025	2024
Operating costs	820,206	878,825
Employee Wages and Benefits	84,205	77,918
Dividend Distribution	50,589	34,906
Interest Paid	1,095	374
Payments to Government	28,709	44,388

3-2 Taxation

A Tax Policy

Hakers fulfills the tax obligations according to the law. We do not transfer profits to low-tax jurisdictions for the purpose of tax avoidance, thereby optimizing tax management and further enhancing corporate value.

B Tax Governance Status

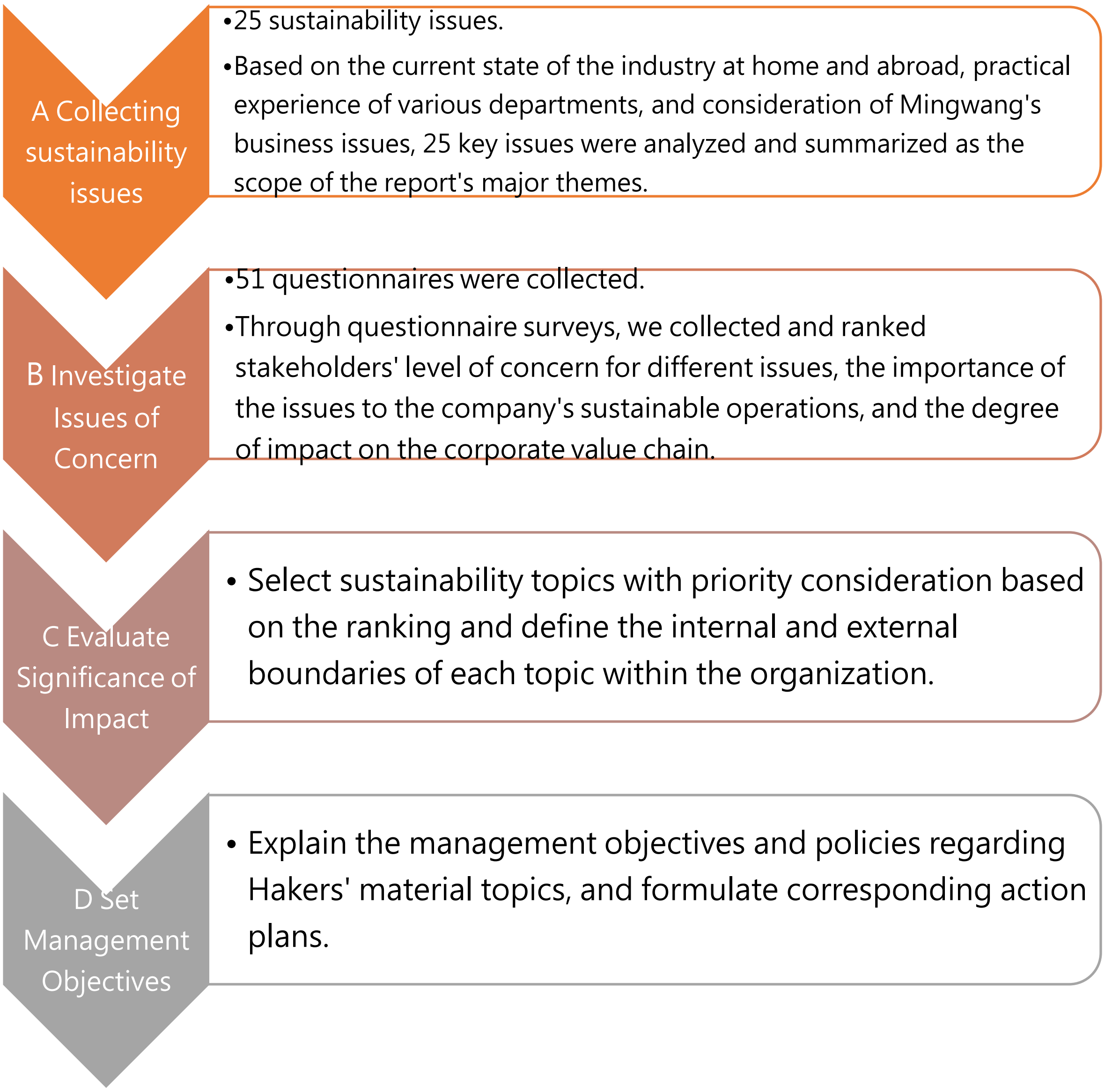
To avoid tax risks arising from legal amendments, Hakers' tax supervisory is the Finance and Accounting Manager. Routine tax management is executed by accounting staff, maintaining close communication with CPAs. The company's Finance and Accounting Department keeps abreast of relevant tax laws at all times, closely cooperates with external tax consultants to strengthen professional knowledge, and upholds the principle of information transparency to maintain a mutual trust relationship with tax authorities, thereby optimizing management.

Unit: NTD in thousands	2025	2024
Operating revenue	1,039,603	1,080,193
Net income before tax (A)	61,803	173,345
Current year corporate Income Tax	9,538	29,880
Various Taxes (Note)	111	118
Income Tax Expense (B)	17,244	39,794
Effective Tax Rate (B)/(A)	27.90%	22.96%
Income Tax Paid (C)	28,187	43,804
Cash Tax Rate (C)/(A)	45.61%	25.27%

Note: House Tax, Land Value Tax, Vehicle License Tax, Fuel Tax, Stamp Duty, etc.

4 Material Topics

Through a complete, systematic, and objective material topic process, Hakers screens out issues with higher stakeholder concern or greater impact on sustainable operations, serving as the main disclosure axes of the ESG Report. The process for material topics is as follows:



A Broadly Collect Sustainability Issues

Referencing the Dow Jones Sustainability Indices (DJSI) Textiles, Apparel & Luxury Goods industry questionnaire topics, past identified material topics, peer topics, and sustainability trend analysis, and in accordance with the GRI Sustainability Reporting Standards 2021 Edition: Material Topics standard guiding sustainability development trends and corporate operational direction, the Sustainability Development Promotion Team proposed corporate stakeholders and their issues of concern. Taking into account the terminology and disclosure items of the GRI Standards, a total of 4 major dimensions and 25 sustainability topics were collected as follows:

Corporate Governance Dimension

- Operating Performance
- Corporate Governance
- Compliance with regulations
- Corporate Ethics and Transparency
- Risk and Crisis Management
- Information security and privacy protection
- Digitalization management

Social Dimension

- Employee Wages and Benefits
- Education/Training and Talent Development
- Labor Policies and Human Rights Protection
- Occupational Safety and Health
- Labor Relations
- Community Engagement and Social Investment

Environmental Dimension

- Raw Material Procurement
- Sustainable Supply Chain
- Energy and Greenhouse Gas Management
- Climate Change Strategies
- Water Resources Management
- Waste Management
- Biodiversity

Product Dimension

- Innovative Product and Technology
- Product Quality and Production Efficiency
- Customer Communication and Grievance Management
- Sustainable Marketing and Brand Image
- Circular Fashion

B Investigation of Issues of Concern

In 2024, Hakers distributed questionnaires to stakeholders to identify material topics. The ranking method is divided into two parts: "Stakeholder Level of Concern" and "Impact on Sustainable Development". The former was filled out by various stakeholders, while the latter was filled out by members of the Sustainability Development Promotion Team.

The ranking results of the sustainability issues survey are as follows:

1. Employee Wages and Benefits Policy	2. Education/Training and Talent Development	3. Product Quality and Production Efficiency	4. Occupational Safety and Health	5. Labor Relations
6. Corporate Governance	7. Sustainable Marketing and Brand Image	8. Labor Policy and Human Rights Protection	9. Raw Material Procurement	10. Information Security and Privacy Protection
11. Sustainable Supply Chain	12. Risk and Crisis Management	13. Innovative Products and Technologies	14. Climate Change Strategies	15. Compliance with laws and regulations
16. Operating Performance	17. Energy and Greenhouse Gas Management	18. Customer Communication and Grievance Management	19. Waste Management	20. Community Engagement and Social Investment
21. Circular Fashion	22. Water Resources Management	23. Biodiversity	24. Corporate Ethics and Transparency	25. Digitalization Management

C Evaluate Significance of Impact

Hakers adopts a questionnaire survey method for investigation. We further obtain a sustainability issue ranking based on "Impact on Economy, Environment, and Society" and "Impact on the Enterprise."

Through the ranking results of the aforementioned process, issues with a higher level of concern from stakeholders and a higher degree of impact on Hakers' sustainable development are listed as material topics. Seven material topics have been selected as a reference for formulating management objectives and policies, as well as for report information disclosure. Material topics influence the execution of the company's sustainability strategies and should not be changed frequently. Therefore, it is expected that future disclosures will be adjusted based on actual development changes every 3 to 5 years.

D Set Management Objectives

Explain the scope of impact and the importance of the issues to Hakers regarding the relevant material topics across the three dimensions of environment, society, and governance.

4-1 Setting Management Objectives

Dimension	Material Topic	Description of Impact Scope	Importance of Material Sustainability Topic to the Company
Product	Product Quality and Production Efficiency	Components involve in customer health and safety. Impact to environment during the manufacturing process.	Ensuring product quality and strictly controlling hazardous substances helps maintain consumer health and safety, and elevates brand reputation, etc.
Environment	Sustainable Supply Chain	Selecting appropriate suppliers to promote the supply chain's emphasis on regulatory systems, environment, and products.	Impacts the upstream and downstream supply chain in terms of manufacturing processes, raw material usage, product recycling, etc. In addition to reducing potential legal and market risks, it can also promote a positive impact on the environment.
	Climate change strategies	Creates an impact on the company's overall decision-making, including corporate governance, product portfolio, and supply chain.	Considering the company's long-term operations, climate change must be incorporated into planning to respond to potential future risks, and to prepare early to transform the impact brought by major events into opportunities.
Society	Employee Wages and Benefits	Impacts talent attraction, retention, and company competitiveness.	A sound compensation system and comprehensive employee benefits help attract and retain excellent talent, enhance employee satisfaction, and thereby strengthen operational

Dimension	Material Topic	Description of Impact Scope	Importance of Material Sustainability Topic to the Company
			stability.
	Education/ Training and Talent Develop-ment	Impacts employee identification and company cohesion.	Good educational training can increase identification with the job, shape corporate culture, and further elevate corporate cohesion and long-term competitive advantage.
Governance	Corporate Governance	Involves board structure, internal control systems, and regulatory compliance effectiveness.	A sound corporate governance and regulatory compliance mechanism is the foundation of corporate sustainable development. It helps enhance operational transparency, strengthen stakeholder trust, and lower operational and legal risks.
	Risk and Crisis Manage-ment	Includes natural disasters, information security incidents, and sudden operational interruptions, etc.	A perfect risk management mechanism can help the enterprise effectively prevent and respond to major events, mitigate financial and operational impacts, and ensure business continuity and corporate resilience.

Material Topic Boundaries

Material Topic	Employees	Customers	Suppliers	Government Agencies	Shareholders and Investors	Third-party Institutions
Product Quality and Production Efficiency	√	√	√			√
Sustainable Supply Chain	√		√			
Climate Change Strategy	√	√	√	√	√	√
Employee Wages and Benefits	√		√			
Education/Training and Talent Development	√	√				
Corporate Governance		√	√	√	√	√
Risk and Crisis Management	√	√	√	√	√	

4-2 Stakeholders

To understand the issues valued by stakeholders to grasp sustainable development trends, Hakers categorizes the identified stakeholders into Shareholders and Investors, Customers, Employees, Suppliers, Government (including relevant competent authorities where local laws apply), and Third-party Institutions (such as financial institutions, inspection agencies, and media, etc.).

<table>
<tr><th>Channel</th><th>Fre-quency</th><th>Issue</th><th>Response to Issue</th><th>Dept.</th></tr>
<tr><td colspan="5">Shareholders and Investors</td></tr>
<tr><td>Shareholders' Meeting</td><td>Once a year</td><td rowspan="4">1. Business Strategy and Development
2. Environment and Sustainable Development
3. Strategy and Governance
4. Operating Performance
5. Corporate Governance
6. Regulatory Compliance</td><td>Shareholders' Meeting on May 27, 2025.</td><td rowspan="4">Finance and Accounting Dept.
Administration Dept.</td></tr>
<tr><td>Legal representative briefing</td><td>Once a year</td><td>Institutional Investor Conference on December 12, 2025.</td></tr>
<tr><td>Board of Directors</td><td rowspan="2">Irregu-lar</td><td>6 meetings in 2025.</td></tr>
<tr><td>MOPS, company website and service email</td><td>Announced according to the authority regulations.</td></tr>
<tr><td colspan="5">Customers</td></tr>
<tr><td>Business visits</td><td rowspan="4">Irregu-lar</td><td rowspan="4">1. Customer Service and Privacy
2. Quality Management
3. Product Innovation
4. Contract Compliance and Integrity
5. Sustainable Development Strategy</td><td rowspan="4">Maintain good interaction with customers and provide timely services.</td><td rowspan="4">Sales Dept.</td></tr>
<tr><td>Communication via email, phone, and video meeting</td></tr>
<tr><td>Corporate website and service email</td></tr>
<tr><td>Participation in international exhibitions</td></tr>
</table>

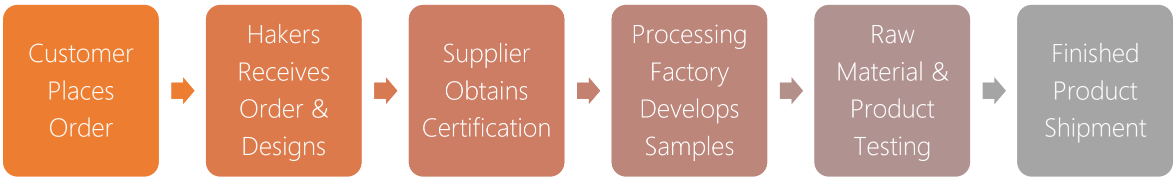
Channel	Fre-quency	Issue	Response to Issue	Dept.
Employees				
Proactive care from Dept. Heads	Irregu-lar	1. Human Rights and Employee Care 2. Compensation and Benefits 3. Education/Training and Career Development 4. Occupational Safety 5. Operating Performance	People are the company's most important asset. Hakers formulates strategies to improve employee welfare.	Adminis tration Dept.
Employee welfare committee				
Education, training and advocacy				
Corporate website and service email				
Labor-Management meetings				
Suppliers (including raw material, manufacturing, processing, and transportation vendors)				
Supplier basic information	Irregu-lar	1. Contract Compliance and Integrity 2. Quality Stability 3. Risk Management 4. Operating Performance, Strategy, and Future Development 5. Environmental and Sustainable Development Promotion	Suppliers steadily provide raw materials or production equipment items; they are Hakers' backing and extremely crucial partners.	Sales Dept.
Phone calls, emails				
Business visit activities				
Senior executive meetings				
Environmental, health, safety, and corporate social responsibility management briefings				
Corporate website and service email				

Channel	Fre-quency	issue	Response to Issue	Dept.
Government (including competent authorities relevant to local laws)				
Official notices, questionnaires Regulatory advocacy meetings Phone calls, emails Opinion exchange meetings Meetings organized by authorities Corporate website and service email	Irregu-lar	1. Human Rights and Employee Benefits 2. Occupational Safety 3. Regulatory Compliance 4. Corporate Governance 5. Integrity and Fair Trade 6. Environmental Management	1. In addition to complying with laws and regulations and operating ethically, maintain a good relationship with competent authorities. 2. At the end of 2025, there were no penalty cases.	Finance and Accoun-ting Dept. Admini-stration Dept.
Third-party Institutions (Financial Institutions, Inspection Agencies, and Media, etc.)				
Phone calls, email communication Business and media visits Institutional investor conferences Corporate website and service email	Irregu-lar	1. Financial and operating performance 2. Corporate Governance, Business Strategy, and Future Development 3. Sustainable Development Strategy 4. Ethics and Integrity	Hakers maintains good interaction with third-party institutions and upholds a good external image.	Finance and Accoun-ting Dept. Admini-stration Dept.

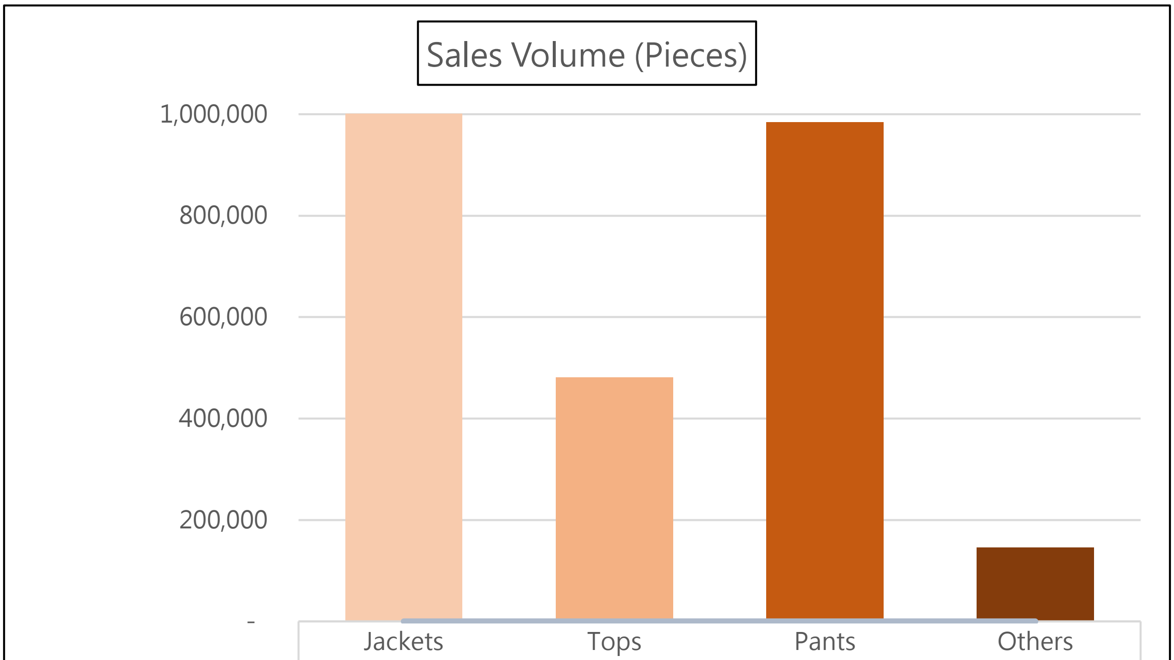
5 Products and Sustainability

Hakers' main products are jackets, long/short pants, and tops, etc. The Company's customers are spread all over Europe and the Americas, as well as our own brand in Taiwan. With "Steady Operation, Innovative Value, Shared Achievements, and Integrity & Mutual Benefit" as our business philosophy, we research, develop, and innovate products to fulfill our responsibilities to shareholders and our contributions to society.

Order Production Process:



2025 Sales Status of Each Product Line:



	Jackets	Tops	Pants	Others
Volume	1,098,989	481,117	983,822	145,665
Perceantage(%)	40.56%	17.76%	36.31%	5.38%

5-1 Research and Development and Innovation

With the philosophy of "Fashion, Nature, Function, and Eco-friendly", Hakers continuously explores new raw materials, improves manufacturing processes, and innovates products. The company has consecutively won multiple awards at ISPO Munich (International Trade Show for Sports Professionals), including the ISPO Textrends Award - Best Product, Top Product, and Selection.

Leveraging the advantage of customized services, we provide customers with complete services from production to shipment. We also establish strategic partnerships with customers and suppliers to jointly develop highly competitive products in the market and create industrial value.

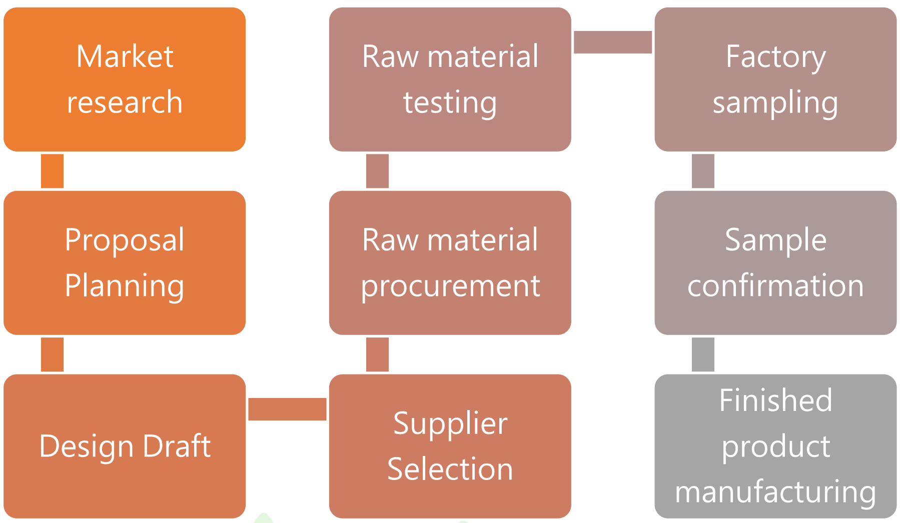
Hakers has set up its design and R&D center in Taiwan and established production bases globally. The main production bases are located in Southeast Asia, including Myanmar, Vietnam, and Laos, which effectively increases production capacity, reduces costs, and shortens delivery times.

Through a comprehensive quality control system, we have established differentiation capabilities from OEM to high value-added ODM, forming Hakers' key competitiveness to counter the low labor costs in neighboring countries' OEM markets.

A R&D Advantages

We have established a design and R&D center under Hakers' dedicated planning and R&D department to grasp market fashion trends. Focusing on eco-friendliness and functionality as the core R&D philosophy, we develop new types of fabrics and manufacturing technologies, and collaborate with outsourced processing factories to research products that align with product concepts and production efficiency. By categorizing product characteristics and applications, we allow customers to understand product design concepts thereby increasing customers' confidence and understanding of the products. This further assists customers in internal promotion and communication, ultimately supporting the actual value of the end products marketed to the general public.

B Product Development Process



In 2025, expenses related to Hakers' product development process, including design drafts, raw material testing, pattern making, sampling, and sample production, totaled NTD 29,063,069, accounting for 2.80% of revenue.

C Production Efficiency

By improving manufacturing processes and optimizing operational procedures, we conceptualize and design innovative products to achieve goals such as eco-friendliness, low fabric consumption, and low energy consumption. This enhances production efficiency while also contributing to environmental protection.

D Utilization of Surplus Materials

To reduce waste, we have developed the utilization of fabric scraps to produce other derivative products. For example, waterproof hats made from the surplus fabric of waterproof jackets can be paired with main products, combining both fashion and functionality.

E Functionality and Features

In recent years, consumer trends have increasingly shifted towards multi-functional or performance-oriented apparel. By developing multi-faceted products with different functionalities and promoting them to consumers, we offer alternatives beyond fast fashion.

F International Recognition

Award-winning works in recent years include waterproof jackets utilizing eco-friendly and durable fabrics; one-piece molded vests that reduce processing waste and promote production efficiency; and single-material waterproof jackets that are easy to recycle and decompose while balancing both environmental protection and functionality.

5-2 Customer Relations and Product Quality

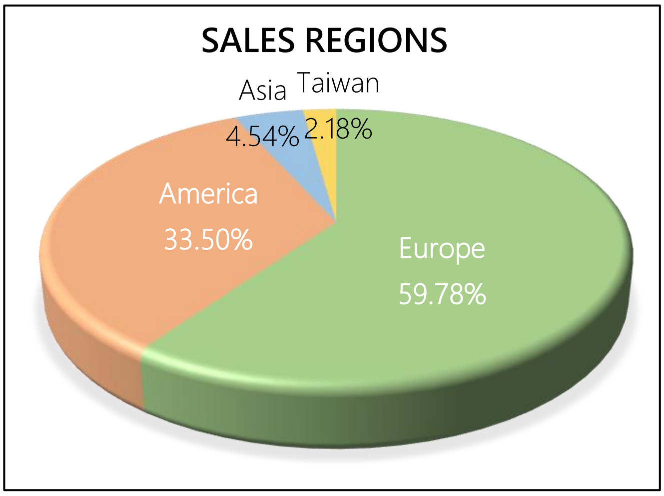
Material Topic	Product Quality and Production Efficiency
Importance to the Company	Excellent product quality and high production efficiency can promote smooth cooperation from upstream suppliers to downstream end customers, achieving a mutually beneficial result. Otherwise, operational impacts will not only fail to achieve company goals but also fail the rights and interests of shareholders and other stakeholders.
Policies and Commitments	The company conducts internal and third-party inspection agency tests based on the product quality required by customers. From raw material quality at the source to processing and production processes, we demand that suppliers comply with standards and obtain relevant certifications. Under the premise of meeting standards, we continuously improve processes to increase production efficiency and perfect management processes, achieving customer trust in the company.
Objectives	Short-term: 1. Except for materials designated by customers, we choose qualified suppliers (experienced or holding passing certifications) during the procurement stage to maintain raw material quality. Furthermore, before shipment, as stipulated, third-party inspection agencies ensure that raw material quality, safety, and sustainability meet brand and customer requirements, as well as the legal regulations of the sales region. Product sales labeling design is designated by the customer; labels are completed based on inspection results, protecting consumers' right to obtain product information. 2. Optimize manufacturing processes to reduce waste, and continue to develop recyclable materials for input and use under the premises of environmental protection and sustainability.

Material Topic	Product Quality and Production Efficiency
	Medium to Long-term: Maintain product quality to achieve customer trust in the company. Maintain good cooperation with suppliers and outsourced processing factories to promote production efficiency and achieve stable, mutually beneficial cooperation. Ensure that no products violate regulations related to product health, safety, and marketing labeling, remaining responsible to the ultimate consumers.
Actions and Resources Invested	1. Invest manpower and time to search for and verify eco-friendly/recyclable material raw materials, and recommend them for customer use to contribute to sustainability. 2. Communicate with outsourced processing factories to modify manufacturing processes, and actively verify (including internal testing and external inspection) raw material and product quality.
Responsible Department/ Grievance Mechanism	Finance and Accounting Dept. - Manager Chen Tel: 8976-9056 E-mail: chinglin.chen@haksport.com
Evaluation Mechanism and Results	1. Continuously obtain or verify quality-related certificates from suppliers and processing factories. 2. Regularly discuss the results of various inspection tests and review process steps for improvement.

Before the raw materials procured by Hakers are shipped, suppliers provide certificates from self-testing or verification by third-party inspection agencies to ensure the quality, safety, and sustainability of the raw materials, thereby complying with the legal regulations of the sales region, Hakers' requirements, and customer standard requirements. The product sales labeling is designated by the customer and completed based on the inspection results, safeguarding consumers' right to obtain product information.

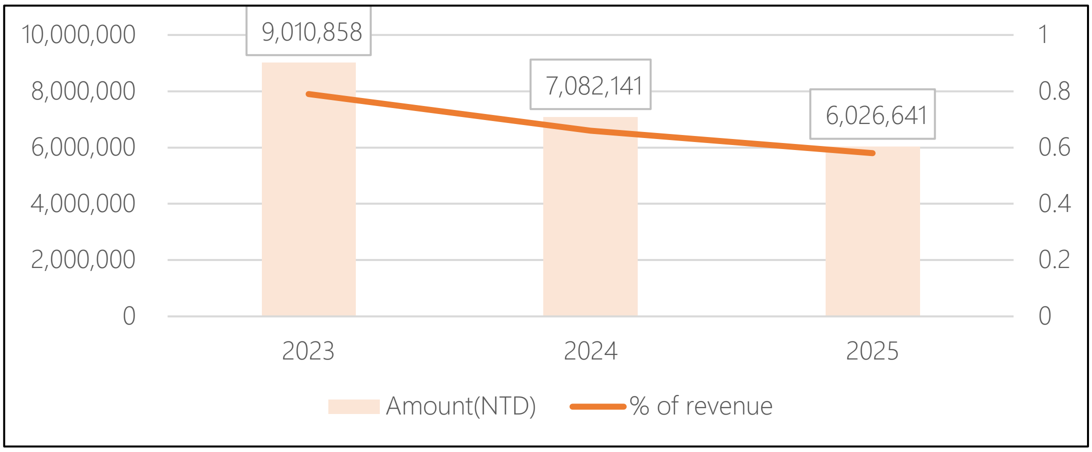
A Customer Relationship Maintenance

Hakers' customers are distributed globally. With the goal of becoming the best cooperative partner for customers, the company actively establishes smooth communication channels and comprehensive sales services through email correspondence, business visits, and supplier meetings. This includes development and design, sampling adjustments, product manufacturing, and flexible delivery times from order receipt to shipment.



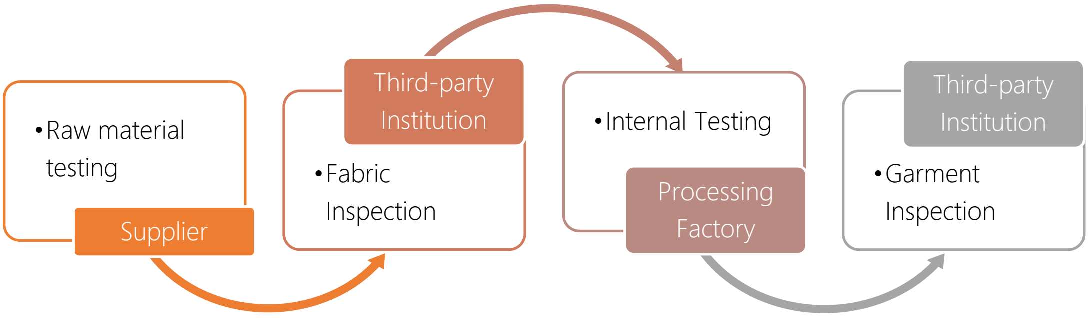
In summary, a strong team provides services to respond to customer needs in a timely manner and tracks improvements based on feedback, dedicating itself to maintaining positive relationships and satisfaction with customers. To ensure customer opinions are effectively communicated, responded to, and handled promptly, Hakers has established a transparent and effective grievance procedure for products and services. We view customer feedback as an opportunity to help us continuously improve and refine, ensuring all issues receive the most appropriate handling and protecting customer rights.

In recent years, customer claims resulting in allowances and refunds due to product defects and inaccurate delivery times are shown in the chart below:



B Product Quality

Hakers has set up inspections and tests at every stage of the production process to ensure compliance with standards required by brands and customers, achieving excellent quality to build trust in Hakers' products among customers and end consumers.



a Supplier Inspection

Hakers requires suppliers to comply with local regulations, environmental conservation, labor conditions, human rights, and other aspects, and provide relevant permits and certificates such as establishment registration, wastewater, and air pollution emissions. For procured raw materials, certificates or reports meeting inspection standards are obtained based on customer standard requirements, in order to establish a transaction process that complies with environmental protection, controls costs, enhances production efficiency, and maintains product quality.

b Self-testing

Outsourced processing factories have inspection departments. Having passed certification and approval from brands and some customers, they can independently test specific categories and items of raw materials, and provide the data obtained from inspections to brands and customers for review, ensuring all products meet customer-specified requirements and reducing inspection waiting times.

c Third-party Institutions

Third-party institutions include inspection agencies located in the customer's region, which establish testing methods and standards complying with local regulations, such as the American Association of Textile Chemists and Colorists (AATCC); and testing units designated by customers to conduct product requirement-related tests and issue certificates or inspection reports, such as SGS Taiwan Ltd. (SGS).

Amount (NTD)	2025	2024
Third-party Inspection Fees	531,118	1,680,934

C Inspection Standards

Raw materials procured by Hakers and outsourced processing products must pass inspections to obtain international product safety and environmental certifications. Therefore, suppliers must ensure that raw materials consistently comply with regulations and provide relevant documents or passing inspection reports from third-party institutions. Only then can they meet Hakers' minimum acceptance standards and be handed over to outsourced processing factories to manufacture qualified finished products. Through outsourced processing factories manufacturing finished products verified by third-party institutions, Hakers experienced no incidents violating health and safety or marketing labeling regulations for its raw materials and products in 2025. Inspection standards can be divided into the following categories and items:

Category	Item
Durability	Shrinkage, Skewing, Appearance after washing
Color Fastness	Color fastness to washing, Color fastness to water, Color fastness to perspiration, Color fastness to rubbing, Color fastness to hot pressing, Storage dye transfer, Yellowing, Color fastness to chlorine/non-chlorine bleach, Color fastness to light, Color fastness to light and perspiration.
Physical Properties	Fabric width, Fabric weight, Bursting strength, Elasticity test, Abrasion resistance, Pilling, Snagging.
Functionality	Water absorption, Moisture wicking, Breathability, Ultraviolet protection factor (UPF), Thermal insulation, Waterproofness, Cooling feeling.
Other	Infant and toddler products, flammability test, pH level, and detection of harmful substances.

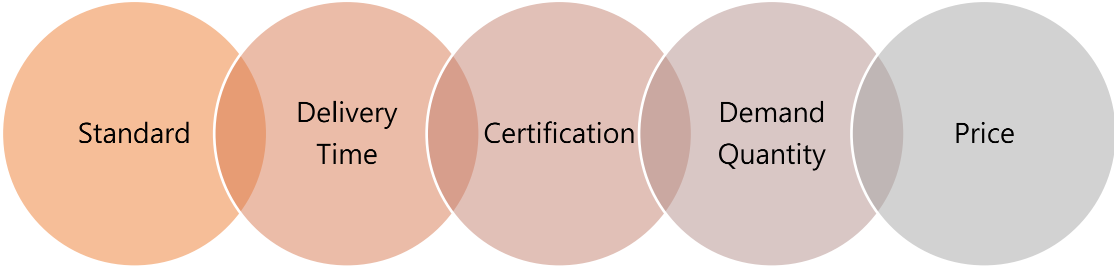
5-3 Sustainable Operations

Material Topic	Sustainable Supply Chain
Importance to the Company	The company is committed to ensuring a sound cooperative relationship with suppliers and driving a positive cycle in the supply chain. In addition to jointly producing high-value products, we also focus on environmental protection and take into account workers' rights and interests. Regarding supplier sustainability management, we require suppliers to comply with local regulations related to environmental conservation, labor conditions, and human rights, urging partners in the supply chain to continuously improve and strive towards sustainable operations.
Policies and Commitments	We conduct internal group and third-party inspection agency testing based on the product quality required by customers. We require suppliers to meet standards and obtain relevant certifications from the source regarding raw material quality, processing factory production processes, etc. Under the premise of meeting standards, we continuously improve processes to increase production efficiency and perfect management processes, achieving customer trust in the company.
Objectives	Short-term: Actively seek suppliers using environmentally friendly raw materials or recycled and reused eco-friendly materials to increase the usage ratio of recycled raw materials. Medium to Long-term: Maintain product quality to achieve customer trust in the company, maintain good cooperation with suppliers and processing factories to promote production efficiency, achieve a win-win situation of stable cooperation, and ensure all products do not violate regulations related to product health, safety, and marketing labeling, remaining responsible to the ultimate consumers.

Material Topic	Sustainable Supply Chain
Actions and Resources Invested	1. Invest manpower and time to participate in various exhibitions to understand sustainability standards and regulations relevant to customers' locations, in order to search for and verify eco-friendly/recyclable raw materials and establish a complete, environmentally friendly supply chain. 2. Communicate with processing factories and improve manufacturing processes, actively inspect (including internal testing and external inspection) raw material and product quality, and encourage processing factories to provide self-assessment reports. 3. Encourage continuous growth in local procurement by outsourced processing factories.
Responsible Department / Grievance Mechanism	Finance and Accounting Dept. - Manager Chen Tel: 8976-9056 E-mail: chinglin.chen@haksport.com
Evaluation Mechanism and Results	1. Continuously obtain or verify sustainability-related certifications or reports acquired by suppliers and processing factories. 2. In 2025, the local procurement amount was NTD 10,580,973.

Hakers views suppliers as important partners in co-creating value. Joining hands with brand customers, we hope to exert our influence to ensure the supply chain fulfills its business ethics and social responsibilities, reduces the consumption and impact on environmental resources, creates positive value for the overall economy, society, and environment, and creates booming industrial development and sustainable growth.

A Sustainable Supply Chain



a Supplier Selection

Raw materials include main materials, linings, accessories, and packaging materials, etc. We try our best to select suppliers that use eco-friendly materials and comply with human rights regulations. In addition to meeting the standards required by customers such as those in the EU, we continue to promote to other customers and the end consumers of our own brand, shaping an image where functionality and environmental protection coexist while fulfilling corporate social responsibility.

For example, replacing Polyurethane (PU) with Thermoplastic Polyurethane (TPU) to increase eco-friendly and recyclable characteristics without compromising functionality; or gradually phasing out the water-repellent auxiliary agents used in water-repellent coatings from C6 to C0, moving towards the goal of zero fluorocarbons, to reduce the environmental impact caused by the non-degradable characteristics of Per- and Polyfluoroalkyl Substances (PFAS) such as Perfluorooctanoic acid (PFOA) and Perfluorooctanesulfonic acid (PFOS).

Aiming to reduce global waste, we select suppliers that use eco-friendly materials to manufacture raw materials. Eco-friendly materials include recyclable materials such as plastics, metals, and fibers, as well as 100%

biodegradable packaging materials, which are applied in areas such as fabrics, zippers, and packaging.

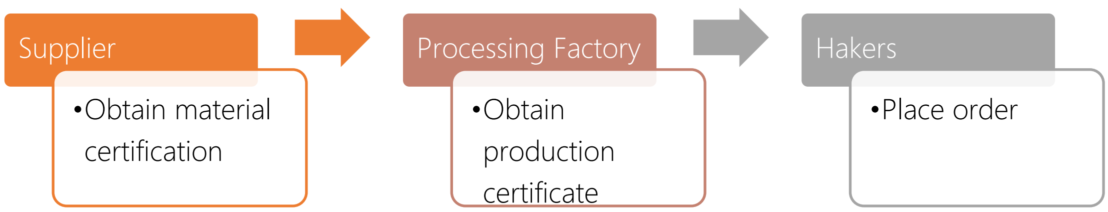
In terms of reducing energy consumption, we select accessory suppliers with eco-friendly manufacturing processes or guide outsourced processing factories to improve their processes to reduce waste.

Hakers' primary (tier 1) supplier categories are divided into: raw material suppliers, accessory suppliers, and outsourced processing factories. In 2025, there were no significant changes in the locations of raw material suppliers, supply chain structure, and supplier relationships compared to previous years.

b Local Procurement

Hakers' production bases are mainly deployed in Southeast Asia. To effectively promote regional industrial development and contribute to local sustainability and society, we strive to promote local procurement (Local to Local), reducing the transportation carbon footprint, and obtain Transaction Certificates (TC) and traceability certificates (Forest Stewardship Council, FSC). Hakers' local procurement items in various regions include freight, waste disposal, and other general administrative procurement, providing employment opportunities for local areas and communities.

B Qualification Certification



a Global Recycled Standard (GRS)

The scope of GRS certification mainly targets recycled fibers in textiles, such as recycled cotton, polyester fiber, nylon, etc. The standard requires the content of recycled fibers to reach a specific ratio, and the production and processing processes must align with sustainable development and environmental protection goals.

b Higg Facility Environment Module (Higg FEM)

Higg FEM evaluates the environmental impact of processing factory facilities, helping processing factories identify priorities for performance improvement. The scope of evaluation includes environmental management, energy use, greenhouse gas emissions, water use, wastewater, air emissions, waste, and chemicals management.

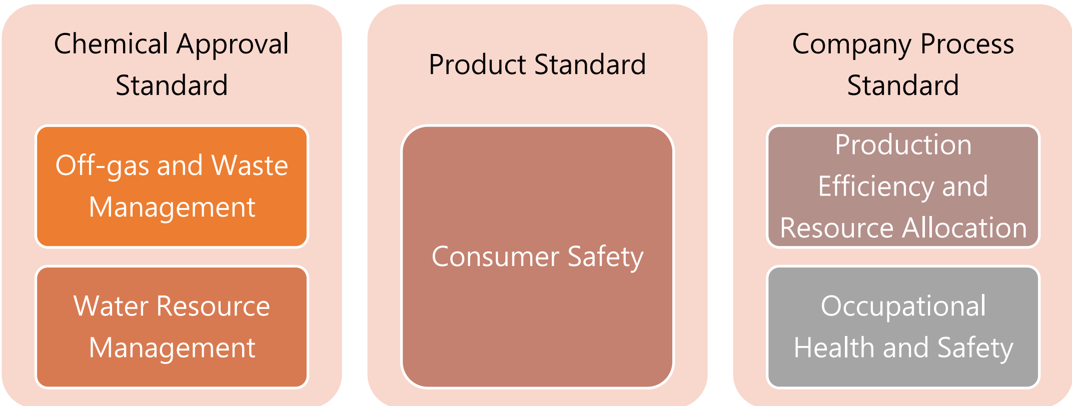
c Worldwide Responsible Accredited Production (WRAP)

WRAP certifies the process standards of processing factories manufacturing sewn textile products. Textile products include apparel, footwear, and accessories. The 12 WRAP principles include:

Compliance with Production Regulations	Compliance with Customs Regulations	Prohibition of Forced Labor	Prohibition of Child Labor
Anti-Discrimination and Anti-Harassment	Anti-Abuse of Labor	Workplace Safety	Health Protection
Reasonable Compensation and Benefits	Lawful Working Hours	Right to Freedom of Association	Environmental Protection

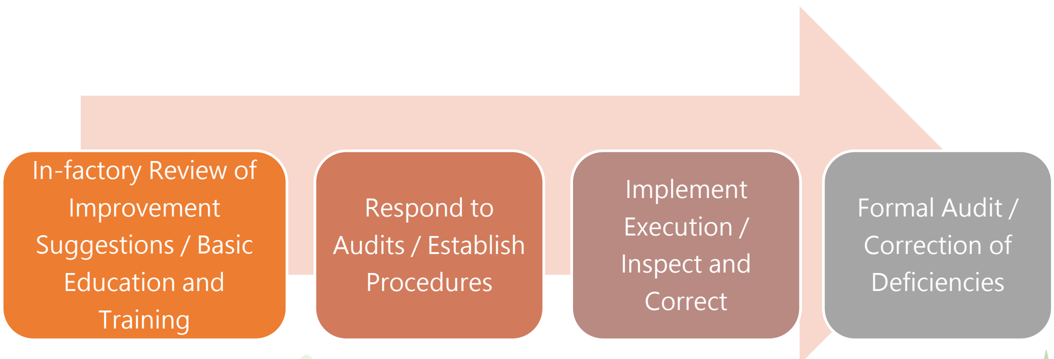
d bluesign® standard

Certifies that textile manufacturing processes and products comply with ecological environmental protection, health, and safety (Environment, Health, Safety; EHS). The three major principles and their corresponding five key focus areas are as follows:



e Supplier Compliance Audit Network (SCAN)

To reduce repetitive supply chain security audits, importers share audit report information to help assess whether the audit activities of cooperating suppliers and factories globally comply with supply chain security requirements.



f Sedex Members Ethical Trade Audit (SMETA)

The Suppliers Ethical Data Exchange (Sedex) assists companies in managing labor regulation data within the supply chain to reduce redundant ethical trade audit work. In addition to complying with the Ethical Trading Initiative (ETI) Base Code, SMETA includes additional clauses such as environmental protection, business ethics, and corporate codes of conduct.

g Business Social Compliance Initiative (BSCI)

BSCI evaluates compliance with labor and social responsibilities by raw material suppliers and processing factories in the supply chain, focusing on critical issues such as human rights, labor rights, and environmental protection. Hakers' outsourced processing factories achieved a "B" rating this year.

h MADE-Smart Factories

MADE in Myanmar aims to promote cooperation among international supply chain participants in the textile, apparel, and footwear industries, especially between Europe and Myanmar. It promotes sustainable practice training, as well as factory and environmental assessment programs in the apparel and textile industry. It provides consultation for factory management and workers, covering topics such as workplace safety, labor compliance, and environmental practices.

C Circular Use

Utilizing scrap inventory materials of main raw materials to produce drawstring shopping bags made of anti-UV or water-repellent materials. These replace plastic or paper bags and are provided to consumers for future circular use.

6 Human Resources Management

"People" are the core of the enterprise and the cornerstone of its success. Hakers complies with the "International Bill of Human Rights", the "International Labour Organization (ILO) Core Conventions", social responsibility standards, and local legal regulations to formulate human rights policies and management mechanisms, safeguarding employees' basic labor conditions and rights. Currently, there is no corresponding labor union organization, hence no collective bargaining agreement has been signed.

Based on Hakers' firm commitment to diversity, inclusion, and equity, we strictly adhere to our anti-discrimination and anti-harassment policies. We treat all ethnic groups equally and are committed to narrowing the gender pay gap through inclusive recruitment practices. We ensure the provision of development and training opportunities for minority genders, encourage female talent to take on leadership and senior positions, and create flexible childcare leave and other measures. We do not exclude candidates from interviews or indirectly terminate their employment based on marital status, allowing employees to balance work and personal commitments. We strictly prohibit the employment of child labor under the age of 16 for heavy and hazardous work, and we, along with our suppliers, do not force employees to work beyond statutory working hours. We also promote a culture of inclusion and diversity at Hakers.

To ensure the protection of employees' work rights, we comply with relevant regulations of the Labor Standards Act. In the future, should there be major operational changes or a need to terminate employment relationships with employees, we will act in accordance with local labor laws. The minimum notice periods for operational changes comply with the Labor Standards Act: a 10-day prior notice for employees who have worked continuously for three months but less than one year; a 20-day prior notice for those who have worked for one year but less than three years; and a 30-day prior notice for those who have worked for three years or more.

Hakers is deeply rooted in Taiwan and has established locations in Myanmar, Vietnam, Laos, and China, dispatching dedicated personnel for management. As of the end of 2025, Hakers has a total of 71 employees, all of whose employment types are regular full-time employees. Workers who are not employees of Hakers, such as engineering contractors, outsourced cleaning staff, and security personnel, total 1 person. The detailed employee employment and gender distribution are shown in the table below:

Region	Contract Type	Female	Male	Total
Taiwan	Full-time Employees	49	11	60
	Temporary employees	0	0	0
	Non-guaranteed Hours Employees	0	0	0
Myanmar	Full-time Employees	1	4	5
Vietnam	Full-time Employees	0	2	2
Laos	Full-time Employees	0	1	1

Region	Contract Type	Female	Male	Total
China	Full-time Employees	1	2	3
Total number of people		51	20	71

Note: The definition of an employee is based on national laws or relevant applicable requirements, resulting in an individual having an employment relationship with the organization. Taking Taiwan as an example, this refers to employees enrolled in labor insurance.

1. Full-time job: Individuals who have signed indefinite-term contracts.
2. Temporary: Individuals who have signed fixed-term contracts.
3. No guaranteed hours: Employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but may need to be available for work as required.

As shown in the table above, female employees make up the majority at Hakers, accounting for 71.2% of the total workforce, while female managers account for 33% of the total number of managers.

Age Range	Female	Male	Total
Over 60 years old	7	2	9
50-60 years old	18	6	24
40-50 years old	17	8	25
30-40 years old	6	3	9
20-30 years old	3	1	4
Total number of people	51	20	71
Average age (years)	48.96	48.51	48.84
Average years of service (in years)	7.99	10.23	8.62

A Human Rights Policy and Management

To fulfill corporate social responsibility and protect the basic human rights of all employees and stakeholders, we comply with the principles and spirit outlined in international human rights conventions such as the "Universal

Declaration of Human Rights", "United Nations Global Compact", "UN Guiding Principles on Business and Human Rights", "International Labour Organization", and "Convention on the Rights of the Child". We treat internal and external members equally and with dignity, and eradicate any infringement or violation of human rights.

B Eliminate illegal discrimination and ensure equal job opportunities

a Provide an equal and diverse work environment. Adhere to the principles of openness and fairness, without differential treatment based on race, class, language, ideology, religion, political affiliation, native place, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disabilities, zodiac sign, or blood type.

b Actively form a workforce with diverse backgrounds (and educational backgrounds) to achieve a diversity of work perspectives. Employ through a fair and open selection process to promote the diversity, professionalism, and creativity of the talent pool.

c Committed to eliminating all forms of forced labor, eliminating employment and occupational discrimination, prohibiting harassment, and respecting privacy rights. Dedicated to creating a work environment with equal opportunities, dignity, safety, equality, and free from discrimination and harassment.

d We hope to thoroughly implement corporate social responsibility and bring employment opportunities to the local area. Therefore, we also hire a large number of local employees. The local hiring rate in the Taiwan region is 100%.

C Prohibition of Child Labor and Forced Labor

a Prohibit all forms of child labor and human trafficking.

b Respect employees' wishes and prohibit forced labor..

D Reasonable Compensation and Working Conditions

a The labor services provided to employees comply with legal regulations. There is no corporal punishment, physical or psychological abuse or coercion, intimidation or other verbal violence, confiscation of identification cards, or other illegal forced labor practices.

b Regulations regarding employees' normal daily and weekly working hours, limits on overtime, regular days off, special leave, and various other types of leave comply with legal requirements.

c Wages paid to employees comply with wage-related laws, including items such as basic wages and overtime pay multipliers.

d Adopt slightly flexible commuting hours so employees can have more choices to arrange their work-life balance, thereby achieving a win-win situation for both the company and employees' lives.

E Expression and Participation

a Respect the protection of employees' human rights, and safeguard their rights to organize labor unions and bargain collectively.

b Regularly convene labor-management meetings, committing to building a harmonious labor-management workplace environment.

F Healthy and Safe Workplace

In addition to providing a safe and healthy work environment in accordance with legal regulations, we cooperate with health service institutions to provide services, with doctors and nursing staff tracking employees' physical and mental health. We regularly organize relevant educational training on safety, health, and fire prevention, and take necessary preventive measures to prevent occupational accidents from occurring, thereby reducing risk factors in the work environment.

G Gender Equality and Diversity

Hakers is committed to providing employees with a dignified and safe work environment, ensuring that employees will not suffer discrimination, harassment, or unequal treatment due to race, class, language, ideology, religion, political affiliation, native place, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disabilities, zodiac sign, blood type, or any other status protected by applicable laws. We regularly hold promotional seminars on sexual harassment prevention, and provide employees with a safe and confidential grievance channel should any related incidents occur.

H Grievance System

a Grievances against violations of work and human rights: To achieve the goal of fair handling of employee grievance cases, unobstructed grievance channels are established, and the Administration Department serves as the management unit for grievances to ensure that the voices of subordinates can be fully communicated upwards. When employees encounter various problems within the company, they can file grievances to supervisors or the management unit through the company's grievance channels.

b Anti-harassment grievances: To maintain gender equality in employment and provide employees and job seekers with a work and service environment free from sexual harassment, dedicated grievance phone lines, faxes, and email addresses for sexual harassment prevention are established. During the grievance period, all matters are handled confidentially. The name of the complainant or other relevant information sufficient to identify the complainant will not be disclosed to protect the complainant. The resolution content of the grievance investigation will also be notified in writing to the complainant and the respondent. If the complainant or the respondent objects to the resolution of the grievance case, they may also file an appeal to Hakers.

Item / Number of Cases	2025	2024
Grievances against violations of work and human rights	0	0
Anti-harassment grievances	0	0

I Protection Measures for Employee Work Environment and Personal Safety

a In accordance with Articles 9 and 11 of the "Labor Health Protection Regulations", Hakers provides a safe work environment for workers. Based on the characteristics of the work site, we improve the work environment, regularly perform work environment testing annually, and make improvements to places with potential public safety hazards. We also strengthen employee educational training on occupational safety, health, and fire prevention, thereby establishing a safe and comfortable work environment. Disabling injuries to employees did not occur in both 2025 and 2024.

b According to the law, newly hired workers and incumbent workers before changing jobs must receive safety and health educational training. General workers' safety and health on-the-job educational training is conducted once a year, and fire prevention training is conducted once a year, with each session lasting 2 hours.

c In accordance with the Occupational Safety and Health Act and the Labor Safety and Health Work Rules, special health examinations are provided based on the site characteristics of different operations. If employees with abnormal test values are found, health consultation and follow-up management are provided to ensure that all employees can work with peace of mind and safety. Health examinations are implemented within the prescribed period, and the examination results are informed to the employees by doctors.

d Hakers implements and declares the following matters in accordance with the law to maintain workplace safety:

Building public safety inspections once every 2 years; fire safety inspections once a year.

6-1 Benefits Policy

Material Topic	Employee Compensation and Benefits
Importance to the Company	It ensures the company's talent pool is full and flawless, and business execution is uninterrupted, maintaining continuity and consistency. Otherwise, it will be impossible to attract and retain excellent talent, leading to talent gaps, causing businesses to be disconnected, and resulting in poor production efficiency and operational performance.
Policies and Commitments	1. Employees grow amidst high-quality compensation and benefits. 2. Employees achieve a work-life balance. 3. Ensure employee compensation maintains a long-term stable growth trend, and the base-level employee compensation shall account for no less than fifty percent.
Objectives	Short-term: Maintain gender diversity and increase employment opportunities for minority genders. Medium to Long-term: Maintain compensation and benefits within the top 20% of the industry to attract more excellent talent to join. Implement direct compensation and fair rewards for employees to effectively motivate key talent.
Actions and Resources Invested	1. **System Aspect:** Special leave adopts a half-hour increment system, allowing employees to flexibly arrange their work-life balance. 2. **Hardware Aspect:** Update office equipment based on employee needs, and set up kitchenware, coffee machines, etc. 3. **Compensation Aspect:** Regularly issue year-end bonuses, three-festival bonuses, performance target bonuses, full-attendance bonuses, and natural disaster pay as stipulated upon initial

Material Topic	Employee Compensation and Benefits
	employment. 4. **Other Benefits:** Dormitories for out-of-town employees, childcare subsidies, wedding/funeral/maternity allowances, employee travel, departmental dinners, etc.
Responsible Department / Grievance Mechanism	Spokesperson - Manager Chen Tel: 8976-9056 Email: IR@haksport.com
Evaluation Mechanism and Results	1. Affected by the pandemic and international situations, the turnover rate is unstable due to frequent personnel movements. 2. Average employee salary: The average salary in 2025 was NTD 929,000, and the average salary in 2024 was NTD 916,000.

A Remuneration Policy of Functional Committees

The company has a functional committee—the Remuneration Committee, which regularly formulates and evaluates the compensation of independent directors and directors. In addition to considering the company's overall operational performance and profitability, it also conducts a comprehensive evaluation of the individual's participation rate in company affairs, performance achievement rate, and contribution to the company's operational benefits to provide reasonable remuneration.

The Remuneration Committee regularly formulates and evaluates manager remuneration. In addition to fixed salaries, after the end of the fiscal year, the company determines the distribution base based on operational conditions, and then adjusts it based on individual annual performance appraisals, reward and punishment results, and other factors. For those with special contributions, after review and approval by the Remuneration Committee, it is submitted to the Board of Directors for approval.

B Salary and Compensation

Annual year-end bonuses are provided based on employee performance. Full-time internal units enjoy monthly full-attendance bonuses and overtime pay. When work is suspended due to natural disasters, employees are encouraged to stay safe at home and are paid their wages, enhancing employee work motivation. Salaries are also adjusted comprehensively based on recent annual operational conditions and living commodity prices.

	2025	2024
Salary Expense	65,943	60,458
Number of Employees (Persons)	71	66
Average Salary Expense	929	916
Full-time Employees Not in Managerial Positions		
Salary Expense	61,294	54,659
Number of Employees (Persons)	65	60
Average Salary Expense	943	911
Median	806	779

Note: Non-managerial full-time employees are defined as employees who do not serve as managers according to the definition in the Financial Supervisory Commission's letter Tai-Cai-Zheng-San-Zi No. 0920001301, and whose working hours reach the normal working hours stipulated by the company.

C Employee Retirement System

The retirement system is handled in accordance with the provisions of the Labor Standards Act. For original employees to whom the old retirement pension system applies and who still retain their seniority under the old system, a 2% contribution based on the total monthly employee salary is deposited into the "Bank of Taiwan Trust Department" account designated by the government for retirement pensions. Since the implementation of the "Labor Pension Act" on July 1, 2005, Hakers has complied with the provisions of this Act. For employees subject to the retirement pension system under this Act, 6% of their monthly wage is contributed as a retirement pension and deposited into the worker's individual account at the Bureau of Labor Insurance.

D Employee Leave System

a To achieve a balance between employees' physical and mental health and work-life, labor rights such as special leave, sick leave, and personal leave, as well as wedding leave, maternity leave, paternity leave, and two days off per week are provided, allowing employees to enjoy life outside of work.

b To allow employees to feel at ease about having children, we implement the unpaid parental leave system in accordance with the regulations of the "Labor Standards Act" and the "Act of Gender Equality in Employment", enabling employees to achieve a balance between work and family life. After the unpaid leave period expires, we assist in arranging for them to return to their original unit and duties, and actively assist employees in reintegrating into the workplace.

E Comprehensive Employee Benefits

a In addition to handling labor insurance and national health insurance in accordance with the law, we also process group insurance, travel safety insurance, etc. The company provides insurance to ensure that employees who have served a certain period enjoy life insurance, accident injury insurance, and accident medical insurance, etc.

b To provide a good workplace and generous employee benefits, an Employee Welfare Committee has been established to coordinate welfare measures and activities, protect labor rights, and provide employees with various benefits, such as: maternity subsidies, wedding and funeral subsidies, etc. In addition to the holidays stipulated by the Labor Standards Act, there are also welfare subsidies. To achieve a work-life balance, the company provides domestic and foreign travel subsidies, allowing employees to fully relax during non-working hours.

c Provide new employee training for young employees just entering the workplace, as well as on-the-job training and educational training, etc., expecting employees to increase their self-worth and enhance their skills while working.

d To care for employee health, the company executes free employee health examinations. For employees with abnormal examination results, follow-up counseling is conducted with the employee's consent to enhance employee health awareness.

e Gift money is provided on major holidays such as Labor Day.

f If the company makes a profit, employees are entitled to profit sharing.

g Provide maternity allowances for employees and their spouses to encourage childbirth.

h Flexible commuting hours can be chosen to match employee life routines, making life more flexible.

i Because the company has its own apparel brand, depending on the annual sales status, employees enjoy gift certificates, priority purchasing, and special discount measures.

j Regularly hold spring banquets, and irregularly hold gatherings and afternoon tea to build employee cohesion.

6-2 Talent Development

Material Topic	Education/Training and Talent Development
Importance to the company	Only by enhancing employee competencies can we stand out in a fiercely competitive market. We hope employees can utilize their talents on this excellent work stage and grow together with the enterprise.
Policies and Commitments	Targeting different job requirements, we organize systematic education and training, construct a blended (virtual and physical integrated) education and training model, combine offline and online (E-Learning) training courses and learning services, enhance overall learning effectiveness, cultivate employees to respond to environmental and market changes, and expand innovative thinking.
Objectives	**Short-term:** Provide sufficient and appropriate on-the-job training to increase employees' knowledge and skill growth in response to the constantly changing market and industry trends. **Medium to Long-term:** Integrate employee experience to optimize company systems and processes, and systemize current operations to improve work efficiency, forming a virtuous cycle of development for both employees and the company.
Actions and Resources Invested	1. Invest education and training resources, hold internal educational training, and participate in professional-related courses organized by external institutions, and encourage employees to further their studies and share work experience. 2. Actively participate in world-renowned exhibitions and seminars to absorb professional technology and new knowledge within the industry, broadening horizons and increasing the breadth and depth of the talent pool. 3. Identify optimizable steps in current processes, discuss the feasibility of methods, and establish systematic

	operations.
Responsible Department / Grievance Mechanism	Spokesperson - Manager Chen Tel: 8976-9056 Email: IR@haksport.com
Evaluation Mechanism and Results	In 2025, for educational training, exhibition/seminar participation, etc., the total human hours invested were 454 hours, and related expenses totaled NTD 639,756, accounting for 0.06% of revenue.

Guided mainly by combining corporate needs with personal career development, we actively promote relevant educational training and participation in industry-related exhibitions and seminars. Upholding the belief that "communication is the best management", the company spares no effort in protecting labor rights, creating a good work environment, and establishing smooth communication channels. Through top-down or bottom-up communication, we understand employees' various needs, while also letting employees understand the company's goals, thereby consolidating internal consensus and culture. While the group focuses on pursuing growth and profitability, it also assists employees in growing concurrently with the enterprise, creating an environment of continuous learning and growth for them. To encourage current employees to enhance their professional capabilities and build a talent pool to respond to future development needs such as changes in the international situation, shifts in customer demands, and new technological raw material revolutions, the company formulates subsidy methods to enable employees to regularly pursue further studies and update their knowledge of the industry, achieving a win-win situation for both company business development and personal advancement.

In terms of enhancing employee competencies, Hakers encourages employees to propose personal professional skills training and study through financial subsidies, and assigns them to participate in external training, seminars, or exchanges (including domestic and overseas regions) based on business needs to absorb external industry-academic knowledge and elevate and deepen their professional expertise. Through diversified learning and further education, we cultivate and reserve outstanding professional elites and management talent. Hakers places heavy emphasis on on-site operational professional training. Employees in internal units mostly handle indirect office work, so fewer professional training items are required for them. The management level emphasizes leadership and management capability training, so their training hours and course content differ from those of general employees to differentiate the professional growth of various functional roles.

In 2025, the total hours Hakers provided for employee educational training and exhibition/seminar participation was 454 hours, and related expenses totaled NTD 639,756. In addition to providing training courses for direct workers to obtain industrial safety certifications, we also provide the professional knowledge and skills required by employees and cultivate internal and external training that aligns with the company's development, so as to achieve synchronous growth for both employees and the company. We lay the foundation for sustainable operations through educational training.

	Educational Training (including the Directors)	Exhibitions	TOTAL
Hours (hr)	110	344	454
Expense (NTD)	69,999	569,757	639,756

7 Environment

To protect the global environment, fulfill corporate social responsibility, and coexist and prosper with the environment to achieve the goal of corporate sustainable operations, Hakers has always upheld the vision of "continuous innovation and development of sustainable fabrics and garments that combine functionality and fashion to improve the quality of life". While strictly controlling product quality, we take environmental protection and worker safety and health as our own responsibility.

The company has had no pollution incidents in the past 5 years, nor has it had any major environmental law violations resulting in fines exceeding USD 10,000. The company's locations are situated within general urban office areas, having no related impact on biodiversity and a relatively small impact on the community. However, targeting environmental improvement issues, we have established the "Environmental Management Communication Control Procedure" for stakeholder communication. As external stakeholders, community residents can provide suggestions on related environmental improvements and pollution prevention to the company through relevant channels such as phone calls, mailboxes, and face-to-face discussions. In 2025, there were no community impact cases.

Facing global climate change, countries have successively announced net-zero pathways, and Taiwan has also incorporated net-zero targets into regulations. Early identification of and response to climate risks, strengthening climate resilience adaptation, and mitigating the operational impacts that disasters may bring, while grasping the potential transitional opportunities of extreme weather, has become an important issue we must face. The company lists climate change risk as one of the important risks in its corporate risk management measures. We map indicators using the Task Force on Climate-Related Financial Disclosures (TCFD) framework, inventory and identify various risk and opportunity matrices, estimate their management costs and financial impacts based on the matrix analysis results, and use the estimated management costs and financial impacts to strengthen the company's climate change governance. We systematically assess financial correlations, reduce risks, and seize opportunities for improvement and transformation.

The company deeply believes that environmental protection and corporate development are closely linked. With the elevation of environmental protection awareness and the development of environmental protection technologies, we are gradually shifting from end-of-pipe treatments of exhaust gas, wastewater, and waste in the early days to source prevention treatments such as process waste reduction, pollution prevention, and clean production. Hakers actively develops modern advanced environmental protection technologies and is committed to reducing the impact caused by production processes on the environment, thoroughly implementing environmental management.

7-1 Climate Change

Material Topic	Climate Change Strategy
Importance to the Company	As a member of the Earth, environmental protection brooks no delay. Energy and greenhouse gas management can enable us to effectively control cost inputs and reduce environmental impacts; conversely, in addition to causing negative impacts on the environment, we might also lose orders or face additional manufacturing costs such as carbon taxes due to the inability to meet customer-set carbon reduction targets. Hakers actively implements energy-saving measures to respond to the impacts and opportunities brought by climate change and the government's enforcement of regulations related to the "Greenhouse Gas Reduction and Management Act". If greenhouse gas and emission management are not implemented, Hakers may face related regulatory penalties in the future, while responsible emission management can reduce Hakers' cost risks and enhance product competitiveness in sustainability issues.
Policies and Commitments	To fulfill corporate responsibilities regarding the environment, society, and corporate governance, and to achieve the goal of sustainable development, Hakers has established a Sustainability Development Promotion Team, actively setting management mechanisms and refinement targets. "Social Responsibility, Sustainable Development, Moving Towards the International Stage"—Energy saving and carbon reduction with carbon neutrality as the primary goal.
Objectives	**Short-term:** Continue to promote outsourced processing factories to obtain various management system certifications. **Medium to Long-term:** 1. Reduce greenhouse gas emissions.

Material Topic	Climate Change Strategy
	2. Increase the use of recycled materials. 3. Enhance corporate resilience in responding to extreme weather.
Actions and Resources Invested	1. Replace old and inefficient equipment to lower energy expenses and save energy consumption. 2. Plan to introduce ISO 14064: 2018 inventory, monitor greenhouse gas emissions, and continuously promote waste reduction and recycling plans to reduce environmental impact. 3. Plan to quantify the financial impacts of material climate risks and opportunities and formulate management strategies and targets. 4. Plan to promote the ISO 14001 Environmental Management System to effectively prevent and control pollution, and increase resource and energy utilization efficiency.
Responsible Department / Grievance Mechanism	Spokesperson - Manager Chen Tel: 8976-9056 Email: IR@haksport.com
Evaluation Mechanism and Results	Regularly identify and track relevant regulatory amendments, establish a dedicated unit to plan carbon reduction targets, and report to the Board of Directors regularly.

A Management and Assessment Process for Climate Risks and Opportunities

Facing global climate change, countries have successively announced net-zero pathways, and Taiwan has also incorporated net-zero targets into regulations. Early identification of and response to climate risks, strengthening climate resilience adaptation, mitigating the operational impacts that disasters may bring, and seizing the potential transition opportunities of extreme weather have become important issues that must be faced.

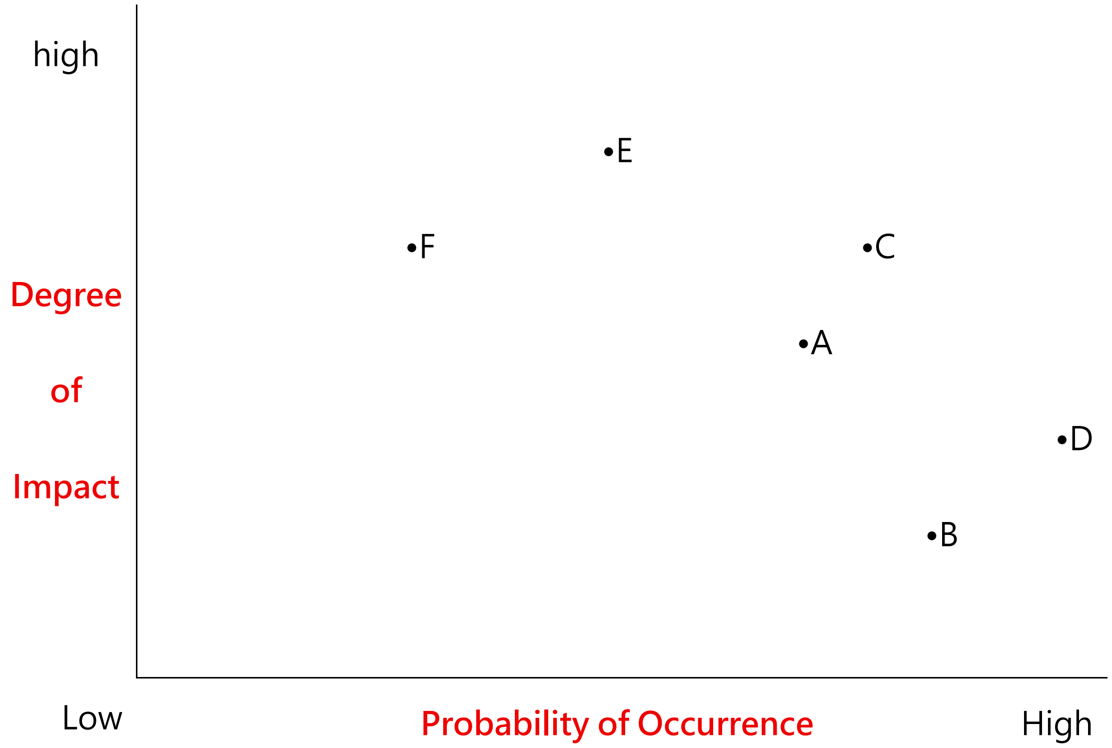
Therefore, the climate risk assessment process executed is as follows:

1 Screen Potential Climate Risks and Opportunities	Screen out climate issue-related risks and opportunities based on industry characteristics.
2 Company Training and Inventory	Convene relevant executing units of the company to discuss climate-related issues in depth, understand the definitions of various climate risks and opportunities, and analyze domestic and foreign regulations, market, and technological trends. Further conduct composite analysis on each issue through factors such as impact likelihood, degree of impact, and time of occurrence to understand the impact and influence of climate issues on Hakers.
3 Identify Material Risks and Opportunities	Based on the analysis content and evaluating the risk level according to impact likelihood and degree of impact, deduce the company's overall material climate risks and opportunities. Inventory information and management strategies for climate-related risks and opportunities.
4 Confirmation by Senior Management	Finally, after senior management reviews the identified results, confirm the relevant climate risks and opportunities and integrate them into the company's overall risk management for control, to facilitate Hakers in reducing harm and seizing opportunities when facing climate change impacts.

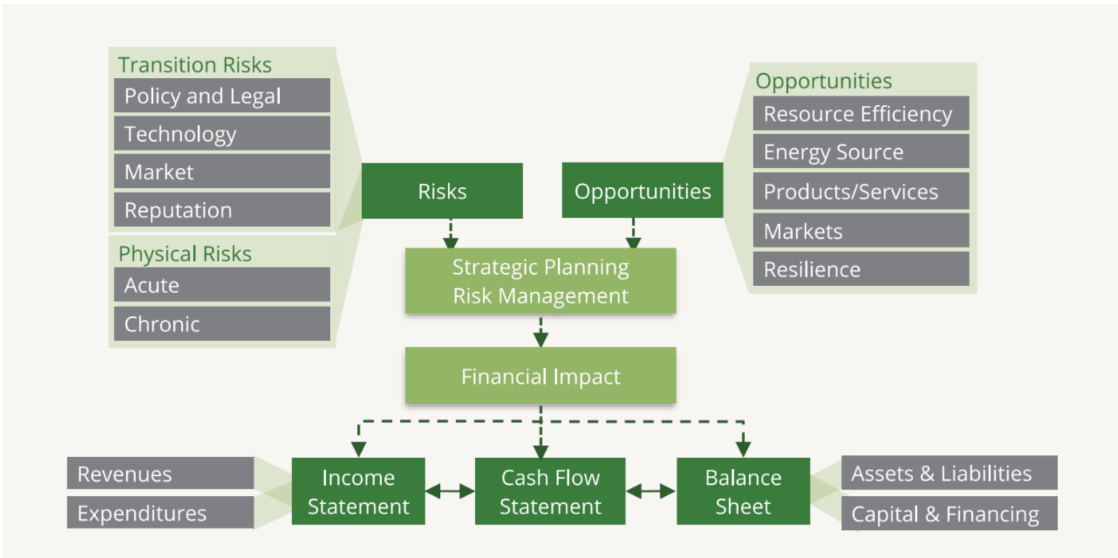
B Materiality Identification and Matrix of Climate Risks and Opportunities

Facing potential climate risks and opportunities, Hakers integrates the perspectives of various departments through interviews with department heads to further produce a climate risk and opportunity matrix and related insights for materiality identification. Based on the materiality matrix analysis, there are a total of six risks and opportunities with relatively significant impacts on Hakers.

Climate-related risks		Probability of Occurrence	Degree of Impact	Materiality
Policy and Legal Risk	A. Increased pricing of greenhouse gas emissions.	Medium	Medium	Medium
	B. Enhanced emissions-reporting obligations.	High	Low	Medium
Chronic risks	C. Changes in precipitation patterns and extreme weather variability.	High	Medium	High
Policy and Legal Risk	D. Mandates on and regulation of existing products and services.	High	Low	Medium
Resource Efficiency	E. Increase in production efficiency.	Medium	High	High
	F. Improvement in work efficiency	Low	Medium	Medium



C TCFD identifies the following impacts on financial risk and opportunity:



a Major Climate Identification Assessment Form - Risk

Term	Cat-egory	Risk	Description	Strategic Objective	Financial Impact
Short-term	Tran-sition Risk - Policy	Increased pricing of greenhouse gas	Collection of carbon tariffs or carbon fees. The prices of	Monitor greenhouse gas emissions and continuously promote waste	Increased operating costs,

Term	Category	Risk	Description	Strategic Objective	Financial Impact
	and Legal	emissions.	carbon credits, and energy.	reduction and recycling plans.	professionalism of risk-related personnel in understanding policies and regulations.
		Enhanced emissions-reporting obligations.	Climate-related information such as emissions.	Identify relevant regulations and plan carbon reduction targets, such as replacing high-energy-consuming equipment, and report to the Board of Directors.	
Long-term	Physical Risk	Changes in precipitation patterns.	Heavy rains and floods affect logistics smoothness.	Formulate emergency response and risk assessment mechanisms.	Increased operating costs, decreased sales/ output leading to decreased revenue.
		Extreme weather variability.	Natural disasters affect asset safety. Sharp decrease in upstream raw materials such as cotton.		

b Material Climate Identification Assessment Table - Opportunity

Category		Opportunity	Description	Strategic Objective	Financial Impact
Opportunity	Resource efficiency	Increase in production efficiency	Optimize production process-related items.	Replace high-energy-consuming equipment, optimize processes, and reduce energy expenditures.	Decreased operating costs, increased production capacity.
		Improvement in work efficiency	Increase employee training related to climate, such as carbon taxes and	Enhance personnel's climate-related professionalism,	Reduced disclosure errors.

Category		Opportunity	Description	Strategic Objective	Financial Impact
			accounting standards.	reduce calculation errors.	
	Products and services	Green supply chain	Increase understanding of sustainability-related raw materials for application in production.	Increase the proportion of recyclable raw materials.	Enhance the image of focusing on sustainability.

D Climate Indicators and Targets

Key Indicator	Target	Achieve year	Base year	Execution progress	Specific measures
Energy reduction	Annual energy intensity reduced compared to the base year.	2030	Not yet executed	Not yet executed	1. Turn off unnecessary power and promote the good habit of turning off lights to employees.
					2. Replace traditional bulbs in the lighting system with energy-saving LED bulbs.
					3. Maintain equipment regularly to keep optimal operational efficiency.
					4. Irregularly update old equipment to improve energy efficiency.

7-2 Resource Management

A Waste Management

In addition to complying with laws and regulations to observe local waste-related norms, source reduction, implementing waste sorting and resource reuse, and reducing landfill or incineration treatment, increasing the recycling and treatment ratio of industrial waste is also a future management goal.

Regulatory compliance is the basic requirement for the company's waste management aspect. All waste is reported and handled in accordance with local regulatory requirements, sorted and stored according to waste characteristics, and no illegal incidents have occurred.

Waste management takes safety, sanitation, harmlessness, and resourcefulness as indicators, including sorting, storage, clearance, and treatment. The company sorts and collects industrial waste, entrusts qualified public or private waste clearance and treatment institutions to clean up or reuse it, and recycles recyclable items announced by the Environmental Protection Administration.

B Energy Management

Effective management of energy use and improvement of energy efficiency are important links in achieving carbon reduction goals. The company's main energy source used is electricity, and currently, the equipment used is mainly office equipment. Therefore, in the future, power-consuming equipment will be gradually phased out and replaced with energy-saving devices to advance the goal of energy saving and carbon reduction.

Energy usage statistics table	2025	2024
Electricity Consumption (kWh) (A)	145,028	No relevant statistical data
Revenue (NTD Million) (B)	1,040	
Energy Intensity (A/B)	139.45	
Sales Volume (k pieces) (C)	2,710	
Energy intensity per unit (A/C)	53.52	

C Water Resources Management

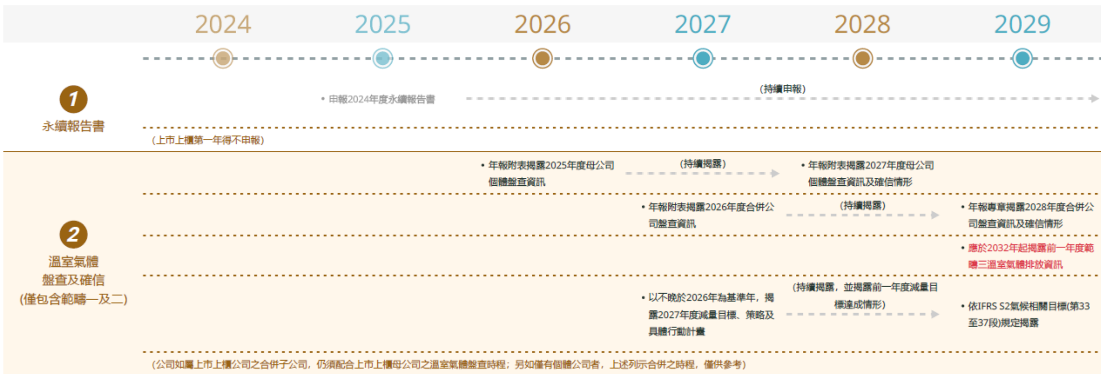
Affected by climate change recent years, Taiwan's main source of water resources-rainfall has fluctuated greatly every year. As rainfall increases due to typhoons and reservoir water storage is stable; however, future climate uncertainty, the company continuously promotes and advocates compliance with relevant local laws and regulations on water use and wastewater discharge, saving water and reducing waste.

The company pursues the maximization of water use efficiency and enhances the upstream and downstream value chain's attention to and conservation of water resources. Through daily management and inspections, we discover feasible water-saving measures, promote water resource education, improve stakeholders' water literacy, set water-saving goals, regularly review to achieve water-saving goals, and continuously promote various water-saving plans to implement water-saving effectiveness.

The water resources used by Hakers are mainly for domestic use, and the main water source is the Feitsui Reservoir, which belongs to an area with a medium-low risk of water resource stress.

7-3 Greenhouse Gas Management

Because greenhouse gas emissions cause global warming and climate change, leading to environmental degradation and disasters globally, effectively controlling greenhouse gases is the responsibility of every member on Earth in the global joint effort to mitigate climate change. To respond to climate change and actively implement sustainable operations, the company will, in accordance with actual operational conditions and matching the alignment roadmap of the IFRS Sustainability Disclosure Guidelines zone launched by the Financial Supervisory Commission, successively achieve short, medium, and long-term goals such as ESG Reports, greenhouse gas inventories, and even net-zero emissions.

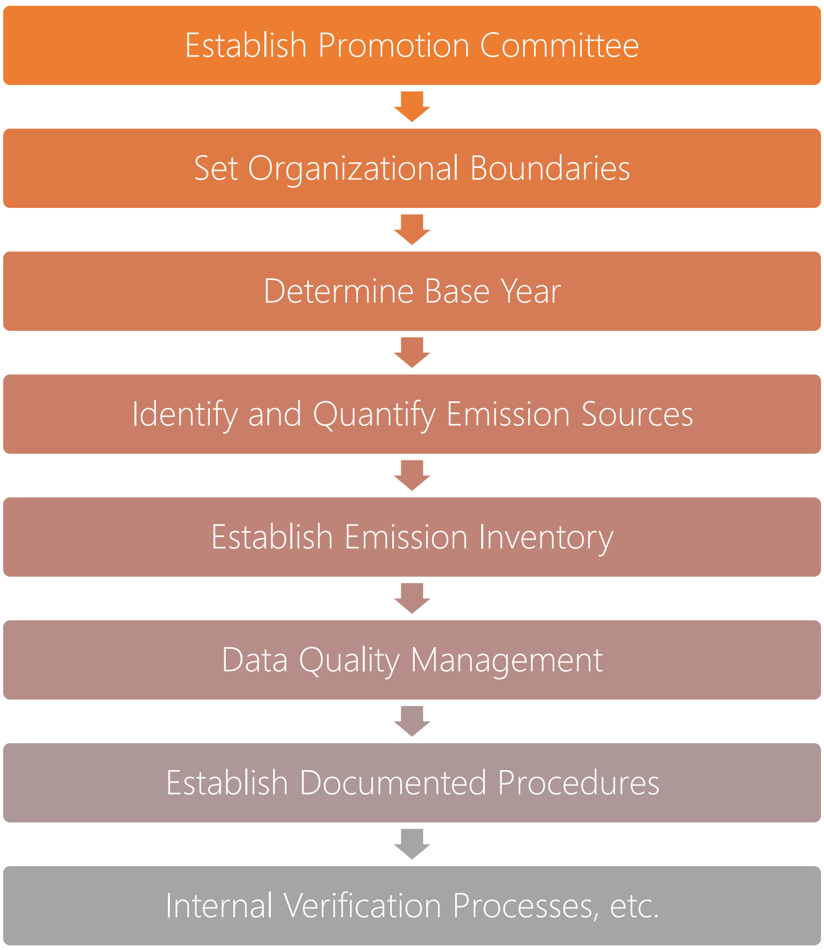


Based on the company's concern for global climate change, good use of resources, and fulfilling corporate responsibility, we comply with government laws and regulations, prevent air pollution, maintain the living environment and public health, and raise employee environmental awareness to reduce resource consumption and waste generation. In the future, we will successively promote greenhouse gas emission control to reduce costs, and look forward to achieving the sustainable energy development of resource efficiency, energy conservation, and environmental protection, working together to move the industry towards a low-carbon economy and society.

A After understanding the organization's greenhouse gas emission status, we began conducting the organizational greenhouse gas emission inventory in 2025.

B Using the ISO 14064-1: 2018 standard and referring to five major principles: relevance, completeness, consistency, accuracy, and transparency, we conduct the organizational greenhouse gas inventory.

C Greenhouse Gas Inventory Process



D Organizational Greenhouse Gas Inventory Goals: Complete the greenhouse gas inventory in 2026, and complete the greenhouse gas inventory verification in 2027.

E Under a comprehensive review of its own greenhouse gas emission status, further plan greenhouse gas control measures and implement greenhouse gas reduction plans to achieve the corporate energy-saving and carbon reduction goals.

F To comply with the new 2024 ESG regulations for listed companies and achieve the medium and long-term goals set by Hakers' management, Hakers' greenhouse gas inventory planning is as follows:

Time	Main Item	Sub-item
2024	Talent Training.	Inventory course training.
2025	Inventory Preparatory Meeting.	Kick-off meeting. Senior management commitment. Establish promotion committee.
2026	Inventory Execution and Data Collection.	Boundary setting. Determine base year. Identify emission sources. Collect activity data. Select emission factors. Calculate emissions. Establish emission inventory.
2026	Disclose individual greenhouse gas inventory information in the annual report.	Complete annual report disclosure.
2027	Inventory Document Data Management.	Data quality management. Document procedures.
2027	Disclose consolidated greenhouse gas inventory information in the annual report.	Complete annual report disclosure.

Time	Main Item	Sub-item
2028	Disclose individual greenhouse gas inventory information and assurance status in the annual report.	Complete annual report disclosure.
2029	Disclose consolidated greenhouse gas inventory information and assurance status in the annual report.	Complete annual report disclosure.

G To comply with the new 2024 ESG regulations for TWSE/TPEx listed companies and achieve the medium and long-term goals set by Hakers' management, the progress of Hakers' organizational greenhouse gas inventory is as follows:

Unit: Tons of CO2e (tCO2e)

	2025	2024
Scope 1 Direct Emissions	11.41	No relevant statistical data
Scope 2 Indirect Energy Emissions	69.54	
Scope 1 + Scope 2 (A)	80.95	
Revenue (NTD million) (B)	1,040	
Economic Intensity (A/B)	0.0778	
Sales Volume (k pieces) (C)	2,710	
Unit Production Intensity (A/C)	0.0299	
Scope 3 Other Indirect Greenhouse Gas Emissions	No relevant statistical data	

Appendix

Appendix I GRI Standards Content Index

GRI 2: General Disclosures 2021

Disclosure	Disclosure Item	Location in Report / Remarks	Reason for Omission	Page
2-1	Organizational details	2-1 Operational Overview and Corporate Governance		10
2-2	Entities included in organizational sustainability reporting	1-1 Report Information		5
2-3	Reporting period, frequency and contact person	1-1 Report Information		7
2-4	Restatements of information	-	Not applicable	
2-5	External assurance	Appendix IV: Independent Auditor's Assurance Report		117-118
2-6	Activities, value chains and other business relationships	2-1 Operational Overview and Corporate Governance		12-14
2-7	Employees	6 Human Resource Management		75-77
2-8	Non-employees	6 Human Resource Management		75
2-9	Governance Structure and Composition	2-1 Operational Overview and Corporate Governance		18
2-10	Nomination and selection of the highest governance unit	2-1 Operational Overview and Corporate Governance		19
2-11	Chairman of the highest governing unit	2-1 Operational Overview and Corporate Governance		19
2-12	Role of the highest governance unit in overseeing the management of impacts	2-3 Risk Management		31
2-13	Delegation of responsibility	2-3 Risk Management		31

Disclosure	Disclosure Item	Location in Report / Remarks	Reason for Omission	Page
		Product Quality 6 Human Resource Management 7-1 Climate Change		75-76 95-96
2-28	Membership of the Public Association	2-1 Operational Overview and Corporate Governance		18
2-29	Approach to stakeholder engagement	4-2 Stakeholders		53-55
2-30	Collective bargaining agreements	6 Human Resource Management 6-2 Talent Development		75-76 89-92

GRI3 : Material Topics 2021

Disclosure	Disclosure Item	Location in Report / Remarks	Reason for Omission	Page
3-1	Process to determine material topics	4 Material Topics		46
3-2	List of material topics	4-1 Setting Management Objectives		50-52
3-3	Management of material topics	4-1 Setting Management Objectives		50-52

ESG	Material Topic Name	Index	GRI Disclosure Content	Corresponding Section	Reason for Omission	Page
Environ-mental	Climate change strategies					
	Energy	302-1	Energy consumption within the organization	7-2 Resource Management		102-103
		302-2	Energy consumption outside the organization	7-2 Resource Management		102-103
		302-3	Energy intensity	7-2 Resource Management		102-103
		302-4	Reduction of energy	7-2 Resource		102-

ESG	Material Topic Name	Index	GRI Disclosure Content	Corresponding Section	Reason for Omission	Page
			consumption	Management		103
		302-5	Reductions in energy requirements of products and services	7-2 Resource Management		102-103
	Emission	305-1	Direct (Scope 1) GHG emissions	7-3 Greenhouse Gas Management		104-107
		305-2	Energy indirect (Scope 2) GHG emissions	7-3 Greenhouse Gas Management		104-107
		305-3	Other indirect (Scope 3) GHG emissions	7-3 Greenhouse Gas Management		104-107
		305-4	GHG emissions intensity	7-3 Greenhouse Gas Management		104-107
		305-5	Reduction of GHG emissions	7-3 Greenhouse Gas Management		104-107
	Sustainable supply chain					
	Supplier Environ-mental Assessment	308-1	New suppliers that were screened using environmental criteria	5-3 Sustainable Operation		69-70
		308-2	Negative environmental impacts in the supply chain and actions taken	5-3 Sustainable Operation		69-70
		204-1	Proportion of spending on local suppliers	5-3 Sustainable Operation		69-70
		414-1	New suppliers that were screened using social criteria	5-3 Sustainable Operation		69-70
Social	Employee Compensation and Benefits					
	Employment Relations	401-1	New employee hires and employee turnover	6-1 Benefits Policy		83-84

Appendix II Task Force on Climate-Related Financial Disclosures (TCFD) and TWSE/TPEx Listed Companies Climate-Related Information Index

Item	Implementation Status / Index Page
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	95-96
2. Describe how the identified climate-related risks and opportunities affect the enterprise's business, strategy, and finance (short-term, medium-term, and long-term) .	99-101
3. Describe the financial impact of extreme weather events and transition actions.	96-101
4. Describe how the identification, assessment, and management processes of climate-related risks are integrated into the overall risk management system.	96-101
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and main financial impacts used should be described.	Will continue to plan and refine in the future.
6. If there is a transition plan to manage climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical risks and transition risks.	Will continue to plan and refine in the future.

7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be described.	Hakers does not use internal carbon pricing as a planning tool.
8. If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planning horizon, and annual achievement progress should be described; if carbon offsets or renewable energy certificates (RECs) are used to achieve the related targets, the source and quantity of the carbon offset credits or the quantity of RECs used should be described.	Will continue to plan and refine in the future.
9. Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans (fill out separately in 1-1 and 1-2).	Not disclosed in 2025 yet, will continue to plan and refine in the future, and complete and disclose before the regulatory deadline.

Appendix III Taiwan Sustainability Indicators and Sustainability Accounting Standards Board (SASB) Standards Index

Disclosure Topic	Code	Corresponding Indicator	Corresponding Section	Page
Management of Chemicals in Products	CG-AA-250a.1.	Discussion of processes to maintain compliance with restricted substances regulations.	not applicable	
	CG-AA-250a.2.	Discussion of processes to assess and manage risks and hazards associated with chemicals in products.	not applicable	
Environmental Impacts in the Supply Chain	CG-AA-430a.1.	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement.	not applicable	
	CG-AA-430a.2 .	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition’s Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment.	not applicable	

Labor Conditions in the Supply Chain	CG-AA-430b.1.	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor.	not applicable	
	CG-AA-430b.2.	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits.	not applicable	
	CG-AA-430b.3.	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain.	5-3 Sustainable Operations	70-73
Raw Materials Sourcing	CG-AA-440a.1.	Description of environmental and social risks associated with sourcing priority raw materials.	5-3 Sustainable Operations	67-70
	CG-AA-440a.2.	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard.	not applicable	
Activity indicators	CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1.	not applicable	

Appendix IV Summary of Assurance Items

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
1	Third-party institutions include inspection agencies located in the customer's region, which establish testing methods and standards complying with local regulations, such as the American Association of Textile Chemists and Colorists (AATCC); and testing units designated by customers to conduct product requirement-related tests and issue certificates or inspection reports, such as SGS Taiwan Ltd. (SGS). 2025 Third-party Inspection Fees Third-party Inspection Fees: NTD 531,118 (2024: NTD 1,680,934)	5-2 Customer Relations and Product Quality	GRI 3-3: 2021 Management of material topics (Product Quality and Production Efficiency)
2	2025 Employee Employment and Gender Distribution Taiwan: Full-time Employees 60 (Female 49, Male 11); Temporary Employees 0; Non-guaranteed Hours Employees 0 Myanmar: Full-time Employees 5 (Female 1, Male 4) Vietnam: Full-time Employees 2 (Female 0, Male 2) Laos: Full-time Employees 1 (Female 0, Male 1) China: Full-time Employees 3 (Female 1, Male 2) Total: 71 (Female 51, Male 20)	6 Human Resource Management	GRI 2-7: 2021 Employees GRI 2-8: 2021 Workers who are not employees

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
3	Salary and Compensation Annual year-end bonuses are provided based on employee performance. Full-time internal units enjoy monthly full-attendance bonuses and overtime pay. When work is suspended due to natural disasters, employees are encouraged to stay safe at home and are paid their wages, enhancing employee work motivation. Salaries are also adjusted comprehensively based on recent annual operational conditions and living commodity prices. 2025 Salary and Compensation Salary Expense: 65,943 Number of Employees: 71 Average Salary Expense: 929 Salary Expense of Full-time Employees Not in Managerial Positions: 61,294 Number of Full-time Employees Not in Managerial Positions: 65 Average Salary Expense of Full-time Employees Not in Managerial Positions: 943 Median Salary Expense of Full-time Employees Not in Managerial Positions: 806	6-1 Benefits Policy	GRI 2-19: 2021 Remuneration policies GRI 2-20: 2021 Process to determine remuneration GRI 2-21: 2021 Annual total compensation ratio

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
4	**Energy Management** Effective management of energy use and improvement of energy efficiency are important links in achieving carbon reduction goals. The company's main energy source used is electricity, and currently, the equipment used is mainly office equipment. Therefore, in the future, power-consuming equipment will be gradually phased out and replaced with energy-saving devices to advance the goal of energy saving and carbon reduction. **2025 Energy Use Statistics** Electricity Consumption: 145,028 kWh Revenue: NTD 1,040 million Energy Intensity: 139.45 kWh / NTD million Sales Volume: 2,710 k pieces Unit Energy Intensity: 53.52 kWh / k pieces	7-2 Resource Management	GRI 302-1: 2016 Energy consumption within the organization GRI 302-3: 2016 Energy intensity

Appendix V Independent Auditor's Assurance Report

Disclaimer: ***This Independent Auditor's Assurance Report is a translation of the original Chinese version and is provided for reference only. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.***

Independent Auditor's Limited Assurance Report

To Hakers Enterprise Co., Ltd.,

We have been engaged by Hakers Enterprise Co., Ltd. (hereinafter referred to as the "Company") to perform assurance procedures on the key performance indicators (hereinafter referred to as the "Selected Key Performance Indicators") reported in the Company's 2025 ESG Report. We have completed the assurance procedures and issued a limited assurance report based on the results.

Subject Matter Information and Applicable Criteria

The information of this assurance engagement is the Selected Key Performance Indicators and their applicable criteria chosen by the Company as stated in Appendix IV "Summary of Assurance Items" of the 2025 ESG Report. The reporting scope of the aforementioned Selected Key Performance Indicators is described in the "Report Boundary and Scope" section on P6 of the ESG Report.

The aforementioned applicable criteria are the "Rules Governing the Preparation and Filing of ESG Reports by TPEx Listed Companies" issued by the Taipei Exchange, related Q&As, and relevant laws and regulations, the latest version of the GRI Standards and sector guidance issued by the Global Reporting Initiative (GRI), and other criteria adopted by the Company based on its industry characteristics and the Selected Key Performance Indicators.

Management's Responsibility

The Company's management is responsible for preparing the Selected Key Performance Indicators in the ESG Report in accordance with the applicable criteria, and for designing, implementing, and maintaining internal controls relevant to the preparation of the Selected Key Performance Indicators to ensure that they are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Many assurance items in this engagement involve non-financial information, which is subject to more inherent limitations than the assurance of financial information. Qualitative interpretations of relevance, materiality, and accuracy of data depend more on individual assumptions and judgments.

Auditor's Independence and Quality Management

We and our firm have complied with the independence and other ethical requirements of the Code, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies Quality Management Standard No. 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", which requires the firm to design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's Responsibilities

We conducted our limited assurance engagement in accordance with Assurance Standard No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", to plan and perform the limited assurance engagement, to obtain limited assurance about whether the Selected Key Performance Indicators of the Company described in the first paragraph are free from material misstatement based on the procedures performed and evidence obtained, and to issue a limited assurance conclusion.

In accordance with the provisions of Assurance Standard No. 3000, the work of this limited assurance engagement includes assessing the suitability of the applicable criteria used by the Company to prepare the Selected Key Performance Indicators in the ESG Report, assessing the risks of material misstatement of the Selected Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Selected Key Performance Indicators. The scope of risk assessment procedures (including an understanding of internal control) and procedures to respond to the assessed risks in a limited assurance engagement is substantially less than for a reasonable assurance engagement.

The procedures we performed on the Company's Selected Key Performance Indicators described in the first paragraph are based on professional judgment, which include inquiries, observation of processes, inspection of documents, evaluation of appropriateness, and checking or reconciling with relevant records.

Based on the circumstances of this engagement, in performing the procedures described above, we:

- Interviewed personnel involved in the preparation of the Selected Key Performance Indicators to understand the processes, information systems applied, and relevant internal control processes for preparing the aforementioned information, in order to identify areas of material misstatement.
- Based on our understanding of the above matters and the identified areas, selected samples of the Selected Key Performance Indicators and performed tests, including inquiry, observation, and inspection, to obtain limited assurance evidence.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Therefore, we do not express a reasonable assurance opinion on whether the Selected Key Performance Indicators of the Company are prepared, in all material respects, in accordance with the applicable criteria.

This report does not provide any assurance on the 2025 ESG Report as a whole or on the effectiveness of the design or operation of its related internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Selected Key Performance Indicators described in the first paragraph are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

The maintenance of the Company's website is the responsibility of the Company's management. We shall not be responsible for performing the assurance work again on any changes to the Selected Key Performance Indicators or the applicable criteria after the assurance report is published on the Company's website.

Yixin CPAs

CPA: Hsin-Yu Chang

July 13, 2026