

# 2024

*Environmental Social Governance*

永 續 報 告 書

*ESG Report*

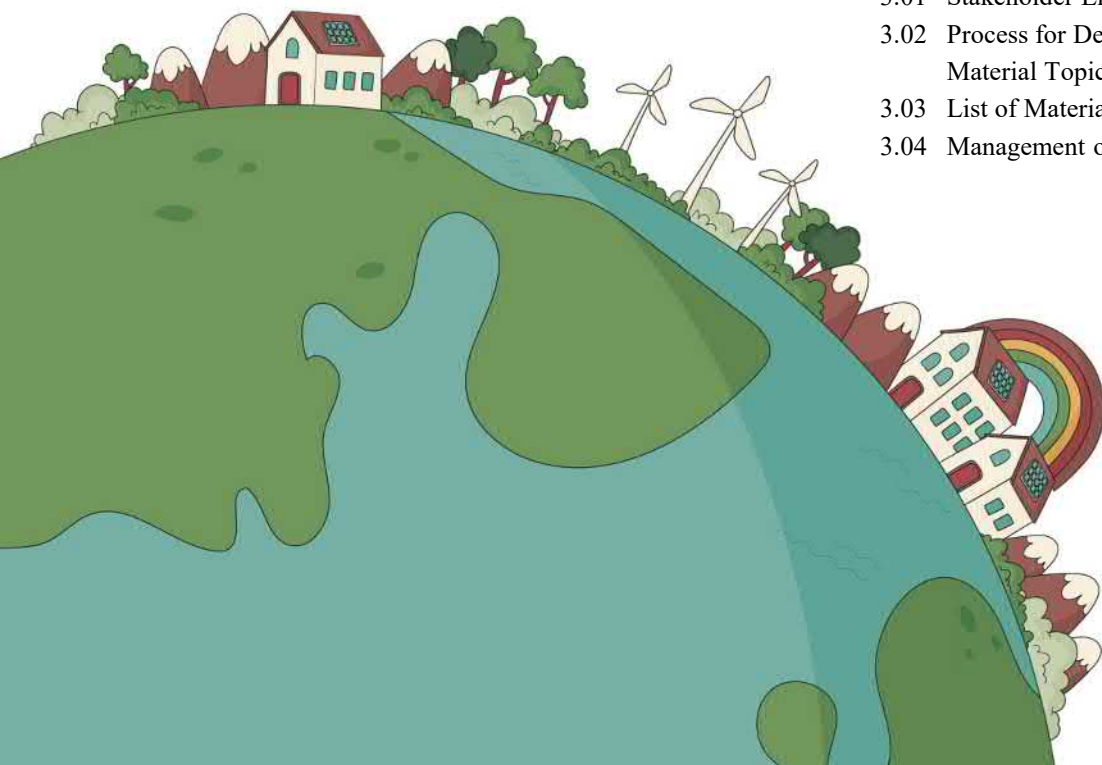


卓越成功股份有限公司  
*Success Prime Corporation*

股票代號 | 2496

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## About The Report

- 1.01 Message from the Management
- 1.02 About the Company
- 1.03 Report Information

# 01



## 1.01

### Message from the Management

#### "Success Prime" Embraces a New Era of Low-Carbon Education, Acting as a Practitioner of Sustainable Mission

In recent years, the world has faced multiple challenges such as climate change, accelerated technological development, and demographic shifts. The 2023 "Global Risks Report" explicitly pointed out that extreme weather and the failure of green transition have become one of the most critical risks globally. In 2023, Taiwan formally legislated the "Climate Change Response Act," establishing the goal of achieving net-zero emissions by 2050, which sets a clear direction for industrial development and corporate responsibility.

As a leading brand in the education industry, Success Prime has always firmly believed that "education is not only the transmission of knowledge but also a key force for changing the world". In a constantly changing era, we respond to the challenges of sustainable development with a deep educational foundation and innovative spirit, taking on the corporate responsibility for Environmental, Social, and Governance (ESG).

#### 1.Planning a Sustainable Future with Green Actions

While the education industry is not a high-carbon-emission industry, it cannot be excluded from the global sustainable transition. Success Prime has now achieved a 100% local supply chain, which reduces our carbon footprint and stimulates the local economy, demonstrating our commitment to environmental friendliness.

Since 2023, we have completed the carbon inventory of all our campuses nationwide. Based on the TCFD (Task Force on Climate-related Financial Disclosures) framework, we have established a risk assessment and target management mechanism. Led by the General Manager, the ESG Sustainable Promotion Team annually discloses progress to the board of directors and plans a "low-carbon first, then net-zero" roadmap. At the same time, we have integrated environmental education into internal training to root sustainable thinking within the company.

#### 2.Practicing Social Inclusion through Educational Equity

Education should belong to everyone, regardless of their background. For many years, Success Prime has been dedicated to public education in remote areas. Our founder, Teacher Chen Li, personally initiated the "Little Science Elites" public welfare project in Taitung, Chishang, Hengshan, Pingtung, and other places.

The core philosophy is to "narrow the urban-rural gap, popularize educational resources, deepen co-learning between parents and children, and cultivate local talent," supporting children from remote areas to achieve their future. Furthermore, we value educational equity and diversity, providing financial aid opportunities and a suitable learning environment for disadvantaged students, striving to be a bridge that connects learning resources with social value.



## 1.01

### Message from the Management

#### 3.Driving Steady Growth with Integrity and Governance

Success Prime values corporate governance and upholds the core values of "people-oriented, integrity, diversity, and mutual benefit". We have built an efficient internal organizational operation mechanism and continuously expand the external education ecosystem. In 2024, our consolidated revenue reached NT\$ 836 million, a 9.29% increase year-on-year, and our consolidated net profit after tax grew by 28.18%. Through paperless processes, workflow optimization, and cost control, we have increased our net profit margin after tax to 15.84%. Our flagship brand, "Chen Li Education," continues to expand its middle and high school student population. The performance of our operational sites has been impressive, demonstrating the effectiveness of our steady management and innovative transformation.

#### 4.Moving Forward Together to Create a Blueprint for Sustainable Education

Success Prime's mission is to "achieve the future of every student". We integrate global educational resources to provide the most comprehensive lifelong learning solutions. Simultaneously, we actively implement greenhouse gas inventory and carbon reduction actions, promoting the practical application of ESG in the education field. We look forward to working hand in hand with all our stakeholders towards a sustainable future that is equitable, low-carbon, and intelligent. We believe that true education is not just about igniting the flame of knowledge but also about illuminating the hope of society. Success Prime will continue to act as a "sustainable education practitioner," forging a path for Taiwan and the Earth that takes into account both the future and the present, for the mutual benefit of all.

Success Prime Corporation

Chairperson

曾淑敏



## 1.02 About the Company

Success Prime Corporation (Stock Code: 2496-TW) was established in 1991. Since 2017, we have officially entered the education service sector, and in 2020, we completed an organizational transformation, laying the foundation for an education business blueprint with the core spirit of "Pursuing Excellence, Moving Towards Success". Our main brand, "Chen Li Education," was founded by Teacher Chen Li (real name Chen Ming-Jun). With a profound background in mathematics education and a passion for teaching, we are committed to building a comprehensive and holistic learning platform that covers elementary, junior high, senior high, and university entrance examination stages.

Chen Li Education pioneered the concept of "a place very close to home". Through community-based branches, we save students from long commutes and ensure the popularization of educational resources. The company has established a comprehensive teacher training system, brought in professional managers, and encouraged internal entrepreneurship and teaching innovation to promote the professionalization and organization of education. The upgrade from "Master Teacher Teaching" to an "Education Platform" not only symbolizes professionalism but also reflects our high sense of responsibility towards students and society.

### Education Product Layout

Success Prime is dedicated to providing comprehensive full-subject tutoring services spanning elementary, junior high, and senior high school. We have also expanded into diverse educational applications such as online learning and mental health, forming a complete K12 education ecosystem that includes subject tutoring, educational technology, and psychological support.

As of 2024, Success Prime's locations are spread across Taipei, New Taipei, Hsinchu, Taichung, Tainan, and Kaohsiung. We are also actively expanding new operation sites by opening direct-operated elementary, junior high, and senior high three-stage learning centers in the Zhubei area.

### Sustainable Development Direction

Success Prime's development vision is to "integrate global educational resources and build a global education service platform for Chinese-speaking people". Upholding the values of "people-oriented, practical with integrity, and heartfelt love," we start from Taiwan and look to the world, striving to unleash the learning potential of all age groups.

In the future, we will continue to expand our full-subject learning and branch layout while simultaneously strengthening our cloud-based teaching capabilities and social services. We aim to become an international benchmark for sustainable education, with a core focus on data-driven operations, technology empowerment, and humanistic care.

### History of Success Prime Corporation:

1991	Company established
2002	Successfully listed on the Taiwan Stock Exchange
2012	Officially renamed "Success Prime Corporation"
2017	Acquired 100% of the shares of Chen Li Education Co., Ltd.
2018	Established a joint venture, Success Education Consulting Co., Ltd., with a shareholding of 51%.
2019	Acquired 100% of the shares of Innovate Digital Technology Co., Ltd., and renamed to "Chen Li ELM Co., Ltd.". The company's industry category on the TWSE was changed from communications and internet to other industries.
2020	Jointly established Li-Ren Education Co., Ltd., with a 60% shareholding ratio. Acquired 49% equity of Success Education Consulting Co., Ltd., increasing the shareholding ratio to 100%, and renamed to "Here Enterprise Co., Ltd."
2022	Stepped into adult vocational education, acquiring a 47.43% stake in Xuemi Co., Ltd.
2023	Chen Li Education partnered with FarHugs to participate in the capital increase of Mediot Co., Ltd.
2024	Expanded into the international Chinese-language market, establishing a joint venture, Prime Global Co., Ltd., with a shareholding of 75%. Disposed of a 27.43% stake in Xuemi Co., Ltd., with the remaining shareholding at 20%.



## Company Profile

Company Name	Success Prime Corporation
Date of Establishment	June 15, 1991
Headquarters Location	22F-11, No. 50, Section 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City
Industry	Education Services
Main Products and Services	Tutoring for elementary to high school entrance exams, education platform operation, teacher and curriculum management, digital teaching services
Paid-in Capital	NT\$ 191,004,400
Number of Employees	170
Main Locations in Taiwan	Taipei, New Taipei, Hsinchu, Taichung, Tainan, Kaohsiung

## Value Chain Overview

Value Chain	Type	Quantity
Supplier	Printing Factory	3
Supplier	System Vendor	2
Supplier	Teachers	115
End Customer	Students (Course-times)	46,359

The calculation of end customer student course-times only includes regular semester-based classes and does not include short-term or single-unit courses.



## 1.03 Report Information

### 1.03.1 Preparation Basis

This report was prepared with reference to the latest version of the GRI Standards published by the Global Reporting Initiative (GRI), the SASB standard disclosure index: education, and the TCFD (Task Force on Climate-related Financial Disclosures) cross-reference table. The relevant cross-reference tables can be found in the appendices.

Success Prime has long been committed to promoting and improving Environmental, Social, and Governance (ESG). This report follows the GRI Sustainability Reporting Standards (2021) and corresponds to the United Nations Sustainable Development Goals (SDGs). An electronic version can be downloaded from the "Corporate ESG Section" on our official website. By making information public and transparent, we respond to stakeholders' concerns about Success Prime's sustainable development. We hope to learn and grow together through continuous efforts and move towards sustainable development.

Success Prime Official Website <https://www.chenliedu2496.com/tw/>

Corresponding UN SDGs	Content Summary	Disclosed Chapters & Topics
SDG 3 Good Health and Well-being	Implementing employee health checks, providing mental health resources, and a working hour care system	2.01 Sustainable Development Strategy, 5.02 Occupational Safety and Health
SDG 4 Quality Education	Promoting educational resources in remote areas and parent-child co-learning programs, and designing diverse curricula	1.01 Message from the Management, 2.01 Sustainable Development Strategy
SDG 5 Gender Equality	Board gender balance, building a friendly workplace, and a non-discrimination system	2.03 Board of Directors and Functional Committees, 5.01 Human Resource Development
SDG 6 Clean Water and Sanitation	Promoting water-saving measures and water resource management at facilities	6 Environmental Management
SDG 7 Affordable and Clean Energy	Updating lighting and air conditioning equipment, promoting energy-saving electricity use and electronic control facilities	6 Environmental Management

Corresponding UN SDGs	Content Summary	Disclosed Chapters & Topics
SDG 8 Decent Work and Economic Growth	Disclosing revenue and net profit growth, creating jobs and increasing salaries, promoting career development	1.01 Message from the Management, 4.01 Economic Performance, 5.01 Human Resource Development
SDG 9 Industry, Innovation, and Infrastructure	Information security protection, application of educational technology, innovation in information systems applications	4.05 Information Security and Customer Privacy Protection, 4.07 Product and Service Management
SDG 10 Reduced Inequalities	Assisting disadvantaged students, creating an inclusive learning and working environment	2.01 Sustainable Development Strategy, 5.01 Human Resource Development, 5.03 Community Engagement
SDG 11 Sustainable Cities and Communities	Promoting local co-learning and community cooperation, balancing urban and rural educational resources	5.03 Community Engagement
SDG 12 Responsible Consumption and Production	Paperless administrative processes, energy-saving equipment, resource recycling management, and 100% local supply chain	1.01 Message from the Management, 2.01 Sustainable Development Strategy, 6 Environmental Management
SDG 13 Climate Action	Performing carbon inventory, promoting energy saving and carbon reduction, and implementing intelligent electronic control facilities, risk identification, and response	1.01 Message from the Management, 2.01 Sustainable Development Strategy, 6 Environmental Management
SDG 16 Peace, Justice, and Strong Institutions	Integrity management and anti-corruption, internal control systems, supervision of material issues, and stakeholder communication	2.02 Sustainable Development Mechanism, 2.03 Board of Directors and Functional Committees, 4.02 Integrity Management, 3 Stakeholders and Material Topics
SDG 17 Partnerships for the Goals	Cross-departmental sustainable promotion team, cooperation with government and non-governmental organizations to assist the underprivileged	2.02 Sustainable Development Mechanism, 3 Stakeholders and Material Topics



### 1.03.2 Report Coverage Period and Frequency

The reporting period is consistent with the consolidated financial statements, from January 1, 2024, to December 31, 2024. For completeness and comparability, some sections may include information outside of this period, with notes provided in those sections.

The company will publish a sustainability report annually and make it available on the company website.

Current Report Publication Date: August 2025

Next Report Publication Date: August 2026

### 1.03.3 Report Boundary and Scope

This report covers the corporate sustainability management and performance of Success Prime and its major subsidiary, Chen Li Education Enterprise Co., Ltd.. It includes information on ESG commitments, strategies, goals, management policies, key topics, responses, and performance. The financial data disclosed is based on the consolidated financial statements, so in addition to the scope covered by this report, it also includes data from non-major subsidiaries (see the company's annual report for subsidiary information).

#### Report Statistical Data Calculation Basis

Financial Data	According to the 2024 annual report of Success Prime Corporation, the company's consolidated net operating revenue for 2024 was NT\$ 835,832 thousand, an increase of 9.29% compared to NT\$ 764,815 thousand in 2023. The consolidated net profit attributable to the parent company's owners for 2024 was NT\$ 132,849 thousand, an increase of 28.18% compared to NT\$ 103,644 thousand in 2023.
Environmental Data	The company calculates greenhouse gas emissions in accordance with the ISO 14064-1: 2018 standard. The 2024 inventory results show Scope 1 emissions of -68.0023 tCO <sub>2</sub> e, Scope 2 emissions of -1,030.2479 tCO <sub>2</sub> e, and Scope 3 emissions of 444.0269 tCO <sub>2</sub> e. The emission intensity is 1.8452 tCO <sub>2</sub> e per million NT\$ of revenue.

### 1.03.4 Information Restatement

This is the first year this report has been produced, so there are no restatements of information.

### 1.03.5 External Assurance

This report has not been assured by an independent third-party verification body.

### 1.03.6 Responsibility for the Sustainability Report

For all readers interested in Success Prime, we will uphold our commitment to sustainable development and fulfill our corporate governance, environmental protection, and corporate social responsibility.

This report is published in Chinese and is available for readers on the Success Prime website. We welcome any valuable comments or suggestions. Contact information is as follows:

- ◆ Company Website: <https://www.chenliedu2496.com/tw/>
- ◆ Email: [public@chenliedu.com](mailto:public@chenliedu.com)
- ◆ Address: 22F-11, No. 50, Section 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City
- ◆ Phone: (02)2389-9200





## —— Sustainable Management ——



### 2.01 Sustainable Development Strategy

### 2.02 Sustainable Development

### Mechanism

### 2.03 Board of Directors and

### Functional Committees

# 02

## 2.01

### Sustainable Development Strategy

#### An Actor in the Education Industry, Responsibility and Future Hand in Hand

Success Prime firmly believes that "education is not just the transmission of knowledge, but a key force that shapes the future". As a leading brand in the education services industry, we take our educational professionalism as the foundation and incorporate the three core pillars of environmental sustainability, social inclusion, and corporate governance into our operational strategy. We systematically promote sustainable actions, fulfill our corporate citizenship responsibilities, and build an education platform that is responsible for the next generation.

Based on the three ESG dimensions, our sustainable development strategy is as follows:

#### 1.Environmental Responsibility: Promoting Green Education and Moving Towards a Low-Carbon Transition

As part of a low-impact industry, Success Prime actively works from the educational frontline to practice green operations and raise the environmental awareness of all our employees:

- Initiated a nationwide campus carbon inventory (starting in 2023), conducted annually to set energy-saving and carbon-reduction policies.
- Implemented paperless administrative processes, promoting online systems for academic affairs, registration, and grade notifications to reduce paper usage and carbon footprint.
- Procured a 100% local supply chain to shorten transportation links, support the local economy, and reduce environmental burden.
- Included environmental education in the internal training curriculum to cultivate energy-saving awareness among employees.
- Planned for low-carbon campus design, prioritizing the use of energy-saving lighting and smart electronic control facilities in new locations.

#### 2. Social Responsibility: Achieving Educational Equity and Generational Inclusion

Education should be a universal right. Our goal is to "narrow the urban-rural gap and strengthen local talent" by creating diverse, professional, and accessible learning environments:

- Long-term promotion of the "Little Science Elites" public welfare program, establishing teaching centers in Taitung, Chishang, Hengshan, Pingtung, Hengchun, and other remote areas to provide educational resources.

- Designed curricula for different age groups, from early childhood math logic enlightenment to comprehensive tutoring for high school entrance exams, building a complete K12 learning system.
- Introduced mental health services: pioneered a collaboration with FarHugs to provide students with channels for emotional and stress relief, fulfilling the SDGs of "Quality Education" and "Good Health and Well-being".
- Hosted parent-child co-learning and parent lectures to help parents participate in their children's learning, fostering family support and educational connections.
- Introduced online resources to expand learning accessibility for students in remote areas and those with special needs through remote teaching and cloud-based courses.
- Invested resources and cooperated with foundations and associations to donate and support disadvantaged groups.

























#### 3. Corporate Governance Responsibility: Strengthening Internal Governance and Building a Sustainable Foundation

We believe that a stable governance system is the fundamental guarantee of sustainable development. We are fully implementing integrity management, from organizational structure and talent strategy to information transparency:

- Implementing transparent board governance and decision-making, with the board of directors supervising the effectiveness of ESG promotion and reporting on performance annually.
- Promoting internal entrepreneurship and teacher training systems to encourage continuous growth and innovation among talent within the organization.
- Building a digital operations management platform to achieve transparent and data-driven operational processes, improving management efficiency and decision quality.
- Implementing data protection and information security control policies to protect the personal data of students and parents, in line with education service ethics and regulatory requirements.



## ESG Sustainable Strategy Goals

ESG Aspect	Topic	KPI Indicator	2025 Target	2030 Target	Corresponding SDGs
 <b>Environment</b>	Carbon Emission Reduction	tCO <sub>2</sub> e reduction	↓ 3%	Accumulated ↓ 15%	
	Renewable Energy Use Rate	Renewable energy / 2024 total energy use ratio	Set baseline	≥50%	 
	Water Resource Management Measures	Coverage rate of water-saving equipment	60%	100%	
	Energy-Saving Equipment in Teaching Areas	Coverage rate of electricity-saving equipment	60%	100%	 
	Paperless Administrative Processes Ratio	Digitalized processes / Total processes	5%	15%	
	Annual Paper Reduction Rate	Formula: 1 - (Annual paper usage / 2024 total paper usage)	2%	10%	
	SG Employee Training	Number of trained employees / Total employees	50%	100%	  
 <b>Social</b>	Assistance for Rural Education	Number of beneficiaries	≥ 500 people	Accumulated > 2,000 people	  
	Gender Equality	Female mid- and high-level managers ratio	≥30%	≥50%	
	Number of Parent Briefings & Parent-Child Workshops	Annual number of events	20 events	30 events	 
	Cloud APP System Registrations	Annual number of registrations	1,000	Accumulated 5,000	
 <b>Governance</b>	ESG Promotion Meetings	Annual meeting count	2	Held quarterly	
	ESG Performance Inclusion in Mid- and High-level Manager KPIs	ESG performance as a percentage of mid- and high-level manager evaluations	5%	20%	
	Information Security and Personal Data Education Completion Rate	Number of trained employees / Total employees	30%	100%	

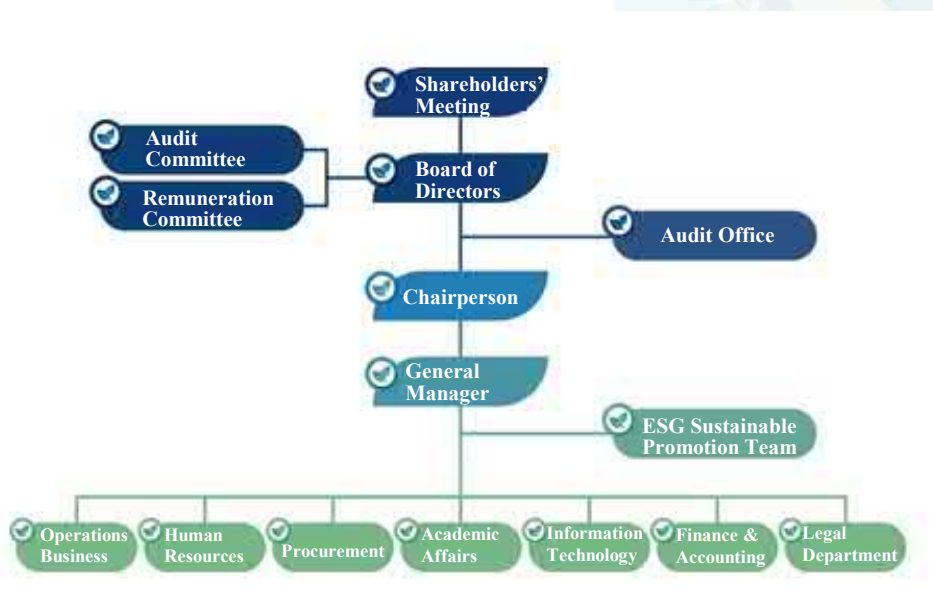


## 2.02 Sustainable Development Mechanism

### 2.02.1 Governance Structure for Sustainable Development

To realize its ESG vision and mission, Success Prime Corporation established the ESG Sustainable Promotion Team as the company's internal sustainable development governance unit. The team is convened by General Manager Zeng Shu-Ling, with functional unit heads serving as members. As the highest-level internal sustainable development decision-making body, it is responsible for jointly reviewing the company's core operational capabilities, setting mid- to long-term sustainable development blueprints, and referencing specific indicators from the Global Reporting Initiative (GRI) Standards. The team is responsible for planning and supervising the progress of sustainable development activities and reporting to the board of directors, with each department collaborating to promote sustainable development matters.

ESG Sustainable Promotion Team Organization Chart



### Key Business Responsibilities of Major Departments

Department	Responsibilities
Chairman's Office	<ol style="list-style-type: none"> <li>Assists in setting short-, mid-, and long-term operational strategies and goals.</li> <li>Oversees the company's overall business system planning and formulation of operational policies.</li> </ol>
General Manager's Office	<ol style="list-style-type: none"> <li>Coordinates organizational operations, improves processes, and supervises the adjustment of responsibilities for each unit.</li> <li>Assists senior executives with business decision analysis.</li> </ol>
Audit Office	<ol style="list-style-type: none"> <li>Audits group operational risks, manages abnormal improvements, and supervises the execution of operational plans.</li> <li>Conducts annual audit plans and special audits for exceptional cases.</li> </ol>
Operations Business Division	<ol style="list-style-type: none"> <li>Assists in setting corporate digital business development strategies and goals.</li> <li>Responsible for digital retail business development (junior high, senior high, and vocational high school).</li> <li>Evaluates and develops digital tutoring franchise businesses.</li> <li>Cooperates with physical cram schools to develop integrated online-to-offline business solutions.</li> </ol>
Human Resources Dept.	<ol style="list-style-type: none"> <li>Manages human resource planning, recruitment, compensation, training, and employee benefits and relations.</li> <li>Formulates policies for salary adjustments, performance bonuses, and other HR management matters.</li> </ol>
Procurement Dept.	<ol style="list-style-type: none"> <li>Manages general affairs, equipment, and assets.</li> <li>Handles procurement and payments for teachers, teaching materials, promotional materials, equipment, and external services.</li> <li>Manages expense claims for general affairs.</li> <li>Manages occupational safety and health at the factory, headquarters, and all schools.</li> </ol>
Academic Affairs Dept.	<ol style="list-style-type: none"> <li>Manages and schedules professional teachers and teacher training.</li> <li>Plans and manages curriculum.</li> <li>Manages graphic design (including print and web).</li> <li>Manages teaching materials, promotional events, and advertising.</li> <li>Manages academic affairs for junior and senior high schools.</li> <li>Manages digital photography and event photography.</li> </ol>
Information Dept.	<ol style="list-style-type: none"> <li>Formulates and manages information security policies.</li> <li>Maintains hardware and computer systems, manages networks, and plans information system architecture.</li> <li>Writes and maintains systems, and supports and integrates information management operations.</li> <li>Manages IT equipment.</li> </ol>
Finance and Accounting Dept.	<ol style="list-style-type: none"> <li>Handles group accounting, prepares and analyzes financial reports.</li> <li>Manages group funding and financing.</li> <li>Manages group financial insurance and executes stock-related legal matters.</li> </ol>
Legal Dept.	<ol style="list-style-type: none"> <li>Handles legal matters related to the company's operations.</li> <li>Manages intellectual property, handles litigation cases, and reviews contracts.</li> </ol>

### 2.02.2 Operational Status

In addition to routine ESG strategy implementation reports, in the event of a major ESG incident (e.g., a significant complaint or serious negative impact), the ESG Sustainable Promotion Team must report the investigation results and corresponding measures of the relevant departments to the board of directors. In 2024, the ESG Sustainable Promotion Team held a total of 7 meetings, with an average member attendance rate of 100%. The main topics were the plan, division of labor, tasks, supervision, and mock-up report for the 2024 greenhouse gas inventory, as well as related educational training. The team completed the 2024 inventory in March 2025 and reported it to the board of directors.



#### ESG Sustainable Promotion Team Meetings in 2024

Meeting Date	Meeting Topic	Main Content	Implementation Status
2024/04/16	ESG Kick-off Meeting	<ul style="list-style-type: none"> <li>Explained ESG concepts and report objectives</li> <li>Confirmed team members and division of responsibilities</li> <li>Preliminary timeline and goals setting</li> </ul>	<ul style="list-style-type: none"> <li>Completed team formation and responsibility assignment</li> <li>Formulated preliminary timeline</li> <li>Created mock-up report</li> </ul>
2024/05/07	ESG Current Status Inventory Meeting	<ul style="list-style-type: none"> <li>Departments reported on current ESG actions and data collection status</li> <li>Confirmed report structure and indicator requirements (e.g., GRI/SASB)</li> </ul>	<ul style="list-style-type: none"> <li>Preliminarily established ESG database</li> <li>Completed the preliminary table of contents for the mock-up report</li> </ul>
2024/06/06	Mock-up Report Education & Training: Carbon Inventory Workshop (incl. Stakeholder Identification)	<ul style="list-style-type: none"> <li>Stakeholder classification and issue analysis</li> <li>Identification of material ESG topics (double materiality assessment)</li> <li>Collected questionnaires/interviewed managers</li> </ul>	<ul style="list-style-type: none"> <li>Established materiality matrix</li> <li>Completed stakeholder communication records</li> </ul>
2024/08/07	Mock-up Report Education & Training: Data Consolidation and Draft Working Meeting	<ul style="list-style-type: none"> <li>Departments submitted relevant data and KPIs</li> <li>Wrote the initial draft of the report content (Environmental, Social, Governance)</li> </ul>	<ul style="list-style-type: none"> <li>Completed about 70% of the initial draft</li> <li>Supplemented some data and image materials</li> </ul>
2024/09/13	Mock-up Report Education & Training: Internal Review and Feedback Meeting	<ul style="list-style-type: none"> <li>Reviewed the initial mock-up report draft</li> <li>Gathered feedback and revision suggestions from management, discussed improvement directions (e.g., including case studies, strengthening quantitative data)</li> </ul>	<ul style="list-style-type: none"> <li>Completed the revision of the initial draft</li> </ul>
2024/10/15	Mock-up Report: Finalization Confirmation Meeting	<ul style="list-style-type: none"> <li>Verified consistency of data and images/text</li> <li>Reviewed the message from the management and corporate governance sections</li> <li>Confirmed the completeness of the report</li> </ul>	<ul style="list-style-type: none"> <li>The mock-up ESG report was finalized</li> <li>The overall layout and design entered the typesetting stage</li> </ul>
2024/11/30	Future Planning Meeting	<ul style="list-style-type: none"> <li>Finalized the mock-up report</li> <li>Discussed next year's sustainable action plan and improvement suggestions</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed the complete plan for 2024 based on the mock-up results and process</li> </ul>

## 2.03

### Board of Directors and Functional Committees

#### 2.03.1 Role and Results of the Board of Directors in Sustainable Governance

##### 2.03.1.1 Role and Oversight of Sustainable Governance

##### 1. Board of Directors and Audit Committee Oversee the Promotion of Sustainability Projects

The board of directors is the highest decision-making body for risk management policies, responsible for approving, reviewing, and supervising the company's risk management policies to ensure their effectiveness.

The Audit Committee assists the board of directors in performing its risk management duties.

Annually, the General Manager leads the ESG Sustainable Promotion Team to formulate sustainable strategies based on material issues and the company's operational vision. They report to the Audit Committee and the board of directors.

The company regularly (at least annually) has the ESG Sustainable Promotion Team perform a material issue and climate change risk assessment and analysis. The team then reports the results, response measures, and goal achievement status to the Audit Committee and the board of directors. Functional unit heads, as members of the ESG Sustainable Promotion Team, are responsible for formulating various sustainability project policies, risk assessments, and response strategies. They review changes in risks and the management status, and report the progress of sustainability projects. The ESG Sustainable Promotion Team then compiles the information for the General Manager to present to the Audit Committee and the board of directors.

##### 2. Sustainability Reporting Management

Annually, the ESG Sustainable Promotion Team collects relevant content and data, which is then verified by members of the relevant units. The information is then compiled and submitted by the General Manager to the Audit Committee and the board of directors for review and inspection.

##### 2.03.1.2 Performance Evaluation of Sustainable Management Oversight

##### Board Performance Evaluation

To implement good corporate governance and enhance the board's function, the company has established a Board Performance Evaluation Policy. The performance of the board and functional committees (including the Audit Committee and Remuneration Committee) is evaluated annually. The evaluation covers aspects such as attitude towards sustainable management, professional competence, understanding of duties, participation in company operations, internal controls, and continuous education. In 2024, the self-evaluation results for the entire board and functional committees were all "Excellent," and the results were reported to the board of directors.

The performance evaluation includes the following three aspects:

##### 1. Professional Competence and Decision-Making Effectiveness:

There are 4 independent directors, with diverse professional backgrounds in taxation, law, artificial intelligence, finance, and accounting.

##### 2. Oversight of Corporate Internal Controls:

An Audit Committee has been established to regularly discuss operational status and major issues. A Risk Management Team has also been established, with the General Manager as the convener and functional unit heads as members, responsible for the execution-level tasks of monitoring, measuring, and evaluating corporate risks.

##### 3. Attitude Towards Sustainable Management:

An ESG Sustainable Promotion Team has been established, with the General Manager as the convener and functional unit heads as members, who jointly promote sustainable development actions. The team regularly reports on implementation status to the Audit Committee and the board of directors to ensure strategy execution and continuous oversight.

### 2.03.1.3 Continuous Education on Sustainable Development

The company actively arranges for directors to participate in various training courses to enable them to easily access relevant information and maintain their core values, professional advantages, and abilities.

In 2024, all directors of the company completed the required training hours in accordance with the "Guidelines for the Promotion of Continuing Education for Directors and Supervisors of Listed Companies". A total of 19 person-times completed 75 hours of training, of which 10 person-times completed 48 hours of courses related to sustainable development (for details on the training, please refer to page 17 of the company's annual shareholders' meeting report).

#### Director Participation in Sustainable Development-Related Training

Type	Course/Seminar Name	Hours	Person-times
Forum/Seminar	A promotional event on building a new carbon era with sustainable knowledge	6	2
Forum/Seminar	2024 Cathay Sustainable Finance and Climate Change Summit Forum	6	4
Physical Course	The trend of ESG and global tax reform and corporate tax governance in the post-pandemic environment	3	1
Physical Course	Carbon credit trading mechanisms and carbon management applications	3	1
Physical Course	New thinking on corporate risk management integrating strategic development and ESG	3	1
Physical Course	Challenges and opportunities in the sustainable development path and an introduction to greenhouse gas inventory	3	1



## 2.03.2 Board Structure and Operations

### 2.03.2.1 Members and Diversity

The company promotes and respects a policy of board diversity. To strengthen corporate governance and promote a sound board composition and structure, director selection is based on a nominee system, where the board reviews whether nominees align with the company's operations, business model, and development needs, including but not limited to gender, age, nationality, culture, and professional knowledge and skills. The specific management goals are as follows:

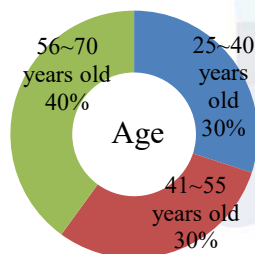
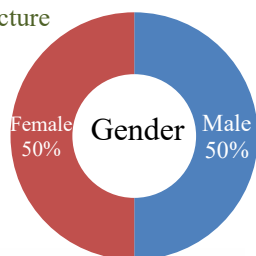
- The number of directors of each gender accounts for at least one-third of the board seats.
- The number of directors also serving as company managers does not exceed one-third of the board seats.
- At least two independent directors have continuous terms not exceeding three consecutive terms.

The current term of the board is from June 9, 2022, to June 8, 2025, and is composed of 10 directors (including 4 independent directors). The diversity situation is as follows:

- 5 male directors (including 3 independent directors), accounting for 50%. 5 female directors (including 1 independent director), accounting for 50%.
- 1 director also serving as a manager, accounting for 10%. 2 directors are also company employees (including the manager), accounting for 20%.
- There are 4 independent directors, accounting for 40%. The terms of all independent directors have not exceeded three consecutive terms.

For detailed information on individual directors (e.g., gender, age, concurrent positions at the company or other companies) and background diversity, please refer to pages 3-6 of the annual shareholders' meeting report.

Board Member Structure



### 2.03.2.2 Operational Status

The company's board of directors generally meets once a quarter. In 2024, a total of 5 board meetings were held, with an average attendance rate of 90%.

### 2.03.2.3 Nomination and Selection

The company's directors are selected through a nominee system, where a list of 10 candidates is elected by the shareholders' meeting. Directors serve a three-year term. The nomination and selection criteria consider the candidates' independence, professional background, and relevance to the company's operational development, as well as the diversity of the board's composition.

### 2.03.2.4 Conflict of Interest

#### Director Independence and Conflict of Interest Management

The current board has 4 independent directors, accounting for 40% of the board seats, all of whom meet the independence requirements. For operational and practical needs, one director also serves as a company manager.

The company strictly adheres to the provisions of "Corporate Governance Best Practice Principles" Section 3, Article 2, "Independent Director System," which states: "Independent directors shall possess professional knowledge, their shareholding shall be limited, and they shall maintain independence when performing their duties and shall not have direct or indirect interests with the company".

#### Code of Conduct

An "Internal Material Information Handling Procedures" document has been established and published on the Success Prime website (<https://www.chenliedu2496.com/tw>) as a guide for ethical compliance for directors, managers, and employees. The company also arranges relevant courses for directors and conducts periodic training for employees to ensure they are aware of the integrity management philosophy and regulations.

### 2.03.2.5 Remuneration Policy

#### Remuneration Policy

The company's remuneration policy is stipulated in its Articles of Incorporation:

To incentivize employees and the management team, if the company has a profit for the year, it should distribute employee bonuses of no less than 3% and director remuneration of no more than 5%, after retaining any amounts needed to cover accumulated losses. Employee bonuses can be distributed in the form of stock or cash to eligible employees of subsidiary companies.

## Policies, Standards, and Composition of Remuneration

The remuneration for the company's directors is handled in accordance with the company's Articles of Incorporation and the "Remuneration Management Policy for Directors, Managers, and Functional Committees". It is first reviewed by the Remuneration Committee and then determined by the board of directors. This includes a fixed salary for performing company duties regardless of profit or loss, travel allowances for attending board meetings, and a share of the annual profit of no more than 5% as director remuneration. The amount of remuneration for each director is calculated and distributed based on their level of participation in the company's operations (e.g., attendance at board meetings) and their value contribution, in accordance with the Remuneration Management Policy. Directors who are also employees receive a fixed salary, legally mandated retirement benefits, and performance bonuses calculated based on the annual operational results.

The remuneration for the company's managers is also reviewed by the Remuneration Committee and determined by the board of directors in accordance with the Remuneration Management Policy. In addition to a fixed salary and legally mandated retirement benefits, managers receive an employee bonus of no less than 3% of the annual profit and year-end and performance bonuses based on the company's annual operational results.

The procedures for determining remuneration and the composition of remuneration are in accordance with the "Rules of Procedure for the Remuneration Committee" and the "Remuneration Management Policy". The scope is consistent with the requirements for public company annual reports regarding the remuneration of directors and managers. Since the remuneration composition includes director and employee bonuses based on annual profits, as well as year-end and performance bonuses based on annual operational results, it is evident that the remuneration amount has a positive correlation with business performance and future risks.

The Company's current compensation policy is primarily determined based on overall business performance and individual achievements, and is not yet directly linked to sustainability performance. In the future, the Company will gradually assess the feasibility of incorporating sustainability performance into the executive compensation and incentive mechanism, in line with the progress of ESG implementation, to ensure that the compensation policy aligns with the Company's sustainable development goals.

### Linkage between Remuneration for Governance Bodies or Senior Management and Sustainability Goals or Performance

Currently, the Company's remuneration policy is primarily determined based on corporate operational results and individual performance; it has not yet been directly linked to sustainability performance. Looking ahead, the Company will gradually evaluate the feasibility of incorporating ESG-related performance into the incentive mechanisms for senior management, based on the progress of our sustainability initiatives. This ensures that our remuneration policies remain closely aligned with the direction of our sustainable development.

## Remuneration Ratio

Item	2024
The ratio between the percentage increase in the annual total compensation of the highest-paid individual in the organization and the median percentage increase in the average annual total compensation of all other employees in the organization.	1.99
The ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all other employees.	20

## Median and Average Salary for Non-Manual Employees

Year	Number (People)	Median Salary (NT\$)	Average Salary (NT\$)
2024	4	855,446	852,048

The detailed information on the salaries of the company's non-manual employees has been disclosed on the Market Observation System > Summary Reports > Corporate Governance > Employee Benefits and Remuneration Statistics > Salary Information for Non-Manual Full-Time Employees/Salary Information for Full-Time Employees Not Serving as Managers (<https://mops.twse.com.tw/mops/#/web/t100sb15>) .

Year	Number (People)	Median Salary (NT\$)	Average Salary (NT\$)
2024	154	598,873	604,023

【Note】 This table specifically conforms to the boundaries of the sustainability report.

### 2.03.3 Functional Committee Structure and Operations

#### 1. Remuneration Committee

The company's Remuneration Committee consists of 3 members (all of whom are independent directors), with a male-to-female ratio of 2:1. The current term of the Remuneration Committee is from August 9, 2022, to June 8, 2025. The committee holds at least two meetings annually. In 2024, the Remuneration Committee held 3 meetings, with an overall attendance rate of 88.89%. For detailed information on individual members and the committee's operations, please refer to page 18 of the annual shareholders' meeting report

#### 2. Audit Committee

The company's Audit Committee has a total of 4 members (all of whom are independent directors), with a male-to-female ratio of 3:1. The term of the current Audit Committee is from June 9, 2022, to June 8, 2025. The Audit Committee holds at least one meeting per quarter. In 2024, the Audit Committee held 5 meetings, and the overall attendance rate was 90%. For detailed information on individual members and the committee's operations, please refer to page 13 of the annual general meeting report.



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## Stakeholders and Material Topics

- 3.01 Stakeholder Engagement
- 3.02 Process for Determining Material Topics
- 3.03 List of Material Topics
- 3.04 Management of Material Topics

# 03





## 3.01 Stakeholder Engagement

### Stakeholder Identification

We recognize that communication with stakeholders is key to continuous improvement and long-term development. The ESG Sustainability Promotion Task Force regularly conducts stakeholder analysis, collecting feedback and suggestions through multiple channels and incorporating them into operational planning.

### Stakeholder Concerns and Communication Channels

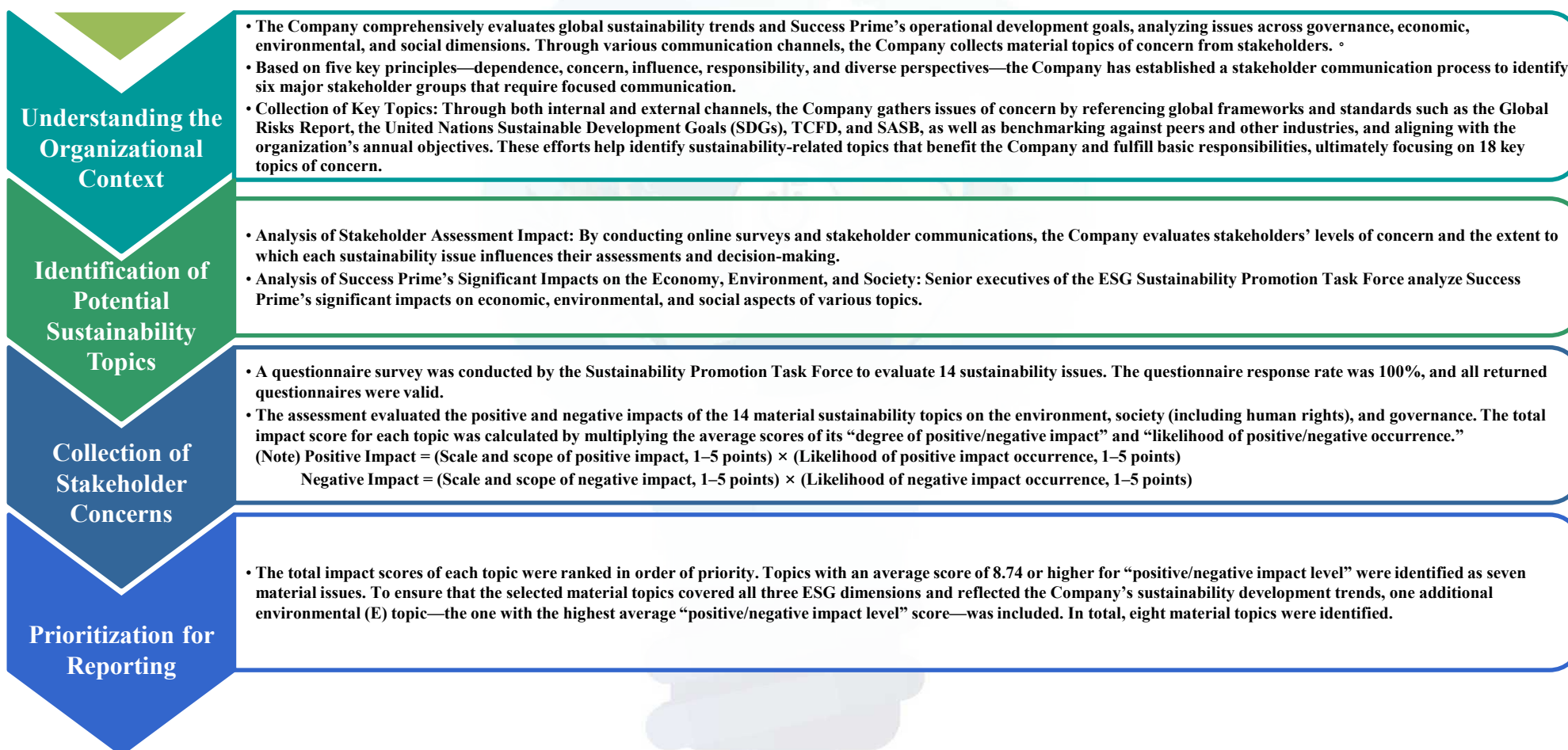
Stakeholder	Issues of Concern	Communication Channels / Frequency	Key Issues of Concern	Contact Window
Government Agencies	Key drivers of sustainability policies	<ul style="list-style-type: none"> <li>Annually: Corporate Governance Evaluation</li> <li>Daily: Electronic official documents (working days)</li> <li>Ad hoc: Various promotional meetings (corporate governance, insider shareholding, insider trading — at least once annually each)</li> </ul>	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Labor Relations</li> <li>Occupational Safety</li> <li>Compliance with laws/regulations</li> </ul>	Spokesperson
Customers (Students)	Important growth partners for mutual success	<ul style="list-style-type: none"> <li>Ad hoc: Satisfaction surveys, phone calls for care</li> </ul>	<ul style="list-style-type: none"> <li>Customer Service</li> <li>Customer Satisfaction</li> <li>Teaching Quality</li> </ul>	Academic Affairs Dept.
Employees	Key partners, growth drivers, and foundation of sustainable operations	<ul style="list-style-type: none"> <li>Weekly/Monthly: Work reports, compliance promotion and case discussions, onsite health consultations</li> <li>Quarterly/Semi-annually: Enrollment/retention planning, labor-management meetings</li> <li>Annually: Year-end banquets, annual meetings, health checkups</li> <li>Ad hoc: Reports, meetings, internal forums</li> <li>Ad hoc: strategic conferences, general education, professional training</li> </ul>	<ul style="list-style-type: none"> <li>Employee Welfare</li> <li>Occupational Health &amp; Safety</li> <li>Training &amp; Career Development</li> </ul>	HR Dept.
Shareholders/Investors	Committed to integrity and sustainable governance, creating value for shareholders	<ul style="list-style-type: none"> <li>Monthly: Revenue, loan guarantees, derivatives, board training status, independence of directors</li> <li>Quarterly: Board meetings, quarterly financial reports</li> <li>Annually: Shareholders' meeting (annual report), institutional investor meetings (presentation deck)</li> <li>Ad hoc: Investor correspondence</li> </ul>	<ul style="list-style-type: none"> <li>Financial Information</li> <li>Operating Performance</li> <li>Regulatory Compliance</li> </ul>	Finance Dept.
Society	All people and entities connected to the company	<ul style="list-style-type: none"> <li>Annually: Replace traditional offerings with food boxes for donation to disadvantaged families during commencement ceremonies</li> <li>Ad hoc: Provide public welfare courses/materials to reduce educational resource gaps</li> </ul>	<ul style="list-style-type: none"> <li>Care for the disadvantaged</li> <li>Public Education</li> </ul>	Academic Affairs Dept.
Suppliers	Industry partners with sustainability as their core	<ul style="list-style-type: none"> <li>Regular: Semester enrollment/retention statistics</li> <li>Ad hoc: Quality inspection of equipment maintenance and printed materials; supplier satisfaction surveys</li> </ul>	<ul style="list-style-type: none"> <li>Supplier Management</li> <li>Economic Benefits</li> </ul>	Procurement Dept.

## 3.02









### Process for Determining Material Topics

The company follows the AA1000 Accountability Principles: materiality, inclusivity, responsiveness, and impact, and applies GRI 3: Material Topics 2021 to assess the significance of economic, environmental, and human rights impacts.

Steps of Materiality Assessment:











## 2024 Material Topics

Rank	Topic	Positive Impact	Negative Impact	Total Score	Avg. Impact	涵蓋ESG面向
1	 Business Strategy & Performance	4	2.9	11.6	$\geq 8.74$	Governance (G)
2	 Service Quality Management	4	2.7	10.8	$\geq 8.74$	Social (S)
3	 Corporate Governance	3.7	2.9	10.73	$\geq 8.74$	Governance (G)
4	 Integrity Management	3.3	3	9.9	$\geq 8.74$	Governance (G)
5	 Labor & Human Rights	3.4	2.8	9.52	$\geq 8.74$	Social (S)
6	 Branding, Marketing & Labeling	3.5	2.6	9.1	$\geq 8.74$	Social (S)
7	 Ethical Standards	3.1	2.9	8.99	$\geq 8.74$	Governance (G)
8	 Carbon Reduction Actions	2.9	2	5.8	Included for ESG coverage	Environmental (E)

## 3.03

### List of Material Topics

Rank		2024 Material Topic	Dimension	Relevance to Company	Disclosure Section	GRI Standards
1		Business Performance	Governance (G)	Measures operations to enhance decision-making, revenue, competitiveness, morale, and long-term growth.	4.01 Economic Performance	GRI 201 Economic Performance
2		Service Quality Management	Social (S)	Core value includes both teaching content and service experience; vital for satisfaction, loyalty, and reputation.	4.07 Product & Service Management	GRI 416 Customer Health & Safety
3		Corporate Governance	Governance (G)	Ensures legal operations, reduces risks, enhances reputation, and supports international growth.	2.03 Board & Committees	GRI 200 Governance
4		Integrity Management	Governance (G)	Education is trust-based; integrity is essential in contracts with students, parents, and teachers.	4.02 Integrity Management	GRI 205 Anti-Corruption
5		Labor & Human Rights	Social (S)	Teachers, staff, and assistants are central to quality; rights protection enhances stability and brand image.	5.01 Human Capital Development	GRI 406 Non-Discrimination
6		Branding, Marketing & Labeling	Social (S)	Brand is a key competitive asset in the tutoring market; a symbol of trust and value.	4.07 Product & Service Management	GRI 417 Marketing & Labeling
7		Ethical Standards	Governance (G)	Ethical conduct is fundamental to education, trust, and professional standing.	4.03 Communication & Grievance	GRI 205 Anti-Corruption
8		Carbon Reduction Actions	Environmental (E)	Though indirect, carbon reduction enhances responsibility, social image, and student awareness.	6.02 Environmental Protection & GHG Management	GRI 302 、 305 Energy & Emissions



## 3.04

### Management of Material Topics

The Company defines corresponding management policies and action plans for each material topic according to the nature of the impact and stakeholder concern. Dedicated units are responsible for tracking and reviewing the effectiveness to ensure implementation and continuous improvement. The following summarizes the eight material topics, describing their opportunity and risk impacts, management policies, action plans, and 2024 highlights.

	<h2>Business Performance</h2>	<h3>2024 Highlights</h3> <ul style="list-style-type: none"><li>Revenue growth<b>9.3%</b></li><li>Net profit after tax growth<b>27.9%</b></li></ul>		<h2>Service Quality Management</h2>	<h3>2024 Highlights</h3> <p>Delivered over <b>10,000</b> subject classes</p> <ul style="list-style-type: none"><li>Average course retention rate reached <b>95%</b></li><li>Scholarships awarded for outstanding student performance: <b>NT\$667million.</b></li></ul>
<h4>Opportunities (Positive impacts)</h4> <p>Promotes a positive cycle in the education market, creating long-term stable revenue and brand value.</p>	<h4>Risks (Negative impacts)</h4> <p>Over-commercialization could distort educational values and erode trust.</p>	<h3>Vision / Goal</h3> <p>Establish a Global Chinese-language Education Data Index system and drive EduTech transformation.</p>	<h4>Opportunities (Positive impacts)</h4> <p>Improves student outcomes and teacher trust, strengthening student competitiveness and willingness to re-enroll.</p>	<h4>Risks (Negative impacts)</h4> <p>Failure to implement quality oversight may damage brand trust and course integrity.</p>	<h3>Vision / Goal</h3> <p>Develop a real-time teaching quality monitoring and upgrade platform.</p>
<h4>Policies / Commitments</h4> <p>Maintain education-first principles and balance social value with sustainable profit.</p>	<h4>Action Plans</h4> <p>Build a cross-age education platform (K–12 through career education), strengthen data systems and feedback loops for teaching improvement.</p>		<h4>Policies / Commitments</h4> <p>Standardize teaching professionalism and implement a teacher evaluation system.</p>	<h4>Action Plans</h4> <p>Expand teacher training and introduce a classroom-observation system.</p>	

	<h2>Corporate Governance</h2>	<h3>2024 Highlights</h3> <ul style="list-style-type: none"><li>Held <b>5</b> board meetings</li><li>Completed annual performance evaluations for the board and functional committees.</li></ul>		<h2>Integrity Management</h2>	<h3>2024 Highlights</h3> <ul style="list-style-type: none"><li>Integrity audit rate for educational advertising reached <b>100%</b></li><li><b>All</b> educational business entities complied with government regulations.</li></ul>
<h4>Opportunities (Positive impacts)</h4> <p>Stronger governance and information transparency can attract investors.</p>	<h4>Risks (Negative impacts)</h4> <p>Unclear responsibilities or inadequate disclosure may harm reputation and increase compliance risk.</p>	<h3>Vision / Goal</h3> <p>Become a benchmark company for ESG governance and transparency in education.</p>	<h4>Opportunities (Positive impacts)</h4> <p>Builds brand trust and a sustainable image; earns social and parental confidence.</p>	<h4>Risks (Negative impacts)</h4> <p>Misleading education practices, improper enrollment or advertising disputes can lead to loss of trust.</p>	<h3>Vision / Goal</h3> <p>Attain recognition as an “Integrity Enterprise” and an “Integrity Education Brand.”</p>
<h4>Policies / Commitments</h4> <p>Fulfill fiduciary duties and comply with regulatory requirements.</p>	<h4>Action Plans</h4> <p>Establish governance audit record mechanisms and strengthen internal audit functions.</p>		<h4>Policies / Commitments</h4> <p>Implement integrity standards and dual-review procedures.</p>	<h4>Action Plans</h4> <p>All promotional materials undergo both legal-compliance and marketing reviews before release.</p>	



## Labor & Human Rights

### 2024 Highlights

- Illegal case occurrence rate: **0%**
- Childcare subsidy applicants: **16 people.**
- NO violations related to child labor or gender equality.**

Opportunities (Positive impacts)	Risks (Negative impacts)
Regulatory emphasis on workplace, labor rights and human-rights protection enhances organizational standards.	Labor shortages across industries and generational shifts in work expectations.
Policies / Commitments	Action Plans
Adhere to labor laws; treat employees fairly, inclusively and with respect.	Ensure equal opportunities, prevent unlawful incidents, and support employees' mental and physical well-being (e.g., health consultation, workload monitoring).

### Vision / Goal

Zero violations, zero complaints — create a happy and fair workplace.



## Branding, Marketing & Labeling

### 2024 Highlights

- YouTube and social media videos exceeded **900,000** total views.
- Brand favorability increased by **6%** year-over-year.

Opportunities (Positive impacts)	Risks (Negative impacts)
Strengthens brand value and market recognition.	Brand misalignment or excessive commercialization can erode trust.
Policies / Commitments	Action Plans
Establish value-oriented brand strategies.	Combine ESG spirit with community education marketing to enhance brand positioning.

### Vision / Goal

Become Taiwan's leading education brand.



## Ethical Standards


### 2024 Highlights

- No major disciplinary complaint records.**

Opportunities (Positive impacts)	Risks (Negative impacts)
Strengthens corporate ethical culture and enhances organizational integrity.	Employee misconduct or breaches of professional ethics could provoke public concern.
Policies / Commitments	Action Plans
Define clear ethical codes and pre-employment training systems.	Update the ethical guidelines every six months and carry out regular testing/assessments.

### Vision / Goal

An integrity-first organization with zero violations and zero major errors.



## Carbon Reduction Actions

### 2024 Highlights

- Digitalized** teaching materials to reduce paper usage.
- Full replacement with LED lighting to improve energy efficiency.

Opportunities (Positive impacts)	Risks (Negative impacts)
Aligns with net-zero transition trends and enhances ESG ratings.	Lack of concrete measures could negatively affect sustainability ratings and public perception.
Policies / Commitments	Action Plans
Commit to a 2050 net-zero pledge.	Develop green-building education venues and promote the roll-out of energy-efficient equipment replacements.

### Vision / Goal

Drive the entire group toward carbon neutrality and be a net-zero education leader.



Governance

- 4.01 Economic Performance
- 4.02 Integrity Management
- 4.03 Communication and Grievance Channels
- 4.04 Risk Management
- 4.05 Information Security and Customer Privacy Protection
- 4.06 Participation in Various Community Organizations
- 4.07 Product and Service Management
- 4.08 Supplier Management

04



## 4.01 Economic Performance

### 1. Generated and Distributed Direct Economic Value

- In 2024, group revenue achieved solid growth. Subsidiary Chen Li Education not only maintained strong senior high school enrollment but also expanded into junior high and elementary levels, achieving excellent performance across branches.
- In addition to revenue growth, the group promoted a paperless policy, streamlined administrative processes, and implemented cost controls. Net profit margin increased from 13.53% to 15.84% after tax.

Main Products and Sales Regions

Unit: NT\$ thousands

Item	Key Elements	2023	2024
Direct Economic Value Generated	Operating Revenue	764,815	835,832
Economic Value Distributed	Operating Costs	362,649	379,872
	Employee Salaries & Benefits	237,596	260,125
	Payments to Capital Providers	62,443	88,558
	Payments to Government	5	29
	Community Investment	49	29
Retained Value (Net Income after Tax)		103,644	132,849

### 2. Defined Benefit Plans & Other Retirement Programs

- The company has no defined benefit pension plan. Retirement contributions are made according to the Labor Pension Act, contributing 6% of monthly salaries to employees' personal pension accounts.

### 3. Financial Assistance from Government

- No financial assistance was received in 2024.





## 4.02 Integrity Management

### 4.02.1 Integrity Management Philosophy, Policies, and Codes of Conduct

The Company, with reference to the “Guidelines for the Adoption of Codes of Ethical Conduct by TWSE/TPEX Listed Companies”, established integrity management policies. Related preventive measures and remedial mechanisms have been defined, and an independent supervisory unit is responsible for following up on incidents to ensure the achievement of corporate integrity standards and objectives.

#### Integrity Management

Success Prime conducts its business activities with integrity, honesty, and in compliance with the law. To ensure the effective implementation of integrity management, the Company has formulated internal regulations related to ethical conduct and integrity management. Senior management is required to set an example in business execution by strictly adhering to the principles of honesty and good faith. Integrity is also regularly promoted to all employees, ensuring that the spirit of integrity is upheld throughout the organization and embedded into every aspect of our business operations.



#### Established Measures

- Compliance with Company Act, Securities Exchange Act, Business Accounting Act, and other relevant laws and regulations.
- Employees sign confidentiality agreements and must not disclose or misuse company secrets.
- “Insider Trading Prevention Management Guidelines” prohibit directors, managers, and employees from leaking, inquiring about, or collecting undisclosed material information unrelated to their duties.
- According to the “Personnel Regulations,” provisions related to the prevention of dishonest conduct are stipulated under the reward and punishment clauses. An effective accounting system and internal control system have been established, and internal audit personnel regularly examine compliance with the aforementioned systems.
- Reward and punishment regulations, effective accounting and internal control systems, and regular audits are established.
- Contracts with customers and suppliers must include integrity clauses.
- Internal promotion of integrity through training or forums.
- Independent internal audit plans are carried out with reports submitted to the Board.
- Employees are prohibited from accepting improper gifts or benefits.
- All employees must maintain confidentiality regarding company or third-party trade secrets.

## Business Ethics Policy

We firmly believe that fairness, honesty, and integrity are the Company's most important business assets. Our strong reputation depends on all employees working together to uphold business ethics and handle matters with integrity, objectivity, and fairness.

All of our business activities are conducted in strict compliance with all applicable laws and regulations. Our personnel, when handling company affairs, whether in Taiwan or abroad, must not solicit or accept any benefits.

We consistently treat our business partners, including all supply chain members, with integrity, professionalism, and fairness.

We require all employees to strictly adhere to the following professional and ethical standards :

- Conduct all business dealings with honesty and fairness.
- Sign contracts through lawful and legitimate channels.
- Treat all supply chain partners equally and without bias.
- Handle all confidential information provided by customers, employees, and business partners with the utmost discretion.
- Disclose to the Company any actual or potential conflicts of interest.
- Carry out all duties with professionalism, impartiality, and dedication, with the goal of providing high-quality products and services that meet professional standards.
- Respect intellectual property rights and strictly prohibit the use of any patented products, technologies, or concepts without proper authorization.

## Stakeholder Integrity Management Standards ( Note: Major suppliers are defined as the top 20 vendors. )

	New Employees	
	Timing	Upon onboarding
	Required Document	Confidentiality & Non-Compete Agreement : Fulfill confidentiality obligations, respect IP rights, non-compete clauses
	Integrity Commitment	100%
	Major Suppliers (Printers)	
	Timing	Before printing
	Required Document	Printing Procurement Contract : Confidentiality, IP respect, prohibition of transfer
	Integrity Commitment	100%
	Major Suppliers (Teachers)	
	Timing	Before teaching
	Required Document	Teaching Contract : Code of conduct declaration, respect IP, environmental safety
	Integrity Commitment	100%

## 4.03

### Communication and Grievance Channels

#### 1. Independent Communication and Grievance Channels

To promptly mitigate the negative impact on stakeholders or the Company's operations, the Company has established grievance mechanisms for various issues. When stakeholders identify potential or actual negative impact events, they may report them to the responsible unit. Upon receiving such grievance cases, the responsible unit must immediately take action and formulate appropriate response measures.

The Company's grievance mechanisms for major topics are as follows :

- External :

Information is collected and reported at management meetings chaired by the General Manager, with decisions assigned to responsible units.

- Internal :

Multiple independent reporting mailboxes are available. Complaints are handled by senior managers following the above procedures and resolved appropriately.

#### 2. Communication Channels

**Company Contact Number:** (02) 2389-9200 ·

**Contact Windows :**

- **Shareholders/Investors:** Finance Dept. Manager Luo (#735)
- **Employees:** HR Dept. Manager Lin (#720)
- **Customers:** Academic Affairs Manager Chen (#705)
- **Suppliers:** Procurement Specialist Lu (#725)
- **Community:** Academic Affairs Manager Chen (#705)

➤ 2024: No grievances received.



## 4.04 Risk Management

### 4.04.1 Risk Management Mechanism

#### Policy & Procedures

In November 2021, the Board approved the “Risk Management Policy and Procedures” as the highest guiding principle.

#### Scope

Includes hazard, operational, financial, strategic, compliance, contractual, information security, and other risks.

#### Structure

The Company’s risk management organizational structure and related responsibilities are as follows :

- **Board of Directors :**  
Highest decision-making body; approves and oversees policies.
- **Audit Office :**  
Independent unit; prepares annual audit plan, monitors potential risks.
- **Risk Management Task Force :**  
GM as convener, dept. heads as members. Submits annual risk report to the board.
  1. Assist in formulating the Company’s risk management policies.
  2. Ensure the implementation of risk management policies.
  3. Submit a risk management report to the Board of Directors at least once a year.
  4. Handle other matters related to risk management.
- **Functional Units :**

Each functional unit evaluates the likelihood and potential impact of risks within the scope of its responsibilities, formulates necessary measures, and implements them to properly manage various risks. Supervisors of each functional unit must ensure, in daily management operations, that risk control mechanisms and procedures are effectively carried out.





### Operational Status

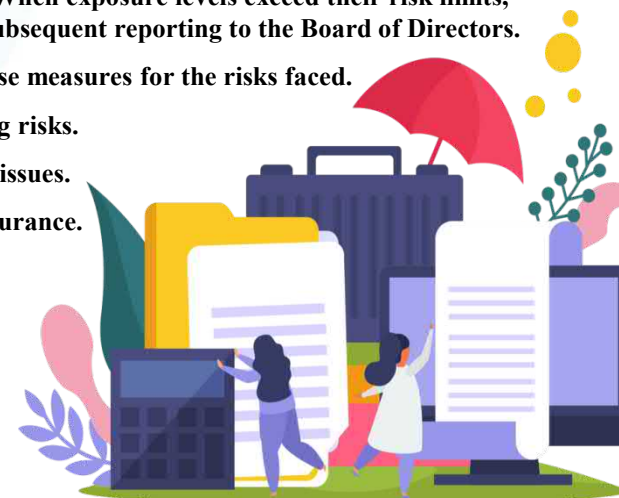
The Company actively promotes and implements risk management mechanisms, conducts regular risk assessments, and reports the operational status to the Board of Directors once a year. On November 8, 2024, the Company submitted the 2024 Annual Risk Assessment Report to the Board, which included the risks assessed, the risk control measures adopted, and the overall operation of risk management.

### Risk Management Policy and Procedures

The purpose of risk management is to identify in advance the risk factors that may adversely affect operations, and through appropriate assessment and handling procedures, to transform, reduce, and prevent the occurrence of losses. At the same time, the mechanism allows timely detection and early warning of risks in response to changes in internal and external environments.

Success Prime's risk management process includes risk identification, risk measurement, risk monitoring, and risk response. Through this process, the Company gains an understanding of its organizational circumstances, the needs and expectations of relevant stakeholders, and communicates with them accordingly.

- **Risk Identification** : Each functional unit consolidates past experiences and forecasts possible future risks, identifying and categorizing them as references for further measurement and monitoring.
- **Risk Measurement** : After identifying potential risks, each functional unit establishes appropriate measurement methods as the basis for risk management.
- **Risk Monitoring** : Supervisors of each functional unit monitor the implementation status of risk management. When exposure levels exceed their risk limits, countermeasures must be proposed and submitted to the Risk Management Task Force for consolidation and subsequent reporting to the Board of Directors.
- **Risk Response** : After evaluating and consolidating risks, each functional unit should adopt appropriate response measures for the risks faced.
- **Risk Elimination** : Internal meetings are convened to discuss the necessity and possible measures for eliminating risks.
- **Risk Reduction** : Goals and related measures are established to reduce operational risks associated with major issues.
- **Risk Diversification** : Contracts are used to transfer part or all of the risks to other parties, such as through insurance.
- **Risk Acceptance** : Control measures and objectives are established for major issues to manage existing risks.



#### 4.04.2 Regulatory Compliance

##### Risk Management Policy and Procedures

In 2024, the Company did not experience any major violations of laws or regulations. The Company remained fully compliant with laws related to corporate governance, cram school operations, environmental protection, fire safety inspections, labor, and human rights, with no records of major legal violations.

- Labor Compliance : No major violations in 2024.
  - Occupational Safety Compliance : No major violations in 2024.
  - Environmental Compliance : No major violations in 2024.
- Five minor monetary penalties issued by the Education Bureau.
- (Note: Major violations are defined as those causing significant damage or harm to the company, employees, or other stakeholders.)



## 4.05

# Information Security and Customer Privacy

### 4.05.1 Information Security Management

#### Information Security Policy

We are committed to establishing a corporate culture of information security. To build a sound mechanism for handling and disclosing the Company's material internal information, we aim to prevent the improper leakage of information and ensure the consistency and accuracy of public disclosures. The information security unit continuously enhances security measures to keep pace with evolving needs.

- Strengthen employees' awareness of information security to avoid human error and accidents.
- Prevent leakage of sensitive data and ensure the security of the physical environment.
- Implement effective daily maintenance and operations to ensure business continuity.

#### Dedicated Unit for Handling Material Internal Information

The spokesperson acts as the convener, with the deputy spokesperson and the Board Secretariat as the main members. Their responsibilities are as follows :

- Drafting and revising the procedures.
- Handling consultations, reviews, and providing recommendations related to the processing of material internal information.
- Receiving reports regarding leaks of material internal information and formulating countermeasures.
- Establishing systems for preserving all documents, files, and electronic records related to these procedures.
- Handling other matters related to these procedures.



#### Information security implementation

##### 1. Information Security Risk Management Structure

- The Company's information security unit is responsible for coordinating and implementing information security policies, promoting information security awareness, raising employees' understanding of information protection, and conducting periodic information security inspections to strengthen overall management.
- The Audit Office conducts annual inspections in accordance with the audit plan to assess the effectiveness of internal controls in the Company's information systems.

##### 2. Internal Control Operations

- Conduct irregular information security and personal data protection training and awareness programs. All new employees are required to sign confidentiality agreements.
- Personnel who may have access to confidential or sensitive information must undergo appropriate security evaluations. Access rights must be adjusted promptly when employees transfer positions or leave the Company.
- Regularly review and update information security policies to ensure compliance with relevant laws and regulations. Conduct periodic security assessments to ensure that, in the event of an information security incident, the Company can respond and address it promptly and appropriately.
- All personal computers are installed with antivirus software, with virus definitions regularly updated. The use of unauthorized software is strictly prohibited. User accounts and passwords must be managed by designated personnel, and employees are required to change system passwords regularly to maintain account security. External connections must be secured with firewalls and related controls.
- Critical information systems or equipment are equipped with appropriate backup or monitoring mechanisms, and regular recovery and emergency drills are conducted as preventive measures.



### Personnel Management – Confidentiality Firewall Operations

- The Company's directors, independent directors, managers, and employees shall perform their duties with the care of a good administrator and a duty of loyalty, in accordance with the principle of honesty and good faith, and shall sign confidentiality agreements.
- Directors, independent directors, managers, and employees who have knowledge of the Company's material internal information shall not disclose such information to others.
- Directors, independent directors, managers, and employees of the Company shall not inquire about or collect undisclosed material internal information unrelated to their duties from those who possess such information, nor shall they disclose any undisclosed material internal information obtained other than through the performance of their duties to others.-

### Object Management – Confidentiality Firewall Operations

- When material internal information documents are transmitted in written form, they must be appropriately protected.
- When transmitted via email or other electronic means, appropriate encryption or electronic signature technologies must be applied.
- Files and documents containing the Company's material internal information must be backed up and stored in secure locations.

### Operational Management – Confidentiality Firewall Operations

The Company shall ensure the establishment of firewalls as prescribed in the preceding two sections and adopt the following measures: :

1. Implement appropriate firewall control measures and regularly update firewall firmware versions to ensure effective defense against cybersecurity attacks.
2. Strengthen the safekeeping and confidentiality measures for the Company's undisclosed material internal information files and documents.





## Disclosure of Material Internal Information

### Principles for Disclosure of Material Internal Information

- Information disclosure must be accurate, complete, and timely.
- Disclosure of information must have a valid basis.
- Information must be disclosed fairly.

Records of evaluation, review, and release of material internal information must be made in writing. If evaluations or reviews are conducted electronically, they must subsequently be archived in written form. The aforementioned evaluation records, review documents, and related materials must be preserved for at least five years. °

## Retention of Records When Releasing Material Information

### Record content

- Evaluation details
- Dates, times, and signatures of personnel involved in evaluation and review
- Content of the released material information and the applicable regulatory basis
- Other related information

### Reporting Abnormal Situations Regarding Material Information

- If Success Prime's directors, independent directors, managers, or employees become aware of any leakage of material internal information, they must promptly report it to the designated unit and the Internal Audit Department.
- Upon receiving such a report, the designated unit shall formulate appropriate countermeasures, and when necessary, may convene discussions with the Internal Audit Department and other relevant units. The handling results shall be documented and retained for reference, and the Internal Audit Department shall also conduct audits in accordance with its responsibilities.



## 4.05.2 Customer Privacy Protection

To protect customer privacy, the Company complies with Taiwan's Personal Data Protection Act regarding the collection, processing, and use of personal data. The Company has promulgated the "Regulations on the Collection, Processing, and Use of Personal Data Files" for relevant units to follow. °

### 陳立教育事業股份有限公司 學生入籍管理須知

學生(以下簡稱甲方):

短期補習班(以下簡稱乙方):

乙方因應學生事務管理需求,訂定以下約定;甲方於在籍(上課)期間內必須共同遵守

#### 第一條 報名事宜

乙方依照各期簡章公告之課程、師資、科目、費用受理甲方報名相關課程,

甲方得以乙方規定之報名程序辦理。

(一)甲方必須詳實填寫個人基本資料,以利乙方提供後續服務。

如發現資料偽造不實,乙方保有終止服務之權利,甲方不得要求退費。

(二)甲方個人基本資料受個資保障,乙方需依相關法規執行業務。

(三)甲方繳費完成報名手續後,甲方應妥善保管乙方發放之上課證,如遺失或損毀

甲方需繳納製證工本費新台幣 200 元。

#### 第二條 修業須知

(一)本班所有課程(含現場或影像課程)嚴禁錄音、錄影、攝影。如有侵權,乙方依法追究。

(二)甲方於乙方領取之所有費用,例如:各項獎學金、介紹費、團報費、車馬費等,

均須出示身分證領取,並納入該年度個人綜合所得稅,乙方依法開立扣繳憑單。

(三)乙方不定期推出介紹費方案,甲方需依規定於推廣後一個月內主動提出申請,

甲方逾時申請,乙方可不予受理。

(四)乙方頒布之各項獎學金領取辦法,甲方需依規定於受理期間內完成申請,並於領取獎學

金時,檢附相關成績及身份證明,甲方如有逾時或相關證明缺漏,乙方可不予受理。

(五)乙方訂定之介紹費或獎學金等相關活動,均保有異動、更改或終止之權利。

(六)甲方於修業期間內,乙方依課程比例提供部分無償影像補課服務;

補課辦法各分校訂定實施,所有補課起迄皆配合修業期限。

(七)乙方提供之自習場所,屬於約定服務範圍外之無償服務,甲方須依照規定憑證使用。

乙方保有更改、異動、終止之權利,甲方不得異議。

(八)甲方無法親自出席課程,需於課前由其監護人或法定代理人致電乙方完成請假手續;

如經乙方電話通知仍無法聯繫,甲方需自行完成補課,否則視為曠課。

(九)甲方無故逾時到班,亦未提前致電乙方,乙方有權異動該次上課座位或進班權利。

(十)甲方於報名後不可要求轉科或保留學額學費。

同科目轉班、轉校於修業期限內限轉一次。

退費規定:因未達最低修業學分,各科退費規定,退費規定詳見各分校簡章,當期簡章內均有說明。

短期班退費規定:短期班退費規定,短期班退費規定詳見各分校簡章,當期簡章內均有說明。

本班退費辦法依各分校訂定之退費規定執行。

經 貴公司告知本人上開事項,本人已清楚瞭解 貴公司蒐集、處理及利用本人個人資料之目的及用途。

受告知人

姓 名:

身分證字號:

法定代理人:

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### 陳立教育 個人資料蒐集、處理及使用告知書

陳立教育事業股份有限公司 基於業務上之需要所蒐集、處理及利用之個人資料,依據個人資料保護法(以下稱本法)第 8 條、第 9 條及第 54 條之規定,告知 台端相關事項如下:

一、進行個人資料蒐集、處理及利用等事項之非公務機關名稱:

1. 陳立教育事業股份有限公司(以下稱本公司,包含各分公司、合辦)及與本公司合作或受本公司委託之機構或個人。

二、蒐集之目的:為「報名程序資料建檔」、「申請獎學金」、「陳立之友」等相關資料使用及「其他合於本公司營業登記項目或章程所定業務之需要者」皆屬之。

三、蒐集個人資料之類別:包含但不限於學生本人 台端本人(或其法定代理人)之姓名、身分證字號、其他足資辨識身分之證明文件、住址、聯絡電話、電子信箱及通信紀錄(申請書或資料表欄位所載之個人資料及通信紀錄)及 台端於本公司相關業務文書及資料表等文件所填載,或與本公司業務、學務往來期間所產生屬於本法第 2 條所定義之個人資料均屬之。

四、個人資料利用之期間、地區、對象及方式:

1.期間:自蒐集之日起至個人資料蒐集之特定目的存續期間/依相關法令規定或契約約定

之保存年限/本公司因執行業務所必須之保存期限。

2.地區:中華民國境內本公司所在地/中華民國境內與本公司合作之機構或個人。

3.對象:本公司、與本公司合作之機構或個人、依法有調查權之機關。

4.方式:以自動化機器或其他非自動化之利用方式均屬之,例如郵件、電子郵件、電話等。

五、依據本法第 3 條規定, 台端就本公司保有之 台端個人資料得行使下列權利:

1.得向本公司查詢、請求閱覽或請求製給副本,本公司或與本公司合作之機構得依法收取必要成本費用。

2.得向本公司請求補充或更正,惟依法 台端應為適當之聲明。

3.得向本公司請求停止蒐集、處理、利用及請求刪除,惟依法本公司因執行業務所必須者,得不依台端之請求為之。

4.若委託他人辦理,另須出具委託書並同時提供受託人身份證明文件以供核對。若申請人不符前述規定,本公司得請申請人補充資料,以為憑辦。

六、台端不提供個人資料所致權益之影響:

台端得自由選擇是否提供個人相關資料,惟如拒絕提供個人資料,本公司將無法進行必要的審核及處理作業,本公司可能因此無法提供服務或協助。

經 貴公司告知本人上開事項,本人已清楚瞭解 貴公司蒐集、處理及利用本人個人資料之目的及用途。

受告知人

姓 名:

身分證字號:

法定代理人:

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Success Prime Group places great importance on the protection of customer data, with the following concrete measures:

1. After personal data is archived, all databases operate exclusively on the intranet and cannot be externally connected.
  2. Products and subsequent services are provided only based on customer-provided personal data and upon completion of proper authorization and consent.
  3. Internal databases are managed with tiered access permissions.
  4. Each year, the Company engages professional firewall providers to update firewall firmware versions to prevent hacking and data leaks.
- In 2024, no incidents of customer data leakage occurred.



## 4.06

### Participation in Associations

The Company continuously participates in relevant associations, exchanging knowledge, information, and experience with peers to enhance the industry's response to global trends.

#### Participation in Industry Associations

Association	Membership Status
Taiwan Cram School Quality Assurance Association	Director
Taipei Cram School Education Association	Director
Taichung Cram School & Quality Assurance Association	Director
Hsinchu Cram School Education Association	Member
Tainan Cram School Education Association	Director



## 4.07

### Product and Service Management

#### 4.07.1 Customer Health and Safety

Due to the particular nature of the industry, students frequently engage in on-site activities. To ensure the safety of employees, teachers, and students, the Company completes occupational safety and fire safety declarations annually in accordance with the law, purchases public liability insurance, and establishes emergency response and fire safety measures as preventive actions :

##### Emergency Response Measures

##### 1. Disaster Prevention Training, Drills, and Awareness Programs

- Accidents often cause casualties, health hazards to nearby residents, and property damage. To prevent recurrence, valuable lessons must be learned from past incidents. Fire self-defense and evacuation drills are held regularly or as needed to safeguard the safety and health of workers and the public.
- Emergency response plans are reviewed annually to ensure their practicality.

##### 2. Personnel Training

- Each branch implements its annual training program, covering environmental protection and occupational safety laws, as well as safe work procedures.
- Training programs at each branch also include emergency response handling, operation, and maintenance of newly acquired equipment.
- Fire safety and evacuation facilities in each branch building are inspected monthly by responsible personnel, with reports submitted to the head office.

##### 3. Fire Safety Measures

The Company assigns fire prevention managers at each branch, establishes fire protection plans, and formulates disaster prevention measures. Fire prevention and safety maintenance programs are implemented according to the Company's environment.

Fire safety equipment is regularly evaluated and inspected, with timely improvements made to maintain a safe working environment and support sustainable operations.

- Fire safety equipment and evacuation facilities are inspected monthly according to the "Fire Safety Equipment Self-Inspection Checklist" and the "Evacuation Facility Self-Inspection Record."
- Each branch conducts a self-defense fire drill every six months.

Each year, in compliance with regulations, the Company commissions a certified fire safety inspection company to conduct inspections of fire equipment. Any deficiencies are corrected and the improvements are reported to the local fire department of each branch for approval.





## Customer Communication & Satisfaction

### 1. Customer Communication

The most important task for internal staff is caring for and communicating with customers. In addition to using a dedicated app to assist with student check-in and check-out safety notifications, each student is scheduled for regular follow-up phone calls every semester. These calls are used to understand the student's learning status, provide learning support mechanisms, and assist students in improving academic performance and setting advancement goals.

### 2. Customer Satisfaction

The Company conducts an annual learning satisfaction survey, which not only serves as a reference for student-oriented teaching quality and learning services but also adopts the student retention rate as the most direct quantitative indicator of satisfaction.

Customer Satisfaction Survey Comparison

Year	2024			2023
Survey items	Original subject	Continued subject	Ratio	Ratio
High School Year 1 to Year 2 Math	2,301	2,204	95.78%	94.57%
High School Year 1 to Year 2 English	1,284	1,216	94.70%	92.26%
High School Year 1 to Year 2 Physics	677	1,060	156.57%	153.87%
High School Year 1 to Year 2 Chemistry	667	952	142.73%	147.59%
High School Year 2 to Year 3 Math	1,887	1,835	97.24%	98.67%
High School Year 2 to Year 3 English	1,016	1,190	117.13%	119.08%
High School Year 2 to Year 3 Physics	957	453	47.34%	63.33%
High School Year 2 to Year 3 Chemistry	764	348	45.55%	71.17%
Description	Total new enrollments for science track 1,279			Total new enrollments for science track 1,125

Using the first half of 2024 as an example for re-enrollment in the second half of the year:

Denominator: The number of students in classes during the first half of 2024.

Numerator: The number of students in classes during the second half of 2024 (statistics as of the end of September).

- Aside from Grade 12 Physics and Chemistry, where the retention rate was lower due to students switching to the “General Review Course for the University Entrance Examination in Natural Sciences,” all subjects at Chen Li Education maintained a retention rate (satisfaction rate) of 94.70% or higher. Among them, Grade 11 Physics and Chemistry not only had high retention from original students but also attracted a large number of new students from outside classes, resulting in retention rates as high as 150%.
- These data fully support the school's educational philosophy, which emphasizes student achievement and superior learning services, and demonstrate both effectiveness and strong recognition.

## 4.08 Supplier Management

### 1. Value Chain

- **Upstream (Suppliers / Resource Providers):** The main providers are 3 printing manufacturers and 115 instructors.

#### Main Value Chain Activities

Curriculum Design and Development	Recruitment and Marketing	Teaching and Tutoring Services	Student Performance Assessment	Parent and Student Relations
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#### Support Activities

Teaching Resource Research and Development	Digital Platform Construction	Human Resource Management	Operations and Administrative Support	Strategy and Brand Management
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- **Downstream (Students and Customer Groups):** A complete K-12 learning platform.

### 2. Procurement Expenditure Ratio

In 2024, our company worked with 3 printing factories and 115 instructors. Our local procurement ratio was 100%, with "local" defined as suppliers within Taiwan.

### 3. Selection Criteria and Audit Status

- **Vendors :** legal registration, tax compliance, intellectual property compliance.
- **Teachers :** clean criminal record, academic certificates, ID, confirmation of qualification.
- All our company's suppliers must meet the aforementioned standards.

#### 2024 Audit Status

- According to the evaluation criteria, the annual audit of the top 20 suppliers was completed. The audit results for this year showed a 100% pass rate.

#### Supplier Audit Results

Item	Environmental Impact Screening	Social Impact Screening
Printing Suppliers Reviewed	2	2
Negative Impacts Identified	0	0
Agreed to Improve	N/A	N/A
Terminated Cooperation	0	0

Item	Environmental Impact Screening	Social Impact Screening
Teachers Reviewed	18	18
Negative Impacts Identified	0	0
Agreed to Improve	N/A	N/A
Terminated Cooperation	0	0

NOTE : Social Impact Assessment includes unsuitable instructors.





Society

- 5.01 Human Resource Development
- 5.02 Occupational Safety and Health
- 5.03 Community Engagement

05



## 5.01 Human Resource Development

### 5.01.1 Human Rights Policy and Commitments

#### Human Rights Protection Mechanism

Success Prime values every employee, striving to create a safe and comfortable work environment and a healthy and friendly workplace. Employee rights and human rights protection are regarded as key priorities in business operations, with the goal of preventing any work-related injuries, illnesses, or accidents.

Our commitments are as follows :

- Establish policies on human rights, business ethics, environmental safety and health, and business continuity management.
- Maintain sound corporate governance and strictly uphold standards of business ethics.
- Comply with all applicable laws and regulations.
- Provide employees with a safe and healthy working environment, space to fully develop their abilities, and fair compensation and benefits.
- Encourage employees to participate in social welfare activities.
- Create company value and enhance shareholder equity.
- Commit to implementing operational risk management and establish and maintain business continuity plans.

#### Human Rights Policy: Commitments to Stakeholders

##### ■ Employees

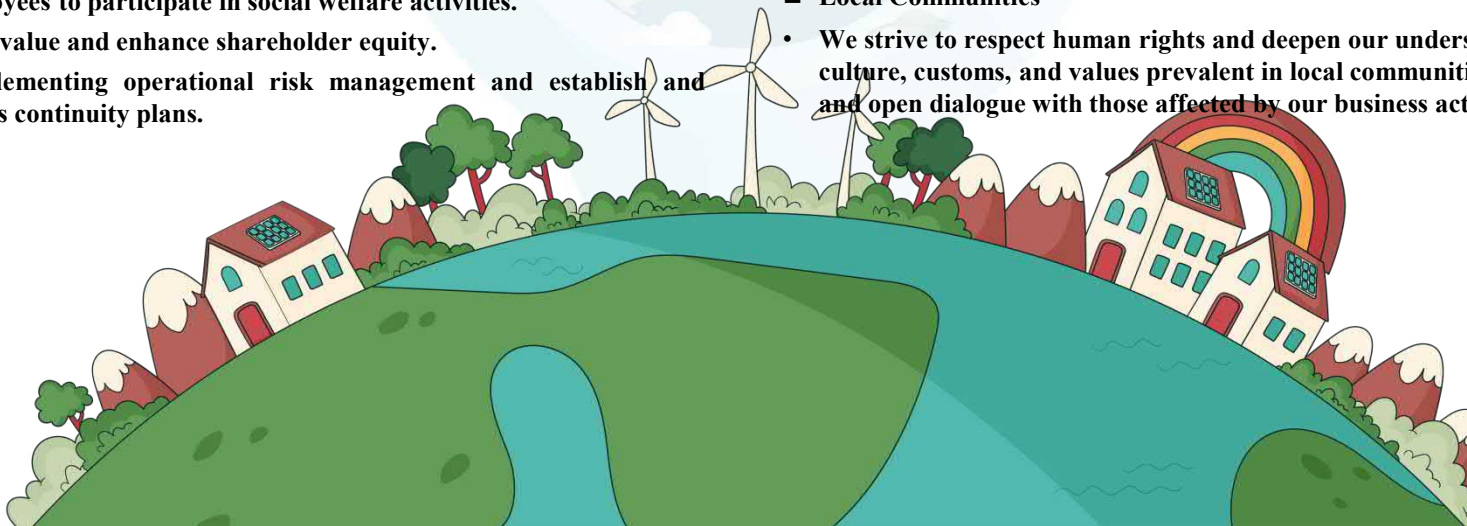
- We are committed to respecting the human rights of our employees.
- Our employment policies aim to ensure that the relevant provisions of the International Declaration of Human Rights are applied uniformly worldwide.
- We are committed to providing training for employees so that they are aware of, respect, and protect human rights in the workplace and in the local communities directly affected by our business. °

##### ■ Business Partners, Subcontractors, Suppliers, Customers, Joint Ventures, and Other Partners

- We strive to respect and promote the protection of human rights.
- We achieve this goal appropriately through active engagement, supervision, and the inclusion of relevant contractual provisions.

##### ■ Local Communities

- We strive to respect human rights and deepen our understanding of the culture, customs, and values prevalent in local communities through inclusive and open dialogue with those affected by our business activities.





### Human Rights Protection and Regulations

Success Prime strictly complies with the Labor Standards Act and other relevant national laws and regulations. Based on respect for internationally recognized labor and human rights principles, the Company has established a human resources management system to safeguard the legitimate rights and interests of all employees. In addition to holding itself to high standards, Success Prime also actively follows, collects, and regularly evaluates social regulations and customer requirements set by competent authorities to ensure the legality and appropriateness of all aspects of social and client-related standards. °

- **Ensuring equality and equal employment opportunities:** Regularly evaluate related systems and establish diverse and transparent employee communication channels.
- **Preventing discrimination, sexual harassment, and workplace bullying:** Implement preventive measures, grievance procedures, and disciplinary actions against unlawful conduct, including workplace bullying/violence and sexual harassment.
- **Supporting employees' physical and mental well-being:** Track working hours and workload, identify high-risk health groups, provide health consultations, and offer access to psychological counseling services. °

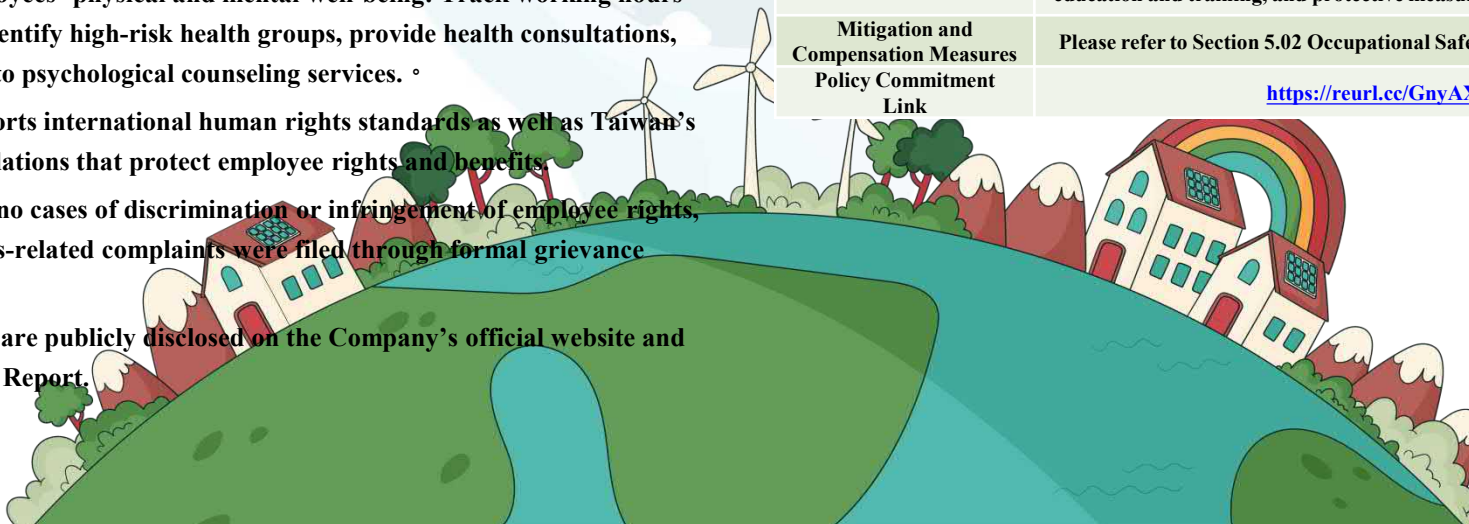
Success Prime supports international human rights standards as well as Taiwan's labor laws and regulations that protect employee rights and benefits.

In 2024, there were no cases of discrimination or infringement of employee rights, and no human rights-related complaints were filed through formal grievance mechanisms.

All relevant policies are publicly disclosed on the Company's official website and in the Sustainability Report.

### Human Rights Policy Statement

Item	Content
Human Rights Policy	The Company strictly complies with labor-related laws and regulations to safeguard employees' legitimate rights and interests. We recognize and support international human rights conventions such as the United Nations Universal Declaration of Human Rights and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. The Company also requires its business partners and suppliers to eliminate any behavior that infringes upon or violates human rights. Both internal and external members of the organization are treated fairly and with dignity, fully embodying our responsibility to respect and protect human rights.
Highest Decision-Making Authority for the Policy	General Manager
Supervisory Unit	Board of Directors
Review Frequency	Annually
Scope of Application	All employees
Investigation or Communication Mechanism	Implemented by the Human Resources Department through the Employee Unlawful Infringement Prevention Program, actively ensuring employee safety via health examinations, health guidance, education and training, and protective measures.
Mitigation and Compensation Measures Policy Commitment Link	Please refer to Section 5.02 Occupational Safety and Health for details. <a href="https://reurl.cc/GnyAXA">https://reurl.cc/GnyAXA</a>



## 5.01.2 Human Resource Development

### 5.01.2.1 Staff structure

Success Prime and its subsidiaries primarily employ local talent in Taiwan, and all employees include the following:

➤ A total of 170 full-time employees.

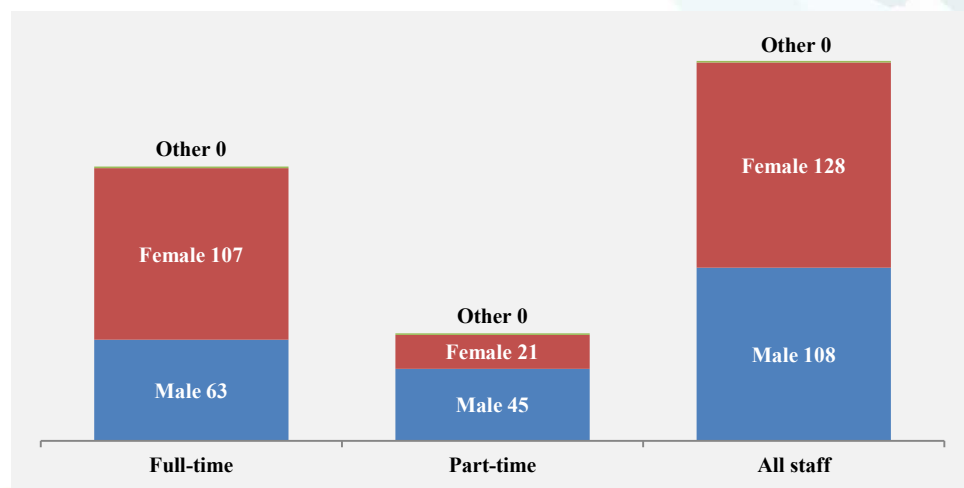
The above number is based on employees who were still employed as of December 31, 2024. °

Among them, 63 were male (37%) and 107 were female (63%). Female employees accounted for more than half of the total workforce, reaching 63%, and a high proportion of mid- and senior-level management positions are also held by women, demonstrating the Company's strong commitment to promoting women's empowerment in the workplace.

#### Employee Composition

2024	Full-time	Part-time	All staff
Male	63	45	108
Female	107	21	128
Others: (As self-identified by employees)	0	0	0
Total	170	66	236

All full-time employees are hired under open-ended (non-fixed-term) employment contracts.



#### Number of Workers by Region

	Full-time	Part-time	Employees Without Guaranteed Working Hours	合計	比例
	170	66	0	236	100%

Definition Note: Adjust definitions as necessary if discrepancies exist.

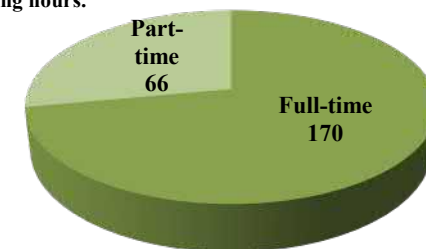
Full-time Employees: Individuals employed under contracts with an indefinite term (permanent contracts).

Part-time Employees: Employees whose weekly working hours are below the threshold defined by local regulations for full-time employees. °

Employees Without Guaranteed Working Hours:

Employees with irregular weekly working hours, such as on-call staff.

\* The Company does not employ any staff without guaranteed working hours.



### 5.01.2.2 Non-employee Structure

The Company does not engage non-employee personnel through staffing agencies or contractors.

### 5.01.3 Employee Diversity, Inclusion, and Equality

The Company is committed to providing employees with a dignified and safe working environment. We uphold diversity in employment and fairness in compensation and promotion opportunities, ensuring that employees are not subjected to discrimination, harassment, or unequal treatment based on race, gender, religion, age, political beliefs, or any other condition protected by applicable laws.

We value workforce diversity, employing individuals with disabilities and maintaining a balanced age distribution among staff. The Company respects employees' cultural customs and has never experienced any incidents of violations against labor rights or human rights.

- In 2024, the Company employed three persons with disabilities, accounting for 1.76% of total employees.
- To implement gender equality, female employees accounted for 62.94% of the total workforce in 2024, while female managers represented 61.70% of all management positions. °
- Regarding employee turnover, the new hire rate was 28.82%, the turnover rate of mid- to senior-level employees was 0%, and the turnover rate of general employees was 27.64%.

Information on new hires and resignations

\* Employee recruitment primarily focuses on hiring local talent.

Distribution of New Employees

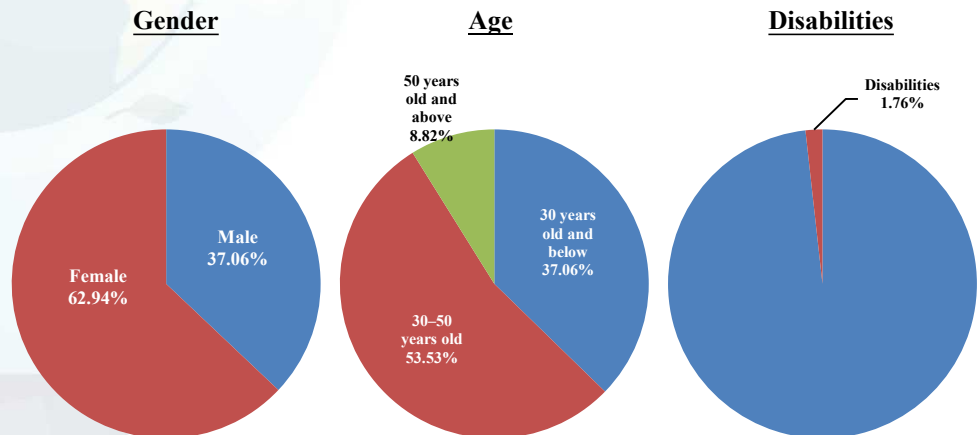
Distribution of New Employees		Number of New Full-Time Employees	Percentage of All Full-Time Employees (%)
Gender	Male	18	10.58%
	Female	31	18.23%
Age	30 years old and below	39	22.94%
	30–50 years old	8	4.70%
	50 years old and above	2	1.17%
Region	Taiwan	49	28.82%

Distribution of Resigned Employees

Distribution of Resigned Employees		Number of Resigned Full-Time Employees	Percentage of All Full-Time Employees (%)
Gender	Male	23	13.52%
	Female	24	14.11%
Age	30 years old and below	34	20.00%
	30–50 years old	13	7.64%
	50 years old and above	0	0.00%
Region	Taiwan	47	27.64%

### Workforce Diversity

Gender	Number of Full-Time Employees	Percentage of Full-Time Employees (%)
Male	63	37.06%
Female	107	62.94%
Age Group	Number of Full-Time Employees	Percentage of Full-Time Employees (%)
30 years old and below	64	37.65%
30–50 years old	91	53.53%
50 years old and above	15	8.82%
	Number of Full-Time Employees	Percentage of Full-Time Employees (%)
Employees with Disabilities	3	1.76%



#### 5.01.4 Employee Rights and Benefits

##### Employee Welfare Measures

“Success Prime” has always upheld a philosophy of stable and sustainable management, placing great emphasis on employee welfare and offering a variety of benefits. °

The Company abides by the Labor Standards Act, Employment Services Act, and Gender Equality in Employment Act, while respecting internationally recognized fundamental labor and human rights principles. It ensures the lawful rights and interests of employees and manages compensation and leave systems in accordance with these laws, as well as the Employee Welfare Fund Act for related welfare measures.

In accordance with the Company’s Articles of Incorporation, no less than 3% of annual profits shall be allocated as employee compensation, distributed based on seniority and performance evaluations. The Company also provides mid-year and year-end bonuses, attendance allowances on holidays, summer enrollment bonuses, and enrollment and retention bonuses to motivate employees toward shared goals.

- To foster unity and collective growth, the Company not only allocates no less than 3% of profits as employee compensation but also offers stock ownership opportunities, strengthening team cohesion and encouraging participation in the Company’s growth.
- The Company provides labor insurance, national health insurance, and labor pension contributions in compliance with regulations. Additionally, it offers group accident insurance, regular health checkups, and occupational physician/nurse on-site services to ensure employees’ physical and mental health.
- The Company promotes human rights, gender equality, and diversity within its system. Salaries, performance evaluations, and promotion opportunities are not influenced by gender, ensuring a truly equitable workplace. It also hires disadvantaged workers, practices workplace safety and hygiene management, values employee training, strengthens team identity, and offers birthday leave to enhance motivation and efficiency—building a workplace employees love.
- To help employees balance family and career, the Company provides a family-friendly environment and related measures, such as family care leave, maternity leave, paternity leave, childbirth gifts, childcare allowances, and parental leave without pay, with no differences based on gender or job title.
- The Employee Welfare Committee provides subsidies for weddings, funerals, and holiday gifts (birthdays, three major festivals, and Teacher’s Day). It also organizes employee trips or provides travel subsidies to promote physical and mental well-being, relieve work pressure, strengthen bonds among colleagues and their families, and boost morale.







### Institutionalized Bonus and Profit-Sharing System

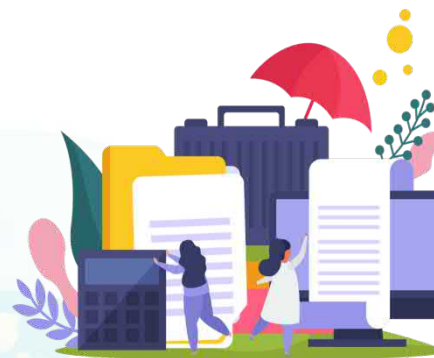
- Mid-year and year-end bonuses
- Enrollment and retention bonuses
- Annual performance bonuses
- Holiday attendance allowance
- Summer enrollment bonus
- Employee profit-sharing
- Three major festival bonuses
- Birthday gifts
- Employee referral rewards
- Childcare subsidies

### Employee Training and Development



### Protection for Part-Time and Student Workers

- **Protection 1:** Labor insurance and 6% labor pension contribution
- **Protection 2:** Statutory wages with opportunities for salary adjustment
- **Protection 3:** Double pay for work on national holidays



### Legal Protection and Benefits

- **Insurance Coverage:**
- Labor insurance, health insurance, and 6% labor pension contribution
- **Leave Benefits:** Annual leave, marriage leave, maternity leave, paternity leave, family care leave, and parental leave applications — all in accordance with legal requirements

### Employee Health Checkups



### Company Events and Activities

- Chen Li Day –Happy Teacher's Day
- Spring Banquet and Lucky Draw
- Domestic and Overseas Employee Trips
- Exclusive Discounts at Partner Stores

► Lunar New Year Kick-off Gathering & Spring Banquet



► Striving for Excellence Together — We Are All Part of Chen Li





Chen Li Day – Happy Teacher's Day



### Retirement System

The Company has established a defined contribution retirement plan in accordance with the Labor Pension Act, applicable to employees of the Republic of China (Taiwan) nationality.

Under the defined contribution system, 6% of each employee's monthly salary is contributed to the employee's individual pension account with the Bureau of Labor Insurance.

Retirement Plan Type: New Labor Pension System

Legal Basis: Labor Pension Act

Contribution Method: 6% of the employee's insured salary is contributed to the government-designated individual pension account.

Contribution Amount: In 2024, the total contribution to the labor pension fund amounted to NTS\$8,337,000.

### Employee Retirement Application Procedures and Conditions

#### 1. Employee applies for retirement :

- Employees who have served for 15 years or more and are aged 55 or above.
- Employees who have served for 25 years or more, regardless of age.
- Employees who have served for 10 years or more and are aged 60 or above.

Procedure : Employees may voluntarily submit a retirement application, which becomes effective upon approval.

#### 2. Mandatory Retirement (Company-Initiated) :

- Employees who have reached 65 years of age.
- Employees who are physically or mentally unfit to perform their duties.

Procedure : The Company notifies the employee and processes the relevant retirement procedures, which take effect thereafter.

### Employee Rights and Benefits

The Company attaches great importance to employee welfare and communication, maintaining a harmonious labor-management relationship. Continuous efforts are made to improve employee benefits and welfare measures to further strengthen labor relations and prevent potential labor disputes.

### Two-Way Communication

Mutual trust serves as the foundation for communication, which is conducted through both regular and ad-hoc channels, ensuring employees have multiple avenues to express their opinions and ideas freely.

- **Labor-Management Meetings:** Convened quarterly to provide a platform for open dialogue and coordination between labor and management, fostering an atmosphere of mutual trust and benefit.
- **Suggestion Boxes:** Installed at all branches, allowing employees to submit their valuable opinions at any time. The Administration Department designates personnel to collect and process feedback regularly.

### Parental Leave and Reinstatement Status

2024	Male	Female	Total
Number of employees eligible to apply for parental leave without pay during the year	3	10	13
Number of employees who applied for parental leave without pay during the year	1	2	3
Number of employees expected to return from parental leave without pay (A)	1	2	3
Number of employees who actually returned from parental leave without pay (B)	1	2	3
Reinstatement rate (B/A)	100%	100%	100%
Number of employees due to return from parental leave without pay in the previous year and who did return (C)	0	1	1
Number of employees who worked for more than 12 months after returning from parental leave without pay (D)	0	1	1
Retention rate (D/C)	---	100%	100%

Ratio of the average annual salary difference between male and female employees, categorized by job level.

2024	Average Annual Pay Ratio (Female : Male)
Managerial(Taiwan)	1.3 : 1
Non-Managerial(Taiwan)	1.026 : 1

\* The Company has no non-Taiwanese employees.





#### 5.01.5 Collective Agreement

The Company has not established a labor union.

#### 5.01.6 Talent Development and Training

##### Performance Evaluation

Performance evaluations not only serve as an important basis for management to adjust employee compensation but also as a vital tool for creating an outstanding career development environment and supporting employees in achieving personal goals. For employees with exceptional performance, the Company provides promotion opportunities, encouraging them to demonstrate their abilities and take on greater responsibilities in leading teams and enhancing overall performance.

Performance evaluations help drive organizational growth and identify outstanding talent, ensuring the right people are placed in the right positions. They also enhance employee competencies and improve work efficiency. To achieve this, the Company has established the "Performance Evaluation Management Guidelines," which provide an open, fair, impartial, and transparent evaluation mechanism based on job functions and grades. Evaluations are conducted annually and are linked to the Company's reward and disciplinary system, with follow-up coaching and training programs developed accordingly..

##### Regular Performance Evaluation Statistics

Number of people assessed in 2024: 151				
	Male		Female	
	Number of Employees	Percentage(%)	Number of Employees	Percentage(%)
General Staff	41	91.11%	64	82.05%
Junior Supervisors	8	100.00%	23	100.00%
Middle and Senior Managers	8	88.89%	5	100.00%
Executive Managers	1	100.00%	1	100.00%

Notes:1. Definition of regular performance evaluation: Annual year-end appraisal.

Notes:2. Year-end evaluations are conducted primarily for employees who have passed the probationary period.

➢ In 2024, 88.82% of full-time employees received performance evaluations. \*



## Employee Training

Investing in talent is equivalent to investing in the company's future — the growth of employees drives corporate growth. The company continuously provides training programs for employees at different levels and departments to strengthen workplace competitiveness and enhance job-related skills that align with evolving trends.

Success Prime designs comprehensive and diverse training programs, including :

1. **New Employee Orientation:** Introductory training for new hires to familiarize them with the company.
2. **On-the-Job Training (OJT):** Regular functional and job-specific training for operational units and departments.
3. **Off-the-Job Training (Off-JT):** External or regulatory training courses such as Fire Safety Manager and First Aid certifications.
4. **Self-Development Training:** EMBA programs, academic advancement, or competency enhancement courses.

### Operational Unit Functional Training: Job-related training within operational divisions.



### Departmental Functional Training: Skill-based training for specific departmental needs.



### Generative AI Competency Courses: Training on AI-based productivity and innovation tools.





### Talent Development

Success Prime integrates education and growth into its corporate culture, fostering continuous improvement among employees. The company aims to cultivate professionals who possess expertise, compassion, and patience, ensuring a safe and reassuring learning environment for students.

To enhance employee professional knowledge and abilities, training programs are designed according to each employee's role, competency requirements, and career development path. Branch directors develop annual training plans and regularly monitor their effectiveness.

#### New Employee Orientation :

Upon joining, new employees participate in an orientation program that introduces them to the company's overall operations. Job-specific professional training is also provided to help them quickly adapt to their new roles.

#### On Job Training · OJT :

Operational units and departments continuously enhance professional skills through targeted training tailored to departmental needs and job functions.

#### OFF Job Training · OFF-JT :

External or legally required professional training, such as courses for Fire Safety Managers or First Aid certification.

#### Self-Development Training :

Programs include EMBA studies, academic advancement, or additional skills enhancement.

The Company provides training programs essential for employees' career growth. In 2024, the average training hours per person were as follows:

- Supervisory level: 12.67 hours
- Non-supervisory level: 6.97 hours

The Company encourages supervisors to foster a culture that values continuous learning and professional development, motivating their team members to engage in education and training. This collective effort helps enhance the overall learning atmosphere and promotes shared progress across the organization.

### Average Employee Training Hours

Year 2024 (Unit: Hours)	Supervisory	Non-Supervisory	Total
Male	420.5	511.5	932.0
Female	175.0	345.5	520.5
Total	595.5	857.0	1,452.5

Supervisory positions include junior supervisors, mid-to-senior managers, and executive management.



## 5.02 Occupational Safety and Health

### 5.02.1 Occupational Safety and Health Policy

Success Prime's subsidiaries, including all tutoring centers, are officially registered and strictly comply with local government regulations concerning lighting, ventilation, stairway width, fire prevention, evacuation facilities, and firefighting equipment. All centers undergo annual government inspections and have consistently passed safety checks.

The Company regularly inspects and maintains a safe and hygienic work environment, continuously improving occupational safety and health to minimize risks. No violations were recorded in 2024. °

- A 24-hour security system is connected with an external security firm to ensure the safety of personnel and company assets.
- Daily cleaning, periodic disinfection, water quality testing for drinking machines, and HVAC system maintenance are conducted to provide a high-quality working environment.
- Smoking is strictly prohibited in all office areas. The Company actively enforces a smoke-free workplace and promotes tobacco hazard prevention to eliminate exposure to secondhand smoke.

#### Employee Health Promotion

The Company implements necessary occupational health and safety measures and planning for employee well-being. :

To ensure a safe and healthy work environment, certified occupational safety and health managers, fire safety managers, and first-aid personnel are appointed. Regular emergency evacuation drills for fire and earthquake scenarios are conducted : In accordance with Article 4 of the Ministry of Labor's "Occupational Health Protection Rules," the Company arranges:

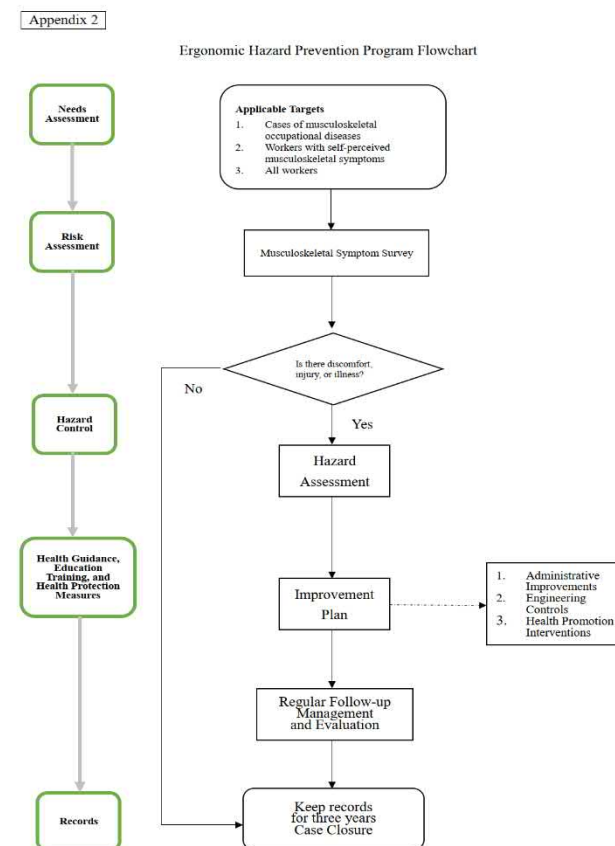
- Occupational physician services: twice per year
- Occupational nurse services: twice per month °

#### 2024 Implementation Results :

- Conducted 43 occupational health consultations, accounting for 55.8%, based on health check data, ergonomic risk assessments, and stress-level screening of medium- to high-risk employees.
- Provided 31 general health consultations, representing 40.3%.
- Conducted 3 maternal health protection consultations, accounting for 3.9%.

### Ergonomic Hazard Prevention Program

In accordance with Article 6, Paragraph 2 of the Occupational Safety and Health Act, the Company has established an Ergonomic Hazard Prevention Program to prevent musculoskeletal injuries and disorders caused by repetitive tasks or improper work postures. The program includes risk assessment, management, and the implementation of preventive measures to safeguard employee health.

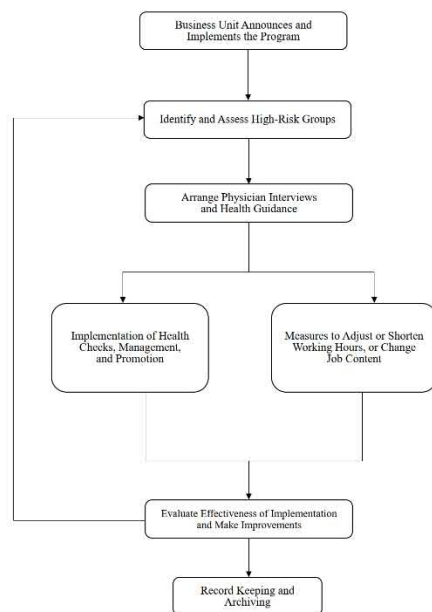




### Abnormal Workload-Induced Disease Prevention Program

To prevent employees from developing illnesses caused by excessive workloads, the Company has established an Abnormal Workload-Induced Disease Prevention Program in accordance with Article 6, Paragraph 2, Subparagraph 2 of the Occupational Safety and Health Act. This program outlines preventive measures against diseases induced by abnormal work conditions such as shift work, night work, or long working hours. It provides comprehensive health management strategies to safeguard employees from cerebrovascular and cardiovascular diseases caused by overwork. The goal is to ensure early detection and intervention in cases of overwork and stress-related risks, protecting both the physical and mental health of employees.

Appendix 2  
Flowchart for the Prevention of Diseases Triggered by Abnormal Workloads

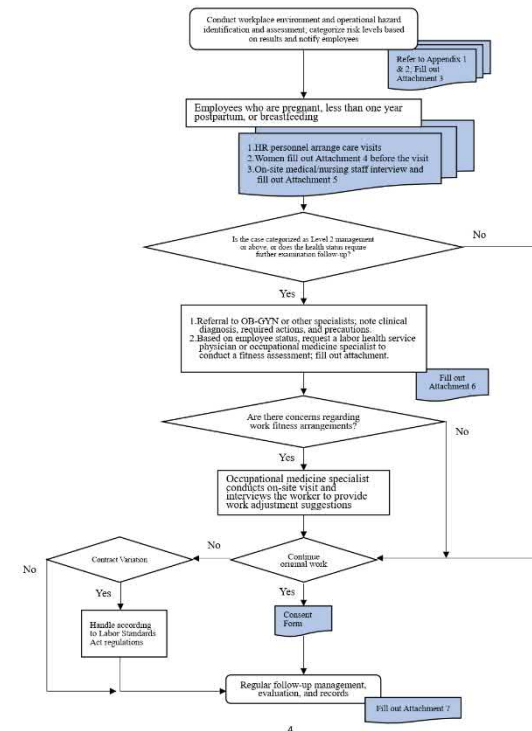


### Maternity Health Protection Program in the Workplace

To provide a supportive and friendly environment for female employees, the Company implements a Maternity Health Protection Program in compliance with Articles 30 and 31 of the Occupational Safety and Health Act and the Regulations for the Implementation of Maternal Health Protection for Female Workers. The program includes hazard assessment and control, medical consultation and guidance, risk-level management, job adjustment and suitability arrangements, and other relevant measures to ensure the health and safety of female employees.

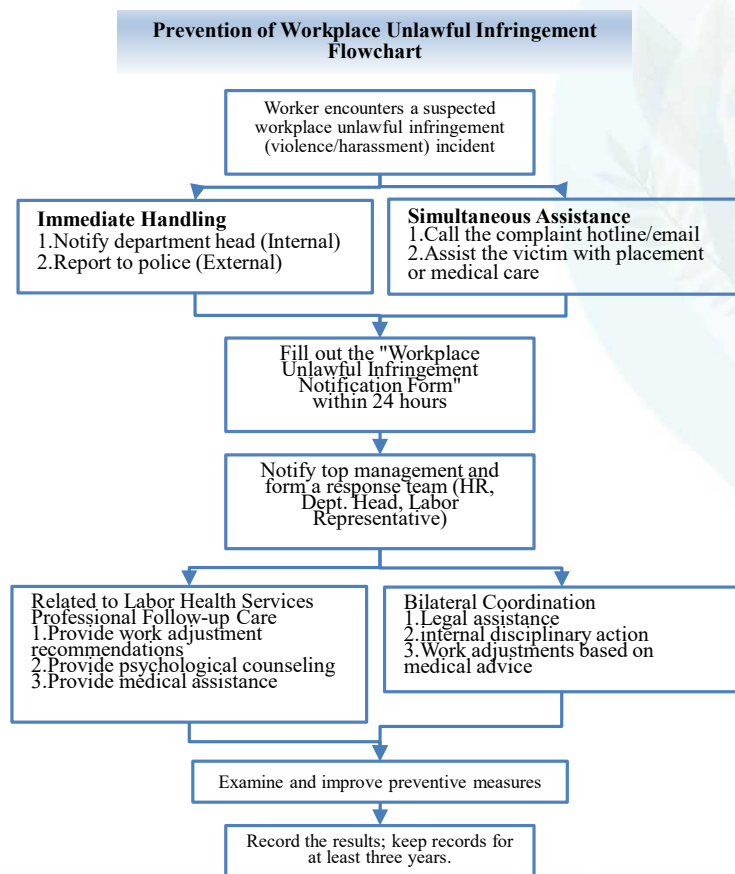
Appendix 2

Workplace Maternal Health Protection Program Flowchart



### Prevention Plan for Unlawful Infringement During Duty

To protect all employees from unlawful infringements — commonly referred to as “workplace violence” — the Company has formulated a Prevention Plan for Unlawful Infringement During Duty in accordance with Article 6, Paragraph 2 of the Occupational Safety and Health Act. Employers are obligated to take appropriate preventive, corrective, disciplinary, and remedial measures to safeguard employees who experience physical or psychological harm while performing their duties. This plan also establishes safety and health measures, ensures privacy and dignity protection, and serves as a reference for all employees to maintain their physical and mental well-being.



### 5.02.2 Occupational Injuries

In 2024, the Company's total working hours were 2,088 hours, with no occupational injury incidents reported.

Regarding occupational diseases, the Company collaborates among HR, health personnel, and safety departments to promote employee health and conduct regular health examinations to reduce the likelihood of occupational diseases. Determinations of occupational diseases are made by the Labor Bureau or the Occupational Safety and Health Administration (OSHA). In 2024, there were no fatalities, confirmed occupational diseases, or work-related illnesses diagnosed by occupational medicine specialists.

#### Employee Occupational Injuries and Diseases

2024	Fatalities & Rate	Serious Cases & Rate	Recordable Cases & Rate (Excluding Fatalities)
Occupational Injuries	0	0	0人 · 0%
Occupational Diseases	0	N/A	0人 · 0%

#### Non-Employee Occupational Injuries and Diseases

2024	Fatalities & Rate	Serious Cases & Rate	Recordable Cases & Rate (Excluding Fatalities)
Occupational Injuries	0	0	0人 · 0%
Occupational Diseases	0	N/A	0人 · 0%

Notes:1 : Recordable Occupational Injury Rate = (Number of Occupational Injuries / Total Working Hours) × 1,000,000

Notes:2 : Serious Occupational Injury Rate = (Number of Serious Occupational Injuries / Total Working Hours) × 1,000,000

Notes:3 : Definition of Serious Occupational Injury: Injuries resulting in permanent disability (e.g., amputation) or those that cannot be recovered within six months (e.g., compound fractures).

Notes:4 : The Company has not yet recorded total working hours for non-employee workers. Future plans include establishing a contractor management system to track the number of workers, total working hours, and occupational injury cases.

## 5.03 Community Engagement

### 5.03.1 Investment in Infrastructure and Support Services

#### Promoting Social Inclusion and Community Well-being

##### 1. “Village Peace Box” Collaboration Program

**Implementation Details:** This program aims to give back to the community by enhancing neighborhood care and mutual support. °

By integrating traditional religious customs with modern public welfare concepts, the Company replaces ritual offerings with “Village Peace Boxes.” This approach preserves the original spirit of blessing while adding compassion and social value, allowing more underprivileged groups to benefit.

➢ During the opening ceremony and Ghost Festival rituals in 2024, a total of 78 Peace Boxes were prepared. After the ceremonies, each branch coordinated with local community leaders (village chiefs) to distribute the boxes to underprivileged families in need.

##### 2. Participation in Social Donations

In addition to pursuing business performance, the Company strives to uphold corporate sustainability by giving back to society and creating shared value.

#### Summary of Social Donations:

Year	Recipient	Purpose/Description	Amount (NTD)
2024	Supplementary Education Association	Donation to the Supplementary Education Association	22,000
	Temple	Incense offering	2,200
	Taipei First Girls' High School Parents Association	Donation	100,000
	Angel Heart Family Social Welfare Foundation	Donation	200,000



#### Remote Education – Enriching Diverse Learning Resources

Since 2007, under the leadership of Teacher Chen Li, the Chen Li Education Foundation has upheld the mission of “Love in Remote Areas, Education Without Barriers.” The Foundation is dedicated to narrowing the urban-rural education gap by promoting equitable access to educational resources, deepening parent-child co-learning, and nurturing local talent to bring hope to remote education.

Starting from Taitung, the Foundation has extended its care southward to Pingtung and northward to Hsinchu and Taipei, gradually bringing educational resources to more areas in need. Over the years, the company has provided full support to the Foundation’s initiatives — from teaching materials and instructor arrangements to learning progress assessments — offering comprehensive assistance to bring the power of education into remote regions and help more eager learners pursue their dreams.

Looking ahead, the company plans to offer a number of free course quotas to residents in communities near its branches, further promoting resource sharing and community engagement. Through this program, we aim to reduce educational inequality, create more learning opportunities, and spread the light of education to every corner.

➢ In 2024, a total of 3,396 handouts were authorized for free printing and distribution.

贊助台北市立第一女子中學樂儀旗隊



捐款財團法人天使心家族社會福利基金會





### 5.03.2 Local Community

As the largest K-12 education institution in Taiwan, Chen Li Education actively fulfills its corporate social responsibility. Beyond focusing on its core education business, the company also works to promote equity and accessibility in education. In 2024, Chen Li Education partnered with FarHugs to launch the “Youth and Young Adults Support Program”, injecting more compassion and support into society.

#### Supporting Emotional and Personal Growth

The Youth and Young Adults Support Program represents a model of corporate social responsibility in action, providing Taiwan’s younger generation with opportunities for emotional growth and self-understanding. Through education, the program conveys not only knowledge but also empathy and care, helping participants achieve personal recognition and growth.

#### Caring for the underprivileged and narrowing the education gap

Chen Li Education and FarHugs focus on groups affected by economic hardship, geographic isolation, or social pressures. Beneficiaries include economically disadvantaged youth, working adults pursuing continuing education, and students in areas with limited educational resources. The initiative aims to bridge educational disparities and help more people discover their own paths to development.

#### Continuing CSR Initiatives

Looking forward, Chen Li Education will continue collaborating with non-profit organizations to introduce more diverse public welfare projects. Through education, we strive to change lives and reduce inequalities in resource distribution. These efforts reflect the company’s deep commitment to Taiwan’s society and its core value of education.

#### 2024 Chen Li Education × FarHugs Project Overview

##### Free Psychological and Personal Growth Support Program for Youth and Young Adults (Ages 12-45)

1. Activity Period : October 14, 2024 – March 31, 2025 (Program will end earlier if total subsidy funds are fully utilized)
2. Eligible Participants : All Taiwan residents aged 12-45
3. Subsidy Details : Each participant may receive up to three sessions, redeemable for courses offered in the designated FarHugs online program area.

#### Results ( as of December 31, 2024 ) :

- Total Promotional Reach: 3,336,439 views
- Number of Applicants: 710
- Actual Participants: 703

News Link : <https://www.ctee.com.tw/news/20241121701220-431204>







# 環 境 面

## Environment



- 6.01 Climate Change
- 6.02 Greenhouse Gas Management
- 6.03 Energy Management
- 6.04 Water Resource Management
- 6.05 Waste Management

# 06

## 6.01 Climate Change

- Integration of Climate Risk Identification, Assessment, and Management into the Overall Risk Management Framework :** The Company's ESG Sustainability Task Force disclosed environmental-related information for the first time this year. Moving forward, annual risk assessments will be conducted to manage the identified climate-related risks and opportunities. Climate change risks and opportunities have been designated as key management priorities. The assessment results and mitigation measures will be reported to the Board of Directors and disclosed in the Company's Sustainability Report.
- Oversight and Governance of Climate-Related Risks and Opportunities by the Board and Management :** The Board of Directors serves as the highest supervisory body for climate change risk governance. The ESG Sustainability Promotion Task Force, led by the General Manager, is the highest executive unit responsible for climate-related risk management. The Task Force conducts climate risk assessments, reports the results and corresponding mitigation measures to the Board of Directors, and tracks progress toward established climate-related goals.
- Impact of Identified Climate Risks and Opportunities on the Company's Business, Strategy, and Financial Planning (Short-, Medium-, and Long-Term) :** To further evaluate the potential financial impacts of climate change, the ESG Task Force utilizes a risk matrix to prioritize key climate-related risk topics and conducts corresponding financial impact assessments and response strategies. The objective is to ensure business continuity, prevent operational disruptions, and support sustainable corporate development.

### Major Climate-Related Risk Factors, Financial Impacts, and Response Strategies :

Type	Risk Factor	Financial Impact	Response Measures
Climate Change Risk	Energy and GHG Regulations	Increased operating costs	Continue implementing waste reduction and recycling programs to minimize environmental impact
	Increased GHG Emission Costs	Higher operational and equipment costs	Introduce carbon reduction facilities and implement ISO 14064-1:2018 Scope 3 indirect emission inventory
	Corporate Image	Reputational damage	Enhance positive media exposure and strengthen ESG brand image
	Typhoon (Acute)	Property loss / revenue decline	Closely monitor government alerts and office closure announcements during typhoon events to ensure employee safety and minimize business disruption
	Flooding (Acute)	Operational disruption	Coordinate response measures in line with local government emergency management policies
	Rising Average Temperature (Chronic)	Increased operational costs	Continue evaluating and replacing inefficient, high-energy-consuming equipment

### Strategies and Management Measures for Climate-Related Opportunities

Type	Opportunity Factor	Financial Impact	Response Measures
Climate Opportunity	Improved Energy Efficiency	Reduced energy consumption costs	Regularly review energy management performance across all operating locations and implement energy-saving initiatives
	Enhanced Corporate Image	Reduced energy consumption costs	Regularly review energy management performance across all operating locations and implement energy-saving initiatives

### Climate Scenario Analysis

To assess the Company's resilience in addressing climate change risks, climate scenarios published by the Intergovernmental Panel on Climate Change (IPCC) were referenced. The Company analyzed the potential financial impacts of both physical and transition risks and formulated corresponding climate strategies to mitigate these effects and enhance adaptive capacity.

Typhoons play a crucial role in Taiwan's water resource system, bringing abundant rainfall. According to the National Climate Change Science Report 2024, under the RCP8.5 scenario, the number of typhoons affecting Taiwan is expected to decrease, while the frequency of intense typhoons will increase. Average rainfall within 200 km of the typhoon center at its peak intensity is projected to rise. Although the total number and duration of typhoons may decline, the average accumulated rainfall per event is projected to increase by 0%–20% by mid-century. By the end of the century, however, rainfall in western and southern Taiwan may decrease by 10%–30%, while eastern and northern Taiwan may see a reduction of 30%–50%.

In terms of precipitation, the annual average rainfall is projected to increase by 31.5% by the end of the century. By comparing the current distribution of Excellence Success branch locations with flood risk maps under different warming scenarios provided by the National Science and Technology Center for Disaster Reduction (NCDR), analysis indicates that certain branches are situated in high flood-risk zones. This may result in flooding at branch locations or surrounding areas, disrupting operations and causing transaction inconveniences.

The average temperature in Taiwan is expected to rise by approximately 1.6°C by mid-century and 3.5°C by the end of the century. According to the National Climate Change Science Report 2024, under the SSP5-8.5 scenario, Taiwan's summer season could last nearly seven months by the end of the 21st century. This temperature increase is anticipated to raise operating costs due to extended air conditioning use and could also cause physical discomfort or a higher risk of heat-related illnesses among field personnel.



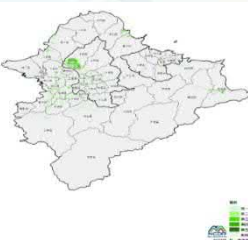


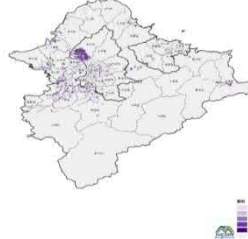
### Disaster Potential Risk of Business Locations

Using the National Science and Technology Center for Disaster Reduction (NCDR) disaster potential maps, the Company analyzed the disaster potential of its business locations in 2024 under climate change-related risks. Each site's geographic position was compared against hazard-prone areas to determine whether it is located in a high-risk zone and to identify potential disaster types.

- For hazards such as flooding, debris flow, and large-scale landslides, areas directly located within potential zones were classified as high-risk areas. For soil liquefaction, locations categorized as “high potential zones” were also classified as high-risk areas.
- The Company conducted an assessment of potential extreme rainfall impacts under climate change using the IPCC AR6 high-emission scenario (SSP3-7.0). A 24-hour rainfall intensity of 500 mm was adopted for the analysis to evaluate flooding probabilities and corresponding risks.

Based on the IPCC AR6 Global Warming Levels (GWLs) framework, the Company evaluated flood risk for its headquarters in Taipei City under a 4°C global warming scenario, using NCDR's flood hazard potential maps. The evaluation included three analytical dimensions :

- Hazard Level** : Represents the degree of natural hazard caused by extreme rainfall under the given climate scenario, potentially leading to physical damage events.
- Vulnerability** : Indicates the system's susceptibility to the impacts of climate change hazards; in this analysis, flood potential is used to represent vulnerability.
- Hazard-Vulnerability** : Refers to the spatial distribution of combined hazard and vulnerability levels in areas prone to flooding under extreme rainfall conditions.

	Hazard Level	Vulnerability	Hazard-Vulnerability
現況			
未來			

### Typhoon Frequency and Intensity Assessment

Under the RCP 8.5 scenario, by mid-century (2040–2065) and end of the century (2075–2099), the number of typhoons affecting Taiwan is projected to decrease by approximately 15% and 55%, respectively. However, the proportion of severe typhoons is expected to increase by about 100% by mid-century and 50% by the end of the century. The maximum wind speed of typhoons is projected to rise by approximately 4% and 8%, respectively, while typhoon-related rainfall is expected to increase by about 20% and 35%. Although the overall number of typhoons impacting Taiwan is expected to decline, the frequency of stronger typhoons will rise, posing a greater threat. Accordingly, the Company must strengthen disaster preparedness and enhance resilience to reduce potential losses caused by these intensified storms.

### Disaster Potential and Hazard Level – Analytical Results

Disaster Type	Flood Potential		Landslide	Debris flow Potential streams	Large-Scale Landslide Potential Areas	Dip Slopes	Rock Debris	Rockfall Areas	Soil Liquefaction Potential Zones	Active Fault Zones	Tsunami Inundation Potential Zones
	(6-hour rainfall 350mm)	(24-hour rainfall 650mm)									
Taipei Headquarters	Present (within 500m of 350mm rainfall zone, not directly located)	Present (within 500m of 650mm rainfall zone, not directly located)	No Risk	No Risk	No Risk	No Risk	No Risk	No Risk	Medium Risk	No Risk	No Risk



## 6.02 Greenhouse Gas Management

### 6.02.1 Greenhouse Gas Management – Strategies, Methods, and Targets

#### Greenhouse Gas Reduction Strategies and Actions

Through greenhouse gas (GHG) inventory, the Company monitors its emissions profile and actively formulates reduction strategies and initiatives. In 2024, the Company implemented the following GHG reduction measures :

#### Reducing Energy Consumption

- Implemented a “Delayed Activation Policy” for classroom areas—air conditioning and electrical systems are to be switched on only after 5:00 p.m., to reduce electricity consumption.
- As all business locations are situated near transportation hubs, employees are encouraged to commute via public transportation.
- Teaching staff are scheduled based on proximity principle, minimizing cross-city travel and associated carbon emissions.

#### Paperless Management

- Introduced an internal paperless project management system to reduce resource use.
- Discontinued the issuance of printed exam answer sheets, replacing them with APP push notifications, thereby reducing paper usage.

➤ 2025 Target: Reduce carbon emissions by 3% compared with 2024.

### 6.02.2 Greenhouse Gas Emissions

As a responsible global corporate citizen, the Company strives to accurately track its GHG emissions and establish feasible energy conservation and carbon reduction measures as the foundation for effective emission-reduction initiatives. We are committed to contributing to a low-carbon and sustainable society.

To enhance the effectiveness of energy-saving and carbon-reduction efforts, the Company has set specific reduction targets for its major emission sources.

#### 2024 Organizational Greenhouse Gas Inventory Results :

Category	Scope 1 (Category 1) Direct Emissions	Scope 2 (Category 2) Energy Indirect Emissions	Scope 3 (Category 3) Transportation Indirect Emissions	Scope 3 (Category 4) Raw Materials / Services Indirect Emissions	Total
Emissions (Metric tons CO <sub>2</sub> e/year)	68.0023	1,030.2479	140.3241	303.7028	1,542.2770
Percentage	4.41%	66.80%	9.10%	19.69%	100.00%

#### Emission Factors and Calculation Sources :

1. Based on the “Emission Factor Management Table 6.0.4” published by the Ministry of Environment (MOENV), the Company selected the appropriate emission factors. The resulting values were then converted into CO<sub>2</sub> equivalents (CO<sub>2</sub>e) according to the Global Warming Potential (GWP) for each greenhouse gas as announced by the Intergovernmental Panel on Climate Change (IPCC). The unit of measurement is metric tons per year (tCO<sub>2</sub>e/yr).

2. The GWP values applied were sourced from the IPCC Sixth Assessment Report (AR6, 2021).

The Company calculated GHG emissions in accordance with ISO 14064-1:2018 standards.

#### 2024 inventory results :

- Scope 1 : 68.0023tCO<sub>2</sub>e
- Scope 2 : 1,030.2479tCO<sub>2</sub>e
- Scope 3 : 444.0269tCO<sub>2</sub>e · Emission intensity: 1.8452 tCO<sub>2</sub>e per NT\$1 million of revenue.

The above GHG emissions are self-reported inventory results and have not been externally verified.

#### Greenhouse Gas Emissions Summary Table

GHG Emissions	2024
Scope 1 ( tCO <sub>2</sub> e )	68.0023
Scope 2 ( tCO <sub>2</sub> e )	1,030.2479
Scope 3 ( tCO <sub>2</sub> e )	444.0269
Total Emissions ( tCO <sub>2</sub> e )	1,542.2770
Emission Intensity(tCO <sub>2</sub> e/million revenue)	1.8452

Note1 : Scope 1to3 boundaries: Cover the parent company Chen Li Education Co., Ltd.

Note2 : GHG emissions compiled using the Equity Share, Financial Control, and Operational Control approaches.

Note3 : GHG species included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>.

Note4 : Emission factors were derived from the latest MOENV Greenhouse Gas Emission Factors, and GWP values from IPCC AR5 or AR6.

Note5 : Scope 3 includes emissions from activities such as employee business travel, upstream/downstream transportation and distribution, product procurement and use, and waste disposal.

Note6 : Biogenic emissions (Scope 1) : 68.0023tCO<sub>2</sub>e °

Note7 : Scope 2 (location-based and market-based) : 1,247.2144tCO<sub>2</sub>e °

Note8 : Biogenic emissions (Scope 3) : 444.0269tCO<sub>2</sub>e °

Note9 : Emission intensity calculation covers Scopes 1, 2, and 3 GHG emissions.

## 6.03 Energy Management

### 6.03.1 Energy Use Policy

#### Energy Management

As the Company continues to grow steadily, the number of business locations and teaching staff has increased accordingly. We remain committed to improving the efficiency of energy use, controlling greenhouse gas emissions, and effectively reducing per capita energy consumption intensity to prevent unnecessary increases in fuel and electricity usage.

#### Specific Carbon Reduction Measures

- All operating sites are required to prioritize energy conservation. Employees participate in environmental and energy-saving training sessions for at least one hour per quarter.
- The Company continues to replace outdated, energy-consuming equipment (e.g., air conditioning systems), strengthen control over equipment operation hours, and enhance managerial supervision and energy-saving inspections.
- Teaching sites are equipped with energy-efficient lighting systems and smart power control devices to optimize electricity usage.

### 6.03.2 Energy Consumption Overview

➤ In 2024, the Company's total energy consumption amounted to 7,686.2805 gigajoules (GJ).

#### Energy Consumption Analysis Table

Energy Type	2024
Gasoline(Liters)	5,865.7
Electricity – Non-renewable(kwh )	2,081,309
Total Energy Consumption ( GJ )	7,686.2805
Energy Intensity ( GJ )	9.1960

Note1 : Calorific values are based on the latest “Energy Product Calorific Value Table” published by the Bureau of Energy, Ministry of Economic Affairs (MOEA). Energy consumption (GJ) = Energy quantity × Unit calorific value, converted into gigajoules (GJ).

Note2 : Energy intensity is calculated as follows

$$[(\text{Gasoline} 5,865.7 \text{公升} \times 0.033) + (\text{Electricity} 2,081,309 \text{度} \times 0.0036)] / 835.832 \text{NT\$ million in revenue}$$



## 6.04 Water Resource Management

### 6.04.1 Water Resource Management and Reduction Targets

#### 1. Water Resource Management

The Company regularly evaluates and reviews the impact of water resource usage and drainage, formulating corresponding management policies and objectives based on water resource risk and impact pathway assessments to reduce water-related risks and minimize environmental and social impacts across its operating sites. Using the World Resources Institute (WRI) Aqueduct Water Risk Atlas, the Company assessed Taiwan's water resource conditions and found that its operations are currently located within low-risk areas.

The Company's water consumption primarily comes from tap water supplied by the Taiwan Water Corporation, which is mainly used for daily needs of employees and students.

#### Water Management and Reduction Targets

The Company takes concrete actions to reduce water consumption and lower water costs through the following measures :

- Installing sensor-activated faucets to prevent water waste caused by human error.
- Conducting regular inspections of toilets and pipelines to detect and repair leaks.
- Posting water-saving reminders and establishing a leak reporting mechanism for timely response.
- Performing scheduled flushing and filter replacement for drinking water dispensers to reduce water loss.

#### 2. Wastewater Management

All campuses of the Company primarily use water for domestic purposes. Wastewater generated from operations is discharged through the public sewage system, ensuring no significant environmental impact.

### 6.04.2 Water Usage Overview

In 2024, the Company's total water withdrawal amounted to 13,621 thousand cubic meters (m<sup>3</sup>). The volume of wastewater discharge—either regulated or voluntarily disclosed—was also 13,621 thousand cubic meters (m<sup>3</sup>). The water intensity was 16.2963 metric tons per NT\$ million of revenue.

#### Water Withdrawal and Consumption in Water-Stressed Areas

Category (Unit: thousand m <sup>3</sup> )	2024
Surface Water	13,621
Groundwater	0
Seawater	0
Third-party Water	0
Total Water Withdrawal	13,621
Total Water Discharge	13,621
Total Water Consumption	0

Note1 : Total water consumption = Total water withdrawal – Total water discharge.

Note2 : All categories represent freshwater (≤1,000 mg/L total dissolved solids).



## 6.05 Waste Management

### 6.05.1 Waste Management and Reduction Goals

“Success Prime” is in the education service industry. The teaching service process generates municipal solid waste (MSW), replaced information technology (IT) equipment, and construction waste from the renovation of new branch campuses.

Promote waste classification, recycling, and reuse

Designated temporary storage areas are set up for municipal solid waste and recyclable waste, and the surrounding environment is regularly maintained for cleanliness. Non-recyclable waste is entrusted to qualified environmental protection companies for transport and disposal, while recyclable resources are handled by recycling vendors.

Paper Resource Management

Starting in 2022, Success Prime established a platform to achieve paperless authorization for internal documents, implementing a paperless project that includes video conferencing and an electronic system for signing internal documents to reduce paper and labor costs. Adhering to the principle of "less paper, love the Earth," the operational units are gradually planning to digitize instructional content (in part) and deliver it to internal customers via a dedicated app.

### 6.05.2 Waste Generation Status

The company's total waste generation in 2024 was 262.075 metric tons. The waste intensity was 0.3135 metric tons per million NT dollars of revenue. Of this, 0 metric tons was hazardous industrial waste, accounting for 0%; and 262.075 metric tons was non-hazardous industrial waste, accounting for 100%.







# 附錄

## Appendices

7.01 Appendix 1: GRI Content Index

7.02 Appendix 2: Climate-related Information

7.03 Appendix 3 : SASB Disclosure Index:

Education

# 07



## 7.01

### Appendix 1: GRI Content Index

#### GRI Content Index

Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
General Disclosure				
GRI 2: General Disclosures 2021				
2-1	Organizational Details	Report Information	03	
2-2	Entities included in the organization's sustainability reporting	Reporting Boundary and Scope	06	
2-3	Reporting Period, Frequency, and Contact Point	Report Boundary and Frequency	06	
2-4	Restatements of Information	Information Restatement	06	
2-5	External Assurance	External Assurance	06	
2-6	Activities, Value Chain, and Other Business Relationships	Supplier Management	03. 37	
2-7	Employees	Workforce	41	
2-8	Non-employee workers	Workforce	41	
2-9	Governance structure and composition	Members and Diversity	10. 13. 14	
2-10	Nomination and selection of the highest governance body	Nomination and Selection	13	
2-11	Chair of the highest governance body	Conflict of interest avoidance	13	
2-12	Role of the highest governance body in overseeing the management of impacts	Role and Supervision of Sustainability Management	12	
2-13	Accountability for impact management	Governance Framework for Promoting Sustainable Development	10	
2-14	Role of the highest governance body in sustainability reporting	Role in Sustainability Reporting	12	
2-15	Conflicts of interest	Conflict of interest avoidance	13	
2-16	Communication of critical concerns	Operations and Implementation Status	11	
2-17	Collective knowledge of the highest governance body	Continuous Education on Sustainable Development	12	
2-18	Evaluation of the performance of the highest governance body	Performance Evaluation of Supervising Sustainability Management	12	
2-19	Remuneration policy	Remuneration Policy	13	

Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
2-20	Process to determine remuneration	Remuneration Policy	13	
2-21	Annual total compensation ratio	薪Remuneration Policy	13	
2-22	Statement on sustainable development strategy	Operating Philosophy and Sustainable Development Strategy/Message from Management	08	
2-23	Policy commitments	Policies and Commitments, Actions Taken, Status of Performance Goals and Indicators Implementation	20. 24. 39	
2-24	Embedding policy commitments	Policies and Commitments, Actions Taken, Status of Performance Goals and Indicators Implementation	20. 24. 39	
2-25	Processes to remediate negative impacts	Measures and Effectiveness of Implementation to Remediate Negative Impacts	26	
2-26	Mechanisms for seeking advice and raising concerns	Integrity Management Philosophy, Policy, and Code of Conduct	26	
2-27	Compliance with laws and regulations	Legal Compliance	29	
2-28	Membership in associations	Participation in Various Community Organizations	34	
2-29	Approach to stakeholder engagement	Stakeholder Engagement	16	
2-30	Collective bargaining agreements	Collective bargaining agreements	48	
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process for determining material topics	Process for Determining Material Topics	17	
3-2	List of material topics	List of material topics	19	
3-3	Management of material topics	Policies and Commitments, Actions Taken, Status of Performance Goals and Indicators Implementation	20	
Economic Dimension				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Economic Performance	23	
201-2	Financial implications and other risks and opportunities from climate change	Risks and Opportunities from Climate Change to the Company and Corresponding Measures	57	
201-3	Defined benefit plan obligations and other retirement plans	Economic Performance	23	
201-4	Financial assistance received from government	Economic Performance	23	
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and supported services	Investment in Infrastructure and Supported Services	54	
203-2	Significant indirect economic impacts	Investment in Infrastructure and Supported Services	54	

Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
<b>GRI 204: Procurement Practices 2016</b>				
204-1	Proportion of spending on local suppliers	Supplier Management	37	
<b>GRI 205: Anti-corruption 2016</b>				
205-1	Operations assessed for risks related to corruption	Integrity Governance	24	
205-2	Communication and training on anti-corruption policies and procedures	Integrity Governance	24	
205-3	Confirmed incidents of corruption and actions taken	Integrity Governance	25	
<b>GRI 206: Anti-competitive Behavior 2016</b>				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	---	---	
<b>GRI 207: Tax 2019</b>				
207-1	Tax approach	Tax	---	Not disclosed temporarily
207-2	Tax governance, control, and risk management	Tax	---	Not disclosed temporarily
207-3	Stakeholder engagement and management of tax-related issues	Tax	---	Not disclosed temporarily
207-4	Country-by-country reporting	Tax	---	Not disclosed temporarily
<b>Environmental Dimension</b>				
<b>GRI 302: Energy 2016</b>				
302-1	Energy consumption within the organization	Energy Usage	60	
302-2	Energy intensity	Energy Usage	60	
302-3	Reduction of energy consumption	Energy Usage	60	
<b>GRI 303: Water and Effluents 2018</b>				
303-1	Interaction with shared water resources	Water Resources Management or Reduction Goals	61	
303-2	Management of impacts related to discharge	Water Resources Management or Reduction Goals	61	
303-3	Water withdrawal	Water Usage	61	
303-4	Water withdrawal	Water Usage	61	
303-5	Water consumption	Water Usage	61	



Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions	59	
305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions	59	
305-3	Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions	59	
305-4	GHG emissions intensity	Greenhouse Gas Emissions	59	
305-5	Reduction of GHG emissions	Strategy, Methods, and Goals for Greenhouse Gas Management	59	
305-6	Emissions of ozone-depleting substances	Greenhouse Gas Emissions	59	
<b>GRI 306: Waste 2020</b>				
306-1	Waste generation and significant impacts related to waste	Waste Management or Reduction Goals	62	
306-2	Management of significant impacts related to waste	Waste Management or Reduction Goals	62	
306-3	Waste generation	Waste Generation Status	62	
306-4	Waste transfer for disposal	Waste Generation Status	62	
306-5	Direct disposal of waste	Waste Generation Status	62	
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1	New suppliers that were screened using environmental criteria	Supplier Management	37	
308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Management	37	
<b>Social Dimension</b>				
<b>GRI 401: Employment 2016</b>				
401-1	New employee hires and employee turnover	Workforce Structure	42	
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	Employee Rights and Benefits	43	
401-3	Parental leave	Employee Rights and Benefits	43	
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1	Occupational health and safety management system	Occupational Safety and Health Policy	51	
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety and Health Policy	51	

Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
403-3	Occupational health services	Occupational Safety and Health Policy	51	
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Safety and Health Policy	51	
403-5	Worker training on occupational health and safety	Occupational Safety and Health Policy	51	
403-6	Promotion of worker health	Occupational Safety and Health Policy	51	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety and Health Policy	51	
403-8	Workers covered by an occupational health and safety management system	Occupational Safety and Health Policy	51	
403-9	Work-related injuries	Work-Related Injuries	53	
403-10	Work-related ill health	Work-Related Injuries	53	
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee	Employee Education and Training	48	
404-2	Programs for upgrading employee skills and transition assistance programs	Employee Education and Training	48	
404-3	Percentage of employees receiving regular performance and career development reviews	Employee Education and Training	48	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity of governance bodies and employees	Members and Diversity	13. 42	
405-2	Ratio of basic salary and remuneration of women to men	Employee Rights and Benefits	43	
<b>GRI 406: Non-discrimination 2016</b>				
406-1	Incidents of discrimination and corrective actions taken	Employee Diversity, Inclusion, and Equality	42	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	---	---	
<b>GRI 408: Child Labor 2016</b>				
408-1	Operations and suppliers identified as having significant risk for incidents of child labor	Human Rights Policy and Commitment	39	
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
409-1	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor	Human Rights Policy and Commitment	39	

Index No.	Disclosure Item	Corresponding chapter	Page	Remarks/Status
<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs	Local Communities	55	
413-2	Operations with significant actual and potential negative impacts on local communities	Local Communities	55	
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	Supplier Management	37	
414-2	Negative social impacts in the supply chain and actions taken	Supplier Management	37	
<b>GRI 416: Customer Health and Safety 2016</b>				
416-1	Assessment of the health and safety impacts of product and service categories	Customer Health and Safety	35	
416-2	Incidents of non-compliance with regulations concerning product and service health and safety	Customer Health and Safety	35	
<b>GRI 417: Marketing and Labeling 2016</b>				
417-1	Requirements for product and service information and labeling	Marketing and Labeling	---	Not disclosed temporarily
417-2	Incidents of non-compliance with regulations concerning product and service information and labeling	Marketing and Labeling	---	Not disclosed temporarily
417-3	Incidents of non-compliance with regulations concerning marketing communications	Marketing and Labeling	---	Not disclosed temporarily
417-3	Incidents of non-compliance with regulations concerning marketing communications	Marketing and Labeling	---	Not disclosed temporarily
<b>GRI 418: Customer Privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy or losses of customer data	Customer Privacy Protection	33	

#### GRI Content Index

Use Statement	Success Prime has reported content for the period from January 1, 2024, to December 31, 2024, in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

## 7.02

### Appendix 2: Climate-related Information

#### Climate-Related Financial Disclosures (TCFD) Alignment Table

Item	Content	Corresponding Chapter	Page No.
1	Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate Change	57
2	Describe how identified climate risks and opportunities affect the enterprise's business, strategy, and financial planning (short, medium, and long term).	6.01 Climate Change	57
3	Describe the financial impact of extreme weather events and transition actions.	6.01 Climate Change	57
4	Describe how the process for identifying, assessing, and managing climate risks is integrated into the overall risk management system.	6.01 Climate Change	57
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	6.01 Climate Change	57
6	If there is a transition plan to manage climate-related risks, describe the plan's content, and the metrics and targets used to identify and manage physical and transition risks.	6.01 Climate Change	-
7	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	6.01 Climate Change	-
8	If climate-related targets are set, describe the activities covered, the scope of GHG emissions, the planning horizon, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the relevant targets, describe the source and quantity of the offset credits or the quantity of RECs.	6.01 Climate Change	9
9-1-1	GHG inventory information for the most recent two years.	6.02.2 Greenhouse Gas Emissions	59
9-1-2	GHG inventory information for the most recent two years.	6.02.2 Greenhouse Gas Emissions	59
9-2	GHG reduction targets, strategies, and concrete action plans.	6.02.1 Strategy, Methods, and Goals for Greenhouse Gas Management	59



## 7.03 Appendix 3 : SASB Disclosure Index: Education

Table 1. Sustainable Development Disclosure Themes and Indicators

Disclosure Theme	Indicator Code	Nature	Indicator Disclosure	Explanation
Data Security	SV-ED-230a.1	Qualitative	Description of the method for identifying and addressing data security risks	Strict prohibition of unauthorized personnel accessing data through internal controls, and commitment to data preservation. 2024 had no customer personal data leakage incidents.
	SV-ED-230a.2	Qualitative	Discussion and description of policies and practices related to the collection, use, and retention of student information	
	SV-ED-230a.3	Quantitative	1. Number of data breaches (Disclosure should include a description of corrective actions taken in response to a data breach.) 2. Percentage of personal data breaches 3. Number of students affected	
Education Quality & Paid Employment	SV-ED-260a.1	Quantitative	Graduation Rate	Not applicable
	SV-ED-260a.2	Quantitative	On-time completion rate	Not applicable
	SV-ED-260a.3	Quantitative	Employment Rate	Not applicable
	SV-ED-260a.6	Qualitative	Description of policies related to student debt and program loan defaults	Not applicable
Marketing and Recruitment	SV-ED-270a.1	Qualitative	1. Description of policies to ensure disclosure of key performance statistics and curriculum planning to prospective students before charging any fees 2. Discussion of results	Real-time disclosure of learning outcomes for current students annually.
	SV-ED-270a.2	Quantitative	Total monetary losses due to advertising, marketing, and mandatory disclosures (Briefly describe the nature, context, and any corrective actions taken due to monetary losses.)	Educational bureau penalties for two marketing violations totaling NT\$100,000, and two mandatory disclosure violations totaling NT\$100,000, for a combined total of NT\$200,000.
	SV-ED-270a.3	Quantitative	1. Tuition and student service fees	Operating costs NT\$79,872 thousand.
			2. Marketing and recruitment expenses	Marketing expenses NT\$68,438 thousand.
	SV-ED-270a.4	Quantitative	1. Government-funded student aid and 2. Private student loans (Discuss risks and opportunities related to other funding sources.)	Not applicable

Table 2. Activity Metrics

Disclosure Theme/Indicator Disclosure	Indicator Code	Nature	Explanation
Student Enrollment (Enrolled students are those who have been admitted to a program expected to grant a degree, diploma, certificate, or other formal award.)	SV-ED-000.A	Quantitative	Not applicable
Number of admission applications received	SV-ED-000.B	Quantitative	Not applicable
Average student credit hours, percentage of online quantification	SV-ED-000.C	Quantitative	Not applicable
Number of personnel: (1) Faculty (2) All other staff (Faculty includes any full-time, part-time, and visiting faculty, lecturers, and other educators directly involved in the teaching role.)	SV-ED-000.D	Quantitative	Formed a collaborative partnership with 115 excellent local instructors



**卓越成功股份有限公司**  
*Success Prime Corporation*

**股票代號 | 2496**

**Success Prime Corporation Stock Code | 2496**

