

Implementation of Sustainable Development

I. Employee Care

- Establishment of an Employee Welfare Committee: In accordance with the law, an Employee Welfare Committee has been established, with welfare funds allocated as regulated to manage various employee benefit matters.
- Childcare Subsidy: Subsidies are provided for employees' childcare needs.
- Continuing Education Subsidy: Subsidies are provided to encourage employees to pursue on-the-job training and further education.
- Employee Stock Ownership Trust: The Company promotes and has established an Employee Stock Ownership Trust plan.

II. Workplace Diversity

The Company is dedicated to promoting workplace diversity and equal promotion opportunities. We do not discriminate based on gender, race, age, skin color, nationality, religion, marital status, sexual orientation, physical or mental disability, or any other reason. We strive to ensure equality in compensation and promotion for all genders and ethnic groups. Our talented workforce is composed of diverse backgrounds. As of December 31, 2025: Approximately 98% are R.O.C. (Taiwan) nationals. Employees with disabilities account for approximately 2%. Employees holding a college degree or higher account for approximately 79%. Employees in the prime working age group (20–40 years old) account for 73%. Female employees constitute 48% of the total workforce. The proportion of management positions held by women is 44%. The Company will continue to promote workplace diversity and equal opportunities for advancement.

III. Safe Working Environment

- Regular Health Checks: Conducted periodic health examinations for all employees. In 2025, a total of 171 visits were recorded, with an expenditure of approximately NT\$560,000.
- Working Environment Monitoring: Conducted regular inspections of the working environment. In 2025, 2 inspections were carried out, with an expenditure of approximately NT\$8,000.
- Safety Regulations & Audits: Established relevant operational safety standards and conducted safety and health audits at operation sites to reduce the risk of occupational hazards.
- Safety Training for New Hires: Arranged occupational safety and health education and training for new employees (totaling 70 visits in 2025) and encouraged

colleagues to obtain relevant occupational safety and health certifications.

- On-site Health Services: Arranged for contracted professional medical personnel to provide on-site health services (2025 records: Occupational Nurse: 31 visits; Occupational Physician: 3 visits; Related Labor Health Service Personnel: 3 visits).

IV. Career Development

- External Training Support: Encouraged employees to attend training at external institutions based on their career planning and business needs, with subsidies provided for training costs.
- Internal Training: Irregularly provided internal training courses on professional knowledge and core skills to enhance employees' self-cultivation and professional literacy.

V. Social Participation and Cultural Development

- Investment in Local Cultural and Creative Industries

In recent years, B'in Live has actively expanded its presence in the film investment sector. In 2024, the Company invested a total of NT\$5.5 million in two Taiwanese productions, "Mudborn" and "SUFFOCATION". Upholding its commitment to supporting the cultural and creative industries, the Company allocated additional budget in 2025, bringing the cumulative investment in related film projects to NT\$6.5 million. Through this sustained injection of resources, the Company aims to drive the development of the overall cultural and creative industry and fulfill its corporate social responsibility.

Active Participation in Promoting Taiwan's Cultural Content Industry.

Leveraging deep practical experience in exhibition design and execution, B'in Live actively participates in industry policy formulation and future trend discussions, acting as a key consultant in advancing the development of Taiwan's cultural content industry. The Company has been invited multiple times to participate in consultations and surveys organized by the Taiwan Creative Content Agency (TAICCA), Taiwan Institute of Economic Research (TIER), and the Ministry of Culture. For example:

- A. Policy Level: Provided professional opinions to assist the Ministry of Culture in the research case for "Adding Film, Television, and Music Facilities to the Scope of Major Public Infrastructure under the Act for Promotion of Private Participation in Infrastructure Projects."
- B. Industry Needs: Participated in the "Pop Music Industry Questionnaire Pre-test Symposium" organized by TIER to ensure government policies and regulations align with actual industry needs.
- C. Industry Foresight: Invited to the expert consultation meeting for the "Taiwan

Cultural and Creative Industries Annual Report Improvement Plan." Served as a mid-term and final review consultant for the "2025 Cultural Content Industry Survey Project" (covering Pop Music, Broadcasting, Podcast sectors), utilizing practical experience to assist in grasping industry pulses and trends.

- D. Expert Forums: Participated in forums such as "Taiwan's Outlook and Opportunities from the Perspective of Global Live Performance Market Development," actively sharing professional insights.

Through active participation, B'in Live not only deepens its cooperation with industry and academia but also becomes a significant driving force in Taiwan's cultural content industry chain.

- Industry-Academia Cooperation

B'in Live has participated in the "Young Pin Design Award Industry-Academia Cooperation" project for the fourth consecutive year, continuously promoting cross-disciplinary exchange between the exhibition industry and academia to inject more possibilities into the future ecosystem. In 2025, the Company, together with the New Taipei City Design Center, guided the cooperative team under the theme "Moving Boundaries," exploring the critical role of design in collaboration, innovation, and cross-disciplinary mediation. This year's collaboration focused on the revitalization of public spaces and cross-generational inclusion, assisting students in using products, systems, performances, or art installations to redefine and endow idle spaces with new value.

Through this project, the Company exchanges ideas with diverse industries, explores cooperation possibilities, uncovers innovation opportunities in the exhibition industry, injects new thinking, and actively cultivates the next generation of talent.

In this year's collaboration, B'in Live contributed approximately NT\$130,000 in prize money, and several colleagues participated in workshops and company visits to provide professional guidance and practical sharing. The student results will be exhibited at the 45th Young Pin Design Award (Young Designers' Exhibition) from May 22 to May 24, 2026.

2024-2025 Industry-Academia Cooperation Achievements:

- A. Gold Award: B'in Live and Gamania Group jointly guided students from the Department of Interior Design (Five-Year Junior College Program) at Nanya Institute of Technology. Their work "Silent Clamor" stood out, making them the youngest team to win the Gold Award in the history of this industry-academia cooperation.
- B. International Exhibition: The Gold Award work "Silent Clamor" and the Bronze Award work "GO FUN" (jointly guided by B'in Live and Gamania Group) were

selected to represent the Young Pin Design Award at the Busan Design Festival from June 26 to June 29, 2025.

- C. Talent Cultivation: The Silver Award work "Otter otter" from Southern Taiwan University of Science and Technology (jointly guided by B'in Live and Gamania Group) applied for the Taiwan Design Research Institute's "VR Mechanical Somatosensory Talent Cultivation Room" to continue optimizing their R&D results.
- D. On December 13, 2025, B'in Live hosted a corporate visit for faculty and students from the Department of Administrative Management at Shih Hsin University. This event provided an opportunity for academic exchange, allowing students to gain practical insights into the industry's operations and management environment.

- Public Welfare Feedback

Upholding corporate social responsibility, B'in Live is dedicated to transforming artistic energy into social warmth. In 2025, for the Company-organized event "Disney Jr. Live On Tour: Let's Play!", a charity ticket donation plan was implemented to provide disadvantaged families and children with the opportunity to watch a world-class performance. Collaborating with social welfare organizations including the Taiwan Fund for Children and Families (TFCF), the Child Welfare League Foundation (CWLF), and the Down Syndrome Foundation, a total of 616 tickets were donated, allowing over six hundred children from disadvantaged families to share joyful moments with B'in Live.

VI. Environmental Issues

B'in Live integrates sustainability concepts into daily operations and core exhibition businesses. through active hardware investment and management optimization, we strive to improve energy efficiency and reduce waste to co-create a sustainable environment.

- Energy Saving Measures in Office Areas

A. Energy & Equipment Management: Implemented a timed on/off system for air conditioning and regularly cleaned fans to maintain efficiency. In winter, outside air is introduced to reduce AC usage. We are also systematically phasing out high-energy-consuming old equipment (e.g., microwaves, refrigerators) annually. Continuing to replace 18W traditional lighting with 9.5W energy-saving LED fixtures to reduce power intensity. We encourage employees to turn off lights when not in use and maintain records of company vehicle usage and maintenance to reduce fuel consumption.

B. Green Procurement & Waste Reduction: Fully switched to paper made from

potato starch, which uses no tree resources, achieving wood-free paper production at the source. In 2025, introduced high-efficiency multifunction printers meeting international environmental standards (prioritizing "Green Mark" certified models). These use long-life amorphous silicon photosensitive drum technology (reducing e-waste) and low-temperature fusing technology with smart sleep modes to reduce energy consumption.

- C. Environmental Charity: In support of carbon reduction, the Company reduced the burning of joss paper during the Ghost Festival (Zhongyuan Pudu) and, in line with the government's "Donation Instead of Burning Gold Paper" policy, donated NT\$18,000 to the Good Shepherd Social Welfare Foundation in 2025.
- Hardware Upgrades and Energy Efficiency in Core Business

In 2024, the Company completed its first self-conducted greenhouse gas (GHG) inventory and officially established this year as the base year, serving as a vital foundation for subsequent energy intensity management and carbon reduction action planning. To concretely extend green concepts to its core performance business, B'in Live actively implemented a "Lightweight and Energy-Saving" strategy. Adopting a steady investment approach, the Company invested over NT\$3 million in hardware upgrades in 2024.

In terms of core computing, the high-performance media server Disguise VX4+ was introduced. Designed for high-end visual applications such as virtual production, immersive performances, and LED wall displays, this equipment features superior power consumption control, thermal efficiency, and memory optimization compared to the previous generation. Following its deployment in actual performances in 2025, it has effectively reduced the overall energy burden during shows.

Regarding display equipment, the Company simultaneously purchased Absen A-series LED displays. This series combines high brightness with low energy consumption features, significantly improving image quality while reducing electricity demand. According to specification data, its average power consumption is approximately 300W, significantly lower than the 420W of traditional LED equipment. On a per-show basis, this results in a saving of approximately 12 kWh, achieving an energy-saving rate of 28.57%. Based on estimated actual deployments, the annual electricity savings are projected to reach approximately 8,670 kWh, demonstrating concrete and measurable energy-saving results.

Continuing this green strategy, the Company further expanded its deployment of energy-efficient equipment in 2025. Over NT\$76 million has been invested to introduce lightweight, energy-saving moving head lights and effect lights, optimizing the energy usage efficiency of overall performance activities through tangible actions.

VII. Community Feedback

In 2025, B'in Live's performance spaces continued to follow community development concepts, deepening cooperation with the Keelung City Government. The goal is to revitalize local cultural resources, promote regional sustainable development, and increase cultural participation among community members and youth.

- Preferential Measures & Expanded Participation

As of November 15, 2025, various discounts and free experience activities have effectively expanded contact with arts activities for local residents and students:

- A. Venue Rental Discounts: 10% off for Keelung citizens; 20% off for residents of Zhengsha Village and Zhongsha Village.
- B. Student & Local Team Support: To encourage youth and local arts development, student discounts (over 50% off) and special rates for local art groups were implemented for a total of 11 sessions.
- C. Immersive Theater: Provided a 30% discount code for the self-organized "Soulmate" immersive theater event and arranged free experiences for City Government units, the Education Department, Erh Hsin High School alumni, and media.

- Cultural Promotion & Education Achievements

- A. Keelung Dashawan Historical Park Resource Integration: During the self-organized event "B'us! Live Year One" (July 5–26, 2025), a park integration discount was planned. Ticket holders enjoyed a 10% discount at the Commander's Residence Restaurant and the Officer's Quarters Dessert Shop. This effectively increased the park's exposure and public participation.
- B. Immersive Theater & Cultural Experience: "Soulmate" was held at the Keelung Officer's Quarters from August 15 to October 31, 2025 (28 performances). The event used immersive scenarios to deepen understanding of the cultural space. Two free sessions were provided to the Keelung City Government, schools, and media to expand cultural reach.
- C. Deepening Industry-Academia Cooperation: On November 14, 2025, the Company hosted the "12th Young Pin Design Award Industry-Academia Cooperation" lecture and tour, inviting students and corporate representatives to visit the Dashawan Park to understand venue operation models and cultural asset revitalization cases.
- D. Historical Site Introduction: Exhibition areas were set up at the B'in Live Performance Space and the Commander's Residence to present the development history of Dashawan Park. Staff provided guided tours to help the public understand the value of these cultural assets.

E. Promotion of Arts Events & Local Connection: To promote Keelung's local street culture, B'in Live partnered with the Keelung Street Art Association on August 30, 2025, to support the "Keelung Harbor Street Culture Festival." The venue provided special rates to local teams to lower entry barriers. The event showcased local street performances and facilitated international exchange. The Association presented a certificate of appreciation to the venue, affirming its support for local cultural development.

| | Event Name | Date | Sessions | Attendance | Community Benefit Plan |
|----|----------------------------------------------------|----------------------|----------|------------|--------------------------------------------------------------------------------------|
| 1 | Filming of Variety Show "Girls' Wild Life" | 2025/4/22 | 1 | 62 | 10% venue rental discount for Keelung citizens |
| 2 | 2025 1st Ai-Yu Rock Inter-School Music Competition | 2025/5/11 | 1 | 82 | 10% venue rental discount for Keelung citizens |
| 3 | [B'us! Live Year One] Night Walk Boys | 2025/7/5 | 1 | 69 | Self-organized event to revitalize local spaces |
| 4 | [B'us! Live Year One] 404 Signal Unknown | 2025/7/12 | 1 | 78 | Self-organized event to revitalize local spaces |
| 5 | [B'us! Live Year One] Unleashing Inside Jokes | 2025/7/19 | 1 | 38 | Self-organized event to revitalize local spaces |
| 6 | [B'us! Live Year One] Dimension Blast Fest | 2025/7/26 | 1 | 106 | Self-organized event to revitalize local spaces |
| 7 | Quansheng Kindergarten Graduation Ceremony | 2025/7/25 | 1 | 162 | 10% venue rental discount for Keelung citizens |
| 8 | Rhythm Star Concert | 2025/8/3 | 1 | 155 | 10% venue rental discount for Keelung citizens |
| 9 | Erh Hsin High School Dance Club Showcase | 2025/8/24 | 1 | 150 | Exclusive venue rental rate for students |
| 10 | Keelung Harbor Street Culture Festival | 2025/8/30 | 1 | 258 | Special promotional rate for arts and cultural groups |
| 11 | "Soulmate":Immersive Interactive Theater | 2025/8/15–10/31 | 28 | 224 | Self-organized cultural industry thematic event to revitalize local historical sites |
| 12 | Student Band Practice | 2025/6/8, 6/24, 8/20 | 4 | 20 | Exclusive student band practice package |

| | Event Name | Date | Sessions | Attendance | Community Benefit Plan |
|----|---------------------------------------------------------------------|------------|----------|------------|----------------------------------------------------|
| 13 | Azure Experience Studio - Lecture | 2025/10/31 | 1 | 166 | 10% venue rental discount for Keelung citizens |
| 14 | "12th Young Pin Design Award Industry-Academia Cooperation" Lecture | 2025/11/14 | 1 | 30 | Promotion of cultural industry thematic activities |

VIII. Sustainability Information Disclosure and Board Oversight

The Company prioritizes the transparency and accuracy of sustainability information and fulfills the Board's oversight responsibility regarding sustainability governance. The 2024 Sustainability Report, published in 2025, was submitted to and approved by the 14th meeting of the 5th term Board of Directors (August 13, 2025) prior to its release. This ensures that the disclosed content aligns with stakeholder needs and the Company's development strategy.