CyberLink

2024 Sustainability Report

CONTENTS

01 Introduction

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

1.1 About this ReportReport

This report aims to disclose CyberLink's actions in the field of sustainable development to global stakeholders, demonstrating our commitment and practice on Environmental, Social, and Governance (ESG) issues. The report content is prepared in accordance with the international GRI Sustainability Reporting Standards (Global Reporting Initiative Standards), the TCFD Climate-Related Financial Disclosures Framework (Task Force on Climate-Related Financial Disclosures), and SASB Standards (Sustainability Accounting Standards Board). It covers CyberLink's policies, measures, and performance in non-financial aspects such as corporate governance, environmental protection, and social participation.

Through this report, we respond to stakeholders' concerns and expectations regarding CyberLink's sustainable development issues, further promoting transparent communication with all sectors and fostering stable long-term partnerships. This report was issued in August 2025 and is CyberLink's second sustainability report, covering information related to the 2024 fiscal year, thereby continuing to publicly disclose our latest progress in sustainable development.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

1.2 Message from the Chairman

Looking back at 2024, CyberLink continued to deepen its commitment to sustainable development, achieving performance excellence in corporate governance, environmental sustainability, employee care, and social responsibility. We continued to implement a "dual president system," which strengthens decision-making efficiency and management culture through diverse perspectives and collaborative leadership. As the company grew steadily, we continued to create more employment opportunities and build a diverse and inclusive workplace environment. In 2024, our employees' average and median salaries continued to rank first among information service companies listed on the Taiwan Stock Exchange, highlighting our emphasis on talent and employee rewards.

In terms of environmental sustainability, CyberLink responded to global climate challenges with concrete actions. In 2024, electricity consumption, water consumption, and waste generation per unit of revenue all decreased compared to the previous year. The proportion of green energy usage increased to 30%, steadily moving towards the goal of 100% green energy usage by 2030. The 2024 greenhouse gas inventory data obtained through third-party assurance enhanced information transparency and credibility. Furthermore, we established a "Supplier Code of Conduct" to promote sustainable supply chain management.

Through the Perfect CyberLink Education Foundation, we leveraged digital technology to bridge the educational gap for children in remote areas and disadvantaged groups, to advance educational equity. We also initiated activities such as blood donation, material donations, and promoting education in remote areas. All employees collectively contributed over 500 hours of volunteer service, actively giving back to society.

Looking ahead, CyberLink will continue to uphold the spirit of "technology for good, sustainability as core," working with all sectors to co-create a sustainable future and promote positive social development.

Chairman - **Jau Huang**

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

1.3 Organization and Reporting Scope

As a leading global company in multimedia software and AI computer vision applications, CyberLink is committed to achieving sustainable business operations. The sustainability report is an important part of the company's efforts to enhance ESG disclosure. The organizational boundary of the 2024 sustainability report covers CyberLink's headquarters in Taipei. In the "Energy Management and Greenhouse Gas Inventory" section, the boundary is further expanded to include the Japan Operations Center.

Organization Information

Company name	CyberLink Corp
Year of establishment	1996
Industry category	Information services
Main business	Development and sales of multimedia software

Headquarters address:
15F, No. 100, Minquan Road, Xindian District, New Taipei City, Taiwan

Japan Operations Center address:
105-0012 Shibadaimon 116 Bldg. 3F, 1-16-3, Shibadaimon, Minato-ku, Tokyo

US Operations Center address:
1150 South Olive Street Floor 10, Los Angeles, CA 90015, U.S.A.

1.4 Reporting Cycle and Period

CyberLink issued its first sustainability report in 2024 and plans to release an annual version each year. The reporting period for the information disclosed in this report is from January 1, 2024, to December 31, 2024, consistent with the reporting period of CyberLink's 2024 annual financial report.

1.5 Contact Information

If you have any questions or inquiries regarding this report or related disclosures, please feel free to contact us using the information below.

Contact info

Contact	Rick Tsai
Tel	+886-2-8667-1298 #1175
Address	15F, No. 100, Minquan Road, Xindian District, New Taipei City, Taiwan
Email	investor@cyberlink.com
Company website	https://www.cyberlink.com

1.6 Assurance of Report Data

This report has been prepared in accordance with CyberLink's sustainability governance framework and internal data review processes, and with reference to the Global Reporting Initiative (GRI) Standards, the Task Force on Climate-Related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB) guidelines. While the report has not been verified by a third party, all disclosed information has been carefully reviewed and confirmed by the company's internal responsible units.

1.7 Information Restatement

The sustainability report issued by CyberLink contains no restatements of information disclosed for the 2023 fiscal year.

02 Practicing Sustainability Management

2.1 Sustainable Development Vision and Mission

2.2 Sustainability Governance Structure

2.3 Sustainability Group Responsibilities and Operational Model

2.4 Identification of Stakeholders

2.5 Materiality Assessment and Impact Assessment

2.6 Stakeholder Engagement and Communication

2.7 Short, Medium, and Long-Term Goals and Strategies

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

2.1 Sustainable Development Vision and Mission

Vision

Leveraging diverse business models, technological advantages, and innovative thinking to make CyberLink a premier global enterprise in the fields of multimedia creation and computer vision applications.

Mission

We are committed to sustainable R&D and innovation, continuously enhancing the experience of digital media creation and computer vision applications. At the same time, we actively promote environmental sustainability, create social value, and strengthen corporate governance to achieve sustainable operations.

Core Values

Customer
Pursue customer satisfaction and trust, while providing the best product experience using leading and innovative digital media technology.

Professional Excellence
Deeply cultivate the multimedia field to pursue excellence, while emphasizing professional capabilities and teamwork to continuously improve professional standards.

Integrity
Adhere to ethical codes and principles of integrity, while establishing long-term stable relationships with global customers and stakeholders.

Innovation
Driven by innovation to encourage diverse thinking and an exploratory spirit, while actively developing advanced technologies and creating differentiated value.

Change
Maintain flexibility in strategy, organization, and business in a rapidly changing environment, while responding flexibly to market demands and trends.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Sustainable Development Orientation and Commitment

In the process of implementing our company vision and mission, CyberLink promotes corporate sustainability across three major pillars: environmental sustainability, social value, and corporate governance.

We are committed to improving energy efficiency, expanding the use of renewable energy, and reducing our environmental impact through carbon emissions management and green innovation.

On the social front, we emphasize talent cultivation and development, a people-oriented workplace culture, and support for education, care for disadvantaged groups, and digital inclusion to foster shared prosperity.
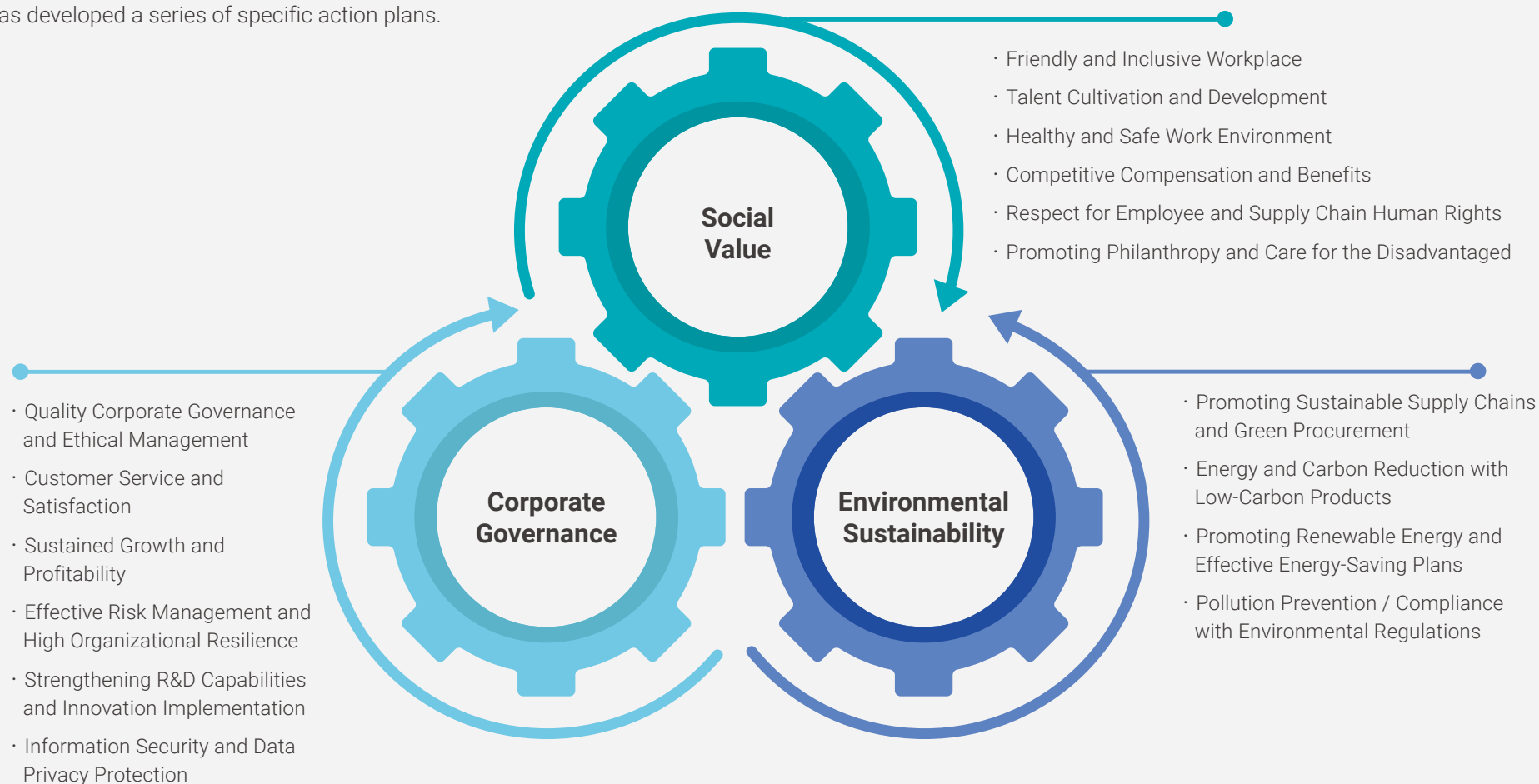
In terms of governance, we value integrity and transparency, and we continuously optimize the functions of our board of directors and our risk management mechanisms to strengthen corporate resilience and sustainable competitiveness.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Aspect	Commitment
Environmental Sustainability The sustainable operation of an enterprise is based on environmental protection. We are committed to continuously reducing the environmental impact of our operations through innovative technologies and environmental measures.	**Energy Efficiency and Green Power Use:** We commit to gradually improving energy efficiency and increasing the proportion of green electricity use, aiming to achieve 100% renewable energy use by 2030. **Carbon Emission Management:** We commit to conducting annual greenhouse gas inventories and assurance, while setting clear carbon reduction targets based on the results to effectively promote carbon neutrality. **Environmental Innovation:** As a software company, we do not directly produce physical products that are harmful to the environment. However, we commit to actively promoting green innovation, optimizing products and services, and collaborating with supply chain partners to reduce reliance on natural resources and potential environmental impacts from our operations.
Social value Enterprises and society develop together in symbiosis. We actively fulfill our social responsibilities and are committed to promoting employee welfare, supporting educational development, and participating in community activities, among others, to promote social progress through concrete actions.	**Talent Cultivation and Development:** We value employees' long-term growth and career development, providing diverse learning resources, professional training, and leadership development programs. We encourage employees to continuously improve their skills and dare to innovate, while showing our commitment to refining performance management and promotion systems to help employees plan clear career paths and achieve shared growth for individuals and the organization. **Friendly, Healthy, and Inclusive Workplace:** We commit to establishing a diverse, inclusive, and equitable working environment, and paying attention to employees' physical and mental health, workplace safety, and work-life balance, to create a supportive and sustainable workplace culture. **Social Prosperity:** We commit to actively engaging in diverse social care actions, focusing on digital equity, educational promotion, and assistance for disadvantaged groups that strive to reduce social resource disparities and promote shared well-being.
Corporate Governance Good corporate governance is the foundation for sustainable corporate development and can strengthen stakeholder trust and enhance overall corporate competitiveness and long-term value. We adhere to operating the company with integrity, transparency, and responsibility.	**Governance Transparency:** We commit to adhering to corporate governance laws and regulations and international best practices, while continuously strengthening the timeliness and accuracy of information disclosure to ensure that all stakeholders can effectively access company information. **Strengthening the Board's functions:** We will continue to enhance the diversity and independence of the board of directors, ensuring they possess diverse perspectives and professional knowledge. **Risk Management:** We commit to improving the enterprise risk management system, by regularly conducting risk assessments and publishing results to effectively prevent and respond to potential risks.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Sustainable Development Actions

CyberLink actively integrates its commitment to environmental sustainability, social value, and corporate governance into its daily operations and has developed a series of specific action plans.

Social Value

· Friendly and Inclusive Workplace

· Talent Cultivation and Development

· Healthy and Safe Work Environment

· Competitive Compensation and Benefits

· Respect for Employee and Supply Chain Human Rights

· Promoting Philanthropy and Care for the Disadvantaged

Corporate Governance

· Quality Corporate Governance and Ethical Management

· Customer Service and Satisfaction

· Sustained Growth and Profitability

· Effective Risk Management and High Organizational Resilience

· Strengthening R&D Capabilities and Innovation Implementation

· Information Security and Data Privacy Protection

Environmental Sustainability

· Promoting Sustainable Supply Chains and Green Procurement

· Energy and Carbon Reduction with Low-Carbon Products

· Promoting Renewable Energy and Effective Energy-Saving Plans

· Pollution Prevention / Compliance with Environmental Regulations

12

2.2 Sustainability Governance Structure

To implement sustainable governance and track relevant domestic and international sustainable development standards and trends, CyberLink established the ESG Sustainable Development Committee and Sustainability Promotion Team in 2023. The Board of Directors serves as the highest governance level, the Chairman as the Chief Committee Member, and the President as the Vice Chief Committee Member, promoting the operation of the Sustainability Committee. The Sustainability Committee is comprised of the highest-ranking executives from various departments, appointed by the Chief Committee Member. Additionally, in line with the spirit of the "Corporate Social Responsibility Code," four executives with professional capabilities in finance, accounting, legal affairs, information technology, sustainable development, corporate governance, and human resources, along with the head of the Perfect CyberLink Education Foundation, collectively coordinate and lead the four sustainability working groups: "Environmental Sustainability Group," "Social Contribution Group," "Employee Care Group," and "Corporate Governance Group"

Board of Directors

Chairperson-Chairperson of CyberLink

Vice Chairperson-President of CyberLink

Executive Secretary
CEO Office

Environmental Sustainability Group

Social Contribution Group

Employee Care Group
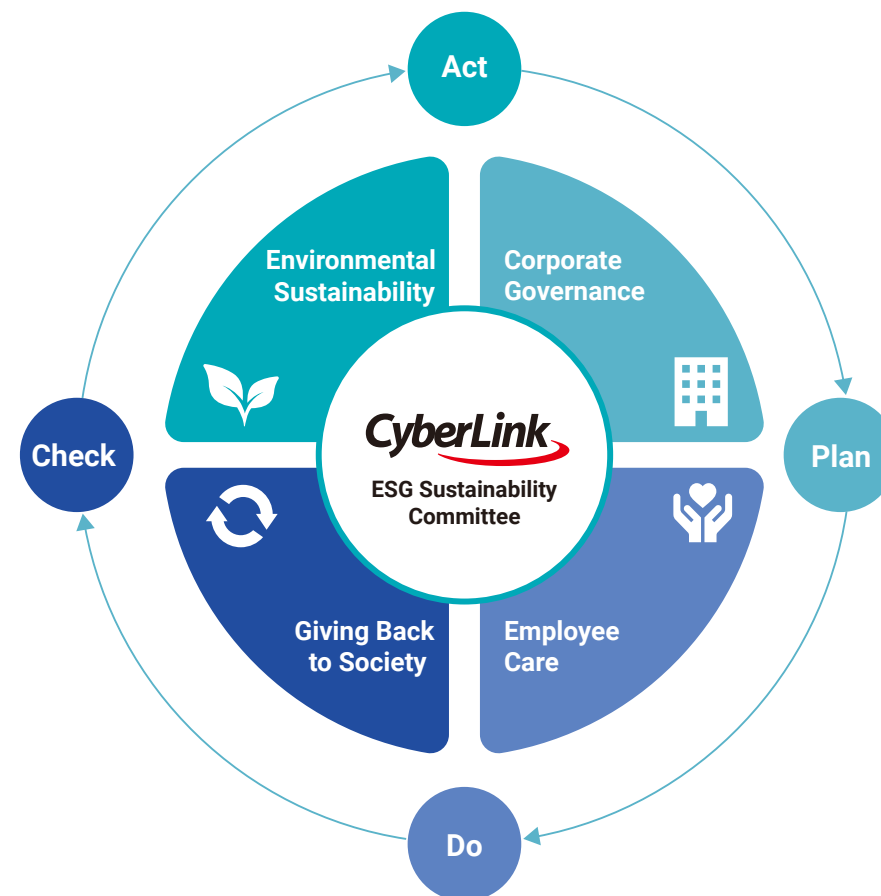
Corporate Governance Group
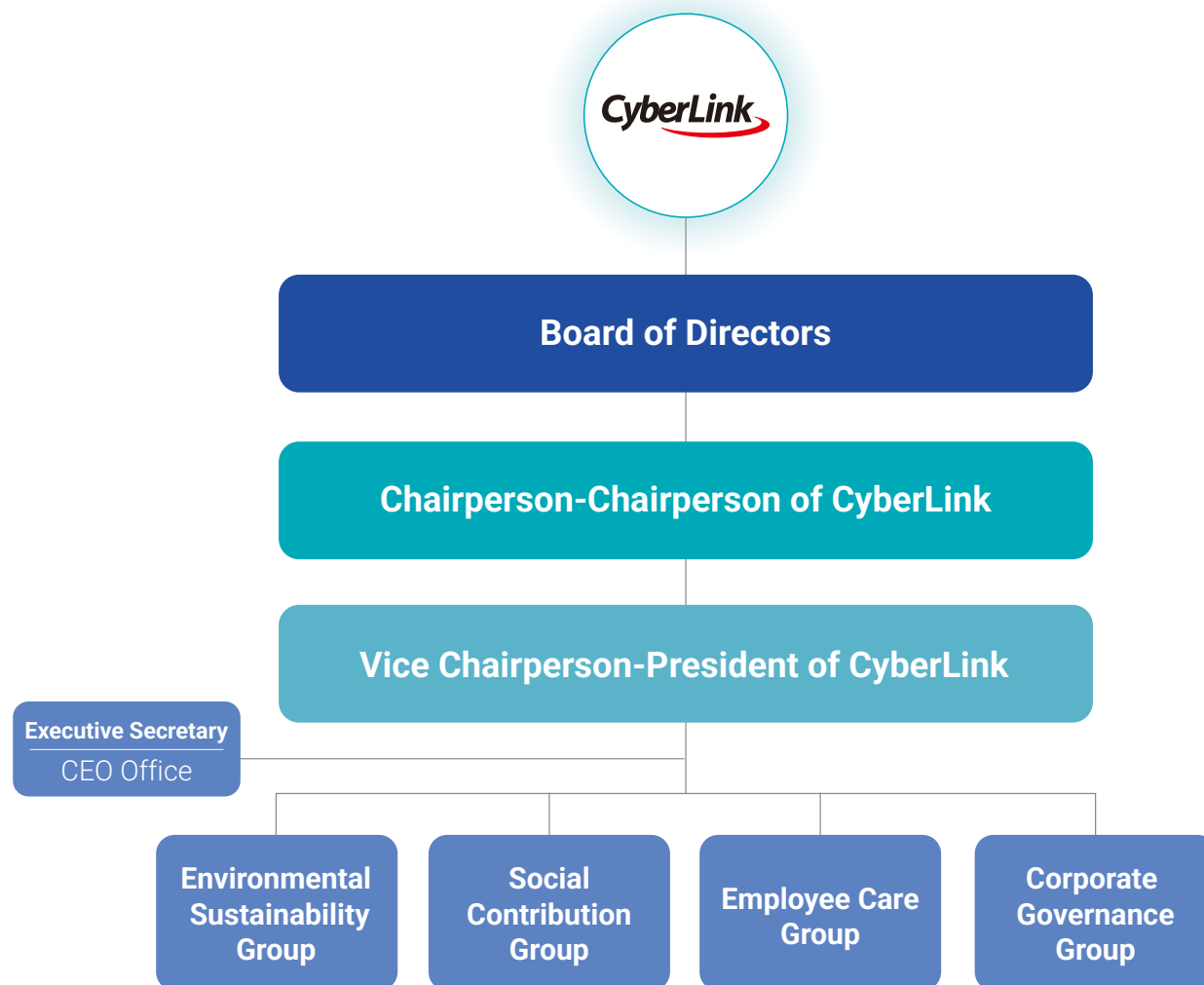
2.3 Sustainability Group Responsibilities and Operational Model

After thoroughly understanding the enterprise's sustainable operation needs and collecting stakeholder opinions, the ESG Sustainable Development Committee proposes policies, systems, and relevant management guidelines, which are then approved by the Board of Directors. CyberLink's four sustainability teams are responsible for tracking major sustainability topics, project promotion and execution, and managing them according to the PDCA (Plan, Do, Check, Act) cycle to nurture continuous improvement. CyberLink integrates sustainable development strategies into daily operations to promote coordination and cooperation among various departments on sustainable development matters. All departments jointly participate in and discuss projects, providing resources to each other to ensure the effective implementation and execution of the company's sustainable development strategy. The ESG Sustainable Development Committee reports its execution results and future development plans to the Board of Directors at least once a year. In 2024, the ESG Sustainable Development Committee held 5 meetings to report on the progress of sustainable development affairs and the promotion plans for the new year to the Board of Directors. The relevant meeting schedule is as follows:

CyberLink 2024 Sustainability Meeting & Reporting Date				
	Q1	Q2	Q3	Q4
Sustainability Group Meeting	-	4/24 4/26 4/29 5/2 5/3 5/6 6/24 6/27	7/1 9/16 9/23 9/30	10/7 10/25 10/28 11/4
Sustainability Team Reporting to the Board of Directors	2/29 3/27	4/25	7/25	10/30

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

CyberLink is committed to implementing corporate governance, promoting environmental sustainability, fostering social care, and strengthening information disclosure to fulfill its corporate social responsibilities. Given that sustainable development work involves long-term planning and cross-departmental collaboration, the Vice Chief Committee Member of the ESG Sustainable Development Committee specially appointed relevant personnel from the CEO Office to serve as Executive Secretary, responsible for assisting the committee's operations. Their duties include, but are not limited to, the following:

Planning And Action Plan

- Planning the company's sustainability strategy blueprint, action plans, and sustainability goals.
- Mobilizing corporate resources and, in collaboration with cross-departmental sustainability project teams, convening irregular routine meetings.
- Responsible for policies and implementation related to economic, environmental, and social sustainability topics, and reporting sustainability project plans and progress to the Board of Directors at least once a year.

Greenhouse Gas Inventory

- At the end of each year, the annual ISO14064-1: 2018 greenhouse gas inventory project is launched.
- Prepare reports and inventories, and entrust an accounting firm to carry out assurance work on greenhouse gas inventory data.

Analysis of Material Topics and Optimization of Management Systems

- Execute and evaluate stakeholder questionnaires, while analyzing trends in material topics of concern to stakeholders.
- Adjust internal operational resources based on the assessment results, optimize management systems, and reduce the impact and risks of enterprise operations on governance, environment, and society.
- Increase opportunities and effectiveness for the company's sustainable growth, while responding to the expectations of various stakeholders.

Annual Sustainability Report

- Annually compile project performance and results related to sustainability and prepare the annual sustainability report.
- Compile in accordance with government regulations to establish the credibility of the sustainability report's information.
- Issue the sustainability report after approval by the Board of Directors, serving as one of the important communication channels with stakeholders.

Training and Best Practices Benchmarking

- Participate in seminars related to sustainability topics to develop and enhance the collective knowledge of the sustainability project team on economic, environmental, and social topics.
- Research and track global sustainable development trends and industry benchmarks to continuously optimize the company's sustainable development strategy and strengthen relevant information disclosure.

These measures ensure that CyberLink's sustainable development strategies are effectively implemented and executed, achieving the enterprise's long-term sustainable growth goals.

2.4 Identification of Stakeholders

2.4.1 Major Stakeholders and Definitions

CyberLink defines stakeholders as groups, organizations, and individuals who affect or are affected by the company. Based on the AA1000 SES Stakeholder Engagement Standard, seven major categories of stakeholders have been identified: government agencies, industry associations, shareholders and investors, suppliers, customers, employees, and banks. By clearly identifying stakeholders, we can communicate and cooperate more effectively, ensuring that CyberLink's sustainable development strategy fully reflects and responds to the needs and expectations of various stakeholders.

CyberLink

1 Introduction

2 Practicing Sustainability Management

3 Corporate Governance and Operations

4 Financial Performance and Products

5 Climate Change Response Strategy

6 Social Responsibility and Sustainable Development

7 Appendix

2.4.2 Communication and contact channels with key stakeholders

To promote interaction between the company and its stakeholders, we provide corresponding contacts and communication channels for CyberLink's seven major stakeholders.

Government Agencies

FSC, Ministry of Labor, New Taipei City Government, National Taxation Bureau of the Ministry of Finance, etc.

Administration Department

Ms. Sun

Tel:+886-2-8667-1298#1207

Industry Associations

Taipei Computer Association, Information Service Industry Association of R.O.C., Taiwan Intelligent Security Industry Association, Taiwan External Trade Development Council, etc.

Marketing and Public Relations Department

Mr. Yang

Tel:+886-2-8667-1298

Shareholders and investors

Institutional investors and individual investors

CEO Office

Mr. Lin

Tel : +886-2-8667-1298#2520

Banks

Banks providing financial services

Finance Department

Ms. Xiao

Tel : +886-2-8667-1298#1216

Suppliers

Cloud service providers, R&D hardware equipment suppliers, optical disc and packaging material manufacturers, etc.

Business Support Department

Ms. Su

Tel: +886-2-8667-1298#2115

Employees

Full-time and contract employees, senior management

Human Resources Department

Ms. Liu

Tel: +886-2-8667-1298#5234

Customers

Consumers, corporate customers, product bundled manufacturers, distributors, and agents, etc.

Customer Service Department

Ms. Chen

Tel: +886-2-8667-1298#2154

These corresponding contacts and communication channels are designed to ensure that the concerns and needs of various stakeholders can be addressed and responded to in a timely and effective manner. We strengthen cooperation and mutual trust with all stakeholders through transparent and continuous communication mechanisms, while continuously refining the practice of corporate social responsibility.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

2.5 Materiality Assessment and Impact Assessment

CyberLink regularly conducts materiality analysis. The current analysis framework follows the GRI Universal Standards, developing an impact-oriented materiality analysis method to identify the significant sustainability issues faced by the company. In addition, CyberLink integrates major sustainability issues with enterprise risk management to identify sustainability issues that may generate risks from the perspective of organizational resilience and integrating them into the sustainability management process. Materiality analysis is not only used for regular information disclosure but also serves as an important reference basis for the company to formulate long-term sustainability goals and strategies. The specific steps for the company's materiality issue identification currently include:

1.Collection

Collect highly relevant sustainable development issues through the following channels:

- ESG Sustainable Development Committee members list sustainable issues of concern to different stakeholders based on organizational background, their own expertise, and experience in stakeholder interactions.

- Review the significant issues of domestic and international benchmark peers and issues emphasized by international sustainability organizations or evaluations.

2.Identification

Conduct a materiality assessment for all issues. The execution method is as follows:

- Evaluate the "level of concern from stakeholders" and the "degree of impact on economy, environment, and human (rights)" for each topic.

- Use questionnaires to understand the level of concern of stakeholders for each topic and have ESG Sustainable Development Committee members and company department heads evaluate the impact of each topic on the economy, environment, and human (rights).

3.Confirmation

Based on the materiality assessment results, the ESG Sustainability Committee confirms the issue classification:

- Generate a materiality matrix for sustainable topics, which is reviewed and discussed by the ESG Sustainability Committee to confirm material topics.

- Classify topics into "material topics," "secondary topics," and "non-material topics," with material topics and secondary topics forming the primary disclosure scope of the sustainability report.

4. Response and Tracking

Track and respond to material and secondary topics:

- We map issues to corresponding GRI disclosure standards for information disclosure and response in the report.

- Continuously observe the development trends of sustainability issues and internal company operations, while maintaining interactive communication with stakeholders to evaluate whether the scope of future material issues needs to be adjusted.

CyberLink

1 Introduction　2 Practicing Sustainability Management　3 Corporate Governance and Operations　4 Financial Performance and Products　5 Climate Change Response Strategy　6 Social Responsibility and Sustainable Development　7 Appendix

2.5.1 Step 1: Collection of Sustainable Development Related Topics

CyberLink collects highly relevant sustainable development issues through multiple channels. First, members of the ESG Sustainable Development Committee propose sustainable issues that different stakeholders may be concerned about, based on the company's economic activities, individual professional expertise, and past experience with stakeholder interactions. Simultaneously, external trends and international standards are referenced, reviewing significant issues disclosed by domestic and international benchmark peers, and issues emphasized by international sustainability organizations and rating agencies (such as DJSI, MSCI, and TCFD). Through the integration of internal and external information, it is ensured that the collected sustainable issues are both relevant to the enterprise and of concern to stakeholders, serving as the basis for subsequent identification of material issues.

In 2024, a total of 19 sustainable issues were compiled and classified into three aspects: corporate governance and economic, environmental, and social, as explained below:

Corporate Governance and Economic Aspect

1. Ethical Operations and Business Ethics
Anti-corruption measures, business ethics, and compliance management.

2. Regulatory Compliance
Transparency and openness of corporate operations and decisions.

3. Risk Management
Identification and response strategies for sustainability risks.

4. Information Security
How enterprises protect their information assets from unauthorized access, tampering, destruction, or disclosure to ensure data confidentiality, integrity, and availability.

5. Corporate Governance and Tax Policy
Principles and practices of enterprises in governance structure, operational transparency, and tax management.

6. Business Performance and Operations
Operating Performance and Operational Status:
The economic contribution and financial health of the enterprise.

7. Innovation and R&D
How enterprises promote sustainable development, enhance the environmental performance of products and services, and improve corporate competitiveness through technological innovation and R&D activities.

8. Customer Relationship Management
How enterprises manage and optimize interactions and relationships with customers to enhance customer satisfaction, loyalty, and overall experience.

9. Sustainable Products
Innovation and technological application in sustainable development.

10. Sustainable Value Chain
The process by which enterprises achieve environmental, social, and economic sustainability throughout their entire value chain (from suppliers to end consumers).

11. Sustainable Supply Chain Management and Procurement Policy
Sustainability and responsibility management of the supply chain.

Environmental Aspect

1. Energy and Resource Management
Measures and effectiveness of enterprises in energy consumption, energy saving, and emission reduction.

2. Greenhouse Gas Emissions
Management and reduction strategies for greenhouse gas emissions

3. Waste Management
Waste treatment, recycling, and reduction measures.

4. Climate Change Financial Impact and Adaptation Methods
Potential impact of climate change on the financial status and business operations of the enterprise.

Social Aspect

1. Talent Recruitment, Retention, and Development
Policies to promote diversity and inclusion in the workplace.

2. Employee Health and Wellness Promotion
Employees' working environment, health and safety, professional development, etc.

3. Corporate Social Responsibility and Social Engagement
Contributions and support of enterprises to their communities.

4. Human Rights Policy and Diversity & Inclusion
Management and resolution of human rights issues in the supply chain.

19

CyberLink

1 Introduction 　 2 Practicing Sustainability Management 　 3 Corporate Governance and Operations 　 4 Financial Performance and Products 　 5 Climate Change Response Strategy 　 6 Social Responsibility and Sustainable Development 　 7 Appendix

2.5.2 Step 2: Identification of Material Topics

In the 2024 Sustainability Report, considering there were no significant changes in sustainability-related issues and stakeholder concerns, CyberLink continued to use the stakeholder concern level assessment results from the previous year. However, the impact level of each issue was re-evaluated, and an analysis of positive impact levels was newly added.

- **Stakeholder Concern Level Assessment**
  CyberLink's stakeholder concern level assessment uses questionnaire surveys. The questionnaire design references international and domestic sustainable development frameworks and standards, combined with a Likert scale (a 1 to 5 rating system), allowing major stakeholders to evaluate each issue. In addition, the questionnaire's question types were discussed by external sustainable development experts and relevant departments of the company's internal sustainability committee to ensure that the questionnaire content accurately reflects the company's actual situation and future development needs. In 2024, we continued to use the questionnaire results from 2023. A total of 64 questionnaires from major stakeholders were collected in 2023.

Main stakeholders	Number of questionnaires collected
Government agencies	2
Industry associations	2
Shareholders and investors	11
Banks	1
Suppliers	10
Employees	36
Customers	2

Based on the survey results of the questionnaire, stakeholders' level of concern for each topic is categorized into high, medium, and low.

Stakeholders' level of concern	Topic
High	• Ethical Operations and Business Ethics • Regulatory Compliance • Information Security • Customer Relationship Management • Talent Recruitment, Retention, and Development • Business Performance and Operations • Innovation and R&D • Corporate Social Responsibility and Social Engagement • Sustainable Products
Middle	• Corporate Governance and Tax Policy • Employee Health and Wellness Promotion • Climate Change Financial Impact and Adaptation Methods • Sustainable Supply Chain Management and Procurement Policy • Energy and Resource Management • Greenhouse Gas Emissions
Low	• Risk Management • Human Rights Policy and Diversity & Inclusion • Sustainable Value Chain • Waste Management

▪ **Impact Level Assessment**

For the impact level assessment, the company conducted a questionnaire survey for the ESG Sustainability Committee and relevant department heads. The questionnaire design evaluated the possibility of positive and negative impacts for each issue, as well as the scale of impact if it occurred. In 2024, a total of 7 executives participated in the questionnaire survey, and based on their responses, the company's assessment of the positive and negative impact levels for each sustainable issue was obtained. The total scores for both positive and negative impact levels ranged from 1 to 5, with a higher score indicating a higher impact level.

Impact of sustainability topics

Topic	
Employee Health and wellness Promotion	
Talent Recruitment, Retention, and Development	
Regulatory Compliance	
Information Security	
Ethical Operations and Business Ethics	
Corporate Social Responsibility and Social Engagement	
Customer Relationship Management	
Human Rights Policy and Diversity & Inclusion	
Innovation and R&D	
Energy and Resource Management	
Business Performance and Operations	
Corporate Governance and Tax Policy	
Risk Management	
Waste Management	
Greenhouse Gas Emissions	
Sustainable Products	
Sustainable Value Chain	
Climate Change Financial Impact and Adaptation Methods	
Sustainable Supply Chain Management and Procurement Policy	

Impact degree

■ Negative Impact ■ Positive Impact

21

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

2.5.3 Step 3: Confirmation of Material Topics

A materiality matrix is drawn based on the topic list, stakeholder concern level, and impact assessment results. The ESG Sustainability Committee then discusses and confirms the materiality level of each issue. The materiality matrix chart is an important tool for CyberLink to conduct materiality assessments, concretely presenting the impact of each topic on sustainable development and stakeholders. It helps us identify and focus on the most critical sustainability issues and provide clear guidance and direction for the company's future sustainability development strategy. In 2024, a total of 19 sustainable issues were classified and analyzed. After identification, it was confirmed that:

- 9 topics are material topics
- 3 topics are secondary topics
- 7 topics are non-material topics

The evaluation results are as follows:

Materiality Matrix

Stakeholders' level of concern				
high	• Sustainable Products	• Business erformance and Operations • Innovation and R&D	• Ethical Operations and Business Ethics • Regulatory Compliance • Information Security • Customer Relationship Management • Talent Recruitment, Retention, and Development • Corporate Social Responsibility and Social Engagement	
Moderate	• Sustainable Supply Chain Management and Procurement Policy • Climate Change Financial Impact and Adaptation Methods • Greenhouse Gas Emissions	• Corporate Governance and Tax Policy • Energy and Resource Management	• Employee Health and Wellness Promotion	
Low	• Sustainable Value Chain • Waste Management	• Risk Management • Human Rights Policy and Diversity & Inclusion		
	Low	**Moderate**	**high**	

Impact degree

Note: Material topics ▢, secondary topics ▢, and the rest are non-material topics.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Compared to the material issues confirmed in the previous year, 3 new material issues were added in 2024: "Talent Recruitment, Retention, and Development," "Corporate Social Responsibility and Social Engagement," and "Employee Health and Wellness Promotion".

Changes in Material Issues in 2024 Compared to the Previous Year

Topic	Change	Remarks
Talent Recruitment, Retention, and Development	From secondary to material	Human resource management is an important part of enterprise sustainable operation. Good management can reduce negative impacts and increase positive benefits, so CyberLink upgraded this issue to a material topic.
Corporate Social Responsibility and Social Engagement	From non-material to material	In 2024, CyberLink added positive impact to the impact assessment. Due to the high positive benefits of corporate social responsibility and social issues for human and social development, this was added as a material topic.
Employee Health and Wellness Promotion	From secondary to material	Healthy employee well-being not only improves productivity but also helps strengthen employee satisfaction and retention. Therefore, this issue was elevated to a material issue.
Sustainable Products	From material to secondary	After CyberLink's transition to a software subscription model, the use of product packaging gradually decreased, and software development is a green industry, thus reducing the materiality of this issue.

2.5.4 Step 4: Response to Material and Secondary Topics

For the 9 material issues and 3 secondary topics identified by CyberLink in 2024, we provide relevant information disclosure in this report. In terms of data disclosure, in addition to following the GRI standard disclosure guidelines, we also provide additional information to facilitate a deeper understanding of our relevant actions by stakeholders.

Corporate Governance and Economic Aspect

Topic	Corresponding GRI Standards	Importance to CyberLink	Corresponding Disclosure Section of this Report
Ethical Operations and Business Ethics	GRI 2 General Disclosure GRI 205 Anti-Corruption	Honesty, trustworthiness, and ethical principles are the foundation for building a corporate culture of integrity and good business operations.	3.3 Integrity Management
Regulatory Compliance	GRI 2 General Disclosure	Regulatory compliance is a vital company policy, forming the basis of company trust and reputation.	3.3 Integrity Management
Information Security	None	Implementing information security risk identification and management, information security protection, and measures to protect customer privacy and information security.	3.6 Information Security and Protection
Customer Relationship Management	GRI 418 Customer Privacy	Customer satisfaction with product services is a crucial factor in building trust and good reputation with customers. A thorough understanding of customer requirements is essential.	4.6 Customer Management and Service
Business Performance and Operations	GRI 201 Economic Performance	Stable operating performance directly impacts the company's market competitiveness, liquidity, innovation capabilities, and shareholder value. It has a direct positive impact on the company internally and on shareholders and investors.	4.1 Direct Economic Value 4.2 Indirect Economic Value 4.3 Distribution of Economic Value
Innovation and R&D	None	Innovation and research and development (R&D) are the core drivers for the company's continuous growth and enhanced competitiveness. They can meet rapidly changing market demands and diverse customer needs, thereby strengthening brand position and market share.	4.5 Overview of Operating Products
Corporate Governance and Tax Policy	GRI 207 Tax	Through transparent, legal, and efficient tax management mechanisms, the company ensures tax compliance in all operating locations, reduces legal and financial risks from non-compliance, and maintains corporate reputation.	3.6 Tax Governance
Sustainable Products	GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment	By developing environmentally friendly and socially responsible products, the company can meet consumers' growing expectations for green and ethical consumption and open new market opportunities.	5.1 Sustainable Supply Chain management

Note: Material topics ☐, secondary topics ☐

24

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Environmental Aspect

Topic	Corresponding GRI Standards	Importance to CyberLink	Corresponding Disclosure Section of this Report
Energy Resource Management	GRI 302 Energy GRI 303 Water and Discharge Water	Sound water and electricity resource management measures not only reduce operating costs but also help mitigate energy crisis risks, enhance the company's social responsibility image, and promote sustainable development.	5.2 Water Resources Management 5.3 Energy Management and Greenhouse Gas Inventory

Note: Material topics ☐, secondary topics ☐

Social Aspect

Topic	Corresponding GRI Standards	Importance to CyberLink	Corresponding Disclosure Section of this Report
Talent Recruitment, Retention, and Development	GRI 2 General Disclosure GRI 401 Labor and Employment Relations GRI 404 Training and Education GRI 405 Employee Diversity and Equal Opportunity	Talent is the most valuable asset of an enterprise. Excellent talent recruitment, effective retention mechanisms, and continuous career development planning have a critical impact on the company's long-term competitiveness and sustainable growth.	6.1 Employee Care and Workplace Culture
Corporate Social Responsibility and Social Engagement	None	In addition to pursuing economic performance, the company also bears responsibility for society and the environment. Through various public welfare actions, local care, and resource investment, it promotes social inclusion and positive development.	6.2 Community Participation and Charity Feedback
Employee Health and Wellness Promotion	GRI 403 Occupational Safety and Health	The physical and mental health of employees is the cornerstone of stable corporate operations and sustainable development.	6.1 Employee Care and Workplace Culture

Note: Material topics ☐, secondary topics ☐

2.6 Stakeholder Engagement and Communication

CyberLink adopts diverse communication methods such as irregular meetings, questionnaires, public information disclosure, and special seminars, based on the nature of stakeholders, engagement purposes, and issues of concern. This ensures that all issues are fully considered and responded to in corporate strategic planning and operational processes. Communication situations are also regularly reported to the Board of Directors, thereby ensuring that CyberLink can effectively listen to the voices of stakeholders, understand their concerns about the company, and actively respond to their expectations.

Stakeholder	Engagement Purpose	Topics of Concern	Communication Channels	Communication Frequency	Main Communication Matters in 2024
Government Agencies	Track the latest policies and regulatory trends, while cooperating with government agencies to promote and implement policies.	• Employee Health and Promotion • Human Rights Policy and Diversity and Inclusion • Energy Resource Management	• Government agency publicity and symposium • Competent authority inspection • Regulatory briefing • Official letter/telephone consultation	Irregular	• Promoted participation in relevant courses, education, and training • Received letters from competent authorities and responded to inquiries
Industry Associations	Understand the latest industry trends and expand opportunities for exchange and cooperation with other companies.	• Energy Resource Management • Sustainable supply chain management and procurement policy • Integrity management and business ethics • Employee Health and Promotion • Human Rights Policy and Diversity and Inclusion	• Seminars • Exhibitions	Irregular	• Multimedia creative software business unit and partners jointly participated in exhibitions • Artificial Intelligence and Intelligent Security Exhibitions
Shareholders and Investors	Convey company business overview and financial information, while building investor confidence in the company's development.	• Regulatory Compliance • Corporate Governance and Tax Policy • Business performance / operating conditions • Information Security • Customer Relationship Management • Risk Management	• Investor conferences	Quarterly	• Held 4 investor conferences
			• Regular shareholders' meetings	Each year	• Held one Annual General Meeting
			• Investor Meetings • Email / Phone Inquiries	Irregular	• Investor meetings, responding to investor emails and phone calls

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Stakeholder	Engagement Purpose	Topics of Concern	Communication Channels	Communication Frequency	Main Communication Matters in 2024
Banks	Reduce information asymmetry between banks and the company, while strengthening their trust in the company to facilitate stable financial services for the company.	• Business performance / operations • Corporate Social Responsibility and Social Participation • Energy Resource Management • Human Rights Policy and Diversity and Inclusion	• CyberLink website • Market Observation Post System	Irregular	• Continuously updated financial and business information on the website • Announced 22 pieces of material corporate information
Suppliers	Establish stable and trusted partnerships with suppliers.	• Customer Relationship Management • Regulatory Compliance • Integrity management and business ethics • Sustainable supply chain management and procurement policy	• New supplier assessment • Supplier on-site evaluation • Business correspondence via email and phone	Irregular	• Completed the supplier satisfaction survey • Annual new product communication and discussion • Published a supplier code of conduct and required suppliers to comply with it
Customers	Increase customer satisfaction and loyalty with company products, while enhancing the company's long-term product competitiveness.	• Customer Relationship Management • Information Security • Sustainable supply chain • Energy Resource Management • Corporate Social Responsibility and Social Participation • Regulatory Compliance • Integrity management and business ethics	• Customer Newsletter • Customer feedback and satisfaction surveys • Technical support, customer service hotline, and customer service email • Official social media platform account	Irregular	• Shared the latest company product information with customers through newsletters • Collected customer feedback data and implemented corresponding improvement measures • Responded to customer emails and calls to help customers resolve issues • Published the company's recent activities on social media platforms

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Stakeholder	Engagement Purpose	Topics of Concern	Communication Channels	Communication Frequency	Main Communication Matters in 2024
Employees	Create a co-prosperous working environment for employees and the company to support sustainable enterprise development.	• Regulatory Compliance • Talent Recruitment, Retention, and Development • Employee Health and Promotion • Integrity management and business ethics • Human Rights Policy and Diversity and Inclusion	• Company internal communication group - Teacher Huang's Chat Group • Round Table Meetings • CyberLink's internal corporate website, broadcast groups, and emails • Education and Training • Complaint hotline and email • Employee welfare activities	Irregular	• Senior executives communicated important company information through internal communication groups • Round Table meetings were held to listen to colleagues' opinions. Employees could ask questions anonymously, and senior managers could answer them in person. • HR and Administration Department, IT Department, Welfare Committee, and Finance Department, etc., made relevant business announcements through the internal website, broadcast group, or email • In response to career development at each stage, we provided employees with different training courses, including new employee training, junior manager training, elite talent program, business English courses, and various types of seminars and lectures. • 0 employee grievance cases in 2024 • Organized employee activities such as one-day tours, half-day tours, photography competitions, ball games, and road runs
			• Labor-management meetings	Quarterly	• Convened labor-management meetings and disclosed meeting minutes
			• Employee performance evaluation	• Per month • Quarterly • Every six months • Each year	• New employees underwent a three-month probationary period upon joining the company, during which performance reviews and evaluations were conducted monthly. • Employees who passed probation set MBO (Management by Objectives) plans and evaluations semi-annually. MBO plans can be adjusted and revised every three months. • Implemented 360-degree performance evaluation and conducted cross-departmental and bottom-up performance evaluations every six months

CyberLink

1 Introduction　2 Practicing Sustainability Management　3 Corporate Governance and Operations　4 Financial Performance and Products　5 Climate Change Response Strategy　6 Social Responsibility and Sustainable Development　7 Appendix

2.7 Short, Medium, and Long-Term Goals and Strategies

CyberLink systematically advances its sustainable development work by setting short, medium, and long-term goals, after comprehensively evaluating company operations, industry trends, and materiality analysis results. These goals are regularly reported and discussed at the Board of Directors to ensure continuous progress in sustainable development.

		Short-term goals 2025	Mid-term goals 2026-2029	Long-term goals 2030
Corporate Governance and Economic Aspects	**Corporate Governance**	Corporate governance rating ranked in the top 21%-35%	Corporate governance rating ranked in the top 21%-35%	Corporate governance rating ranked in the top 20%
	Information Security	• Pass ISO 27701:2019 Privacy Information Management certification. • No data breaches occurred	• Pass ISO 27001 and ISO 27701 recertification (2026). • Pass the latest version of ISO 27001 and ISO 27701 certification (2027). • No data breaches occurred.	• Regularly review and maintain information security-related certifications: ISO 27701, ISO 27001. • Evaluate and implement updated information security management standards and certifications. • Maintain zero major information security incidents, implementing information security protection measures.
	Integrity Management	• 100% achievement rate for integrity management promotion. • No integrity violation incidents occurred.	• 100% achievement rate for integrity management promotion. • 100% of major suppliers signed "Integrity Commitment Letter" and "Environmental Commitment Letter".	• 100% achievement rate for integrity management promotion. • 100% of major suppliers signed "Integrity Commitment Letter" and "Environmental Commitment Letter".
Environmental Aspect	**Green Sustainability**	• Based on 2023 as the baseline year, cumulative reduction of 5-10% in water consumption per revenue (million NTD), 6% in electricity consumption per revenue (million NTD), and 4% in waste generation per revenue (million NTD). • Green electricity ratio reaches 40%. • Continue ISO14064-1:2018 greenhouse gas emission verification. • Annual reduction of 12-14% in optical disc and retail color box quantities.	• Based on 2023 as the baseline year, cumulative reduction of 6-12% in water consumption per revenue (million NTD), 6% in electricity consumption per revenue (million NTD), and 4% in waste generation per revenue (million NTD). • Green electricity ratio increases by 10% annually. • Continue ISO14064-1:2018 greenhouse gas emission verification. • Maintain an annual reduction of 12-14% in optical disc and retail color box quantities.	• Based on 2023 as the baseline year, cumulative reduction of 7-15% in water consumption per revenue (million NTD), 7% in electricity consumption per revenue (million NTD), and 5% in waste generation per revenue (million NTD). • Green electricity ratio reaches 100%. • Continue ISO14064-1:2018 greenhouse gas emission verification. • Based on 2023 as the baseline year, cumulative reduction of optical disc and retail color box quantities reaches 90%.

		Short-term goals 2025	Mid-term goals 2026-2029	Long-term goals 2030
Social Aspect	Compensation and Benefits	• Key talent retention rate >90%	• Key talent retention rate >90%	• Key talent retention rate >90%
	Talent Cultivation	• Number of employee training participants >4,500	• Number of employee training participants >4,500	• Number of employee training participants >4,500
Implementation Measures		• Regularly inspect and maintain high-efficiency energy-saving equipment to ensure stable operation. • Collaborate with professional organizations to conduct greenhouse gas inventories and assurance to ensure data accuracy. • Develop comprehensive training programs covering key topics such as energy management, carbon footprint calculation, and reporting.	• Sign more green electricity supply contracts and promote the construction and application of renewable energy facilities. • Formulate corporate sustainability policies and establish dedicated teams responsible for execution and supervision to ensure the implementation of various policies.	• Invest in more equipment that can use renewable energy. • Formulate and implement comprehensive carbon neutrality strategies, including carbon reduction and carbon offsetting applications. • Regularly participate in sustainable development conferences and evaluations to enhance the company's influence and recognition in sustainable governance.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

CyberLink systematically advances its sustainable development work by setting short, medium, and long-term goals. In addition, we regularly review goal attainment annually and conduct reviews and improvements for unmet goals. The table below discloses the 2024 goals and their attainment:

Exceed (↑) Achieve (√). Not Achieve (↓)

Aspect		2024 Goals	Achievement Status
Governance	**Corporate Governance**	Corporate governance rating ranked in the top 36%-50%	√
	Information Security	• Implement ISO 27701 privacy information management certification. • Implement information security monitoring. • Strengthen information security protection mechanisms for employee remote data access. • Connect with third-party intelligence centers to jointly deploy MDR systems.	√
	Integrity Management	• 100% achievement rate for integrity management promotion. • No integrity violation incidents occurred.	√
Environment	**Green Sustainability**	Based on 2023 as the baseline year, cumulative reduction of 20% in water consumption per revenue (million NTD), 5% in electricity consumption per revenue (million NTD), and 3% in waste generation per revenue (million NTD).	Water consumption per revenue: -6.91% (↓) Electricity consumption per revenue: -11.87% (↑) Waste generation per revenue: -4.37% (↑)
		Green electricity ratio reaches 30%	√
		• Continue ISO 14064-1:2018 greenhouse gas emission verification. • Based on 2023 as the baseline year, reduce 12-14% of optical disc and retail color box quantities.	Verification of Scope 1 and Scope 2 data completed (√) Optical discs: -67% (↑) Retail color boxes: +38% (↓)
Society	**Compensation and Benefits**	Key talent retention rate >90%	√
	Talent Cultivation	Number of employee training participants >4,500	√

03 Corporate Governance and Operations

In the rapidly changing technology industry environment, CyberLink has always upheld the philosophy of integrity management and steady governance, committed to building a transparent, effective, and resilient corporate governance structure. We firmly believe that good corporate governance is the cornerstone of sustainable corporate development and the key to strengthening stakeholder trust and enhancing corporate value. Therefore, we continuously improve our specific actions in board operations, internal control, risk management, and legal compliance.

3.1 Corporate Governance

3.1.1 Corporate Governance Structure

Based on the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," CyberLink has established its "Corporate Governance Code" to ensure the sound and efficient operation of its corporate governance structure. Our governance structure includes the following key aspects:

Board of Directors

The Board of Directors is the company's highest governing body, responsible for setting the company's strategic direction, overseeing operational performance, and ensuring compliance with legal and ethical standards. The Board members include several independent directors with extensive experience and professional knowledge, ensuring objectivity and independence in decision-making.

Audit Committee

The Audit Committee plays a key role in corporate governance and is responsible for overseeing the company's financial reporting process, internal control systems, and risk management mechanisms. The committee is composed of members with financial and legal expertise, ensuring the rigor of internal control and audit work.

Remuneration Committee

The Remuneration Committee is responsible for formulating and reviewing the compensation policies for the company's senior management, ensuring that compensation schemes are consistent with the company's long-term development goals and incentivizing management to continuously create value.

CyberLink's organizational structure, as shown in the figure on the right, illustrates the operational relationship of corporate governance. The corporate governance level is responsible for the implementation of decision-making and oversight mechanisms, including the Shareholders' Meeting, the Board of Directors, functional committees (such as the Remuneration Committee, Audit Committee), and the Audit Office. The operational management level is responsible for strategy execution and daily operational management, consisting of the Chairman (also serving as CEO), co-Presidents, and various operational and support departments.

Shareholders Meeting

Board of Directors

Remuneration Committee
Audit Committee

Internal Audit

Chairman

CEO Office

President

Project Group	Marketing	B2C Sales	B2B Sales	Back Office	Design Center	Overseas busniness Unit
Project Manegement	Marcom	International Channel Sales	Business Management	Human Resources		CyberLink USA
Research & Development	Product Communication	Asia Channel Sales	Business Dovelopment	Administration		CyberLink Japan
Quality Assurance	PC-DOC	E-Commerce	Project Manegement	Sales Operation		
	Customer Service	Mobile App Monetization		Finance		
		Web Planning		Legal		
				IT		

34

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.1.2 Board of Directors Organizational Structure

CyberLink establishes a Board of Directors in accordance with the law that is primarily responsible for supervising the achievement of the company's operational objectives and the improvement of operating performance, providing strategic guidance to the management team, and overseeing the company's compliance with various laws and regulations to ensure maximum shareholder interests and the sound and effective operation of the Board. In 2024, a total of 5 Board meetings were held, with a 100% attendance rate. The election of all directors follows the company's "Rules for Director Elections" and "Corporate Governance Best Practice Principles" regarding diversity policy, to ensure the diversity and independence of board members.

Our Board of Directors adheres to the "Board Meeting Procedures" and holds at least one meeting quarterly to discuss matters such as quarterly and annual financial reports, corporate governance, and sustainable development issues. CyberLink's Board of Directors has a stable composition, with members including professional managers from various fields and industries, possessing the professional knowledge, skills, and qualities necessary to perform their duties. There are a total of 7 Board members, of whom 14% are female directors, 43% are independent directors, and all terms are within three terms. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with for independent directors are all handled in accordance with the relevant regulations of the competent authority. In the future, the company will continue to promote the succession planning for female senior executive candidates and actively expand its network to increase the proportion of female director candidates, further promoting gender diversity on the Board.

For more information on the professional backgrounds of Board members and independent directors, please refer to the "Board Composition Diversity Status" on the official website.

3.1.3 Corporate Governance Unit

CyberLink's CEO Office serves as the corporate governance unit. On April 26, 2023, the Board of Directors officially appointed a corporate governance officer, specifically responsible for executing and promoting corporate governance-related matters and reporting corporate governance affairs directly to the Board of Directors to effectively assist the Board's operations. The main responsibilities of the corporate governance officer include:

Provide directors with the necessary information to perform their duties.	Understand the company's articles of incorporation and trends in relevant operational regulations.
Assist directors in complying with laws and regulations.	Report corporate governance matters to the Board of Directors.
Arrange for directors' onboarding and continuous education.	Handle matters related to the Board of Directors and Shareholders' Meetings in accordance with the law.

Through these responsibilities, the corporate governance officer effectively assists the Board of Directors in its operations, ensuring efficient corporate governance and legal compliance.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

In 2024, the execution of its duties was as follows:

Latest laws and regulations notification:

Regularly notified Board members about the latest revisions and developments in corporate governance-related laws and regulations.

Board and committee operations:

Completed 5 Board meetings, 5 Audit Committee meetings, and 2 Remuneration Committee meetings.

Director training:

Planned and executed directors' completion of 6 hours of training courses. Directors' liability insurance: Insured and maintained directors' liability insurance.

Performance evaluation:

Conducted the 2024 performance evaluation for the Board of Directors and each functional committee according to the company's "Board Performance Evaluation Methods". The performance evaluation results are expected to be reported to the Board of Directors on February 27, 2025.

Shareholders' meeting matters:

Held the Shareholders' Meeting on June 19, 2024, and handled related matters in accordance with legal deadlines.

Corporate governance matters:

1. Executed annual corporate governance evaluation indicators, provided analysis, reviewed and improved plans, and formulated response measures.
2. Arranged for independent directors to communicate with the internal audit officer and certified public accountant at Audit Committee meetings.
3. Arranged for the information unit to report on information security implementation at the Board meeting on February 27, 2025.
4. Arranged for the legal unit to report on the implementation of the intellectual property management plan to the Board of Directors on February 27, 2025.

5. Arranged for the integrity management executive unit to report on the company's integrity management promotion and plans for the current year to the Board of Directors on February 27, 2025, to ensure the implementation of integrity management principles.

In 2024, the corporate governance officer completed the statutory 12 hours of training courses, as follows:

Training Date	Course Name	Hours
2024/04/10	Seminar on how chatbot ChatGPT revolutionizes industries for the new carbon era	6 hours
2024/07/16	Carbon neutrality strategy: ESG mindset and energy practices enterprises should possess	3 hours
2024/08/27	Discussing integrity management and anti-corruption from the perspective of sustainable governance	3 hours

36

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.1.4 Functional committees

CyberLink established 2 functional committees to strengthen its corporate governance structure, improve decision-making quality, and ensure the transparency and effectiveness of business operations. By establishing functional committees, CyberLink ensures the professionalism, transparency, and fairness of corporate governance. These committees play a key role within their respective scopes of responsibility, laying a solid foundation for the company's long-term stable development. We will continue to optimize committee operations to ensure the continuous improvement of corporate governance standards.

3.1.4.1 Audit Committee

To strengthen the Board's oversight responsibilities and management mechanisms, CyberLink established an Audit Committee on June 23, 2020, replacing the previous supervisor system and setting forth the "Audit Committee Organizational Charter". The Audit Committee is responsible for overseeing the company's financial reporting process, internal control systems, and risk management mechanisms. The committee members include independent directors with expertise in finance, accounting, or related fields, ensuring professionalism and objectivity of decision-making.

| **Member** | 3 independent directors, at least one with accounting or financial expertise |
| **Meeting Frequency** | At least once per quarter, held 5 times in 2024, with 100% attendance |

Responsibilities

- Establish or amend internal control systems in accordance with Article 14-1 of the Securities Exchange Act.
- Assess the effectiveness of internal control systems.
- Establish or amend procedures for acquiring or disposing of assets, engaging in derivative product transactions, lending funds to others, and providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities Exchange Act.
- Matters involving the directors' own interests.
- Significant asset or derivative product transactions.
- Significant loans, endorsements, or guarantees.
- Offering, issuing, or privately placing equity-linked securities.
- Appointment, dismissal, or remuneration of certified public accountants.
- Appointment or dismissal of finance, accounting, or internal audit officers.
- Annual financial reports.
- Other significant matters stipulated by the company or competent authorities.
- Oversee the independence of certified public accounting firms.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.1.4.2 Remuneration Committee

To establish a sound compensation system for directors and managers, CyberLink established a Remuneration Committee in 2012 and enacted the "Remuneration Committee Organizational Regulations". The Compensation Committee is responsible for formulating and reviewing the compensation policies for the company's senior management, ensuring that compensation schemes are consistent with the company's long-term development goals, and proposing compensation adjustment recommendations based on company performance and market standards. Members include independent directors and professionals with relevant experience, ensuring fairness and transparency in compensation decisions.

Member	3 independent directors, at least one with accounting or financial expertise
Meeting Frequency	Twice a year, held 2 times in 2024, with 100% attendance.

Responsibilities

- Regularly evaluate and determine the compensation for directors and managers.
- Establish and regularly review policies, systems, standards, and structures for director and manager performance evaluation and compensation.
- The performance evaluation and compensation for directors and managers should refer to industry average compensation levels and consider the reasonableness of their correlation with individual performance, company operating performance, and future risks.
- Should not incentivize directors and managers to engage in behaviors that exceed the company's risk appetite in pursuit of compensation.
- The proportion of bonuses and the timing of payment for partial variable compensation for directors and senior managers should be determined by considering industry characteristics and the nature of the company's business.

3.2.4.2.1 Board of Directors Compensation Policy

For detailed information on director remuneration and compensation levels, please refer to the Corporate Governance Report section of the "2024 Annual Shareholders' Meeting Report".

Directors' remuneration	Director remuneration is handled in accordance with Article 23 of the company's Articles of Incorporation. The Articles of Incorporation stipulate that the remuneration for all directors shall be determined by the Board of Directors based on industry average standards, ensuring competitive remuneration that meets market standards. Director remuneration is proposed by the Remuneration Committee based on each director's degree of participation in company operations and contribution value, linking the reasonableness and fairness of performance risk with the remuneration received, and referencing the company's operating performance and industry standards. This is then submitted to the Board of Directors for final resolution. This procedure ensures director remuneration is both fair and incentivizing.
Directors' compensation	According to Article 27 of the company's Articles of Incorporation, if the company generates profit in a given year, no more than 1.5% of the profit will be allocated as director compensation. However, if the company has accumulated losses, the amount for compensating losses should be reserved first before determining director compensation.
Business execution fees	Business execution fees primarily include transportation allowances and are determined by referencing the compensation standards of listed companies or industry peers to ensure that directors receive reasonable compensation when performing their duties.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.1.5 2024 Director Training Status

CyberLink irregularly arranges appropriate training courses for its directors and continuously acquires new knowledge through publications or courses offered by organizations such as the Corporate Governance Association and the Securities and Futures Institute. This assists directors in enhancing various professional functions. The company also irregularly sends revenue announcements and relevant industry news to ensure directors are always up-to-date with the latest information related to the company. In 2024, all directors met the required training hours. For detailed training status, please refer to the "Market Observation Post System / Attendance and Training Status of Directors and Supervisors and Independent Status, Experience and Concurrent Positions (Individual)" (Company Code: 5203). Specific details are as follows:

	Name	Training Courses	Hours
Chairman	Jau Huang	Chatbot ChatGPT revolutionizes industries in a new era	6 hours
		2024 Anti-Insider Trading Seminar	
Corporate Director Representative	Alice H. Chang	Chatbot ChatGPT revolutionizes industries in a new era	6 hours
		2024 Anti-Insider Trading Seminar	
	Yi-Chen Huang	Starting from TIPS: How enterprises can build intellectual property risk prevention and control	6 hours
		Labor dispute prevention and corporate governance	
	Ying-Lun Hai	Succession Plan Launch - Employee Incentive Programs and Equity Succession	6 hours
		Chatbot ChatGPT revolutionizes industries in a new era	
Independent Director	Chien LEO Ming-TZ	Summit on Strengthening Taiwan's Capital Market	6 hours
		2024 Anti-Insider Trading Seminar	
	Yu-Shen Lan	International Financial Cybersecurity Regulatory Trends and Challenges	6 hours
		Code of Conduct for Integrity Management and How to Avoid Crossing the Red Line of Directors' and Supervisors' Responsibilities	
	Yean-Jen Shue	Board Performance Evaluation	6 hours
		2024 Anti-Insider Trading Seminar	

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.1.6 2024 Board Performance Evaluation

To implement corporate governance and enhance board effectiveness, CyberLink approved and established the "Board Performance Evaluation Methods" (Board Performance Evaluation Policy and System, please refer to the company's official website: "Board Performance Evaluation Methods") starting from 2021. According to these methods, the company conducts annual board performance evaluations, and at least once every three years, an evaluation is conducted by an external professional independent institution or a team of experts and scholars. As of now, the company has completed five board performance evaluations, with the 2022 evaluation being entrusted to the external professional independent institution "Taiwan Association for Corporate Integrity" for execution.

In 2024, CyberLink completed performance evaluations for the Board of Directors, individual directors, and each functional committee. The evaluation method used a self-assessment questionnaire, covering the period from January 1, 2024, to December 31, 2024. The results showed that the performance evaluations for the Board of Directors, Audit Committee, Remuneration Committee, and individual directors all received excellent ratings above 4.95 points (out of 5 points). The specific evaluation content is as follows:

Board of Directors
Performance Evaluation

1. Degree of involvement in company operations
2. Improvement of board decision-making quality
3. Board composition and structure
4. Director election and continuous training
5. Internal control

Rating result
4.97/5

Board of Directors
Self-Performance Evaluation

1. Understanding of company goals and missions
2. Awareness of director responsibilities
3. Degree of involvement in company operations
4. Management of internal relationships and communication
5. Directors' professionalism and ontinuous training
6. Internal control

Rating result
4.95/5

Audit Committee
Performance Evaluation

1. Degree of involvement in company operations
2. Awareness of functional committee responsibilities
3. Improvement of functional committee decision-making quality
4. Functional committee member selection
5. Internal control

Rating result
5/5

Remuneration Committee
Performance valuation

1. Degree of involvement in company operations
2. Awareness of functional committee responsibilities
3. Improvement of functional ommittee decision-making quality
4. Functional committee member selection

Rating result
5/5

CyberLink

1 Introduction
2 Practicing Sustainability Management
3 Corporate Governance and Operations
4 Financial Performance and Products
5 Climate Change Response Strategy
6 Social Responsibility and Sustainable Development
7 Appendix

3.1.7 2024 Governance Evaluation

In 2024, CyberLink was ranked in the 36%-50% percentile among listed companies in the corporate governance evaluation, the same as the previous year, demonstrating stable performance in its governance system and implementation. To further strengthen governance mechanisms and enhance sustainable operational capabilities, we have identified the following priority improvement items and specific promotion measures, focusing on strengthening information transparency, refining board functions, optimizing risk management systems, and deepening the integration of Environmental, Social, and Governance (ESG) mechanisms, to continuously improve corporate governance quality and sustainable competitiveness.

Priority Improvement Item	Measures
Preparation of Sustainability Report	According to Taiwan Stock Exchange regulations, starting from 2025, listed companies with paid-in capital of less than NT$2 billion must also prepare sustainability reports. To demonstrate CyberLink's emphasis and commitment to sustainable development, the company initiated the preparation of its sustainability report in 2024, ahead of schedule, and plans to submit it to the Board of Directors for approval in 2025. This proactive move not only demonstrates the company's positive attitude towards legal compliance and responsible governance but also helps to identify and manage environmental, social, and governance (ESG) related risks and opportunities earlier, thereby strengthening corporate resilience and market competitiveness.
Greenhouse Gas Inventory and External Assurance	According to regulations, CyberLink should start conducting greenhouse gas inventories in 2026 and initiate external assurance in 2028. However, to improve corporate governance and sustainable operations, we proactively began greenhouse gas inventory operations in 2023 and started greenhouse gas assurance in 2024. These early measures will help the company understand and manage carbon emissions sooner and demonstrate our proactive actions in responding to climate change to stakeholders.

CyberLink will continue to strive to improve its corporate governance standards, ensuring its leading position in global competition by proactively implementing important sustainable development measures. These efforts will not only help us meet regulatory requirements but also promote the company's comprehensive progress in environmental, social, and governance aspects, creating long-term value for shareholders and other stakeholders.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.2 Integrity Management

CyberLink values integrity management and corporate social responsibility, and is committed to implementing high standards of ethics and compliance in all business activities. Therefore, we have formulated various specific regulations based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and relevant laws in the company's operating locations, ensuring that company operations comply with the highest standards of integrity. CyberLink has established the following integrity management policies and regulations as standards for all employees and management to follow:

Policy	Content
Code of Ethical Management	Comply with the Company Act, Securities Exchange Act, Business Entity Accounting Act, Political Donations Act, and other listed company-related regulations or laws related to business conduct, as a basic premise for implementing integrity management. Cooperate with legal systems to formulate relevant anti-fraud measures to ensure integrity management.
Employee Code of Conduct	In addition to explaining that employees' conduct should comply with relevant laws and regulations and company policies, it also encourages employees to report violations of laws and regulations, or ethical codes of conduct, and handles them confidentially to protect the reporter.
Whistleblowing Management Procedures	Clearly defines the whistleblowing process and review unit, while committing to confidential handling of whistleblowers' personal information and relevant evidence.
Insider Trading Prevention Procedures	Prevents insider trading and ensures fairness and transparency of all trading activities.
Integrity Management Prevention Measures	Formulates prevention measures covering the following behaviors: (1) Bribery and corruption. (2) Providing illegal political donations. (3) Improper charitable donations or sponsorships. (4) Providing or accepting unreasonable gifts, entertainment, or other improper benefits. (5) Infringement of trade secrets, trademarks, patent rights, copyrights, and other intellectual property rights. (6) Engaging in unfair competition. (7) Products and services directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during R&D, procurement, manufacturing, provision, or sale.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

CyberLink's business decisions strictly adhere to the Company Act, International Accounting Standards, International Financial Reporting Standards, Securities Exchange Act, and listed company-related regulations. These regulations and standards ensure that the company consistently maintains a high level of legal compliance and transparency in its operations.

3.2.1 Integrity Management Promotion Unit and Responsibility Allocation

CyberLink designates the CEO Office as the primary unit for promoting corporate integrity management, responsible for assisting the Board of Directors and management in formulating integrity management policies, prevention plans, and integrity policies. This unit reports its implementation status to the Board of Directors at least once a year to ensure the implementation and continuous improvement of integrity management policies. Its main responsibilities include:

Policy Formulation	Assist in formulating and promoting integrity management policies and prevention plans according to the work responsibilities and scope of each unit.
Promotion and Execution	Responsible for promoting integrity management policies to all employees and ensuring their effective implementation within the company.
Reporting Matters	Manage the whistleblowing mechanism to ensure that any integrity management violations are detected and handled in a timely manner.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.2.2 Whistleblowing and Audit Mechanism

CyberLink has established an independent audit unit, reporting to the Board of Directors, specifically responsible for handling whistleblowing matters related to integrity management violations. Specific measures include:

Measures	Content
Whistleblowing Mailbox and Hotline	The company website provides an independent whistleblowing mailbox and hotline for employees and external parties to use, ensuring the confidentiality and independence of the whistleblowing process. **Whistleblowing Channels** Audit Manager Phone: (886) 2-86671298 Email: whistleblower@cyberlink.com Mail: 15F, 100 Minquan Rd., Xindian Dist., New Taipei City
Document Retention and Reporting	The audit unit is responsible for retaining all whistleblowing related documents and regularly reporting whistleblowing incidents, their handling methods, and subsequent review and improvement measures to the Board of Directors, ensuring that whistleblowing incidents are properly handled.

44

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix
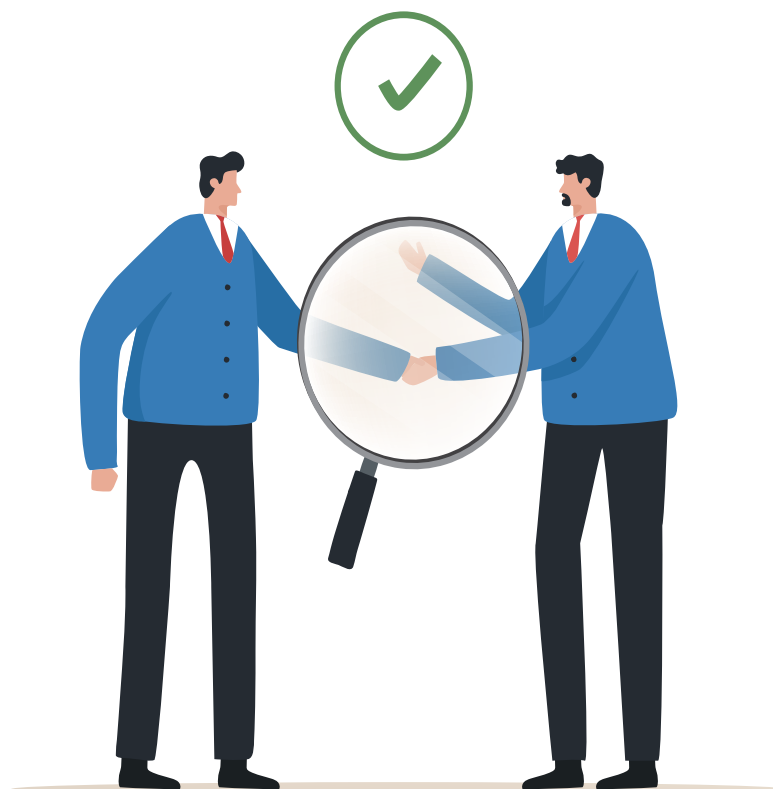
3.2.3 Integrity Management Practice

CyberLink is committed to maintaining a high standard of integrity management culture through strict internal controls and whistleblowing mechanisms. CyberLink continues to improve and strengthen its integrity management policies, ensuring that the company's operations in global markets always comply with the highest ethical and legal standards. By annually reporting on the implementation of integrity management to the Board of Directors, we continuously review and improve relevant policies and measures, promoting the company's sustainable development. The integrity management practice performance of CyberLink in 2024 is as follows:

Execution Item	Description	2024 Results
Internal Education and Training	Strengthen employees' awareness of integrity through regular promotion and integrity education and training courses.	A total of 485 participants / 56.58 hours attended integrity management code education and training courses.
Supplier Commitment	Formulate supplier management policies and promote the company's integrity policy.	Reviewed and evaluated major suppliers for integrity behaviors. Major suppliers also signed "Integrity Commitment Letter" and "Environmental Commitment Letter".

Execution Item	Description	2024 Results
Integrity Management Internal Control	The company establishes an effective and continuously operating internal control system and legal compliance mechanism. The audit unit conducts independent audits to ensure the operation of the overall mechanism, jointly managing and preventing dishonest behaviors. A "Employee Code of Conduct" is established, integrating integrity management into employee performance appraisals and human resource policies, and establishing clear and effective disciplinary systems.	No corruption incidents or anti-competitive behaviors occurred.
Whistleblowing System and Whistleblower Protection	Clearly defines the whistleblowing process and review unit, encourages internal and external personnel to report dishonest or improper behaviors, and establishes a whistleblower protection system. It ensures strict confidentiality of the whistleblower's identity and content, while committing to protecting whistleblowers from improper treatment due to whistleblowing incidents.	No whistleblowing cases occurred.
Sufficient Information Disclosure	Sufficiently disclose information on integrity management policies and promotion status.	Integrity management policies and related regulations and promotion status have been disclosed on the company website, annual report, and Market Observation Post System.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Integrity management is an important cornerstone of CyberLink's corporate culture. We will continue to strengthen integrity management-related systems and measures, ensuring that the company maintains a high degree of transparency and legality in all business activities, creating long-term value for shareholders and other stakeholders.

3.2.4 Regulatory Compliance

CyberLink is committed to comprehensively implementing a legal compliance system, ensuring that all business operations comply with relevant laws, regulations, and competent authority requirements. We have established sound internal control and legal compliance management mechanisms, regularly conducting legal risk assessments, and employee education and training, to enhance the legal compliance awareness of all colleagues. In addition, the company also has a legal compliance unit responsible for supervising and promoting various legal compliance measures, and promptly responding to regulatory changes, to ensure that company operations continue to comply with legal regulations, maintain company reputation and shareholder interests, and achieve the goal of sustainable operations. During the reporting period of this report, CyberLink had no instances of violations of regulations that resulted in penalties, nor any legal disputes or financial losses due to anti-competitive behavior.

3.2.5 Prevention of Conflicts of Interest

CyberLink's "Code of Ethical Management" explicitly stipulates rules for conflicts of interest. A director with an interest in a proposal on the Board agenda, either personally or through the legal entity they represent, shall not participate in discussions and voting, shall recuse themselves during discussions and voting, and shall not act as an agent for other directors in exercising their voting rights. It also stipulates that directors and managers shall not use their positions in the company to obtain improper benefits for themselves, their spouses, parents, children, or any other person. For information on CyberLink's directors' other positions, independence evaluation, related parties, and relevant shareholdings, please refer to the corporate governance report section of CyberLink's annual report.

3.3 Risk Management

3.3.1 Operational Risk Management Framework

To ensure CyberLink's sound operations and the implementation of the Board's risk management oversight function, the company has established a comprehensive risk management strategy. It covers major policies and investment projects, asset acquisition or disposal, endorsements and guarantees, fund lending, and all bank financing. Various departments continuously assess various risks and measures based on the assessment results and changes in the external environment. This ensures the timely identification of potential risks and the reporting on the operation and effectiveness of risk management to the Board of Directors.

Senior Management (Chairman, Presidents)
Sets risk management goals, decision-making, feedback models and processes to ensure the effectiveness of risk management

CEO Office
Executes risk management goals and decisions, compiles unit performance.

Audit Office
Conducts objective and independent audits.

Risk Management Representatives from Each Department and Project Team
Execute each unit's risk control operational processes, preliminary assessments, and reports risk control activities and effectiveness.

All Employees
Comply with policies, implements relevant risk management operations, and reports potential major risks to their respective supervisors.

3.3.2 Risk Management Process

Risk management processes are crucial to CyberLink's sound operations and sustainable development. They not only ensure operational stability and decision-making quality, but also promote regulatory compliance and enhance the company's social responsibility and environmental stewardship. These efforts enable CyberLink to maintain a competitive advantage in the global market and achieve long-term sustainable development.

Risk Identification	Each unit regularly identifies and assesses risks that may affect the company's operations (market risk, operational risk, legal risk, and financial risk, etc.).
Risk Assessmen	• Detailed analysis of identified risks and assessment of likelihood and impact. • All major policies and investment projects related to operational risks are analyzed by relevant responsible units in accordance with competent authority and company regulations
Risk Control	Develop and implement risk control measures to reduce the likelihood of risks or mitigate their impact.
Risk Monitoring	Continuously monitor the effectiveness of risk control measures and adjust and improve as needed
Reporting / Communication	Departmental management representatives regularly report risk management activities and their effectiveness to senior management, ensuring comprehensive understanding of company risks by management.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.3.3 2022 - 2024 Risk Assessment Analysis

Based on the regulatory frameworks adopted in this report: GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards) for the Software & IT Services category, and TCFD (Task Force on Climate-Related Financial Disclosures), these standards provide detailed descriptions of future operational risks for enterprises. CyberLink regularly and systematically collects operational risk information related to the software and internet industries and implements comprehensive risk assessment analyses to ensure stable operations in a rapidly changing market environment. Through these standards, CyberLink is committed to identifying, assessing, and managing various risks, aiming to enhance risk management capabilities, protect the interests of shareholders and stakeholders, and promote the company's sustainable development.

Risk Type	Corresponding Situation	Relative Impact
Operational Risk	Data Privacy & Freedom of Expression	As software and information service companies frequently deliver products and services via the internet and mobile devices, managing customer data privacy and security becomes crucial. Failure to properly address these issues may lead to increased regulatory scrutiny, reduced revenue, and a decreased market share.
	Information Security	Software and information service companies face increasing cyberattack threats that could compromise company and customer data security. Failure to effectively prevent, detect, and remedy data security threats could lead to customer churn, a reduced market share, and increased legal litigation.
	Energy Management	With the growth of cloud services, energy consumption and management of data centers have become critical. Managing energy and water resource use is essential for reducing operational costs and environmental impact.
Business Risk	Technological Change	Rapid technological advancements can lead to the obsolescence of existing products.
Financial Risk	Climate Change	The physical risks of extreme global weather events continue to increase. Responding to the risks of extreme weather, such as droughts, power outages, water shortages, and blackouts, will cause service interruptions and losses for the company.
	・Interest Rate / Exchange Rate Fluctuations ・Inflation	CyberLink has abundant funds and no financing needs, so interest rate changes have limited impact on the company. The company's foreign currency assets and liabilities are mainly in US dollars. Any significant exchange rate fluctuation may have an adverse impact on the company's financial position. Therefore, the company constantly monitors market conditions to adjust foreign currency cash positions and prudently engages in forward foreign exchange contracts to hedge against the impact of exchange rate fluctuations on the company's profit and loss. Additionally, inflation has little impact on the company.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Risk Type	Corresponding Situation	Relative Impact
Financial Risk	• High-Risk Investments • Fund Lending • Endorsements and Guarantees • Derivative Product Transactions	High-risk investments, fund lending, endorsements, guarantees, and derivative product transactions pose multiple risks to CyberLink's operations, including investing in highly volatile markets, startups, or unstable asset classes. While these investments may offer high returns, they also come with high risks, potentially leading to significant capital losses. Fund lending and endorsements/guarantees also carry the risk of unrecoverable loans or default on guaranteed items. The complexity and leverage effects in derivative product transactions also increase financial risks.
	Purchases / Sales Concentration Risk	Due to the company's industry characteristics, products are software downloads, subscriptions, and Software as a Service (SaaS). Marketing is global, with no concentration on sales. Suppliers for purchases are highly replaceable, so the company does not face significant risks in purchases or sales.
Regulatory and Policy Risks	Domestic and International Policy / Legal Changes	CyberLink focuses on global marketing, and tax law changes may affect profitability. The company and its subsidiaries comply with local tax laws. Its main operating location is Taiwan, subject to its tax laws, and any changes may increase tax rates and affect operating results.
	Intellectual Property Protection	Intellectual Property (IP) is a key competitive advantage and innovation driver for CyberLink. The occurrence of IP protection risks may lead to direct financial losses for the company. To protect IP, the company may need to invest significant capital in legal litigation. Furthermore, failure to effectively protect IP may lead to a decrease in the market value of patented technologies and trademarks, reducing licensing and franchising revenue.
	Integrity Management and Professional Ethics	There are potential labor, ethical hazards, and other possible incidents that may occur during company operations. If incidents occur, they may cause harm to company goals, personnel, assets, environment, and image, or simultaneously lead to these consequences.
Other Risks	Changes in Corporate Image	CyberLink values its corporate image, establishes dedicated units, and actively participates in social welfare activities. Since the company's products are non-polluting digital media software, there should be no risks affecting corporate image. As of 2024, there have been no risk incidents affecting the corporate image.
	Large-scale Transfer of Director / Major Shareholder Equity	Shareholding is stable, with no large-scale transfer plans.
	Changes in Management Control	Management is stable, with no large-scale equity transfer plans.
	Litigation / Non-litigation Events	No significant litigation, non-litigation, or administrative disputes.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.3.4 2022 - 2024 Opportunity Identification and Analysis

Between 2022 and 2024, based on the risk assessment analysis results, CyberLink continuously conducted opportunity identification and analysis for risk categories that may have a relative impact on corporate operations. This ensures the company can effectively identify and seize various opportunities in a volatile market environment to maintain competitiveness and steady development.

Risk Type	Corresponding Situation	Potential Opportunity
Operational Risk	Data Privacy & Freedom of Expression	CyberLink continues to strengthen customer data security protection, comply with GDPR regulations, and actively obtain ISO 27701 certification, to enhance brand reputation, customer trust, and attract more consumers and partners.
	Information Security	Actively obtaining ISO 27001. Relevant personnel must comply with "Intellectual Property Law," "Personal Data Protection Act," and client contracts when implementing policies. Implement information security controls, including physical security, system security, and electronic document preservation measures. Commit to fully protecting client intellectual property and personal data to build long-term customer trust.
Business Risk	Technological change	The rapid advancements in Artificial Intelligence and Generative AI technologies provide rich opportunities for CyberLink's product innovation. By applying these technologies, CyberLink has developed more intelligent and efficient software solutions, enhancing product competitiveness.
Financial Risk	Climate Change	Promoting green technology and sustainable development strategies not only helps reduce carbon footprint and resource consumption but also enhances corporate image and attracts ESG investors.
	· High-Risk Investments · Fund Lending · Endorsements and Guarantees · Derivative Product Transactions	CyberLink manages funds conservatively and steadily, avoiding high-risk, high-leverage investments. Fund lending, endorsements and guarantees, and derivative financial product transactions all have complete policies and internal control procedures, with derivative product transactions primarily for hedging.
Regulatory and Policy Risk	Domestic and International Policy / Legal Changes	To manage tax risks, the company closely monitors relevant policies and regulations, following strict and evolving regulatory trends. This enables CyberLink to better address global market compliance challenges. This not only reduces potential legal risks but also allows the company to rapidly expand its business in different markets, enhancing global competitiveness.
	Intellectual Property Protection	Establishing a dedicated team and an intellectual property protection plan ensures that CyberLink's intellectual property rights are well protected in different regions, supporting the company's long-term business growth.
	Integrity Management and Professional Ethics	Proactively identifying and analyzing potential risks to the company, and implementing pre-control measures and continuous monitoring and improvement procedures to minimize the possibility of potential risks and their impact on company objectives.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

3.4 Internal Audit

Internal audit is an important component of CyberLink's governance and risk management, aimed at assisting the Board of Directors and managers in examining and reviewing deficiencies in the internal control system and measuring the effectiveness and efficiency of operations, and timely proposing improvement suggestions to ensure the continuous and effective implementation of the internal control system and to serve as a basis for reviewing and amending the internal control system. Implementing an internal audit system not only helps to identify and prevent potential risks but also enhances enterprise management efficiency and protects the rights and interests of shareholders and stakeholders.

3.4.1 Internal Audit Organizational Structure and Implementation of Internal Audit

CyberLink's internal audit unit reports to the Board of Directors, staffed with 1 to 3 qualified full-time internal auditors, independent of various business departments, and directly accountable to the Board of Directors and the Audit Committee, ensuring the independence and objectivity of audit work. To enhance audit quality and execution effectiveness, the company also designates qualified internal auditors' deputies and continuously provides training to improve their professional capabilities. The establishment or amendment of the internal control system requires the consent of the Audit Committee and resolution by the Board of Directors, with independent directors' clear opinions of consent or objection and reasons for objection recorded in the meeting minutes. Its main responsibilities include:

Execute Audit Report

After implementing audit activities, fully communicate audit results for annual audit items with audited units. For identified deficiencies and abnormal matters in the internal control system, disclose them in the audit report with working papers and relevant data. Track these matters after the report is approved, making quarterly follow-up reports until improvements are made, to ensure timely and appropriate corrective actions by relevant units.

Results

Comply with regulations and perform duties. Report the improvements of internal control system deficiencies and abnormal matters found by internal audit within the prescribed time limit on the Market Observation Post System. In addition, the internal audit officer reports internal audit operations separately to independent directors at least once a year. The internal audit officer reported separately to independent directors on internal audit operations on 2024/2/29.

Review Internal Control Self-Assessment Report

Urge internal units and subsidiaries to conduct self-assessments of internal control systems at least once a year. The internal audit unit then reviews the self-assessment reports of each unit and subsidiary, and combined with internal audit findings of internal control deficiencies and abnormal matters, serves as the primary basis for the Audit Committee, Board of Directors, and CEO to evaluate the overall effectiveness of the internal control system and issue the internal control system statement.

Results

Comply with regulations and perform duties. The 2024 internal control system statement is expected to be approved by the Audit Committee and resolved by the Board of Directors in the first quarter of 2025, and then reported on the Market Observation Post System.

Formulate Audit Plan

Draft annual audit plan based on risk assessment results and obtain approval from the Board of Directors.

Results

Comply with regulations, perform duties, and report the annual audit plan approved by the Board of Directors within the prescribed time limit on the Market Observation Post System. The company's 2024 annual audit plan was approved by the Board of Directors in the fourth quarter of 2023 and reported.

Implement Audit Activities

Diligently execute the annual audit plan approved by the Board of Directors to evaluate the company's internal control system.

Results

Comply with regulations and perform duties. Audit reports, working papers, and related data are to be kept for at least five years. In addition, the implementation status of the annual audit plan will be reported on the Market Observation Post System within the prescribed time limit. The company expects to complete the reporting of the 2024 audit plan implementation in the first quarter of 2025.

51

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.5 Tax Governance

CyberLink monitors tax governance development trends and, based on the spirit of sustainable enterprise development and the principle of integrity management, has established the "Tax Policy and Management Procedures" with the approval of the Board of Directors. All subsidiaries included in the consolidated financial statements must adhere to these procedures.

3.5.1 Tax Policy

- Comply with all tax laws and the spirit of legislation in all operating locations.
- Intercompany transactions follow policies consistent with Base Erosion and Profit Shifting (BEPS) principles and comply with the OECD Transfer Pricing Guidelines, combining internal and external expert opinions to ensure all transactions meet arm's length principles.
- Avoid shifting transaction activities to low-tax countries or tax havens without substantial operations for the purpose of improper tax avoidance.
- Tax disclosures must comply with relevant regulations and tax information must be disclosed through public channels to ensure transparency.
- Make good use of tax incentives, ensuring compliance with legal regulations when used.
- Major transactions and decisions must be prudently assessed for tax risks and tax implications.
- Maintain honest and professional communication with local tax authorities to establish a relationship of mutual trust and cooperation.
- Continuously improve professional quality, adapt to changes in tax laws, assess impacts, and formulate response measures.

3.5.2 Tax Strategy Promotes Sustainable Development

CyberLink's tax strategy not only supports the company's business development but also promotes technological innovation and sustainable development. We have a strong R&D team and a solid technology foundation, and since our establishment, we have focused on R&D innovation, investing heavily in R&D personnel costs in various research projects annually. In 2024, CyberLink, in accordance with relevant laws and regulations of the "Statute for Industrial Innovation," applied to the central competent authority for tax deductions for full-time R&D personnel salaries that qualify as R&D. The tax deductible amount for R&D expenditures applied for that year was NT$46.84 million. These investments not only promote technological innovation but also contribute to the company's competitiveness in global markets. By actively applying for R&D expenditure tax deductions, the company can invest more resources into technological innovation and market expansion, thereby enhancing competitiveness and creating new business opportunities. R&D investment deduction policies not only help reduce operating costs and incentivize corporate technological innovation but also promote technological progress and sustainable development across the entire industry. These efforts enable CyberLink to maintain high profitability while reducing its environmental impact and promoting social welfare through R&D innovation.

3.5.3 Tax Risk Management and Professional Enhancement

CyberLink continuously enhances the professional knowledge and capabilities of its tax personnel. Under the control of tax governance risks, it actively responds to international tax governance trends and supports government-promoted tax incentive policies. Upholding the principle of honest taxation, fulfilling corporate citizen responsibilities, implementing sustainable corporate development, and enhancing shareholder value. These measures include regular training, internal audits, and assistance from external tax consultants to ensure that our tax practices meet the best industry standards. CyberLink is committed to maintaining a high degree of tax legality and transparency globally, and through professional tax management and innovative investments, ensures the company's continuous stable development. We will continue to strive to improve tax governance standards and are dedicated to creating long-term value to reward our shareholders and society.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.6 Information Security

3.6.1 Organizational Structure

To comply with relevant government laws and regulations, CyberLink has established an information security risk management plan to ensure the confidentiality, integrity, and availability of information security. CyberLink has formed a specialized cybersecurity team, consisting of one cybersecurity team leader, five network service security personnel, two cybersecurity information dissemination personnel, and three cybersecurity system maintenance personnel. They are responsible for coordinating and implementing information security policies to safeguard information security. Our cybersecurity team assigns dedicated security personnel to each network service and establishes a cybersecurity incident reporting group to ensure the implementation of security policies and the response to security incidents.

Cybersecurity Team

Team Leader

Network Service Security Personnel

Cybersecurity Information Dissemination Personnel

Cybersecurity System Maintenance Personnel
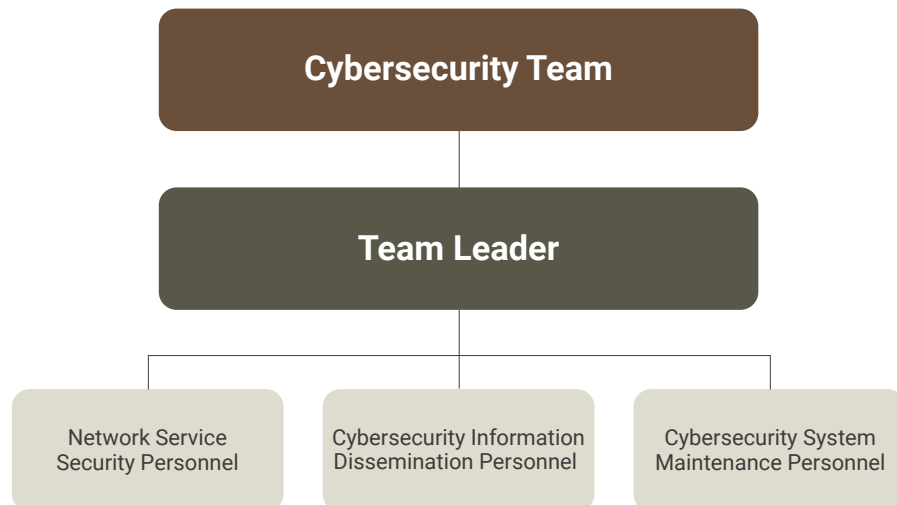
3.6.2 Information Security Measures

Under ongoing information security protection measures, CyberLink experienced no major information security incidents in 2024. The following are this year's main cybersecurity achievements and improvement measures, demonstrating our unremitting efforts and commitment to information security:

3.6.2.1
Cybersecurity Threat Analysis and Risk Management

(1) Regular Intelligence Analysis and Risk Review:

Monthly analysis of threat intelligence provided by the Taiwan Computer Network Information Center (TWCERT/CC) and review of internal company security risks. This year, 124 intelligence items were processed, effectively enhancing overall protection capabilities.

(2) Network Service and Internal System Vulnerability Scanning:

As the cornerstone of cybersecurity defense, we conduct weekly scans of network services and internal systems, continuously making improvements to ensure system security.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

3.6.2.2 Information Security Defense Enhancement

1. Deployment of Endpoint Detection and Response (EDR) System: EDR systems, including CrowdStrike Falcon and Trend Micro MxDR (Apex One), have been deployed on servers and R&D personnel's computers. Trend Micro MxDR (Apex One) is a significant cybersecurity improvement measure for 2024 that was successfully deployed. As of the end of 2024, it has accumulated 49.3 million activity records, generating 250 alert incidents through automated analysis. Additionally, 27 cases were identified by experts and reported, all of which are now closed. Deploying the EDR system not only enhances real-time detection capabilities for malware and suspicious activities but also effectively reduces the impact of potential cybersecurity threats on the operational environment and improves incident response efficiency. Furthermore, expert forensics ensure alert accuracy, further reducing false positive rates.

2. Strengthening Defense System Rules: After optimizing firewall and Intrusion Prevention System (IPS) rules, 98,097 suspicious events were blocked in 2024 (compared to 5,574 in 2023).

3. Multi-factor Authentication OTP Software: Self-developed OTP multi-factor authentication software has been deployed to employee computers, effectively enhancing the security of these computers.

4. Establishment of Security Operations Center (SOC): An SOC was built using the Splunk platform, issuing 1,453 alerts, significantly reducing response time to security incidents.

5. Network Segmentation: Services are divided into multiple segments, with complete isolation between segments to prevent mutual interference. This network segmentation method ensures the independence and security of each service.

6. All Server Connections Require 2FA (Two-Factor Authentication): All operations connecting to servers have fully implemented Two-Factor Authentication (2FA) to ensure connection security.

3.6.2.3 Cybersecurity Certification and Product Assurance

CyberLink is committed to providing partners and enterprise customers with the most trusted services, delivering the highest standards of information security. The FaceMe product obtained ISO 27001:2022 international information security management standard certification in 2024 and continues to adhere to the PDCA (Plan-Do-Check-Act) principle. In addition, ISO27701:2022 privacy information management system certification was initiated in 2024. In 2024, a total of nine meetings were held to review and improve cybersecurity policies, processes, documents, and data privacy to achieve the highest level of information security protection.

3.6.3 Information Security Education and Training

To strengthen the company's information security capabilities, CyberLink continuously promotes relevant education and training for employees. In 2024, information security personnel participated in various professional training and seminars, accumulating 84 hours of training. In addition, a social engineering phishing email exercise was conducted for all employees, with 5 exercises completed by the end of 2024, further enhancing all employees' ability to prevent social engineering attacks.

2024 Information Security Personnel Education and Training	Training hours
AWS Security Workshop	49 hours
CYBERSEC 2024 Taiwan Cybersecurity Conference	21 hours
Hitcon Enterprise 2024 Taiwan Hacker Conference	8 hours
TWCERT/CC Enterprise BlueTeam Drill	6 hours
Total	84 hours

04 Financial Performance and Products

CyberLink

1 Introduction | 2 Practicing Sustainability Management | 3 Corporate Governance and Operations | 4 Financial Performance and Products | 5 Climate Change Response Strategy | 6 Social Responsibility and Sustainable Development | 7 Appendix

CyberLink is committed to creating long-term value based on steady growth and continuously enhancing the product experience in digital media creation and AI computer vision. Through diversified business models, technological innovation advantages, and a global market presence, we provide high-quality services to our customers. This chapter will detail the company's financial performance, innovative product development and market achievements, as well as customer service and personal data protection measures during the reporting period.

4.1 Direct Economic Value Generated

CyberLink demonstrated robust financial growth between 2022 and 2024, encompassing increases in revenue, net profit, and financial stability. This growth primarily stems from the following key factors:

01 Continuously launching new products and deepening the market penetration of existing products.

02 Actively expanding international markets and enhancing brand awareness and influence.

03 Continuously driving product innovation and optimizing market strategies to enhance competitiveness.

Unit: NT$1,000

	2022	2023	2024
Consolidated Revenue	1,691,200	1,865,022	2,068,359
Revenue Increase (Decrease) Percentage	7.2%	10.3%	10.9%
Gross Profit	1,462,323	1,595,606	1,775,770
Operating Income	197,244	150,115	175,568
Net Profit Before Tax	220,934	305,878	376,424
Net Profit After Tax	183,625	222,036	314,595
Other Comprehensive Income	77,418	(17,381)	131,068

	2022	2023	2024
Total Comprehensive Income	261,043	204,655	445,663
Earnings Per Share (NTD)	2.34	2.81	3.98
Debt-to-Asset Ratio	20.17%	22.28%	22.56%
Return on Equity	4.99%	4.88%	6.86%
Directors and supervisors Shareholding Ratio (excluding Independent Directors)	19.14%	19.10%	19.08%

Note: The above annual financial data have been audited and certified by PwC Taiwan.

57

CyberLink

1 Introduction | 2 Practicing Sustainability Management | 3 Corporate Governance and Operations | 4 Financial Performance and Products | 5 Climate Change Response Strategy | 6 Social Responsibility and Sustainable Development | 7 Appendix

4.1.1 2022-2024 Production Capacity, Output, and Value of Each Product

In the software industry, which does not involve physical products, the calculation methods for production value differ from traditional manufacturing. The production value in the software industry primarily depends on the development, delivery, and usage of services and software. Based on this characteristic, CyberLink's assessment of production capacity (volume) and value is comprehensively evaluated based on subscription revenue, bundled hardware sales, retail sales, and customer satisfaction.

Unit: NT$1,000

	2022		2023		2024	
	Revenue	Ratio(%)	Revenue	Ratio(%)	Revenue	Ratio(%)
Taiwan	146,316	8.65	110,263	5.91	88,764	4.29
America	948,411	56.08	1,122,484	60.18	1,340,457	64.81
Asia	509,943	30.15	536,689	28.78	522,071	25.24
Europe and Others	86,530	5.12	95,586	5.13	117,067	5.66
Total	1,691,200	100.00	1,865,022	100.00	2,068,359	100.00

	2022			2023			2024		
	Domestic Sales	Export	Ratio(%)	Domestic Sales	Export	Ratio(%)	Domestic Sales	Export	Ratio(%)
Digital Creation	84,543	1,100,813	70.09	59,500	1,288,003	72.25	56,414	1,524,197	76.42
Video Entertainment and Others	61,773	444,071	29.91	50,763	466,756	27.75	32,350	455,398	23.58
Total	146,316	1,544,884	100.00	110,263	1,754,759	100.00	88,764	1,979,595	100.00

Note: CyberLink's sales methods include online sales (including cloud subscriptions), mobile device apps, authorized hardware bundling, and retail. Due to the characteristics of the software industry, the nature of various sales methods varies greatly, and some of our licensing revenue is based on fixed fees rather than quantity, making sales volume statistics unsuitable for fully reflecting the overall revenue.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

4.2 Indirect Economic Value Generated

Unit: NT$1,000

	2022	2023	2024
Long-term Investments	2,027,160	1,777,835	1,885,220
Property, Plant and Equipment	437,460	432,977	427,205
Right-of-use Assets	10,879	14,824	15,031
Investment Property, Net	1,226,913	1,215,277	1,203,641
Intangible Assets	2,250	-	-
Other Assets	55,903	86,578	83,781
Total Assets	5,824,241	5,727,388	6,100,539

Note 1: The above annual financial data have been audited and certified by PwC Taiwan.
Note 2: Long-term investments include non-current financial assets measured at fair value through profit or loss, financial assets measured at fair value through other comprehensive income, and investments accounted for using the equity method.
Note 3: No asset revaluations were conducted in any of the above years.

4.3 Distribution of Economic Value

Ensuring fair distribution of economic value not only contributes to the company's long-term stable development but also enhances cooperation and trust with stakeholders. CyberLink publishes detailed financial reports annually, allowing all stakeholders to clearly understand the company's operational dynamics and financial status. Furthermore, when planning the distribution of economic value, the company fully considers the rights and interests of shareholders, employees, suppliers, and the public, striving to achieve win-win outcomes for all parties.

Unit: NT$1,000

	2022	2023	2024
Operating Expense Percentage	75%	78%	78%
Employee Salary and Welfare Expenses Ratio (Note)	47%	47%	46%
Income Tax Paid Ratio	2%	4%	3%
Dividends Paid Ratio	8%	10%	11%
Sustainability Activities (Social Aspect) Expense Ratio	0.12%	0.14%	0.13%
R&D Ratio	32%	31%	33%

Note: Includes salary expenses, labor and health insurance expenses, pension expenses, and other employee welfare expenses.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

4.4 Future Financial Strategy and Sustainable Development

In its future financial strategy, CyberLink will focus on the following key aspects to maintain a competitive advantage in a rapidly changing market and achieve long-term stable growth, while also fulfilling the company's sustainable development goals:

Investment in R&D

CyberLink will continue to invest capital in R&D. This is not only a core strategy for maintaining the company's technological leadership but also a key to driving innovation and maintaining a competitive edge. Through stable R&D investment, the company can continuously innovate in digital media creative software and AI technology, while responding to growing market demands.

Employee Development

To ensure the company can attract and retain outstanding talent, CyberLink will allocate resources primarily to employee training and development programs. This not only helps foster an internal innovation culture but also supports employees' long-term career development, thereby increasing overall productivity and competitiveness.

Optimizing Cost Structure

Amidst the wave of digital transformation, CyberLink plans to optimize internal processes by introducing automation and AI technology, thereby improving operational efficiency and reducing costs. These measures will help the company better respond to market challenges.

Customer Retention and Expansion

CyberLink will continue to strengthen its investment in customer relationship management and actively explore new markets and customer segments to expand its customer base. This will not only enhance the loyalty of existing customers but also contribute to the company's global expansion and influence.

Strengthening Risk Management

In a global market with increasing uncertainty, CyberLink will actively implement financial risk management strategies to guard against potential market fluctuations and other uncertainties. For example, establishing a flexible financial management framework to ensure the company's long-term stable and sustainable development.

4.5 Product Overview

CyberLink belongs to the information services industry, primarily engaged in software development and design, and related technical services. Since its establishment in 1996, the company has been committed to providing leading digital media creative software and artificial intelligence solutions to meet the needs of global consumers, enterprises, educational markets, institutional clients, and government agencies. Currently, CyberLink's product business groups are mainly divided into two categories:
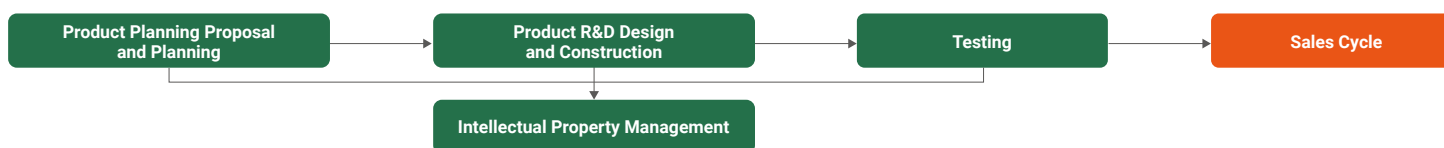
Digital Media Group

Item	Description
Main Products	PowerDirector: A video editing software equipped with top-tier AI technology, combining powerful video editing functions, easy-to-use tools, engaging effects, and a diverse media library. It is currently available for Windows, Mac, Android, and iOS platforms.
	PhotoDirector: A versatile photo editing software, integrating generative AI technology to assist users in image creation, enhancement, and restoration. It is currently available for Windows, Mac, Android, and iOS platforms.
	Promeo: Creative editing software tailored for e-commerce and digital marketing professionals. It combines generative AI technology and diverse design templates to help users quickly produce short videos, posters, social media posts, and other content.
	MyEdit: A versatile online (web-based) editing tool platform designed for commercial designers, marketers, and video content creators. It supports image and audio editing and processing, and also features powerful generative AI tools. Users can register and use it directly through a browser without needing to download or install software.
	PowerDVD: A world-leading video playback software, featuring 4K Ultra HD and 8K quality videos, optimized Blu-ray and DVD playback, support for all major video formats, and high-quality DTS-HD, Dolby Audio, and 7.1 high-quality surround sound audio, providing users with the best video viewing experience.
Sales Model	Sold through multiple channels, such as proprietary online channels, third-party online platforms, co-marketing with strategic partners or hardware bundling, and global distribution networks. Products offer both subscription and perpetual license models to meet diverse user needs.
Main Markets / Customers	Primarily sold to general consumers and commercial users. Sales cover global markets such as the United States, Japan, Europe, and Asia.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Computer Vision Group

Item	Description
Main Products	FaceMe SDK: An independently developed AI facial recognition engine that supports cross-platform operating systems (Windows, Linux, Android, and iOS). It can run on various hardware devices, such as high-end workstations, computers, mobile devices, and IoT edge computing devices with low-power chips, meeting the needs of various facial recognition application scenarios such as smart security, smart office, and smart finance.
	FaceMe Platform: An on-premise or cloud-based facial recognition API system that can be deployed on various operating systems like Windows, Red Hat, and Ubuntu, providing a complete HTTP API. The product helps developers quickly integrate facial recognition functions into multiple application scenarios, such as identity verification, security system login, two-factor authentication, and device access control. Application areas cover numerous industries, including finance, hospitality, retail, and government.
	FaceMe Security: An out-of-the-box solution designed for smart security and access control needs. It uses facial recognition for identity verification, attendance management, and access control, featuring real-time monitoring and alert notifications, and is deeply integrated with major video management systems (VMS), allowing customers to easily deploy it. It also offers various value-added modules to meet application needs in different security scenarios.
	People Tracker: A video analytics solution that uses AI to analyze and search surveillance video in real-time, quickly tracking the whereabouts of specific individuals. It can easily search for specific individuals based on their clothing, gender, age, backpack, or body shape in the video, without requiring clear facial images.
	FaceMe eKYC: A solution specifically designed for financial and insurance applications, combining facial recognition, liveness detection, ID verification, document anti-counterfeiting, and OCR recognition technologies to enhance the reliability of customer identity verification.
Sales model	Primarily sells products and provides localized services and technical support through cooperation with system integrators, security manufacturers, distributors, and agents.
Main Markets / Customers	Primarily sold to enterprise customers in industries such as finance, information services, and manufacturing, as well as government agencies. Main sales markets include the United States, Japan, South Korea, Taiwan, and Southeast Asia.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

4.5.1 Product R&D Process

CyberLink's product R&D operational procedures and control points ensure that every stage of product development is precise and effective, meeting market demands and technical feasibility, thereby driving the company's continuous innovation and development in digital media creative software and facial recognition. In 2024, CyberLink invested NT$669 million in R&D expenses, an increase of 14.2% compared to NT$586 million in the previous year. The R&D, testing, and sales processes for CyberLink's products are shown in the following diagram:

4.5.1.1 Product Planning Proposal and Planning Operations

Operational Procedure	Product Concept Proposal	Product managers submit "Product Concept Proposals" to initiate product content discussion meetings.
	Market Feasibility Analysis	Product managers and relevant departments jointly analyze market feasibility, determine basic product specifications and functions, and discuss technical feasibility with the R&D department, to ultimately form a "Marketing Requirement Analysis". This is archived after confirmation by relevant personnel.
	Product Requirements Specification	Based on the "Marketing Requirement Analysis," product managers formulate a "Product Requirement Specification," which is confirmed by relevant personnel. The R&D department then drafts a "Software Development Plan," including background description, resource management, product timeline, milestones, human resources, etc. This is archived after confirmation by relevant personnel.
Control Points	Market Requirement Analysis Product Requirement Specification Software Development Plan.	

4.5.1.2 Product R&D Design and Construction Operations

Operational Procedure	Software Architecture Document Development	Product R&D managers convene R&D members to develop a "Software Architecture Document" based on the "Software Development Plan," which is then confirmed by relevant personnel.
	Testing Requirements Formulation	The testing department develops a "Test Plan" based on the "Product Requirement Specification" and "Software Development Plan," which is then confirmed by relevant personnel.
	Product Construction Procedure	· Each software lead assigns engineering tasks based on the "Software Development Plan" and "Software Architecture Document". · R&D engineers construct each software module. · Product R&D managers are responsible for integrating all software modules and conducting integration testing. · The commercialization department is responsible for editing user manuals and online help and executing multi-language plans. · Product R&D managers integrate all content to form an Alpha version product and confirm its compliance with the "Product Requirement Specification". · The testing department formulates "Test Cases".
Control Points	Software Architecture Document Testing Requirements Alpha version product needs further confirmation for compliance with the "Product Requirement Specification" test Cases.	

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

4.5.1.3 Future R&D Strategy

CyberLink's future R&D strategy will focus on three main directions:

Deepen AI R&D capabilities

CyberLink will continue to increase investment in Artificial Intelligence (AI) technology, especially in AI model training, algorithm optimization, and application development. The R&D of generative AI will be a key focus, aiming to establish technological leadership and promote continuous product innovation.

Develop video editing software for business users

In addition to solidifying the consumer market, CyberLink will actively develop video editing software tailored for business users to meet the continuously growing demand for digital media creation in the digital economy. These software solutions will integrate AI technologies, such as template tools for automatic poster and post generation, AI copywriting, automatic language translation, podcast creation tools, and product photo generation.

Continuously refine facial recognition technology and related applications

CyberLink will continue to strengthen the development of facial recognition technology, striving to maintain a leading position in the National Institute of Standards and Technology (NIST) rankings. Simultaneously, it will actively expand related technological applications, such as spoofing detection and document identification, to enhance applications in security, access control, and digital identity verification (eKYC).

4.5.2 Product Quality Management Policy

In the software and internet-related industries, quality management is crucial for product success. High-quality software not only enhances customer satisfaction but also reduces maintenance costs and failure rates. CyberLink adheres to a customer-centric quality management policy, committed to providing high-quality digital media creative software and artificial intelligence solutions.

4.5.2.1 Quality Management Team Organizational Structure

CyberLink's Quality Assurance team plays a critical role in product quality control. Through a clear organizational structure and division of roles, the team can effectively monitor quality and continuously drive improvements. Before product launch, the team performs rigorous testing processes and continuously optimizes mechanisms to ensure products are competitive in the market while enhancing long-term customer satisfaction.

| Quality Management Department |
| DM1 Team | DM2 Team | AI Team | CL.com Team |

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix
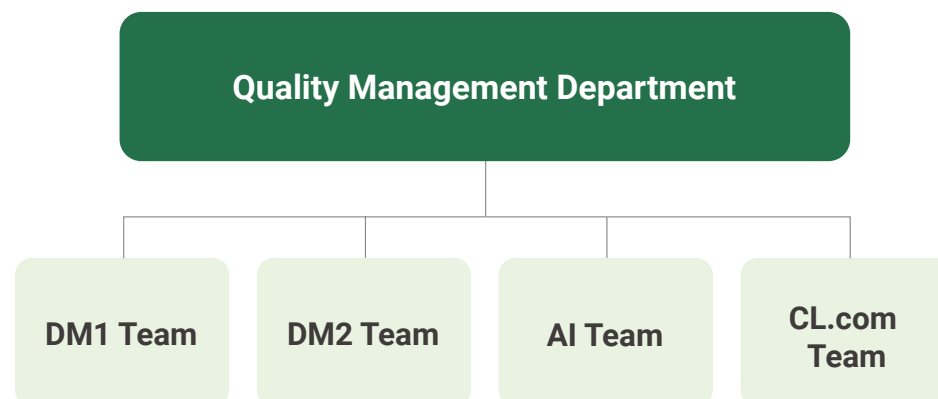
4.5.2.2 Product Testing Operations

Operational Procedure	**Alpha Version Product Testing**	The R&D department first provides the Alpha version product for the testing department to test. After completing compatibility and product reliability tests with relevant hardware, the testing department submits error and test reports as a basis for product debugging and quality improvement.
	Product Debugging and Quality Improvement	The R&D team debugs the product and improves quality based on the error report (Bug Report).
	Repeat Testing Cycle	Repeat the first and second steps, with product managers assisting in communication to ensure product quality meets pre-planned functions and standards, ultimately releasing the RC (Release Candidate) version of the product.
	RC Version Testing	The testing department tests the RC version and submits the final test report for this stage.
	Product Completion Notification	The product manager issues a Product Completion Notice (Release Notice) and provides a backup of the Gold Master product for use by relevant units.
Control Points	Comprehensive product testing based on the test plan Error report Product completion notification.	

4.5.2.3 Product Quality Policy

Continuous Improvement

By regularly reviewing and updating quality management processes, we ensure that all products meet the highest standards.

CyberLink employs strict testing and verification procedures to ensure product reliability and stability. All new products must undergo multiple internal tests before launch.

Customer Satisfaction

We value customer feedback and integrate it into our product development and improvement processes.

We collect user usage data and feedback. This information is used to improve existing products and develop new features. This plan ensures that CyberLink can continuously enhance product performance and user satisfaction.

Regulatory Compliance and Certification

We ensure that products and services comply with multiple international standards and certifications. This includes all stages from product design and development to the final delivery.

We regularly audit and update various quality management systems to ensure continuous compliance with standard requirements.

65

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

4.5.2.4 Intellectual Property Management

Intellectual property is one of the core assets of modern enterprises, and its effective management and protection are crucial for maintaining market competitiveness and achieving long-term sustainable development. For CyberLink, intellectual property is not only the fruit of technological innovation but also a key engine driving business growth. Therefore, we are committed to establishing an effective intellectual property management plan to achieve the following main objectives:

Ensure all innovative achievements are fully protected.

Promote technology transfer and business cooperation.

Effectively prevent intellectual property infringement and related legal risks.

Enhance the company's competitiveness in the global market.

4.5.2.4.1 Intellectual Property Management Plan

CyberLink has formulated relevant management plans and measures for different categories of intellectual property, aiming to effectively manage our intellectual property portfolio. Our intellectual property management plans and measures are as follows:

Trademarks	Current Status		Management Plans and Measures
	As of December 31, 2024, there are a total of 461 brand and product trademark registrations globally, including Taiwan, the United States, China, Japan, the European Union, and the United Kingdom.	**Application for Protection**	Screen product names, and based on trademark search results, select the most representative identifiers for the company's brand, product characteristics, and corresponding technologies for trademark application and protection.
		Maintenance of Usage Status	Periodically review the usage status of registered trademarks based on the product life cycle to decide whether to renew or eliminate them, ensuring that CyberLink's trademark portfolio aligns with its operational goals.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Patents

Category	Management Plans and Measures	
As of December 31, 2024, there are 193 patents in digital media technology, image processing, and other fields, including Taiwan, the United States, China, Japan, and the European Union.	**Establish a Patent Technology Committee**	The committee members are composed of middle to senior executives from the R&D department, who are rotated annually. They establish a collaboration mechanism between the legal department and the Patent Technology Committee to regularly review patent proposals and strengthen patent layout. By integrating the innovative energies of various R&D departments, it ensures that the patent management strategy aligns with the company's important technology development directions.
	Reported to the Board of Directors on February 29, 2024, and February 27, 2025, on the implementation of intellectual property management for 2023 and 2024, to ensure that the operation and effectiveness of intellectual property management align with the company's expectations and plans, and to establish a continuous improvement mechanism.	
	Arrange Patent Education and Training	Regularly arrange courses to protect patent rights and strictly prevent infringement of others' patent rights, effectively resisting patent litigation.
	As of December 31, 2024, a total of 42 participants completed training courses, with a total of 9 hours and 48 minutes of course time.	
	Provide Patent Proposal Incentives	Formulate "Proposal Incentives," "Patent Application Bonuses," and "Patent Grant Bonuses" for three stages: patent proposal, patent application, and patent grant.
	External Patent Team Collaboration	Collaborate with external patent firms specializing in search, application, litigation, and infringement analysis, including conducting prior art searches before patent applications and regularly tracking competitors' patents for detailed analysis of infringement risks.
	Regulations and Case Studies	Strictly comply with intellectual property laws and regulations worldwide, while regularly conducting legal compliance reviews to ensure that all intellectual property management activities meet relevant legal requirements. Continuously monitor and research domestic and international intellectual property related cases and regulatory requirements to respond to potential operational risks.

Copyrights

Category	Management Plans and Measures	
Software and content are protected by copyright.	**Partner Agreements**	Sign detailed intellectual property protection agreements with partners to prevent technology outflow and infringement.

4.5.3 Future Operating Strategy

1. Continue to cultivate the two flagship products—PowerDirector and PhotoDirector. Both have a stable and growing user base. In the future, the focus will be on optimizing user experience and interface (UX/UI), developing innovative features, and deeply cultivating digital marketing to enhance user satisfaction and product market share.

2. Seize the business opportunities presented by generative AI development: As of 2024, CyberLink has launched over 30 generative AI features and integrated them into its various multimedia creative editing products. These features have been well-received by consumers and have significantly increased conversion and renewal rates. With the rapid advancement of various generative AI models for text, voice, images, and videos, CyberLink will continue to invest in AI talent and technology R&D to continuously enhance the user's digital media creation experience. Furthermore, in line with the trend of AI PC development, CyberLink continues to engage in co-marketing with chip manufacturers and major PC brands to optimize the execution performance of its software on AI PCs, by implementing more AI features locally on PCs, in the hopes of capturing the growth opportunities of AI PCs.

3. Expand into new markets and diverse user groups:

   • Promeo: Creative editing tool tailored for e-commerce and digital marketing professionals that offers multiple convenient features such as diverse design templates and one-click generative AI creation functions. This enables users without professional design skills to quickly produce high-quality digital marketing materials. Promeo is a significant strategic move for CyberLink to expand into the business market, with significant revenue growth in 2024. In the future, we will continue to launch more comprehensive functions and expand the user base.

   • MyEdit: A versatile online (web-based) editing tool platform designed for commercial designers, marketers, and video content creators. It supports image and audio editing and processing, and features powerful generative AI tools. As a one-stop web tool, MyEdit is not limited by devices or regions, enabling cross-platform editing. Since its launch, the product has been widely loved by consumers, with continuous revenue growth in 2024. In the future, more features will be launched to meet various commercial application scenarios.

4. CyberLink's independently developed facial recognition system, FaceMe, boasts world-class recognition accuracy and supports cross-platform operating systems, providing customers with highly flexible solutions. As product functionalities mature, the company will continue to refine value-added solutions for various vertical segments and intensify its expansion into domestic and international markets, striving to establish FaceMe as a product line with significant scale and growth potential.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

4.6 Customer Management and Services

CyberLink is committed to providing excellent support and services to global customers, ensuring users can fully utilize our digital multimedia and artificial intelligence products. To enhance customer service experience and operational efficiency, we collaborate closely with external partners familiar with local languages and cultural backgrounds to build a comprehensive customer support strategy, covering both enterprise customers (B2B) and consumer end (B2C). Through this collaborative model, we can effectively resolve user issues and avoid misunderstandings caused by language and cultural differences, to further improve customer satisfaction and continuously optimize our products and services.

4.6.1 Customer Service Policy

CyberLink collaborates closely with external partners around the world to provide customer service in markets such as Asia, North America, and Europe, achieving 24/7 customer service. We not only leverage local business networks and experience to better understand local market demands and consumer behavior but also ensure that users in different regions receive high-quality support through localized, industry-experienced, and technically proficient customer service. In B2C customer service operations, CyberLink uses multi-channel platforms, including phone, email, mobile device online stores, social media platforms, and the company website, to meet diverse customer interaction needs. In interactions with customers, CyberLink adheres to principles of openness and integrity, ensuring users receive accurate and valuable information in a timely manner. Furthermore, the company continuously collects and analyzes customer feedback, using qualitative and quantitative methods to gain deep insights into customer service-related data, and integrates the results into product improvement plans to ensure continuous optimization of products and services, thereby enhancing user satisfaction and brand loyalty.

Service Policy

	Description
Transparency and Integrity	Maintain transparency and honesty in interactions with customers, ensuring users receive accurate and timely information.
Feedback and Improvement	Collect and analyze customer feedback, integrating it into product development and improvement plans to continuously enhance product quality and user experience.
Quick Response and Resolution	Promptly respond to customer inquiries and issues by providing effective solutions to ensure user satisfaction.

Service Channel

	Description
Telephone	Provide global service hotlines, allowing customers in various regions to receive instant customer service (Taiwan hotline: +886-2-8667-1298 ext. 3333).
Email	Collect global customer issues and feedback through customer service email and provide corresponding replies and improvement measures.
Mobile Device Online Stores	Respond quickly to customer issues and suggestions on major mobile device online stores such as App Store and Google Play.
Official Social Media Accounts	Collect customer feedback and respond to questions through CyberLink's official social media accounts.
Website Support Center	CyberLink Support Center website provides detailed product guides, frequently asked questions, user manuals, and online support to help users resolve issues and become familiar with product functions (https://tw.cyberlink.com/support-center/home).
Website Forum	The website forum provides a platform for users to exchange ideas, share experiences, and receive assistance and advice from other users or experts.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

4.6.1.1 B2C Customer Service Process

Submit a case
Customers submitting customer service cases through the website will receive a Question ID. This ID can be used to track the case's progress, ensuring timely follow-up.

Customer service processing
All customer service teams adhere to service guidelines to maintain operational efficiency.

Post-Processing Satisfaction Survey
Survey customer satisfaction with customer service handling.

Questionnaire Collection

Positive User Feedback:
Used as internal motivation and for service optimization, and integrated into subsequent marketing or customer relationship anagement.

Negative User Feedback:
Customer service personnel receive further education resources and training.

4.6.1.2 B2C Customer Service Performance

To effectively manage CyberLink's customer service quality, the company uses four metrics to measure customer service performance for Chinese and English, the two main service languages of the customer service center, and regularly tracks performance to formulate corresponding improvement measures. The performance status for the past three years is as follows:

Chinese Customer Service Metrics	Target	2022	2023	2024
Phone Service Level	More than 80%	93%	93%	94%
Phone Abandon Rate	Less than 5%	1.3%	1.6%	1.2%
Average Call Handle Time	Less than 7.5 minutes	6.8 minutes	6.0 minutes	6.1 minutes
Email Service Level	100%	100%	100%	100%

English Customer Service Metrics	Target	2022	2023	2024
Phone Service Level	More than 80%	98%	98%	97%
Phone Abandon Rate	Less than 5%	0.3%	0.2%	0.1%
Average Call Handle Time	Less than 12 minutes	9.3 minutes	9.0 minutes	9.1 minutes
Email Service Level	100%	100%	100%	100%

Phone Service Level: Percentage of calls answered within 20 seconds.
Phone Abandon Rate: Percentage of calls transferred to the customer service center but hung up by the customer before being answered by a representative.
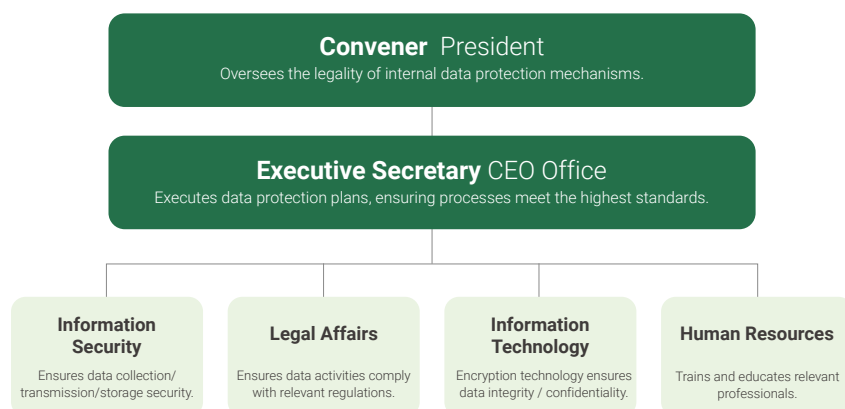**Average Call Handle Time:** Average time to handle each call.
Email Service Level: Percentage of customer emails responded to within one business day.

4.6.2 Customer Privacy Protection Policy

As a leading global provider of digital media software and facial recognition technology, we are committed to ensuring the maximum protection of all personal data during collection, processing, and storage. In 2024, CyberLink received zero complaints of confirmed customer privacy infringement from regulatory bodies or external organizations.

4.6.2.1 Personal Data Protection Policy

CyberLink has established a Personal Data Protection Management Executive Team. The team's organizational structure and responsibilities are designed to ensure the highest degree of protection for all personal data during collection, processing, and storage. The scope of personal data protection covers natural persons with business dealings with the company. Through professional data protection and management strategies, we are committed to complying with data privacy regulations worldwide and continuously improving our security measures. The personal data team is convened by the President, with team members appointed by the President, and departmental heads serving as other committee members responsible for managing personal data within their units.

Convener President
Oversees the legality of internal data protection mechanisms.

Executive Secretary CEO Office
Executes data protection plans, ensuring processes meet the highest standards.

Information Security
Ensures data collection/transmission/storage security.

Legal Affairs
Ensures data activities comply with relevant regulations.

Information Technology
Encryption technology ensures data integrity / confidentiality.

Human Resources
Trains and educates relevant professionals.

CyberLink emphasizes the protection of customer personal data and has established detailed management procedures to ensure data security and legal processing. CyberLink's data protection management procedures include four principles and three regulations:

Four Principles for Data Protection Management	
Data Privacy	Personal data collection, use, and sharing methods ensure compliance with GDPR (General Data Protection Regulation) and other international and local regulations.
Data Security	Multiple data security measures, including encryption technology (e.g., TLS, SHA-2).
Data Access Control	Implement the principle of least privilege, granting data access only to employees and customer service vendors who need to process data when necessary. All relevant personnel must comply with strict confidentiality agreements, and all data access actions must be authorized, monitored, and recorded.
Customer Rights Protection	· Customers have the right to view/correct their personal data and can request copies of their data. In addition, CyberLink must comply with requests to delete data. · Customers with any questions or concerns about our privacy policy, or who wish to exercise their data protection rights, can contact us at privacy@cyberlink.com at any time.

71

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Three Regulations of Information Security Management Policy	
Personal Data Protection Management Procedures	• Data Usage Regulations: Only collect necessary personal data and use it for specific purposes, such as processing transactions, providing technical support, and regulatory requirements. • Security Review Regulations: Regularly review data collection, storage, and processing practices to prevent unauthorized access and data breaches. • Data Retention Regulations: Minimize retention of necessary data.
Personal Data File Security Maintenance Plan	• Data Storage Regulations: Encrypted storage devices. • Data Transmission Regulations: Encrypted transmission process, restrict data transmission with security concerns, such as email. • Data Review Regulations: Principle of least authorization, restrict review permissions.
Personal Data Handling Methods After Business Termination	• Notification Obligation: Notify customers twice (90 days and 2 days before) that their data will be deleted when their subscription ends. • Data Destruction Regulations: Personal data will be thoroughly deleted according to security procedures, ensuring it cannot be recovered. • Legal Compliance and Oversight Mechanism: CyberLink conducts international business and transfers data between different jurisdictions (e.g. Japan, the United States, and Taiwan). We ensure these data transfers comply with local legal requirements and adhere to their privacy policies when processing this data. Therefore, regularly reviewing and updating data protection policies to ensure compliance with the latest legal requirements and industry best practices is a necessary execution process.

CyberLink is committed to protecting the security of customer personal data, whether during or after business interactions. We ensure that customer personal data is always protected to the highest degree through strict data management processes, comprehensive data destruction methods, legal oversight mechanisms, and customer rights protection. This is not only our legal responsibility but also our commitment to customer trust.

4.6.2.2 Personal Data Protection Internal Education and Training

To implement customer personal data protection, CyberLink continuously promotes relevant education and training for internal employees to enhance their awareness and implementation of customer personal data protection. In 2024, the total number of employees who completed personal data protection training courses reached 426, with a total course duration of 106.5 hours. The trained employees accounted for 100% of the total workforce, and the pass rate for post-training tests was 100%.

4.6.3 Customer Rights Protection

CyberLink is committed to providing safe, innovative, and ethically compliant digital multimedia and AI software products. To protect customer rights and enhance customer trust, the company strictly adheres to consumer protection laws and international regulations, and implements information disclosure, health and safety management, and ethical product sales responsibilities, ensuring that products and services pose no significant risks to customers throughout their lifecycle. In 2024, the company had no violations of regulations related to customer health and safety, consumer protection, product information and labeling, or advertising and marketing.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

4.6.3.1 Customer Health and Safety

The company is committed to strictly adhering to EU regulations in product design, raw material selection, and manufacturing processes, ensuring no prohibited substances are used and actively reducing the environmental footprint at all stages of the supply chain. In addition, the company incorporates user safety assessments during the product R&D stage, conducting risk control and testing for products and features to ensure compliance with relevant technical and industry standards. For potential misuse or improper application, we design clear usage guidelines and provide necessary warning instructions.

4.6.3.2 Marketing and Product Labeling

All of CyberLink's marketing activities and product information adhere to principles of integrity and transparency, avoiding misleading or exaggerated content. The company has internal review procedures to verify the legality of all marketing content and ensures that all product documents, digital information, and promotional materials clearly indicate product features, limitations, scope of application, and necessary precautions, helping consumers make informed purchasing decisions.

05 Climate Change Response Strategy

5.1 Sustainable Supply Chain Management

5.2 Water Resource Management

5.3 Energy Management and Greenhouse Gas Inventory

5.4 Waste Management Strategy and Environmental Commitment

5.5 Importance of Climate Change Response Strategy

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Climate change and global warming are among the most severe environmental challenges today, bringing profound impacts on the Earth's ecosystems and human society. To promptly respond to potential operational instability caused by severe future climate changes, CyberLink pays close attention to global climate change issues. It uses the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) as a framework for analysis and disclosure, comprehensively reviewing and managing climate change-related risks from multiple dimensions, such as governance, strategy, risk management, targets, and developing corresponding response measures.

Governance

- The Corporate Governance Team and Environmental Sustainability Team under the Sustainable Development Committee are responsible for promoting sustainable environmental policies.

- Continuously monitor and actively respond to climate change issues.

- Annually report relevant actions to the Board of Directors to ensure company strategies align with the latest climate change trends and risk responses.

Strategy

- Sustainable supply chain management.

- Green packaging plan.

- Water resource management.

- Energy management and greenhouse gas inventory.

- Waste management and environmental commitment.

Risk Management
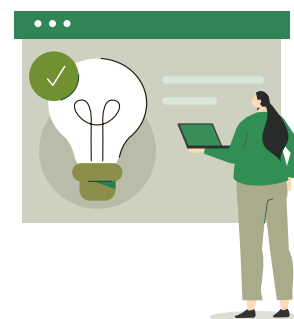
Continuously monitor domestic and international climate change trends and evaluate the impact of relevant regulations on company operations.

Targets

Ensure CyberLink maintains a sustainable competitive advantage amidst climate change challenges.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Climate Change Risks, Potential Operational Impacts, and Adaptation Measures

	Risk Type	Impact Timeline	Potential Operational Impact	Adaptation Measures
Physical Risks	**Extreme Weather Events**	Short-term	• Increased frequency of typhoons/floods that could disrupt data center IT equipment causing operational losses. • Increased operational expenditures due to response measures during and after disasters.	Uninterruptible power supply (UPS), generator systems, and cloud service backup.
			Heavy rain leading to employees being unable to come to work.	Employees can work from home via remote connection.
		Short- / Medium- to Long- Term	Increased electricity consumption due to rising average temperatures, unstable energy supply, global energy price increases, leading to increased operational costs.	Adopt more efficient equipment, strengthen energy monitoring and management systems, and improve energy efficiency through equipment replacement and upgrades to reduce overall electricity consumption.
Transition Risks	**Policies and Regulations**	Short- / Medium- to Long- Term	Government mandates for companies to conduct inventories, reporting, and verification, leading to increased internal and external human resource costs for inventory and reporting, and potential penalty costs for late reporting.	Conduct education and training, and hold project meetings to ensure the accuracy and timeliness of inventories.
	Stakeholder Concerns and Negative Feedback		Global net-zero emissions trend, impact of government policies and regulations, stakeholders beginning to prefer or reject specific products and services.	Continuously monitor and actively respond to climate change issues, climate change risks, response measures, and annually report on the implementation of climate change risk management to the Board of Directors.

CyberLink understands that as a leading enterprise in the era of globalization and the digital economy, it bears an important responsibility to respond to climate change and environmental protection. Therefore, the company integrates the concept of sustainable development into its daily operations and formulates strict environmental policies. The implementation of these policies aims to reduce reliance on natural resources, lower the environmental footprint, and promote the sustainable use of resources, thereby minimizing the company's operational impact on the environment. Concurrently, it encourages suppliers and partners to jointly participate in environmental actions, promoting a green transition for the entire industry.

CyberLink's overall environmental management strategy is built upon the principles of continuous improvement and accountability. The company implements its sustainable environmental policies in daily operations through the following strategies:

• **Impact Assessment and Monitoring:** CyberLink regularly conducts environmental impact assessments, analyzes the environmental impact of operational activities, and formulates corresponding mitigation measures. We continuously monitor environmental management systems to ensure that all aspects meet or exceed international environmental standards.

• **Technological Innovation and Environmental Protection:** CyberLink actively invests in technological innovation, developing software and solutions with higher energy efficiency and environmental characteristics. We also encourage internal R&D teams and suppliers to jointly explore green technologies and promote the sustainable development of the industry.

• **Employee Participation in Education:** CyberLink enhances employees' environmental awareness through internal education and training, encouraging them to implement environmental measures in their daily work. The company also strengthens employees' understanding and support for environmental policies through various activities such as water and electricity saving, paperless initiatives, and waste recycling promotions.

In assessing the financial impacts of climate change, CyberLink will establish relevant mechanisms in accordance with regulatory requirements and timelines.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.1 Sustainable Supply Chain Management

In the context of increasingly complex global supply chains, CyberLink adopts a series of strategic measures to ensure supply chain sustainability and resilience. We are committed to building a sustainable supply chain system that meets high environmental standards and operates efficiently. From raw material use to production and transportation, every link encourages suppliers to adhere to sustainability standards, especially in energy efficiency and resource utilization, to ensure their environmental performance meets or even exceeds international standards. Concurrently, we actively promote social responsibility, environmental protection, and the safeguarding of labor human rights. Specifically, CyberLink has formulated a "Supplier Code of Conduct" and requires all suppliers to strictly comply with it. In the supplier selection process, CyberLink also lists this code as an important evaluation criterion to ensure the supply chain meets corporate responsibility and sustainable development standards.

To ensure partners are aligned with our sustainability goals, we plan the following main management policies and measures:

Management Policies: Building a Sustainable Supply Chain

(Management Approach)

Goal: Establish a transparent, efficient, resilient, and sustainable supply chain management system

Management Measures: Suppliers must comply with relevant regulations such as environmental protection, integrity, occupational safety and health, and labor rights to enhance their social and environmental responsibilities.

1. Corporate Social Responsibility Policy:

CyberLink's Corporate Social Responsibility (CSR) policy encompasses multiple responsibilities, including human rights, labor standards, environmental protection, and community development. CyberLink is committed to working with suppliers to promote the implementation of these responsibilities, ensuring that every link in the supply chain adheres to international standards and best practices. CyberLink requires suppliers to respect and protect the rights of all employees, provide a safe and healthy working environment, and comply with relevant laws and regulations. They also adhere to international human rights conventions regarding employee rights, such as gender equality, the right to work, and the prohibition of discrimination. They must not infringe upon fundamental labor rights. Furthermore, the company encourages suppliers to implement environmentally friendly measures in their production processes to reduce their carbon footprint and actively participate in local community development initiatives to promote sustainable economic and social development.

2. Partner Environmental Protection Statement:

CyberLink is committed to ensuring that its products are free of banned or restricted substances, a requirement that applies to all suppliers. The company requires suppliers to submit a "Guarantee of Freedom from Banned or Restricted Substances" form to ensure that all products in its supply chain comply with relevant environmental laws and standards. CyberLink regularly tests and audits its suppliers' material content to ensure they meet stringent standards for environmental and consumer safety. Any supplier found to be non-compliant will be immediately required to make improvements to ensure product safety and legality.

77

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Management Policies: Building a Sustainable Supply Chain

Management Approach

3. Integrity Commitment:

Suppliers must sign a letter of commitment to integrity, pledging to abide by the ethics and integrity of local governments, international conventions, and industry-related principles to conduct business activities based on the principles of fairness, honesty, trustworthiness, and transparency, establishing a corporate culture of integrity and actively preventing dishonest behavior. This means they must not directly or indirectly request, negotiate, or deliver any bribes or offer commissions, rebates, profit sharing, improper gifts, entertainment, or any other form of improper benefits to related parties, or engage in any direct or indirect profit-seeking behavior.

Implementation :

- Suppliers comply with the "Supplier Code of Conduct".
- The Company conducts annual on-site inspections of major suppliers (including audits) once or twice to confirm supplier compliance with relevant standards.
- Suppliers are assessed through phone calls, emails, meetings, or written communication. If abnormalities are found, immediate improvements are required. If major abnormalities are found, the supplier's qualification will be revoked.

Management Policies: Building a Sustainable Supply Chain

Best Practices

CyberLink has always regarded its green packaging policy as an important component of the company's environmental protection commitment. The company continuously explores and implements innovative methods to reduce packaging material use and prioritizes the selection of recyclable, renewable, or biodegradable materials. These strategies not only effectively reduce resource consumption but also significantly minimize the negative environmental impact of packaging waste. Furthermore, CyberLink is dedicated to optimizing packaging design to reduce energy consumption during transportation.

Since 2017, CyberLink has partnered with CD and packaging material suppliers to actively promote a green production plan, aiming to gradually reduce the quantity of CDs and retail boxes by approximately 5% annually. This plan has not only effectively reduced the use of hazardous substances in the production process but has also significantly decreased the usage of physical CDs. These reduction measures not only reflect CyberLink's proactive achievements in sustainable supply chain management but also extend to environmental protection, cost savings, efficiency improvements, and market adaptability, further strengthening the company's competitiveness and commitment to sustainable development in the global market.

(1) Environmental Protection

- **Reduced resource consumption and waste:**
  The production of CDs and packaging materials involves the use of plastics, aluminum, and other chemical substances, whose extraction and processing consume large amounts of natural resources. Reducing usage can lower demand for these resources, thereby reducing environmental pressure. Since 2018, CyberLink has adopted thinner packaging boxes in Germany and Taiwan, effectively reducing packaging and material paper usage by 13% and decreasing retail box production by 53% in 2024 compared to 2017. The slight increase in retail box production in 2024 compared to 2023 was primarily due to new product releases and reproduction after inventory sell-out.

- **Reducing Carbon Emissions:**
  The production, packaging, and transportation of CDs and packaging materials generate a carbon footprint. As usage decreases, carbon emissions will also decrease accordingly, helping CyberLink reduce overall carbon emissions. Since 2018, by adopting thinner packaging boxes in Germany and Taiwan, CyberLink has reduced transportation-related carbon emissions by 50% due to increased shipping efficiency.

- **Reducing electronic waste:**
  CDs are part of electronic waste, and improper disposal can lead to environmental pollution. Reducing CD usage can lower the future pressure of electronic waste disposal and reduce potential contamination risks to soil and water. In 2024, our digital creative editing software began discontinuing the provision of CDs, and compared to 2017, CyberLink reduced CD usage by 90% in 2024, contributing to environmental protection.

CyberLink

1 Introduction | 2 Practicing Sustainability Management | 3 Corporate Governance and Operations | 4 Financial Performance and Products | 5 Climate Change Response Strategy | 6 Social Responsibility and Sustainable Development | 7 Appendix

Management Policies: Building a Sustainable Supply Chain

Best Practices

(2) Cost Savings

- **Reduced production and logistics costs:**
  The production, printing, packaging, and transportation of CDs and packaging materials all involve certain costs. Reducing usage allows CyberLink to save expenses and invest funds in more value-added projects.

(3) Efficiency Improvement

- **Accelerated digital transformation**:
  Reducing CD usage can drive digital transformation, accelerating the shift towards emerging technologies such as cloud storage, digital downloads, and streaming services, further improving the efficiency of information transmission and content delivery.

- **Enhanced flexibility and sustainability:**
  Digital solutions offer greater flexibility and sustainability compared to physical CDs, enabling faster adaptation to market demand changes and reducing reliance on physical media.

(4) Market Adaptability

- **Meeting consumer demand:**
  As consumer demand for digital content grows, reducing CD usage helps CyberLink better meet market demands for digitalization, convenience, and environmental friendliness.

- **Enhanced corporate image:**
  Promoting initiatives to reduce CD and packaging material usage demonstrates CyberLink's commitment to environmental protection, thereby attracting environmentally conscious consumers and partners.

Overall, CyberLink's green production plan, executed in collaboration with CD and packaging material suppliers, not only contributes to environmental protection but also brings economic benefits and efficiency improvements, and promotes CyberLink's adaptation to digital era trends. This is a strategy with multiple positive impacts that helps us maintain competitiveness in the market; this case also demonstrates how CyberLink collaborates with suppliers to collectively achieve corporate sustainable development goals.

Retail Box Annual Production (Boxes)

-53%

Year	Boxes
2017	236,675
2018	199,250
2019	175,058
2020	150,010
2021	111,700
2022	102,180
2023	81,020
2024	111,930

CD Usage (Discs)

-90%

Year	Discs
2017	567,295
2018	505,530
2019	340,138
2020	247,135
2021	211,972
2022	208,736
2023	168,138
2024	55,011

79

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.2 Water Resource Management

Although CyberLink's software business does not involve industrial water use, we still highly prioritize water resource conservation and environmental issues that include water resource management as a crucial strategy for the company's sustainable development. CyberLink has adopted a series of measures to optimize its water management system to reduce daily operational water consumption, particularly concerning employee water usage in office areas. We have completely replaced traditional faucets in office restrooms with sensor-activated faucets and reduced water flow, significantly minimizing water waste. In addition, we regularly maintain and replace water dispenser filters and internal tanks to ensure water quality and minimize water waste. Through these efforts, CyberLink has effectively controlled water consumption and significantly reduced water resource consumption in office spaces.

5.2.1 Water Conservation Achievements and Future Goals

Starting from 2022, CyberLink began inventorying water consumption at its headquarters, and from 2023, expanded the scope to include its Japan subsidiary, for a more comprehensive assessment and disclosure of actual water usage. A baseline year of 2023 has been set, with a target to reduce water intensity (tons/million NTD revenue) at the headquarters and subsidiaries by 30% by 2030.

As of 2024, the water intensity (tons/million NTD revenue) at the headquarters has decreased by 21.36% compared to 2022. The overall water intensity (tons/million NTD revenue), including the Japan subsidiary, has decreased by 6.91% compared to 2023. According to the 2024 headquarters water consumption breakdown, the water intensity for floors not shared with other companies decreased by approximately 11.14%, indicating significant progress in water resource management. However, water consumption for shared floors increased due to the entry of a new company, leading to a rise in per-household water allocation.

	2022 (HQ)	2023 (HQ)	2023 (HQ+JP Subsidiary)	2024 (HQ)	2024 (HQ+JP Subsidiary)
Water Consumption (metric tons)	9,305	8,809	8,951	9,086	9,239
Water Intensity (metric tons / million NTD)	6.61	5.66	4.80	5.20	4.47

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

CyberLink's primary water sources are concentrated in office air conditioning circulation water and employee domestic use, with no large-volume water-intensive facilities. Considering practical circumstances, and to more realistically promote sustainable development goals, the company has adjusted its short, medium, and long-term water reduction targets as follows:

With 2023 as the base year	Short-term 2025	Mid-Term 2026-2029	Long-Term 2030
Water Intensity (tons/ million NTD revenue) for Headquarters and Japan Subsidiary	Reduce by 5% - 10%	Reduce by 6% - 12%	Reduce by 7% - 15%

CyberLink has long prioritized water resource conservation and environmental issues, actively implementing daily water-saving measures and continuously promoting water conservation plans. In the future, the company will further strengthen its water resource management strategies based on existing foundations, enhance employee water-saving awareness, ensure sustainable water resource utilization, and fulfill its commitment to environmental sustainability.

5.3 Energy Management and Greenhouse Gas Inventory

In the context of global climate change, the information software industry faces unprecedented challenges and opportunities. As an industry centered on digital technology, while its operations do not directly involve high-energy consumption manufacturing, the operation of data centers, office facilities, and cloud infrastructure relies on substantial energy consumption, generating a certain level of greenhouse gas emissions. Therefore, effectively managing energy use and reducing the carbon footprint has become a critical task for the information software industry in promoting sustainable development.

With the increasing global demand for climate action, the information software industry is not only responsible for optimizing its own energy consumption patterns but must also explore and promote innovative low-carbon technologies to provide more sustainable solutions for customers and society. By strengthening energy management and greenhouse gas emissions control, the information software industry can minimize environmental impact while supporting continuous business growth, thereby contributing to global carbon neutrality goals.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.3.1 Energy Management Strategy

CyberLink deeply understands the critical role of energy management in addressing global climate change and is committed to improving energy efficiency, optimizing energy structure, and gradually increasing the proportion of renewable energy use to significantly reduce the company's carbon footprint. To achieve these goals, the company has formulated strict energy use and greenhouse gas management policies to continuously promote various energy-saving measures, such as reducing the use of light tubes in office areas, introducing energy-efficient lighting equipment, and advocating the habit of turning off power when not in use, which effectively reduces energy consumption in daily operations. In 2024, the company replaced 390 LED light tubes, further enhancing lighting efficiency and reducing energy consumption. It also responded to the annual Earth Day by encouraging employees to implement low-carbon actions such as turning off lights, using public transportation, and taking the stairs.

In 2024, CyberLink transitioned from the nascent stage of AI development to a rapid growth phase. With the continuous and rapid advancement of generative AI (Gen-AI) technology, the demand for computing resources and processing capabilities continues to rise, leading to a significant increase in data center power consumption that requires substantial energy input to maintain server operations and the stability and performance of cooling systems. Facing this growing demand for electricity, CyberLink is actively evaluating the construction of renewable energy facilities and continuously exploring solutions to enhance high-efficiency equipment. As of 2024, CyberLink's headquarters' average electricity consumption (MWH/million NTD revenue) decreased by 13.53% compared to 2022, and the overall average electricity consumption (MWH/million NTD revenue) for the headquarters and Japan subsidiary decreased by 11.87%, compared to 2023. This far exceeded the target reduction of 5%, demonstrating CyberLink's high regard for energy conservation and environmental sustainability alongside its operational development.

	2022 (HQ)	2023 (HQ)	2023 (HQ + JP Subsidiary)	2024 (HQ)	2024 (HQ+JP Subsidiary)
Electricity Consumption (MWH)	823.073	905.218	954.995	883.701	933.290
Electricity intensity (MWH/ million NTD)	0.58	0.58	0.54	0.51	0.45

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Since 2021, CyberLink has launched a ten-year green electricity plan, committing to gradually increasing the proportion of green energy usage, and aiming to achieve 100% green electricity by 2030, by completely replacing traditional electricity. According to this plan, green electricity purchases are estimated based on the previous year's electricity consumption at the time of purchase and an increase of 10% annually. As of 2024, CyberLink has achieved a 30% green electricity usage rate, successfully increasing annual solar power usage to 287.708 MWh, and plans to increase it to 40% in 2025. This initiative not only responds to the United Nations Sustainable Development Goals (SDGs) but also demonstrates CyberLink's firm commitment to promoting global environmental protection and fulfilling corporate social responsibility.

	2022 (HQ)	2023 (HQ)	2024 (HQ)
Green Electricity Purchase Volume	120.129 MWH	154.9700 MWH	287.708 MWH
Purchased Green Electricity Certificates	115 certificates	155 certificates	287 certificates

再 生 能 源 憑 證
Renewable Energy Certificate

憑 證 號 碼：23SP0027-B024000379~384
Certificates No.

發 電 類 型：太陽能發電
Energy Source Solar Electric

持 有 人：訊連科技股份有限公司
T-REC Holder CyberLink

發 電 案 場：禾迅一號台南鹽水太陽光電發電系統工程
Power Station Whole Sun No.1 Landfill

發 電 時 間：自2024年01月01日～2024年01月31日
Generation Period Jan 01, 2024 ~ Jan 31, 2024

用 電 電 號：01-86-1417-81-7
Customer Number

發 行 日 期：2024年03月18日
Date of Issue Mar 18, 2024

發 電 度 數：6,000度
Amount Generated (6REC)

5.3.2 Greenhouse Gas Inventory

5.3.2.1 Greenhouse Gas Inventory Organizational Structure

To address the increasingly severe challenges of climate change, CyberLink has established a systematic greenhouse gas (GHG) inventory framework to ensure precise monitoring and management of its carbon emissions. The core of this framework is a specially formed GHG inventory promotion organization, composed of professional teams from various departments, and is responsible for comprehensively covering Scope 1 and Scope 2 emission sources and gradually extending to complete Scope 3 emissions.

Chairperson
- **Internal Verification Team**
- **Management Leader**
  - **CyberLink** — Management Unit
  - **CyberLink Inc.** — Management Unit
  - **CyberLink.Com Corp.** — Management Unit
- **Executive Secretary**

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.3.2.2 Greenhouse Gas Inventory Organizational Structure and Responsibilities

CyberLink's inventory organizational structure has key responsibilities that include defining organizational and operational boundaries, monitoring and recording emission data, conducting internal audits, and formulating and implementing emission reduction strategies. By adopting the ISO 14064:2018 standard, CyberLink's greenhouse gas inventory task force ensures the accuracy and reliability of all emission data. After the completion of internal audits, the results are disclosed in the company's sustainability report to demonstrate to stakeholders the company's progress in carbon management.

Chairperson

Served by the President, is responsible for ensuring top management commitment, appointing a greenhouse gas inventory management representative, establishing a greenhouse gas inventory team, promoting the execution of the inventory process, and fostering corporate consensus.

Management Leader

Served by the Vice President, is responsible for supervising the establishment, implementation, and maintenance of greenhouse gas inventory management, presiding over management review meetings and overseeing resolutions, as well as approving information related to greenhouse gas inventory management operations.

Executive Secretary

Served by the CEO Office, is responsible for formulating the greenhouse gas inventory plan, consolidating the results of emission source identification and related activity data, preparing the information required for reports, conducting data analysis, compiling the inventory list/report and maintaining records, as well as applying for verification by external assurance bodies.

Management Units

Including the Human Resources Department, Administration Department, Finance Department, Information Technology Department, and Business Resources Department, is responsible for carrying out emission source identification and collecting activity data.

Internal Verification Team

Served by audit personnel, is responsible for conducting internal verification activities.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.3.2.3 Greenhouse Gas Inventory Results

Since 2022, CyberLink has officially initiated its greenhouse gas inventory work in accordance with the ISO 14064-1:2018 standard, and continues to refine its management mechanisms to demonstrate a firm commitment to environmental protection and sustainable development. Initially, the inventory scope focused primarily on the headquarters, covering Scope 1 (direct GHG emissions and removals), Scope 2 (energy indirect GHG emissions), and Scope 3 (indirect GHG emissions from the use of products by the organization). It accounted for major GHG types, including carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs).

With increasing environmental awareness and the promotion of international trends, CyberLink further expanded its inventory scope in 2023 to include its Japan subsidiary. As the company's business model does not involve manufacturing processes, there are no process emissions or stationary emission sources, allowing the inventory work to be more focused and targeted, thereby more accurately reflecting actual GHG emissions.

In recent years, the rapid development of generative AI technology and the introduction of new technologies have enabled CyberLink to rapidly expand its R&D and technical teams over the past two years. The inventory results show that the company's main carbon emission source is purchased electricity, making electricity consumption a key factor in carbon reduction management.

To effectively reduce carbon emissions, CyberLink actively uses solar power to replace traditional electricity sources. According to IPCC research, the carbon emission intensity of solar photovoltaics is only about 8.17% of general electricity. Since 2022, CyberLink has increased its solar power purchases by 10% annually, reaching 30% by 2024. The proportion of photovoltaic carbon emissions increased by 0.9% compared to 2023, reducing the carbon emissions per kilowatt-hour by approximately 91.7%. In addition, to improve energy efficiency, the company simultaneously promotes energy-saving measures, including internal energy-saving promotions, replacement of energy-efficient equipment, and LED lighting systems. These measures have not only improved the energy structure but also achieved significant results in reducing indirect carbon emissions from electricity.

CyberLink has set 2023 as the baseline year for GHG emission reductions and has set a carbon reduction target of 10%~15% reduction in total carbon emission intensity by 2030 compared to the baseline year. As of 2024, the total carbon emission intensity for the headquarters and Japan subsidiary is 0.3831 tons CO2e, an 8.52% reduction compared to 2023, demonstrating the company's responsibility and commitment to global climate change amidst rapid growth.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Comparison of Annual Greenhouse Gas Emissions

Item	2023				2024			
	Headquarters (tons CO_2e)	% of Total Emissions	Headquarters + JP Subsidiary (tons CO_2e)	% of Total Emissions	Headquarters (tons CO_2e)	% of Total Emissions	Headquarters + JP Subsidiary (tons CO_2e)	% of Total Emissions
Scope 1	17.3481	2.33%	18.2505	2.34%	16.6752	2.29%	17.5776	2.22%
Scope 2	448.0829	60.16%	470.5045	60.24%	436.5483	60.03%	456.7806	57.66%
Scope 3	279.3356	37.51%	292.3495	37.43%	274.0256	37.68%	317.8387	40.12%
Total	744.7666	100%	781.1050	100%	727.2491	100%	792.1969	100%
Intensity	0.4783	-	0.4188	-	0.4163	-	0.3831	-

* Intensity is calculated as carbon emissions (tons CO2e) / revenue (million NTD)

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Comparison of Annual Solar Photovoltaic Greenhouse Gas Emissions

	2023	2024
CO2e equivalent from solar power usage	7.439 tons of CO2e	13.810 tons of CO2e
Solar power as a % of electricity emissions	≈ 1.66%	≈ 3.16%

* Solar PV carbon emission factor data source: IPCC: Technology-specific Cost and Performance Parameters.

5.3.2.4 Greenhouse Gas Inventory External Assurance

To ensure the transparency and accuracy of greenhouse gas emission data, CyberLink has been conducting strict GHG inventories since 2022, in accordance with the international standard ISO 14064-1:2018. We have commissioned PWC Taiwan (PwC) to conduct third-party limited assurance for Scope 1 and Scope 2 emission sources according to the ISAE 3410 assurance standard. The 2024 GHG inventory data also successfully obtained an assurance report, further strengthening the credibility and completeness of the data.

This external verification not only highlights CyberLink's rigorous attitude towards environmental management but also demonstrates our firm commitment to environmental protection. Through public, transparent, and professional verification processes, we aim to demonstrate to all stakeholders CyberLink's determination and actions in carbon emission management and promoting sustainable development.

In the future, CyberLink will continue to optimize its GHG inventory and verification mechanisms to ensure accurate and reliable data. This will serve as a foundation for continuously improving environmental management strategies and steadily moving towards higher environmental standards.

88

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

5.4 Waste Management Strategy and Environmental Commitment

As a member of the information software industry, CyberLink's product development and operational processes do not involve industrial manufacturing and thus do not generate large quantities of single-use waste or hazardous waste. Although waste emissions are not a major issue, CyberLink is still committed to actively promoting green manufacturing and environmental protection, and has adopted multiple waste management measures to minimize its environmental impact.

5.4.1 Waste Management Measures

CyberLink's main waste sources are general waste from employee daily operations. To reduce waste volume, the company continues to implement multiple reduction measures.

Internal System Digitalization	Cloud Document System	Electronic Signature System	Electronic Official Document System
All internal processes at CyberLink, from product development to back-end support, including human resources, finance, and legal processes, have been digitized and are paperless. Through the introduction of eCL All Services, we have not only significantly reduced paper usage but also markedly improved work efficiency and organizational performance.	CyberLink uses cloud document management systems (such as OneDrive and company network folders) for centralized document storage, sharing, and management, further reducing the demand for paper, hardware equipment, and physical storage space, which has improved the convenience and security of document access.	CyberLink introduced two electronic signature systems, DocuSign and DottedSign, for external legal contract signing and human resources department signing processes. This move not only reduced paper consumption and mailing costs associated with traditional paper-based signing processes but also improved the efficiency and security of the signing process.	The company implemented an electronic official document system, achieving digital management of official documents. This not only enhanced the traceability and security of official documents but also significantly reduced the use of paper documents and transmission costs.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

5.4.2 Waste Recycling and Environmental Protection Measures

CyberLink has consistently made waste management a core element of its environmental policy and is dedicated to reducing the environmental impact of its operations.

For external waste disposal, we partner with certified professional vendors to recycle and properly handle waste. This ensures all waste is managed in compliance with environmental laws and safety standards, preventing potential harm to the environment. Internally, we actively promote waste sorting and recycling programs to improve resource management, reduce waste generation, and achieve our goals of energy savings and carbon reduction.

In terms of product manufacturing, CyberLink uses a precise production model. We commission qualified CD pressing and packaging manufacturers to handle production and printing based on order demand. Since the company does not directly participate in the manufacturing process, we avoid the need to handle wastewater, exhaust gases, and other industrial waste. This effectively reduces our environmental impact at the source. We also continuously encourage our suppliers to adopt sustainable production practices.

To ensure both product quality and environmental sustainability, CyberLink regularly disposes of defective products generated during the production process. All discarded defective products are handled by qualified vendors in accordance with relevant environmental regulations, ensuring legal compliance and minimizing environmental impact. For materials that have recycling value, we actively promote their recycling and reuse to further reduce overall waste output.

As of 2024, the average waste amount (tons per million NTD revenue)

for CyberLink's headquarters and its Japanese subsidiary decreased by 4.37% compared to the previous year. This significantly exceeds our target of a 3% reduction, demonstrating our ongoing commitment and achievements in waste reduction and sustainable operations.

	2022 (HQ)	2023 (HQ)	2023 (HQ + JP Subsidiary)	2024 (HQ)	2024 (HQ+JP Subsidiary)
Total Waste Volume	63.4 tons	77.6 tons	92.5 tons	81.82 tons	98 tons
Intensity (tons / million NTD)	0.045	0.050	0.050	0.046	0.047

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix
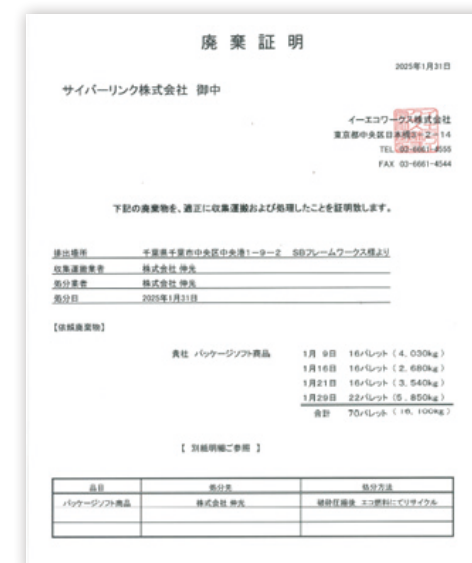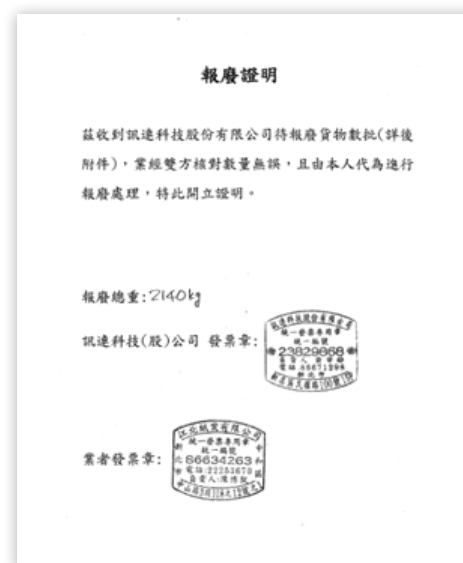
5.5 Importance of Climate Change Response Strategy

CyberLink's sustainable environmental policies are not just a reflection of corporate responsibility, they are a key component of our long-term development strategy. The importance of these policies is primarily reflected in the following aspects:

Mitigating Risk and Ensuring Legality	**Enhancing Market Competitiveness**	**Supporting Innovation and Sustainable Development**	**Enhancing Employee Cohesion**	**Promoting Industry and Societal Impact**
Through strict environmental management and continuous monitoring, CyberLink can effectively reduce legal and regulatory risks. This ensures that the company's operations comply with global environmental regulations, helping us maintain legal compliance while minimizing potential fines and reputational damage.	In the global market, consumers and partners are increasingly prioritizing a company's environmental commitments and practices. By implementing strict sustainable environmental policies, CyberLink enhances its brand image and market competitiveness, attracting more environmentally conscious consumers and business partners.	CyberLink's environmental policies drive the company's continuous investment in technological innovation. This not only leads to improvements in our products and services, but also opens up new market opportunities that support long-term sustainable development.	By implementing environmental policies and training programs, CyberLink strengthens employees' environmental awareness and sense of responsibility. This boosts employee identification and cohesion with the company, which not only helps build a positive internal corporate culture but also promotes innovative thinking and proactivity in their work.	As a leading company in the industry, CyberLink's environmental policies serve as a model for promoting the overall sustainable development of the sector. Through collaboration with suppliers, the company expands the influence of its environmental actions, contributing to global environmental protection.

CyberLink's stringent strategies and measures for addressing climate change have ensured that, as of the end of 2024, the company has incurred no losses or penalties due to environmental pollution.

06 Social Responsibility and Sustainable Development

6.1 Employee Care and Workplace Culture

6.2 Community Engagement and Philanthropic Giving

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

CyberLink is committed to fulfilling its corporate social responsibility (CSR), striving to create social value alongside its business operations. We firmly believe that a company's success is measured not only by its financial performance but also by its positive impact and sustained contributions to society.

Since its inception, CyberLink has continuously driven industry innovation, expanding from Taiwan to the global stage and providing international opportunities for software talent. By adapting to trends and flexibly adjusting our product development strategy, we have successfully nurtured new businesses and transitioned to a subscription model, making a long-term contribution to economic growth and job creation.

Internally, we actively foster a happy, friendly, and supportive work environment. We prioritize employees' long-term development and consistently promote workplace equality, diversity, inclusion, safety, and health. Externally, we are continuously involved in public welfare, community development, and digital inclusion, actively responding to societal needs. We hope to move toward sustainable development and work together with society to create prosperity and become a force for positive change.

6.1 Employee Care and Workplace Culture

Employees are CyberLink's most important asset. We are committed to continuously improving our management and performance in areas such as employee development and training, health promotion, compensation and benefits, and equality and inclusion.

6.1.1 Career Development and Training

To meet the career development needs of our employees at every stage, we offer a diverse and systematic range of training courses. These include orientation for new hires, training for junior managers, elite talent programs, business English courses, and various seminars and expert lectures. In 2024, we held a total of 784 training sessions, accumulating 1,062.6 hours with 19,580 participants, fully demonstrating the company's commitment to talent development.

For years, CyberLink has continuously recruited outstanding new talent, created job opportunities, and built a friendly work environment. We have established a dual-track career development path—one for "management roles" and one for "professional roles"—to suit different employee characteristics. This provides a systematic arrangement for professional development, gradually cultivating expertise, management and leadership skills, and market planning abilities. This ensures that employees can continue to grow, advance, and fulfill their potential and career goals in suitable positions.

Technical and Professional Training	**Leadership and Management Development**	**Soft Skills and Cross-departmental Learning**
CyberLink provides professional courses covering artificial intelligence, software development, and data analysis, helping employees continuously refine their technical skills and maintain a competitive edge in the industry.	For middle to senior managers and potential leaders, a series of leadership training and strategic thinking courses is designed to cultivate their core competencies in organizational management and team leadership.	To enhance employees' performance in soft skills such as communication, collaboration, and problem-solving, the company introduces cross-departmental learning opportunities, fostering knowledge sharing and diverse perspectives to create a collaborative work environment.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

In 2024, CyberLink actively invested in education and training. The relevant information is shown in the table below:

	Course	Hours per session	Total hours	Number of sessions	Course statistics		Information for participating employees				Total number of articipants
					Attendance rate	Satisfaction (1-5)	Employee Group	Female	Male	Total	
Management courses	Manager role	3	3	1	69%	4.8	Junior supervisors	5	6	11	11
	Recruitment Interview Skills	3	3	1	100%	4.7	Junior supervisors	5	11	16	16
	Performance Interview Skills	3	3	1	75%	4.7	Junior supervisors	4	8	12	12
	Problem analysis and solution	3	3	1	86%	4.3	Mid-level managers	4	14	18	18
	See more possibilities through job shaping	1	1	1	88%	4.8	Mid- and senior-level managers	7	15	22	22
	Become an influencer	2	2	1	56%	4.2	Mid- and senior-level managers	4	10	14	14
	Management Functions Reading Club - Group 1	1	10	10	100%	--	Mid- and senior-level managers	5	7	12	120
	Management Functions Reading Club - Group 2	1	10	10	100%	--	Mid- and senior-level managers	3	10	13	130
Professional courses	Tableau Basic	12	24	2	70%	4.7	Marketing / Product Design / Business Analysis	27	22	49	98
	Tableau Advanced	12	24	2	54%	4.7	Marketing / Product Design / Business Analysis	21	12	33	66
	Unhindered Creativity - Adobe Sharing	2	2	1	86%	4.8	Designers	11	8	19	19
	Ask, answer and share	2	8	4	100%	4.7	R&D personnel/product management	23	64	87	348
	Departmental Professional Courses	1-1.5	711.5	632	100%	--	Department professionals	101	272	373	14,588
Elite courses	Ask, answer and share	2	2	1	88%	4.6	Young elite talents	7	7	14	14
	Work fulfillment	2	2	1	100%	4.7	Young elite talents	8	8	16	16
	Sharing of cross-departmental communication experience	3	3	1	81%	4.6	Young elite talents	7	6	13	13
	Career Planning Experience Sharing	3	3	1	100%	4.6	Young elite talents	8	8	16	16
	Time Management	2	2	1	75%	4.7	Young elite talents	6	6	12	12
	RD coffee Chat	1	2	2	100%	--	High-level elite talents	0	10	10	20
	Senior Management Lunch Chat	1	14	14	100%	--	High-level elite talents	2	9	11	154

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

	Course	Hours per session	Total hours	Number of sessions	Course statistics		Information for participating employees				Total number of articipants
					Attendance rate	Satisfaction (1-5)	Employee Group	Female	Male	Total	
Language courses	English Club I	2	16	8	86%	4	All staff	3	5	8	64
	Business English I	2	16	8	90%	4.4	All staff	3	5	8	64
	English Club II	2	16	8	76%	3.6	All staff	2	1	3	24
	Business English II	2	16	8	78%	4.2	All staff	3	2	5	40
General Education Courses	Oral expression practice training	3	3	1	79%	4.8	All staff	11	12	23	23
	About the time when AI and I became a family	2	2	1	82%	4.8	All staff	23	87	110	110
New employee training	Newcomer Online Training Course for Project Management	2.5	37.5	15	100%	--	New employees	4	2	6	90
	Newcomer Online Training Course for R&D	3.5	70	20	100%	--	New employees	7	30	37	740
	New employee online training course for General colleagues	2.5	35	14	100%%	--	New employees	36	32	68	952
	New employee physical training course	2	2	1	91%	5	New employees	3	7	10	10
		2	2	1	100%	5	New employees	2	7	9	9
		2	2	1	93%	5	New employees	3	4	7	7
		2	2	1	100%	4.8	New employees	4	7	11	11
		2	2	1	90%	5	New employees	1	5	6	6
		2	2	1	100%	5	New employees	11	9	20	20
		2	2	1	100%	4.9	New employees	7	4	11	11
		2	2	1	88%	4.8	New employees	2	4	6	6
Compulsory Courses	Understanding Social Engineering Attacks	1	1	1	100%	--	All staff	99	245	344	344
	Illegal infringement in the workplace	1	1	1	25%	--	Mid- and senior-level managers	5	5	10	10
	Integrity management	0.1	0.1	1	100%	--	All staff	143	301	444	444
	Personal Data Protection Principles (PDPA)	0.25	0.25	1	100%	--	All staff	143	301	444	444
	Phishing drill	0.25	0.25	1	100%	--	All staff	143	301	444	444
Total			1,062.6	784							19,580

To ensure that talent development programs meet employees' actual needs and career plans, CyberLink dynamically adjusts education and training content annually, based on employee needs and course feedback, through diverse opinion collection methods. This valuable feedback forms the basis for optimizing our course design, allowing us to deeply understand employees' views on course content, training formats, and future learning directions, thereby refining the content and format of courses.

 Through this flexible training mechanism, CyberLink demonstrates a pragmatic attitude towards talent development and a commitment to continuous growth, ensuring that every employee can effectively enhance their professional skills and achieve self-development through learning. In 2024, CyberLink's total training participant-times grew by approximately 92%, and total training hours grew by approximately 9%.

	2023			2024		
	Total sessions	Total number of participants	Total hours	Total sessions	Total number of participants	Total hours
Management training	2	51	6.5	26	343	35
Professional training	693	9,130	850.6	641	15,119	769.5
Elite training	26	343	33	21	245	28
Language training	32	532	64	32	192	64
Others	13	215	23.3	64	3,681	166.1
Total	766	10,220	977.4	784	19,580	1,062.6

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

6.1.2 Health and Well-being

CyberLink is committed to creating a healthy, safe, and vibrant workplace environment to enhance employees' physical and mental health, and their quality of life, through diversified health management and welfare measures. Our health and well-being programs not only comply with various regulatory requirements but also provide employees with comprehensive health protection and care through innovative and refined management methods.

6.1.2.1 Diversified Health Services

We adhere to international health and safety standards and continuously promote various health promotion measures to ensure that every employee can work safely in a state of physical and mental well-being. Our health policy covers physical health, mental health, work-life balance, and other aspects, and we regularly review and optimize relevant measures to continuously improve the overall well-being of employees.

Annual Health Examination

CyberLink provides annual regular health check-ups for all employees, including hospital mobile health check-ups for general employees and hospital check-ups for senior employees. In 2024, the company completed health check-ups for 384 employees and provided health consultation services to help employees understand their health status. Employees can choose additional self-funded examination items to obtain a more comprehensive health assessment. In addition, for senior employees, the company provides fully subsidized hospital health check-up services, ensuring that employees at all levels receive appropriate health protection.

CyberLink's Health Examination Overview

Year	Health checkup hospital	Number of people who completed the health check	Participation ratio
2022	Cardinal Tien Hospital	336 people	91%
2023		357 people	92%
2024		384 people	82%

Medical Office & Dedicated Nursing Services

CyberLink has established a medical office and employs professional occupational health nurses to promote various health protection services, providing initial care for accidental injuries and illnesses, and health consultations. Specialized occupational medicine physicians are arranged four times a year to provide on-site health services, offering professional advice and improvement measures for workplace risk assessment, follow-up on abnormal employee health check-up results, and prevention of occupational injuries and illnesses.

CyberLink's 2024 Health Consultation Overview

Health consultation	Work environmental risk assessment
161 people	Level 1, No hazards

97

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Maternal Health Protection

CyberLink is committed to providing a safe and friendly working environment, with particular emphasis on protecting maternal health. We provide professional support to pregnant and breastfeeding female employees, from health assessments and individualized guidance to comprehensive parental leave policies, ensuring that every female colleague can work safely in the workplace while balancing family and health needs. We have established dedicated breastfeeding rooms, providing a safe, private, and comfortable space for breastfeeding to support their breastfeeding needs during work hours. The daily breastfeeding time of 60 minutes is considered working time, and an additional 30 minutes of breastfeeding time is provided when necessary for extended working hours, fully safeguarding the rights of employees performing breastfeeding. In addition, CyberLink provides individualized health assessments and professional guidance for pregnant and female employees who are breastfeeding. In 2024, 6 female employees participated in the maternal health protection questionnaire survey, and the regular prenatal check-up rate and health guidance achievement rate were both 100%. Through interviews and assessments by occupational health physicians, it was confirmed that there were no health hazards, further protecting the physical and mental health of female colleagues. We also provide medically defined female leave policies, offering different leave and salary protection based on employees' tenure and physical condition:

Female Employee Leave Regulations

CyberLink not only respects female employees' physiological and maternal needs but also actively provides comprehensive leave and health protection. It does not take adverse actions against employees or terminate labor contracts due to any leave or recuperation requests, ensuring female employees' job security and rights.

Menstrual Leave	Prenatal Check-up Leave	Maternity Leave	Miscarriage Leave	Parental Leave
1 day of menstrual leave per month, not counted as sick leave, not exceeding three days per year, and does not affect attendance and performance evaluations.	Female employees can take 7 days of fully paid prenatal check-up leave, which can be taken in half-day or full-day units as needed.	Female employees who have worked for more than six months are entitled to 8 weeks of fully paid maternity leave. Those who have worked for less than six months receive half pay.	Miscarriage at 20 weeks or more is considered childbirth, with 8 weeks of leave. Miscarriage at 3 months or more receives 4 weeks. Miscarriage at 2-3 months receives 1 week. Miscarriage at less than 2 months receives 5 days of leave.	It can be applied to care for children under 3 years old, up to 2 years of leave without pay. Each application period should generally not be less than six months. For employees with multiple children needing care, leave periods are combined, not exceeding 2 years for the youngest child being cared for.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Stress-Relief Massage Services

To further promote employees' physical health and work performance, CyberLink regularly arranges contracted massage therapists to provide stress-relief massage services to employees during fixed hours. This service has been highly popular among employees since its launch and has become an important support for employees to relieve stress during busy work. In 2024, this service was utilized by 1,156 people, an increase of nearly 401 people compared to 2023, indicating that stress-relief massage services effectively help employees relax physically and mentally during busy work.

Overview of Stress-Relief Massage Services

Year	Number of usages
2022	718 people
2023	755 people
2024	1,156 people

Health Education Promotion

CyberLink maintains a health column to promote knowledge on health promotion, disease prevention, and current epidemic infectious diseases, establishing correct understanding of health and diseases among employees and implementing personal health management. In 2024, promotion topics included: "Understanding Measles, Don't Be Afraid to Find 'Trouble'!", "Oh dear! What to do about back pain?", "Enjoy Summer Time, Heat Injury Prevention is Essential", "Fighting Against Poor Eyesight".

Health and Fitness Facilities

CyberLink provides employees with exclusive gyms, yoga studios, and multi-functional KTV rooms, offering comprehensive sports and leisure facilities. It also regularly organizes health lectures, health education activities, and competitions, such as bowling competitions and weight loss challenges, to encourage employees to actively participate and develop good exercise habits.

Gym

Yoga Studio

Multi-functional KTV room

Diverse Clubs and Employee Activities

CyberLink supports employees in establishing diverse clubs, covering sports, hobbies, and family areas, to balance work-life and mental-physical development. As of the end of 2024, we have 15 clubs, including yoga club, running club, and parenting club, with 529 participants. These clubs provide rich social and leisure opportunities for employees, helping them cultivate hobbies outside of work and promote a work-life balance.

Overview of Club Establishment

Year	Total number of clubs	New	Deletion	Number of participants
2022	10	-	-	469 people
2023	12	4	2	467 people
2024	15	4	1	529 people

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Overview of CyberLink's Family Day and Employee Activities

CyberLink values work-life balance for employees. By organizing diverse family day and employee activities, it promotes family bonding and colleague interaction to alleviate work pressure. In 2024, a total of 8 large-scale events were held, attracting 958 participants.

In the future, CyberLink will continue to promote diversified clubs and employee activities, further optimizing event content and format based on employee needs, and expanding more creative and diverse activities to provide employees with more opportunities for interaction and support outside of work. We will continue to create a harmonious, healthy, and vibrant working environment for employees, thereby promoting the long-term growth and sustainable development of the enterprise.

Year	Date	Total Events	Activity Name	Number of Participants
2022	2022/03	7	Online Step Challenge - Love at the Peak	93
	2022/07		Online Game - Bingo Connect	32
	2022/08		Family Day	166
	2022/09		Family Half-Day Trip - Maritime Museum	53
	2022/09		Photography Competition	130
	2022/10		PowerRUN Road Race	93
	2022/12		Dodgeball Competition	80
	Total number of participants in 2022			**647**
2023	2023/04	7	Spring Day Trip - National Museum of Marine Science & Technology	151
	2023/05		Family Half-Day Trip - Taipei City Museum	78
	2023/06		Bowling Tournament	42
	2023/08		Photography Contest - Capture Beautiful Moments with Your Lens	124
			Family Day Challenge Activities	141
	2023/10		Hiking Half-Day Trip - Taipei Botanical Garden	92
	2023/11		PowerRUN Road Race	117
	Total number of participants in 2023			**745**
2024	2024/03	8	Hiking Half-Day Trip - Jiantanshan	45
	2024/03		PowerRUN Road Race	129
	2024/04		Family Half-Day Trip - Postal Museum	55
	2024/05		Spring Day Trip - Shang Shun World	203
	2024/06		Bowling Competition	56
	2024/07		Weight Loss Step Challenge	85
	2024/08		Family Day Challenge Activities	185
	2024/11		Photography Contest	200
	Total number of participants in 2024			**958**

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

6.1.2.2 Regulatory Compliance and Four Workplace Programs

CyberLink is committed to creating a safe and healthy working environment. We strictly adhere to the "Occupational Safety and Health Act" and relevant regulations, and have established comprehensive occupational safety and health management regulations to protect employees' safety and health. We regularly collaborate with building inspection units, with the occupational safety and health management unit conducting workplace safety inspections, promptly improving any issues found to ensure compliance with standards. In addition, we have established a complete accident reporting process. Each department must report accidents to the occupational safety and health management unit within 4 hours and notify the labor inspection agency within 8 hours to ensure rapid response and reduce disaster losses. To ensure all employees can react accurately in the event of relevant incidents and comply with occupational safety regulations, we also encourage employees to actively participate in relevant education and training organized by the occupational safety and health management unit.

	2022			2023			2024		
	Number of people	Sessions	Total hours	Number of people	Sessions	Total hours	Number of people	Sessions	Total hours
Occupational Safety and Health Education (Retraining required every three years by law)	2	2	3	1	1	6	3	3	6
Fire Drill	24	2	8	24	2	8	24	2	8

In addition to internal regulations that ensure contractors and company employees also comply with occupational safety regulations, CyberLink also requires contractors to understand potential workplace hazards and regularly conducts safety inspections and evaluations. Furthermore, all procurement contracts explicitly stipulate the occupational safety and health standards that contractors must comply with to ensure safety during the cooperation process.

To create a workplace environment that meets the highest safety standards for employees and jointly promotes sustainable corporate development, CyberLink has also formulated comprehensive "Four Workplace Programs," including the "Ergonomic Hazard Prevention Program," "Prevention Program for Diseases Caused by Abnormal Workload," "Safety and Health Program for Middle-Aged and Older Workers," and "Prevention Program for Unlawful Infringement during Work Execution," to ensure that the employee's working environment meets the highest safety and disaster prevention standards.

The company not only prevents work-related musculoskeletal injuries and other occupational diseases through systematic evaluation, improvement, and implementation mechanisms but also provides ergonomically designed equipment, health education and training, as well as individualized guidance and support for employees with potential health risks. In addition, we actively implement social insurance and leave systems to ensure employees' employment rights and quality of life, providing comprehensive health support for employees.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

6.1.2.2.1. Workplace Environment Assessment and Ergonomic Hazard Prevention

Based on Article 6 of the Occupational Safety and Health Act, CyberLink has applied ergonomics knowledge to address repetitive tasks and other factors that may lead to musculoskeletal disorders and has also established the "Four Major Workplace Programs – Program A: Ergonomic Hazard Prevention Program."

The purpose of this program is to prevent employees from developing musculoskeletal injuries and disorders caused by poorly designed work environments, repetitive motions, awkward postures, or improper work time management. Its goal is to implement occupational safety and health practices, safeguard employee well-being, and enhance both work efficiency and job satisfaction.

Occupational Safety Group

Occupational Safety Management Personne

- Formulate and plan workplace environment assessments.
- Adjust work processes and implement improvement measures based on assessment results, and monitor execution status.

Occupational Physician

- Provide professional advice and assist in plan promotion and execution.
- Identify ergonomic hazards in the workplace and provide employees with consultation and guidance.

Occupational Nurse

- Conduct data statistics and analysis based on employees' submitted "Musculoskeletal Symptoms Survey".
- Promote musculoskeletal health knowledge and provide nursing education.

Department Heads

- Support and cooperate with plan implementation, actively participate in workplace environment improvement measures.
- Ensure employees within the department comply with best practices in operational procedures.

Human Resources Department

- Assist in plan promotion and provide all resource support for the plan.

103

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

6.1.2.2.2. Prevention of Diseases Caused by Abnormal Workload

To prevent occupational diseases caused by abnormal workload, CyberLink, in accordance with Article 6, Paragraph 2, Subparagraph 2 of the Occupational Safety and Health Act and Article 10 of its Enforcement Rules, has established the "Prevention Program for Diseases Caused by Abnormal Workload" to ensure employees receive appropriate health protection in high-intensity work environments. This program implements systematic health management for cerebrovascular and cardiovascular diseases that may be caused by abnormal workload, aiming to maintain employees' physical and mental health and work safety through risk assessment, nursing support, and medical counseling. CyberLink's prevention program for diseases caused by abnormal workload is planned and executed by a professional team of occupational physicians, nurses, and occupational safety management personnel. It covers a comprehensive health management process from risk assessment, nursing support, to medical counseling. This program not only complies with legal requirements but is also committed to creating a healthy and stable working environment for every employee, preventing long-term health effects from excessive fatigue, and ensuring employees' occupational safety and physical and mental well-being.

104
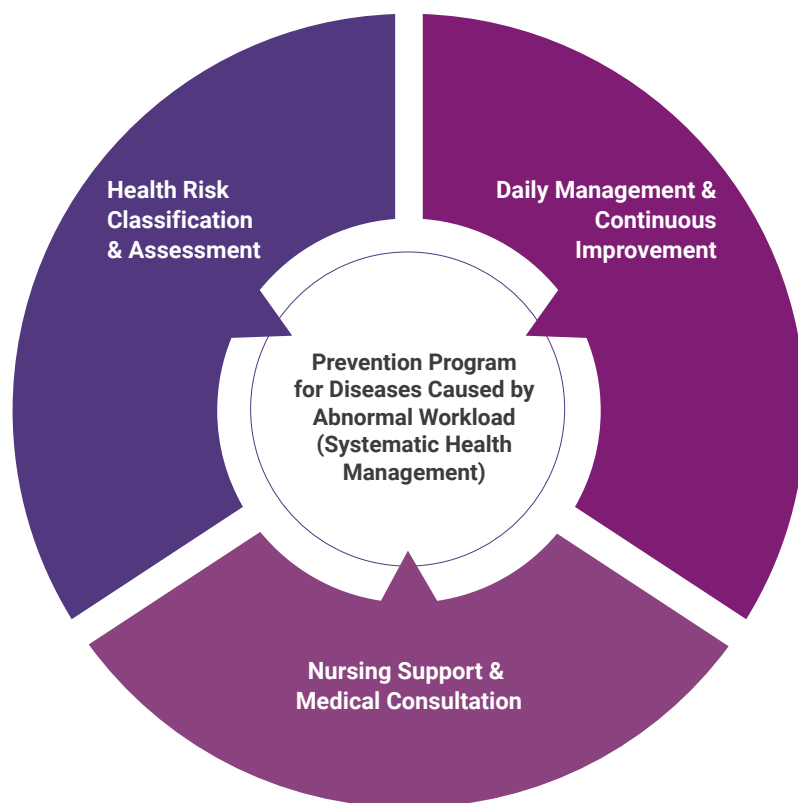
CyberLink's Abnormal Workload-induced Disease Prevention Plan

Health Risk Classification & Assessment

Through the "Mental Strength Scale," preliminary screening is conducted to identify employees' stress levels and health risks, and a statistical analysis report is provided by a cooperative hospital, classifying employees into three levels: low, medium, and high workload. For employees with medium or high workloads, they are further required to fill out an "Overload Assessment Questionnaire," and occupational health nurses classify and process based on the questionnaire results, providing individualized health education and guidance.
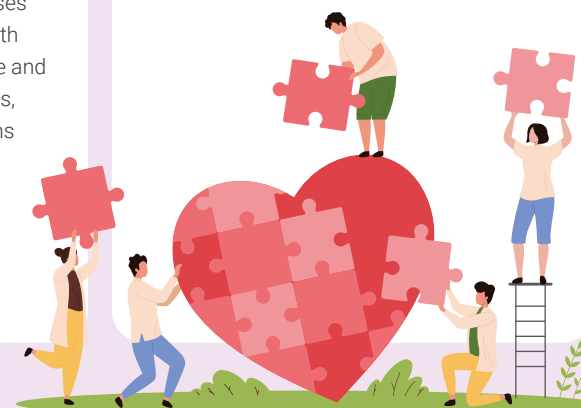
Type	Standard	Frequency	Responsible Unit
Overtime Work	Long Working Hours and Other Abnormal Workload Cases	Screening conducted in January and July each year	Human Resources Department
Supervisors' Reports		Once a year	Department Supervisors
Estimated Risk of Developing Cardiovascular Disease within 10 Years	Abnormal value: ≥20%	Analyzed annually based on health examination reports	Health Examination Institution
Employees' Self-Perception	Self-identified as a high-risk group	Anytime	Employee

Nursing Support & Medical Counseling

For employees with medium workloads, occupational health nurses will provide nursing health education, assisting employees in mastering stress management techniques and lifestyle adjustment advice. For employees with high workloads, nurses will arrange physician interviews, providing professional medical counseling and assessment. Based on the interview results, physicians will fill out the "Physician Interview Results and Adopted Measures Form (High Workload)," providing life guidance, health care, and necessary medical counseling to employees. Nurses will continuously track employees' health status and, when necessary, coordinate and discuss with relevant department heads, employees, and occupational physicians to ensure the implementation of health improvement measures.

Daily Management & Continuous Improvement

CyberLink's Human Resources Department, occupational safety management personnel, and various department heads work closely to continuously monitor employees' workload and health status according to the plan content, adjusting work arrangements and workplace health management measures as needed.
The company regularly reviews the effectiveness of the plan's implementation and makes necessary improvements to reduce the risk of diseases caused by abnormal workload.

Prevention and Management Process for Abnormal Workload-Induced Illnesses

1. Employee Health Consultation Procedure

During the annual health checkup, employees fill out the "Mental Strength Scale". The hospital provides a statistical analysis report and classifies employees into three risk levels: Low / Medium / High.

Employees identified as medium or high workload fill out the "Overload Assessment Questionnaire".

The nurse reviews the questionnaire results and classifies the cases accordingly

For low workload employees, records are filed and maintained by the occupational nurse.

A Low workload: The employee is informed, and no medical guidance is required.

B Medium workload: The nurse provides health education and guidance based on the results.

C High workload: The nurse refers the case to the occupational physician for further consultation.

The physician must complete the "**Physician Interview Results and Actions Form (High Workload)"** as part of the employee health consultation procedure

1. The "Health Consultation Record Form" is completed by the occupational nurse on the same day and signed by the employee for confirmation, then archived by the nurse.
2. The employee fills out the "Health Service Satisfaction Survey," which is analyzed and archived by the nurse.

Abnormal cases are added to the watchlist.

2. Internal Regular Reporting

Each quarter, the occupational nurse compiles the "Preventive Analysis Report on Abnormal Workload-Induced Illnesses".

The occupational safety and health personnel review the report and sign to confirm.

Submit the report to the CEO for review and confirmation.

The nurse retains and manages the report.
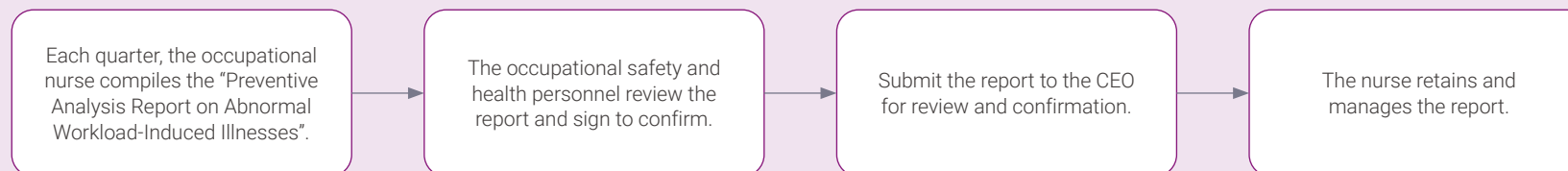
All records and procedures described above are included in the annual audit items.

CyberLink

1 Introduction　　2 Practicing Sustainability Management　　3 Corporate Governance and Operations　　4 Financial Performance and Products　　5 Climate Change Response Strategy　　6 Social Responsibility and Sustainable Development　　7 Appendix

6.1.2.2.3 Occupational Safety and Health Education

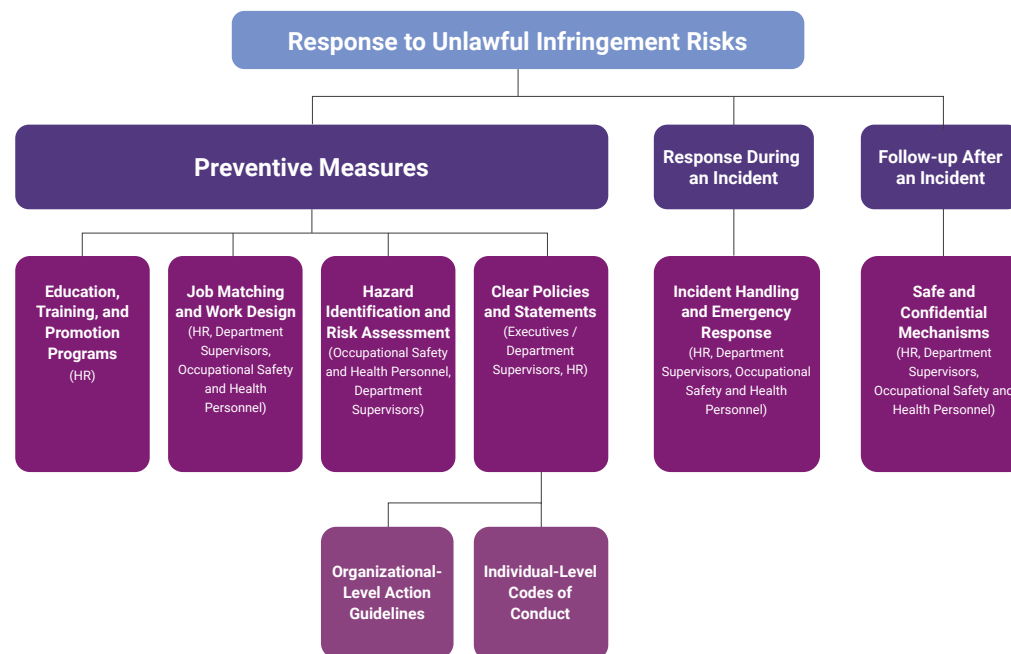CyberLink regularly holds safety and disaster prevention lectures and continuously optimizes workplace safety to meet the highest occupational safety standards. In addition, with the extension of average life expectancy and the aging of the population structure in the country, the proportion of middle-aged and older employees in the workplace is gradually increasing. To protect the health and safety of these employees, CyberLink formulated the "Workplace Four Major Plan C - Safety and Health Plan for Middle-aged and Older Workers," referencing the guidelines issued by the Ministry of Labor on December 4, 2020, and combining it with the company's work environment characteristics. This plan aims to reduce occupational accidents, enhance the safety and health management of middle-aged workers, and maintain the company's continuously developing human resources.
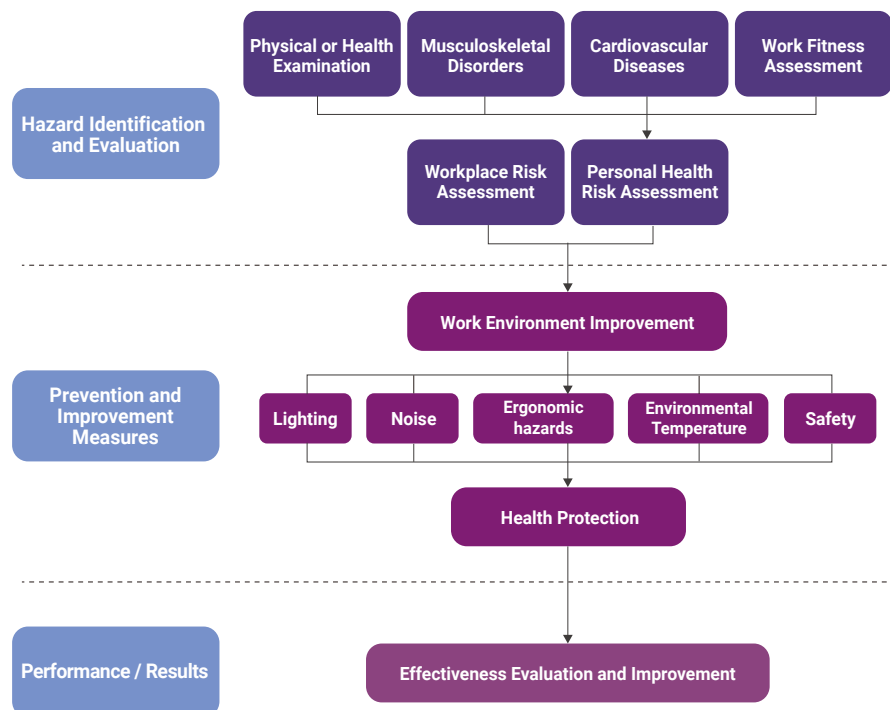
6.1.2.2.4. Workplace Safety and Harassment Prevention Methods

CyberLink maintains a zero-tolerance policy against all forms of unlawful workplace harassment, placing great emphasis on the health (both physical and mental) and safety of employees in the workplace. To this end, in accordance with Article 6, Paragraph 2 of the "Occupational Safety and Health Act," we formulated the "Workplace Four Major Plan D - Prevention Plan for Unlawful Infringement during Work Duties." In response to the implementation of the "Anti-Stalking and Harassment Act," we also established the "Sexual Harassment Prevention Measures and Complaint Discipline Regulations" and issued a "Statement Prohibiting Unlawful Workplace Harassment," revising plan content as appropriate to prevent employees from suffering various unlawful infringements while performing their duties and protecting their physical and mental health and occupational safety.

CyberLink — "Prevention Plan for Unlawful Infringement During Work Duties" Responsible Units and Workflow Diagram

107

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

6.1.3 Equality and Inclusion

CyberLink actively promotes gender equality, diversity, and an inclusive culture, establishing anti-discrimination policies and transparent complaint mechanisms. This ensures every employee works in a fair, respectful, and safe environment. The company adheres to international human rights standards such as the "Universal Declaration of Human Rights," "UN Global Compact," and "UN Guiding Principles on Business and Human Rights." Through its human rights policy and internal control mechanisms, it ensures that hiring, compensation, training, promotion, and termination processes are free from discrimination based on race, gender, age, religion, sexual orientation, or other factors. Child labor and forced labor are strictly prohibited, and the company provides a safe and healthy workplace, clear complaint channels, and diverse career development opportunities, continuously promoting human rights education and equality policies, implementing people-centered care, and fulfilling corporate social responsibility.

6.1.3.1 Talent Recruitment

CyberLink, as an information software development company requires infinite creativity, and software marketing also requires a highly international perspective. We welcome enthusiastic and vibrant young people to join CyberLink. CyberLink attracts talented and courageous individuals who are willing to take on challenges through diverse and friendly recruitment channels, policies, and measures, emphasizing inclusivity and diversity, offering equal opportunities to women and individuals with disabilities, allowing them to realize their personal value and contribute to the company.

Online Recruitment Platforms	**Campus Recruitment**	**Internal Referrals**	**Re-employment of Former CyberLink Employees**	**Cooperation with Social Welfare Organizations**	**Internship to Full-time Conversion**
CyberLink actively utilizes multiple professional recruitment platforms, including LinkedIn, 104 Job Bank, Yourator, CakeResume, Glints, and the Ministry of Economic Affairs' Contact TAIWAN talent recruitment program. These platforms help the company accurately target and find candidates with suitable skills for different job openings.	Through campus job fairs, departmental lectures, and laboratory visits, CyberLink recruits outstanding fresh graduates, and encourages students to deepen their understanding of the company's culture and business through internship programs, with the aim of converting them into full-time employees.	To encourage existing employees to recommend outstanding talent, CyberLink has specifically established a referral bonus system. Successful referrers can receive corresponding bonuses based on the position. In addition, time-limited additional referral bonus events are held irregularly to encourage colleagues to assist in recruiting excellent new blood to join.	For former CyberLink colleagues returning to work, we extend a warm welcome with open arms.	CyberLink partners with social welfare organizations such as the Syin-Lu Social Welfare Foundation to actively recruit individuals with disabilities, providing them with a workplace environment where they can fully utilize their strengths, embodying the company's commitment to diversity and inclusion.	The company has an intern program that provides students with opportunities to deeply understand corporate operations and professional knowledge. After the internship, outstanding performers are encouraged to prioritize joining CyberLink after graduation.

108

6.1.3.2 Employee Structure and Diversity

CyberLink is committed to fostering a diverse, inclusive, and equitable work environment, upholding the principle that "talent knows no boundaries of nationality, gender, age, religion, or other backgrounds," ensuring every employee has equal rights and opportunities within the company. As of 2024, CyberLink's total number of employees reached 517, representing a 4% year-on-year growth compared to 2023. This growth trend indicates the following positive indicators for CyberLink's sustainable operations:
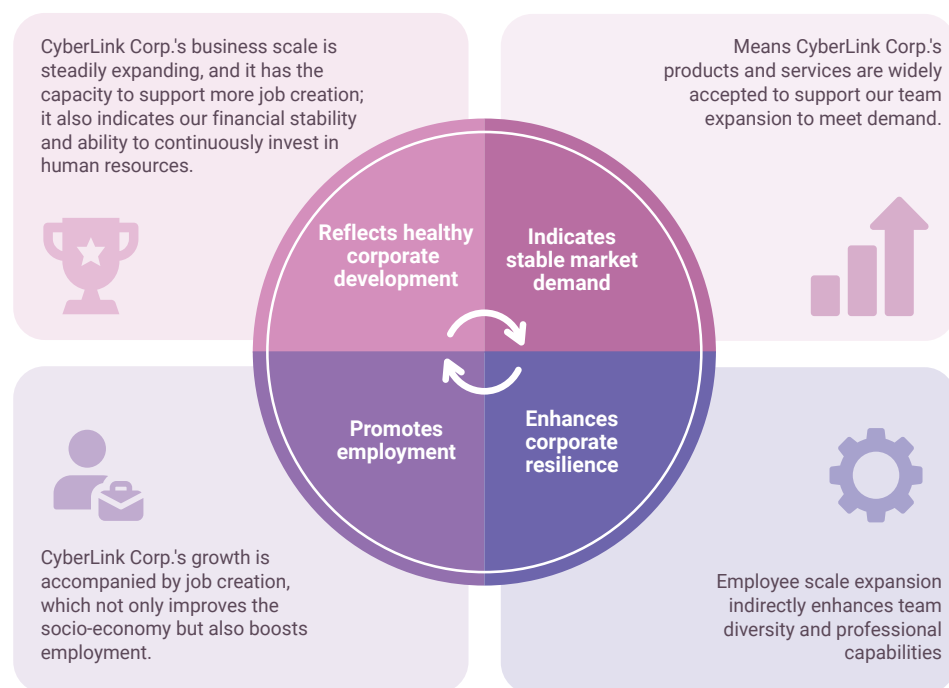
In 2024, the company's technical/R&D personnel grew by 11.6% year-on-year, indicating the company's continuous accumulation of key human capital. At the same time, CyberLink's human resources continue to 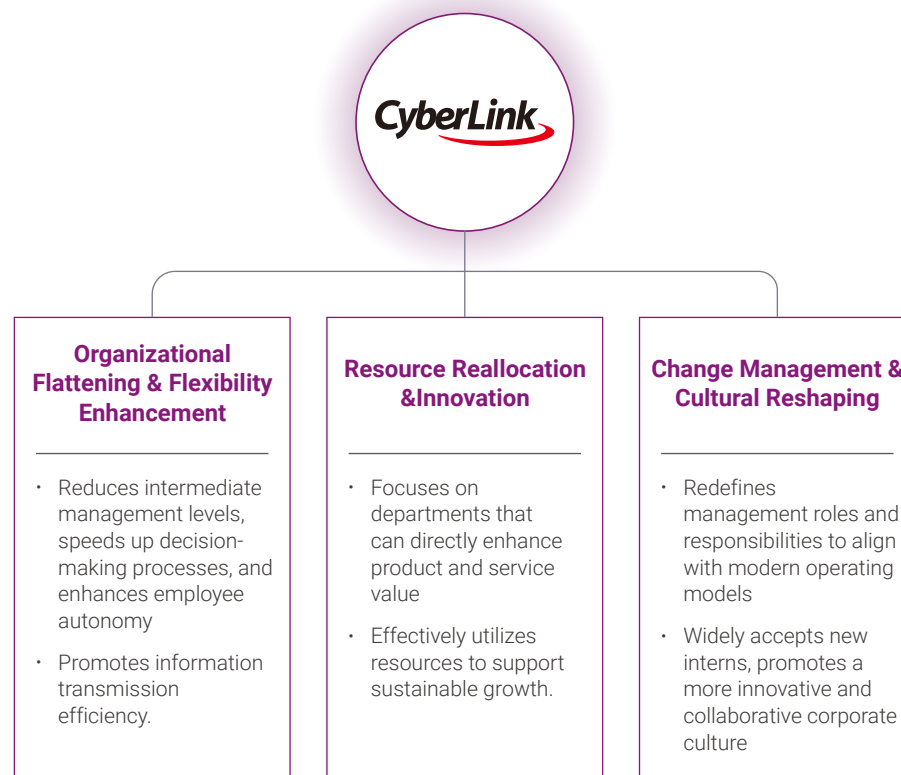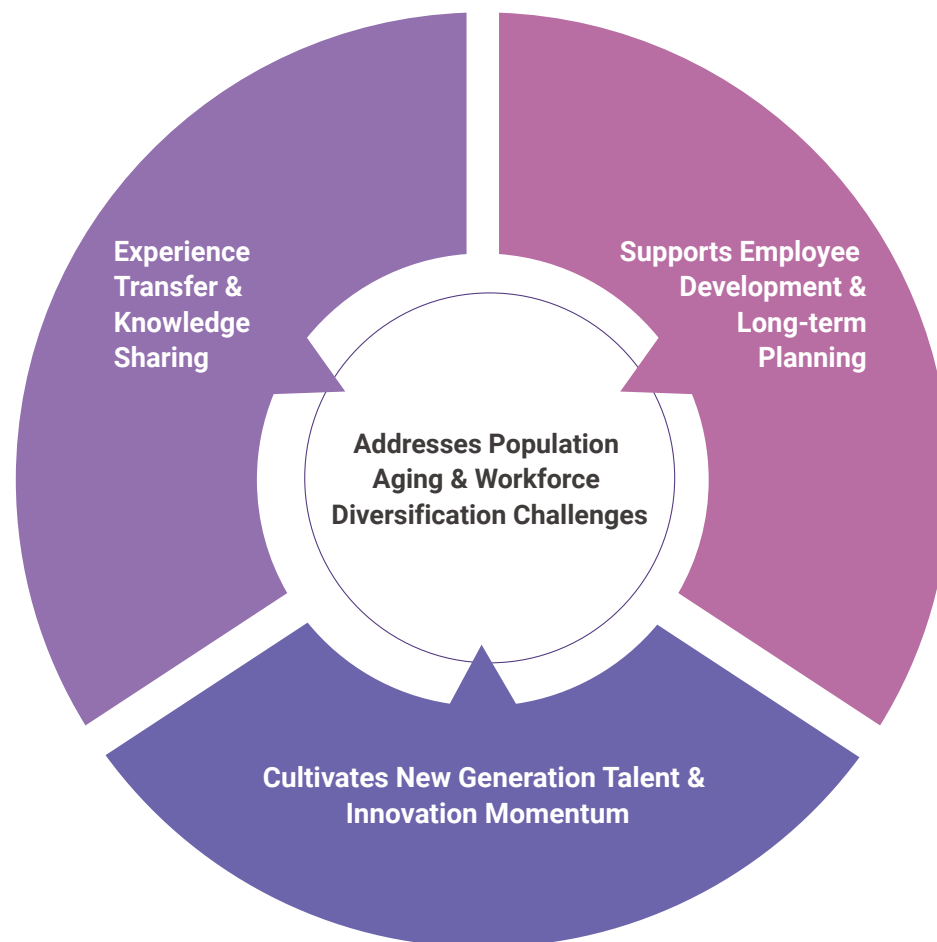improve in aspects such as organizational structure, resource management, and efficiency enhancement, with the following goals:

CyberLink Corp.'s business scale is steadily expanding, and it has the capacity to support more job creation; it also indicates our financial stability and ability to continuously invest in human resources.

Means CyberLink Corp.'s products and services are widely accepted to support our team expansion to meet demand.

Reflects healthy corporate development

Indicates stable market demand

Promotes employment

Enhances corporate resilience

CyberLink Corp.'s growth is accompanied by job creation, which not only improves the socio-economy but also boosts employment.

Employee scale expansion indirectly enhances team diversity and professional capabilities

Organizational Flattening & Flexibility Enhancement

- Reduces intermediate management levels, speeds up decision-making processes, and enhances employee autonomy
- Promotes information transmission efficiency.

Resource Reallocation &Innovation

- Focuses on departments that can directly enhance product and service value
- Effectively utilizes resources to support sustainable growth.

Change Management & Cultural Reshaping

- Redefines management roles and responsibilities to align with modern operating models
- Widely accepts new interns, promotes a more innovative and collaborative corporate culture

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix
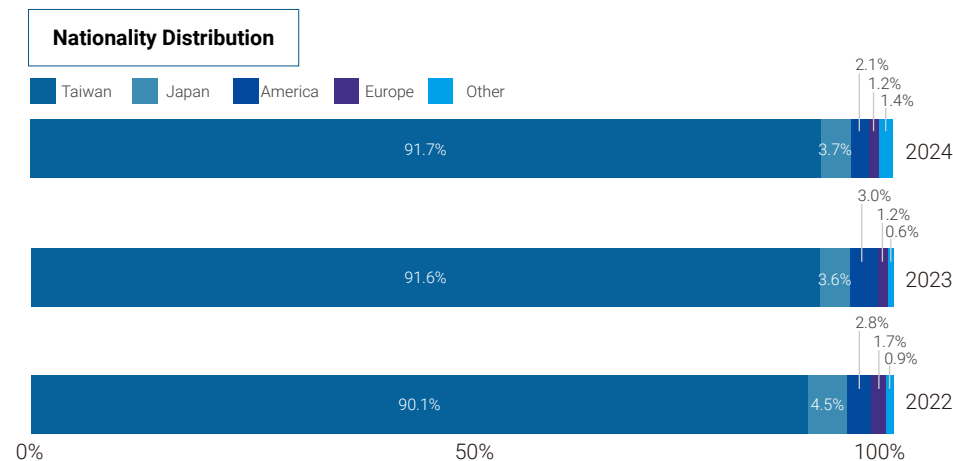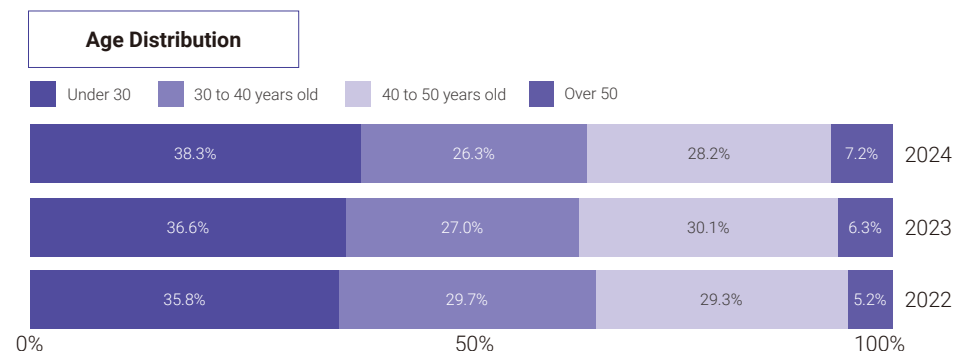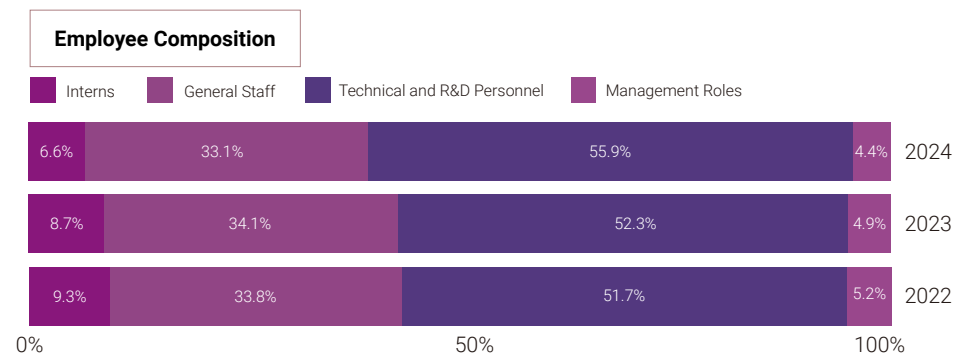
Regarding employee age distribution, the number of employees under 30 years old increased by 9.4% year-on-year in 2024; the number of employees between 30 and 40 years old and between 40 and 50 years old remained approximately stable. In the trend of an aging global workforce, CyberLink continuously maintains a balanced proportion of employees across all age groups. Employees under 30 bring new ideas, technical skills, and innovative drive, helping us maintain innovation and market competitiveness; employees aged 40 to 50 typically possess rich industry experience and professional knowledge, and can play a role in guiding and leading younger employees at work, helping to stabilize our business operations, while also promoting internal knowledge transfer and skill cultivation within the organization. CyberLink's employee structure demonstrates clear and diverse opportunities provided in talent development paths, allowing young employees to see potential for long-term career development, while also providing senior employees with opportunities to leverage their value. This strategy helps increase employee satisfaction and loyalty, reduce turnover rates, and build a stable and sustainable high-quality talent pool for the enterprise.

Experience Transfer & Knowledge Sharing

Supports Employee Development & Long-term Planning

Addresses Population Aging & Workforce Diversification Challenges

Cultivates New Generation Talent & Innovation Momentum

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

On the diversity distribution of employee composition, CyberLink's number of foreign employees in 2024 was 43, reflecting the success of our internationalization and diversification strategy for employees.

Item	2022	2023	2024
Average age (years)	35.54	35.56	35.63
Average years of service	7.10	7.07	7.29
Employee Composition			
Management Roles	5.2%	4.9%	4.4%
Technical and R&D Personnel	51.7%	52.3%	55.9%
General Staff	33.8%	34.1%	33.1%
Interns	9.3%	8.7%	6.6%
Age Distribution			
Under 30	35.8%	36.6%	38.3%
30 to 40 years old	29.7%	27.0%	26.3%
40 to 50 years old	29.3%	30.1%	28.2%
Over 50	5.2%	6.3%	7.2%
Nationality Distribution			
Taiwan	90.1%	91.6%	91.7%
Japan	4.5%	3.6%	3.7%
America	2.8%	3.0%	2.1%
Europe	1.7%	1.2%	1.2%
Other	0.9%	0.6%	1.4%
Total number of employees	**464**	**495**	**517**

Employee Composition

Interns · General Staff · Technical and R&D Personnel · Management Roles

Year	Interns	General Staff	Technical and R&D Personnel	Management Roles
2024	6.6%	33.1%	55.9%	4.4%
2023	8.7%	34.1%	52.3%	4.9%
2022	9.3%	33.8%	51.7%	5.2%

Age Distribution

Under 30 · 30 to 40 years old · 40 to 50 years old · Over 50

Year	Under 30	30 to 40 years old	40 to 50 years old	Over 50
2024	38.3%	26.3%	28.2%	7.2%
2023	36.6%	27.0%	30.1%	6.3%
2022	35.8%	29.7%	29.3%	5.2%

Nationality Distribution

Taiwan · Japan · America · Europe · Other

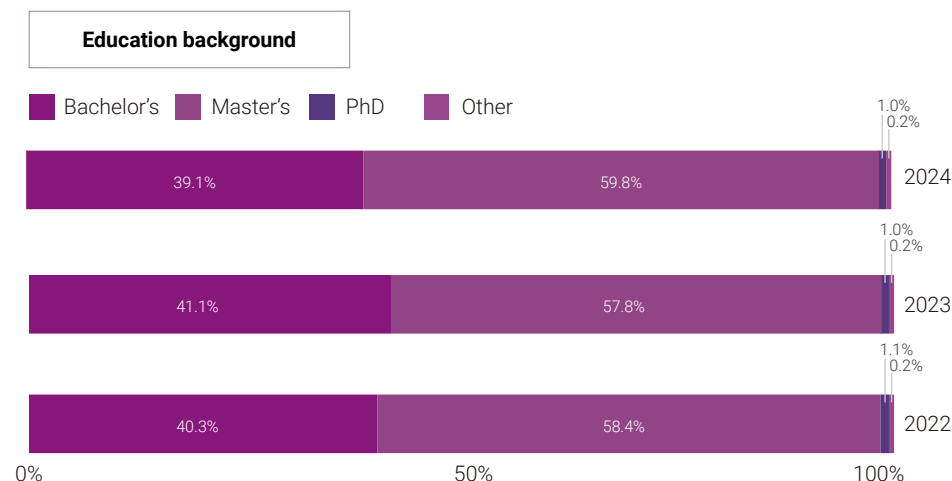| Year	Taiwan	Japan	America	Europe	Other
2024	91.7%	3.7%	2.1%	1.2%	1.4%
2023	91.6%	3.6%	3.0%	1.2%	0.6%
2022	90.1%	4.5%	2.8%	1.7%	0.9%

111

6.1.3.3 Education Level and Job Title Distribution

CyberLink's talent structure demonstrates a high degree of specialization. From 2022 to 2024, employees with master's degrees consistently constituted the majority of the workforce. As of 2024, master's degree holders accounted for 59.8%, and when including doctoral degree holders, the proportion reached 60.7%. This reflects CyberLink's demand for highly educated professionals in R&D to drive technological innovation and growth. In addition, the average employee age at CyberLink is 35.6 years, with an average length of service of 7.3 years, indicating employee stability and maturity. This not only helps the company continuously advance R&D, product planning, marketing, business, and operations, but also ensures that the company has stable and abundant human resources in its pursuit of sustainable operations.

Category	2022	2023	2024
Average age (years)	35.54	35.56	35.63
Average years of service	7.10	7.07	7.29
Education background — PhD	1.1%	1.0%	1.0%
Education background — Master's	58.4%	57.8%	59.8%
Education background — Bachelor's	40.3%	41.0%	39.1%
Education background — Other	0.2%	0.2%	0.2%
Total	464	495	517

Education background

Legend: Bachelor's · Master's · PhD · Other

Year	Bachelor's	Master's	PhD	Other
2024	39.1%	59.8%	1.0%	0.2%
2023	41.1%	57.8%	1.0%	0.2%
2022	40.3%	58.4%	1.1%	0.2%

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix
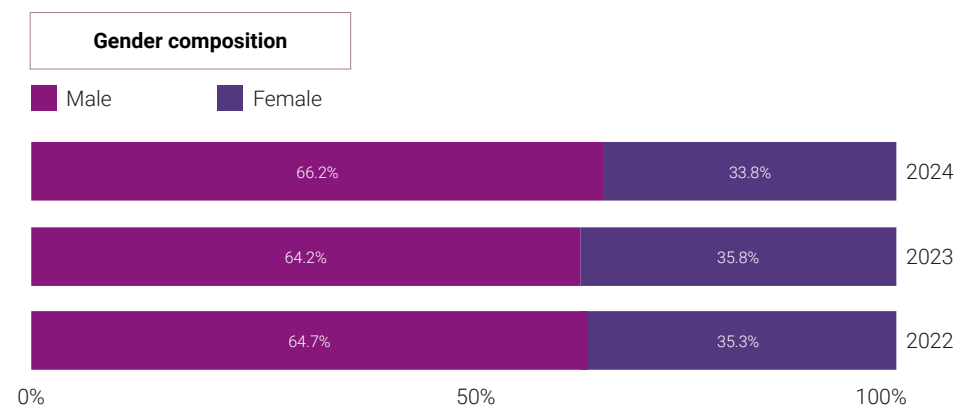
6.1.3.4 Diversity and Gender Equality Policy

Research shows a positive correlation between gender-diverse teams and high-performance outcomes. CyberLink, from its management to its general workforce, is committed to implementing diversity and gender equality, consistently upholding gender equality principles in promotion processes. The company's board of directors also includes female directors, demonstrating its commitment to gender equality and concrete actions in promoting diversity in its senior management structure. A gender-diverse board of directors helps to brainstorm ideas, allowing the company to incorporate different perspectives and experiences in decision-making, thereby enhancing governance effectiveness and decision quality. CyberLink actively promotes gender equality, ensuring that both women and men have equal opportunities for leadership and decision-making participation at all levels. Furthermore, all employees, regardless of gender, have equal opportunities for leadership and decision-making participation at all levels.

Female Diversity Metrics	2022	2023	2024
Female proportion of total employees	35.3%	35.8%	33.8%
Female proportion of junior managers	20.6%	20.6%	23.5%
Female proportion of senior managers	14.3%	12.5%	22.2%
Female proportion in revenue-generating units	34.3%	31.6%	30.5%
Female proportion in product development positions	23.9%	26.2%	23.7%
Female parental leave retention rate	60.0%	75.0%	100.0%

Category	2022	2023	2024
Average age	35.54	35.56	35.63
Average years of service	7.10	7.07	7.29
Gender composition — Female	35.3%	35.8%	33.8%
Gender composition — Male	64.7%	64.2%	66.2%
Total	**300**	**318**	**342**

Gender composition

■ Male ■ Female

Year	Male	Female
2024	66.2%	33.8%
2023	64.2%	35.8%
2022	64.7%	35.3%

0%   50%   100%

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Gender diversity can stimulate creativity, maintain competitiveness in the market.

Promoting Gender Diversity & Innovation

Enhances Employee Satisfaction & Loyalty

Optimizes Decision Quality & Market Insight

Equal development and promotion opportunities enhance female employees' sense of belonging in the workplace.

Gender-diverse teams help incorporate two-way consumer perspectives in product design and market strategy formulation.

CyberLink deeply understands that if employees feel the company's efforts in supporting work-life balance, they will be more likely to stay long-term and contribute actively, thereby reducing talent loss and recruitment costs. Therefore, although enhancing the importance and satisfaction of female employees in the workplace in order to stabilize team structure is a long-term sustainable priority for CyberLink, we also promote gender equality in the workplace to break the traditional stereotype that childcare responsibilities are solely borne by women. This is why we also encourage men to apply for parental leave to share childcare responsibilities with their partners to establish a more equitable work environment and help support women's career development. Allowing men to take parental leave not only supports the redistribution of family roles but also helps employees spend more time with their families outside of work, thereby improving their physical and mental health. This helps reduce employee stress, while increasing overall work efficiency and corporate productivity. Such a policy promotes a family-friendly culture within the company, allowing all employees, regardless of gender, to achieve a balance between work and family.

	2022			2023			2024		
Parental Leave	Female	Male	Total	Female	Male	Total	Female	Male	Total
Application rate	60%	6%	19%	50%	15%	25%	50%	0%	15%
Return-to-work rate	60%	0%	50%	75%	-	43%	100%	100%	100%
Retention rate	-	100%	100%	100%	-	100%	100%	-	100%

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

6.1.3.5 Bonus and Compensation Equality Policy

CyberLink adheres to transparent and fair bonus and compensation management principles, utilizing a "Remuneration Committee" to implement market-competitive compensation and bonus policies to incentivize employees. The committee ensures that employee salaries are determined based on individual education, professional skills, and work experience, without being influenced by gender or ethnicity. The company formulates its compensation and bonus system based on "Director Performance Evaluation Methods" and "Performance Management Evaluation," to comprehensively consider industry salary levels, company operating results, and individual contributions. This ensures compensation and bonus structures are both market-competitive and supportive of corporate sustainable development. CyberLink regularly reviews and audits the reasonableness of compensation for directors and managers, ensuring that compensation policies align with the company's long-term business objectives. For relevant compensation payment data, please refer to the corporate governance report section of the company's 2024 annual report.

6.1.3.5.1. Performance Management System

CyberLink employs a comprehensive digitized performance management system, including new employee probation evaluations, Management by Objectives (MBO), 360-degree multi-rater feedback, and cross-departmental assessments. This system aims to provide fair and rigorous performance appraisal standards, enhance transparency and effectiveness, and use the results as a basis for promotions and bonus distributions.

- **Management by Objectives (MBO)**
  MBO evaluations are conducted semi-annually, focusing on reviewing individual performance goals achieved in the preceding six months and setting new goals for the next six months. During the evaluation process, employees first self-evaluate, followed by a comprehensive assessment by their direct supervisor and top management, with opportunities for goal adjustment provided every April and October.
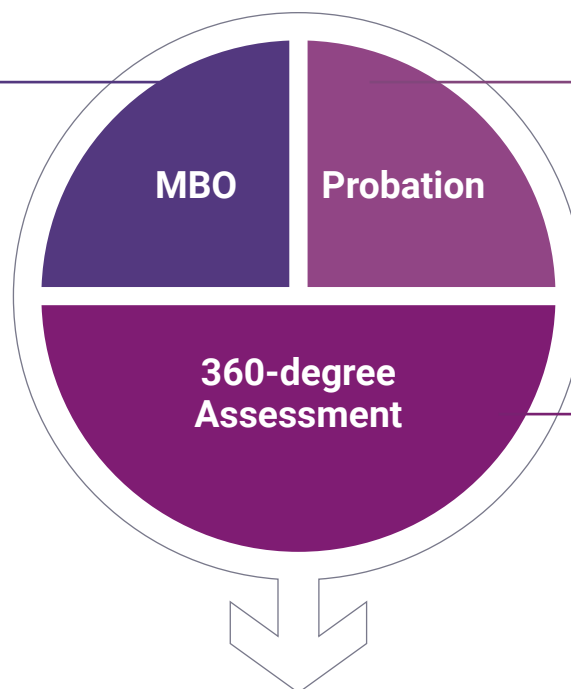
- **New Employee Probation Evaluation**
  New employees, during their probation period, jointly set monthly work goals with their direct supervisor and conduct monthly interviews. At the end of each month, employees self-evaluate, and their direct supervisor and top management jointly conduct the final assessment, ensuring new hires quickly integrate into the company and adapt to their work content.

- **360-degree Assessment**
  To ensure the comprehensiveness and objectivity of evaluations, the company implements bottom-up evaluations and cross-departmental assessments semi-annually through a digital system. This evaluation system can more comprehensively reflect employees' performance across multiple dimensions, helping the company and employees understand their respective strengths and areas for improvement.

Performance Management System

115

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

6.1.3.5.2. Bonus and Compensation System

CyberLink incentivizes employees through market-competitive compensation and bonuses, and has established a "Remuneration Committee" to ensure the transparency and fairness of compensation, and that salary determination is not affected by gender or ethnicity. In 2024, CyberLink's average employee salary ranked first among listed information services companies, with a year-on-year growth of 4.3%. For detailed information and changes in the average and median salaries of CyberLink's full-time employees in non-managerial positions, please refer to the data on the Taiwan Stock Exchange's Market Observation System (https://mops.twse.com.tw/mops/#/web/t100sb15, query category: listed information services industry).

Competitive Compensation	12 months' monthly salary + 2 months' year-end bonus. Guaranteed annual salary targets 85% of the industry's salary adjustment report percentage, with regular reviews to provide market-competitive compensation.
Various Bonuses	Annual "Individual Performance Bonuses" and "Cash Dividends" are distributed based on individual work performance and overall company operational results to share business achievements. Creative R&D achievements approved by the patent committee will receive patent bonuses.
Employee Stock Options	To encourage employee participation in company growth, CyberLink periodically grants employee stock options.
Annual Salary Adjustment	Annual salary adjustments are conducted once a year based on market salary levels, company operational status, and employee performance.

6.1.3.5.3. Employee Benefits and Rewards

CyberLink is committed to creating a people-centered, motivating work environment that attracts and retains outstanding talent through diverse and competitive welfare and incentive measures. The company adopts a fair and transparent reward system, which not only encourages employees to pursue excellence in their work but also expects every colleague to continuously improve in their personal career development and grow together with the company. To achieve this goal, we have designed a series of measures to enhance employee job satisfaction and sense of belonging to fully embody the company's commitment and care for employees.

Annual Promotion	**Personal Bonuses**	**Employee Welfare**	**Referral Rewards**
CyberLink conducts promotion reviews twice a year, offering promotion opportunities to outstanding employees.	CyberLink, through comprehensive performance evaluation and a competitive bonus system, motivates employees to continuously pursue excellence, promoting continuous development for both the enterprise and individuals.	CyberLink has an Employee Welfare Committee that regularly discusses affairs and oversees expenditure, providing various subsidies, including Dragon Boat Festival and Mid-Autumn Festival bonuses, marriage subsidies, birth subsidies, funeral subsidies, and employee travel subsidies.	Employees can earn generous bonuses through the talent referral system, on the condition that the recommended new hire passes the probation period and successfully converts to a regular employee within three months.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

6.1.3.5.4. Employee Retirement Pension

CyberLink provides a defined benefit retirement plan in accordance with Taiwan's "Labor Standards Act," and since July 1, 2005, the company has implemented a defined contribution plan under the "Labor Pension Act." In addition, for overseas operations, the company also formulates employee retirement policies in accordance with local labor laws and retirement regulations. In addition to setting aside retirement reserves in accordance with various retirement plans, the company also annually engages professional actuarial consultants for actuarial assessments of its defined benefit retirement plans to comply with regulatory disclosure requirements for listed companies and to ensure the adequacy of retirement fund contributions. Relevant contribution rates and amounts are detailed in the retirement information in the appendix of the company's 2024 financial report. Through a comprehensive financial system, CyberLink not only safeguards employees' rights to claim future retirement benefits but also ensures the stability of retirement fund contributions and payments, thereby encouraging employees to serve long-term and deeply engage with the company, jointly creating value for long-term development.

6.1.3.5.5. Labor-Management Meetings

Although CyberLink currently does not have a labor union, it is committed to strengthening labor-management communication mechanisms and fostering good labor relations to protect employee rights and welfare. In accordance with Article 83 of the "Labor Standards Act," CyberLink establishes and holds labor-management meetings, with meetings held at least once every three months. Labor-management meetings are composed of five representatives, each from labor and management, with labor representatives elected by all regular employees. The meetings discuss working conditions, employee welfare, workplace improvements, and other related matters, promoting the implementation of resolutions through exchange and joint consultation. Through this regular dialogue platform, CyberLink is committed to protecting employee rights, enhancing job satisfaction, and building harmonious and sustainable labor-management relations.

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

6.2 Community Engagement and Philanthropic Giving

CyberLink is dedicated to leveraging technological innovation to promote social sustainable development and actively advance digital equality and social progress through concrete actions. The company's community engagement and philanthropic activities focus not only on bridging the digital divide between urban and rural areas but also on responding to Sustainable Development Goals (SDGs) such as ending poverty, promoting good health and wellbeing, quality education, and sustainable cities and communities. Through promoting multimedia video teaching volunteer services, organizing blood donation drives, philanthropic donations, and resource sharing, the company continuously contributes to society in various ways. In 2024, we accumulated over 500 hours of volunteer service and collaborated with several non-profit organizations, jointly promoting social welfare.

6.2.1 Perfect CyberLink Education Foundation Overview

The "Perfect CyberLink Education Foundation" was established in 2002, stemming from the commitment of CyberLink's founders, Jau Huang and Alice H. Chang, to technological innovation and corporate social responsibility. Influenced by their own educational backgrounds and entrepreneurial journeys, they promoted the establishment of the "CyberLink Education Foundation," hoping to provide educational resources to assist disadvantaged groups and bridge the educational gap between urban and rural areas. In 2020, the foundation was renamed the "Perfect CyberLink Education Foundation." The foundation's purpose is to provide funding to students who lack sufficient education due to geographical or economic constraints, helping them acquire knowledge and enhance their competitiveness. CyberLink annually donates to the Perfect CyberLink Education Foundation to support the promotion of digital education in Taiwan and actively fulfill its social responsibility. From 2022 to 2024, the donation amounts were NT$2 million, NT$2.6 million, and NT$2.6 million, respectively. According to the foundation's charter, director elections are held once every three years. In March 2024, the "Perfect CyberLink Education Foundation" completed its director re-election, with Jau Huang continuing as chairman. The history of director re-election composition and organizational members is as follows:

2002/12/24

BoD remains at 7 members

Established the CyberLink Education Foundation

2020/01/22

Resolved to rename to "Perfect CyberLink Perfect Education Foundation"

2020/05/08

Obtained approval letter for renaming

2021/03/18

Revised to 9 board members

2021/04/29

Elected Foundation Chairman

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

Title	Name	Gender	Other position
Chairman	Jau Huang	Male	CEO, CyberLink Corp.
Director	Vincent Lin	Male	President, CyberLink Corp.
Director	Mei Gu	Female	President, CyberLink Corp.
Director	Yi-Cheng Huang	Male	Chairman, Perfect Corp.
Director	Alice H. Chang	Female	CEO, Perfect Corp.
Director	Pin-Jen Chen	Male	SVP and Strategy Officer, Perfect Corp.
Director	Cheng-Hsu Li	Male	SVP, CyberLink Corp.
Director	Yong-Wei Lei	Male	VP, CyberLink Corp.
Director	Wei-Hsin Tseng	Male	SVP, R&D Department, Perfect Corp.

Responsibilities

Board of Directors
Composed of senior management from CyberLink Corp. and Perfect Corp., these individuals are responsible for the foundation's strategic planning and resource allocation, and promoting education, philanthropy, and social responsibility-related projects.

Executive Units
- Special Assistant to the CEO Office: Responsible for managing the foundation's daily operations and project implementation, the foundation's financial planning, budget management, and fund allocation to ensure effective resource utilization and that all projects align with the foundation's mission and goals.

- Administration Department: Responsible for promoting and executing donation activities for community or environmental projects.

The Perfect CyberLink Education Foundation's core goal is to reduce the digital divide among children in remote and disadvantaged areas of Taiwan through digital education. The foundation not only focuses on digital education in resource-scarce areas but also promotes digital education through donations to the New Taipei City Warmth Scholarship Fund for outstanding disadvantaged students, training programs, and cooperative education projects, laying the foundation for future technological development.

To further enhance the professionalism and impact of its educational programs, the Perfect CyberLink Education Foundation has established a long-term entrusted partnership with the "Taiwan Charity Service Association." This entrusted partnership is dedicated to integrating professional knowledge from different fields, providing diversified support for the design and execution of educational programs, thereby enhancing the interactivity and effectiveness of the courses. This makes digital education promotion more concrete and effectively implemented, and has a profound impact on Taiwan's education and development. With its cross-sector collaboration and long-term educational support as its core, the Perfect CyberLink Education Foundation is committed to narrowing the domestic digital education gap and actively cultivating future talent. The foundation not only fulfills its corporate social responsibility but also enhances the efficiency of educational resource utilization through diversified partnerships and a transparent management system, laying a solid foundation for achieving broader and deeper social benefits.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

6.2.2 Corporate Social Responsibility and Public Education Promotion

The "Perfect CyberLink Education Foundation" demonstrates a high degree of corporate social responsibility in its philanthropic education programs and actively promotes the equitable distribution of educational resources, making long-term and profound contributions to society through digital education programs for disadvantaged groups. Through digital skills training, especially digital video editing courses for children in remote and disadvantaged areas of Taiwan, the foundation effectively narrows the digital divide, helping these children master modern technological skills and further enhance their future competitiveness.

6.2.2.1. Digital Education Promotion and Rural Area Support

The "Perfect CyberLink Education Foundation" actively promotes digital education programs such as its core courses "PowerDirector," "Make Your Own Yearbook," and "I Am PhotoDirector" to remote areas. The foundation regularly donates computer equipment to remote schools and organizes programming and digital media workshops, allowing students in these resource-scarce schools to access cutting-edge technology and bridge the digital divide between urban and rural areas. Through projects like "Digital Magic Academy," the foundation specifically designs video production workshops for disadvantaged children, covering not only photography and video production skills but also the cultivation of teamwork and leadership abilities. In 2024, the "Perfect CyberLink Education Foundation" organized a total of 74 digital education events, engaging 1,291 disadvantaged children in remote areas. Furthermore, these courses were not limited to the Taipei-New Taipei-Keelung area, but also extended to Yilan County, Hualien, and Taitung and other remote areas, covering a wide range, striving to enable more remote schools and disadvantaged groups to enjoy high-quality educational resources. During the COVID-19 pandemic, to effectively continue multimedia video teaching and address the specific needs of remote areas, the "Perfect CyberLink Education Foundation" also divided courses into in-person and online components. Such an arrangement not only helps address the specific needs and challenges of remote areas, but also:

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

- **Overcoming Geographical Limitations**

  Remote schools are often located in areas with inconvenient transportation, where resources and teachers are difficult to access. In-person courses help teachers and students engage in face-to-face interaction and teaching, providing strong practical learning experiences, while online courses can overcome geographical barriers, allowing students to access high-quality educational resources without long commutes. This combined model enables education to reach more inaccessible areas.

- **Resource Cost Optimization**

  The establishment of online courses can benefit more students while optimizing costs. The "Perfect CyberLink Education Foundation," through online and in-person courses, covers more student groups with limited resources, and provides more in-depth guidance and instruction through in-person courses when necessary, achieving optimal resource allocation.

- **Promoting Teacher and Educational Resource Sharing**

  During the pandemic, the in-person and online courses provided by the foundation can introduce excellent teacher resources from cities or other regions to remote areas, breaking geographical limitations. At the same time, online platforms can also share more educational resources, giving students access to the latest teaching content and technologies to enhance their learning experience.

  Through the combination of in-person and online courses, the "Perfect CyberLink Education Foundation" not only improves students' learning outcomes but also promotes the equitable distribution of educational resources in remote areas, helping students make significant progress in mastering digital media technology. This arrangement and planning of online education during a special period not only optimized teaching quality but also provided students with a more comprehensive learning experience,

promoting the all-round development of individual abilities. In addition, to enhance the effectiveness of educational programs, the "Perfect CyberLink Education Foundation" strives to avoid duplication when selecting schools. Educational needs vary among different schools, and through flexible course arrangements, the foundation can tailor suitable educational programs to meet the needs of each school. Taking the "Digital Magic Academy" courses as an example, between 2022 and 2024, the repeat rate for beneficiary schools was zero, effectively meeting the specific needs of different schools and students. To further expand the impact of its philanthropic education programs, the foundation will continue to optimize course design and, through diversified educational models and resource allocation strategies, create more equitable educational opportunities to provide long-term stable support for children in remote and disadvantaged areas, while achieving true sustainable education goals.

6.2.2.2. Seed Instructor Training Program

To ensure the continuous promotion of digital education programs in remote areas, the "Perfect CyberLink Education Foundation" has launched a seed instructor training program. This program aims to cultivate instructors with professional skills and teaching experience to further expand the impact of educational programs. The program's instructor recruitment and training are managed by an outsourced unit of the foundation, and the "Perfect CyberLink Education Foundation" provides teaching instructor talent, adopting a blended online and in-person training model. Over the past three years, a cumulative total of 63 instructors have been trained, and the number of participating training instructors has also increased in 2023 and 2024 due to the expansion of philanthropic digital education programs. These seed instructors not only possess professional capabilities in digital education but can also go deep into remote areas to impart their learned technical knowledge to local teachers and students, becoming a backbone force in promoting digital education in remote areas.

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

From 2022 to 2024, Digital Magic Academy benefited 14 elementary schools, 1 junior high school, 2 children and youth groups, 1 charitable organization.						
Education Program	Objective	Expected skills acquired	Audience	2022	2023	2024
Digital Magic Academy (Urban Seed Class/Rural Hope Class)	Integrating filming, interviewing, scripting, editing, assisting rural students to complete a video news report together	· Autonomous Action · Communication and Interaction · Social Participation	· Disadvantaged Children and Youth · Rural Schools · Rural Communities (Groups)	153 people 22 classes 132 hours	152 people 24 lessons 144 hours	153 people 21 lessons 132 hours
Participating Schools	**Physical courses** **2022:** Xiyuan Elementary School, Wanhua District, Taipei City / Lishan Elementary School, Neihu District, Taipei City / Zhangshu Middle School, Xizhi District, New Taipei City / Qingshui Elementary School, Qingshui District, Taichung City / Jiahe Elementary School, Nantou City **2023:** Dali Elementary School, Wanhua District, Taipei City / Jinshan Elementary School, Jinshan District, New Taipei City / Zhongzhi Church, Wulai District, New Taipei City / Yixian Elementary School, Beitou District, Taipei City / Tianmu Elementary School, Shilin District, Taipei City **2024:** Xinglong Elementary School, Wenshan District, Taipei City / Zhongyi Elementary School, West Central District, Tainan City / Heping Elementary School, Shiding District, New Taipei City / Ren'ai Elementary School, Ren'ai District, Keelung City / Shilin Elementary School, Shilin District, Taipei City					

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

From 2022 to 2024, PowerDirector Digital Education Training Courses benefited 5 elementary schools, 5 junior high schools, 3 colleges/universities, 1 children and youth group, 30 charitable organizations.

Education Program	Objective	Expected skills acquired	Audience	2022	2023	2024
PowerDirector Digital Education	Centering on PowerDirector editing skills, leading students to learn video editing techniques	· Self-improvement · Innovative Response · Technological Information · Multiculturalism	· Disadvantaged Children and Youth · Rural Communities (Groups)	393 people 9 lessons 27 hours	501 people 20 lessons 60 hours	579 people 27 lessons 81 hours
Participating Schools	**Physical courses** **2022:** New Taipei City Sanxia District Xiaocao Book House Children's Base / Fo Guang Scout Volunteer Group **2023:** Keelung Xiding Elementary School / St. Mary's Medical and Management College / New Taipei City Sanxia District Anxi Junior High School / Taipei City Campus Cub Scout Volunteer Corps / Taipei City Dadaocheng Dream Base / New Taipei City Sanxia Elementary School / Taipei City Tianmu Elementary School / Taichung City South District Mingde Middle School Digital Volunteer / Taipei Everlasting Covenant Church Youth Volunteer Service Corps / Wilderness Conservation Society Taipei Branch / Keelung Community College Citizen Journalist / Keelung City Ren'ai Elementary School **2022/2023:** National Taiwan University of Arts **2024:** Dadaocheng Dream Base / Qingshui High School, Tucheng District, New Taipei City / Shoufeng Presbyterian Church, Hualien / Taitung Senior Education Volunteer / Keelung Marine Science Education Center Volunteer / Pangu Silver Hair Long-term Care Volunteer / New Taipei City Senior Education Volunteer / Keelung Community University Ren'ai Campus / Kaohsiung Senior Education Volunteer / Asia-Pacific Psycho-Oncology Foundation / Taichung Senior Education Volunteer / Taichung Mingde Senior Learning Classroom / Taichung Nanmen Community Senior Center / Family Welfare Foundation Xindian Service Center / National Taiwan University of Arts **Online courses** **2022:** New Taipei City Qingshui High School / New Taipei City Jinshan High School / Enwu Social Service Foundation / National Taiwan Library Volunteer Group / Yangmingshan Zhongshan Building Volunteer Group / Water Source Foundation **2023:** Keelung Dingnei Elementary School / Chiayi Xingang Reading Center Volunteer Group / Caterpillar Children's Philosophy Foundation / Taipei Lishan High School / King Car Cultural and Educational Foundation / Taiwan Yesi Service-Learning Association / Taipei Emotional Education Volunteer Group					

124

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

From 2022 to 2024, Make Your Own Yearbook Digital Education Training Courses benefited 29 elementary schools.

Education Program	Objective	Expected skills acquired	Audience	2022	2023	2024
Make Your Own Yearbook	For small rural schools with fewer than 20 graduating students, leading students to learn image editing, page layout, and complete their own yearbook	• Self-improvement • Innovative Response • Technological Information • Aesthetic Literacy	• Marginalized Small Schools • Rural School Districts	261 people 13 classes 78 hours	253 people 14 lessons 84 hours	253 people 11 lessons 84 hours
Participating Schools	**2022:** Shoushan Elementary School in Taoyuan City / Shuangxi Elementary School in New Taipei City / Zhonghu Elementary School in New Taipei City / Zhongzheng Elementary School in Keelung City / Zhongxing Elementary School in Taoyuan City / Pinglin Elementary School in New Taipei City / Zhongjiao Elementary School in New Taipei City / Yangmingshan Elementary School in Taipei City / Shanjia Elementary School in New Taipei City / Yehliu Elementary School in New Taipei City / Shangren Elementary School in Keelung City / Yongan Elementary School in Taoyuan City / Longsheng Elementary School in Keelung City **2023:** Shulin Elementary School in Taoyuan City / Dunan Elementary School in Keelung City / Xinghua Elementary School in New Taipei City / Puting Elementary School in Taoyuan City / Shuangxi Elementary School in New Taipei City / Zhongxing Elementary School in Taoyuan City / Pinglin Elementary School in New Taipei City / Zhongjiao Elementary School in New Taipei City / Yangmingshan Elementary School in Taipei City / Shanjia Elementary School in New Taipei City / Yehliu Elementary School in New Taipei City / Shangren Elementary School in Keelung City / Yongan Elementary School in Taoyuan City / Longsheng Elementary School in Keelung City **2024:** Shulin Elementary School in Taoyuan City / Zhongjiao Elementary School in New Taipei City / Zhongxing Elementary School in Taoyuan City / Nanrong Elementary School in Keelung City / Pinglin Elementary School in New Taipei City / Dunan Elementary School in Keelung City / Yongan Elementary School in Taoyuan City / Shanjia Elementary School in New Taipei City / Yehliu Elementary School in New Taipei City / Shangren Elementary School in Keelung City / Shanghu Elementary School in Taoyuan City					

From 2022 to 2024, I Am PhotoDirector Digital Education Training Courses benefited 11 elementary schools, 19 junior high schools, 2 colleges/universities, 1 children and youth group, 3 charitable organizations.

Education Program	Objective	Expected skills acquired	Audience	2022	2023	2024
I Am PhotoDirector	Centering on PhotoDirector image editing skills, leading students to learn photo beautification	• Self-improvement • Innovative Response • Technological Information • Aesthetic Literacy	• Disadvantaged Children and Youth • Rural Communities (Groups)	251 people 11 classes 66 hours	305 people 15 lessons 90 hours	306 people 15 lessons 90 hours
Participating Schools	**Physical courses** **2022:** Taipei Fanghe Experimental Middle School / Taipei Xinmin Junior High School / Keelung Xiding Elementary School / New Taipei Jinshan High School /Yilan Xuejin Elementary School/Yilan Wujie Junior High School / Keelung Nanrong Elementary School / Yilan Xuejin Elementary School / Yilan Wujie Junior High School / Keelung Nanrong Elementary School / Changhua Normal University Education Volunteer Group **2023:** Li Ze Junior High School, Yilan County / Nei Zha Elementary School, Taoyuan City / Keelung City Smart Education Project / Zhong Zheng Elementary School, Keelung City / Dong Guang Elementary School, Keelung City / Xingang Cultural and Educational Foundation / Bei Zheng Junior High School, Taipei City / Kai Xuan Elementary School, Yilan City / Xue Jin Elementary School, Yilan County / Wu Jie Junior High School, Yilan County / Nan Rong Elementary School, Yilan County / Xue Jin Elementary School, Yilan County / Wu Jie Junior High School, Keelung City / Nan Rong Elementary School **2024:** Guandu Junior High School, Taipei City / Huaisheng Junior High School, Taipei City / Fu'an Junior High School, Taipei City / Beizheng Junior High School, Yilan County / Lize Junior High School, Taipei City / Beitou Junior High School, Yilan County / Xuejin Elementary School, Yilan County / Wujie Junior High School, Keelung City / Longsheng Elementary School, Taipei City / Yangmingshan Elementary School, National Taiwan Academy of Drama, New Taipei City / Xinghua Elementary School, Keelung City / Dongguang Elementary School					

125

CyberLink

1 Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

Seed Instructor Training

Instructors are recruited by an outsourced unit for training, with training methods including online training and in-person training.

2022	2023	2024
Total investment amount 1,585,000	**Total investment amount** 1,785,000	**Total investment amount** 1,850,000
20 people 12 hours in total	22 people 24 hours in total	21 people 36 hours in total

6.2.3 Promoting Digital Equality and Social Innovation

As a leader in digital media, CyberLink not only focuses on technological innovation but is also committed to promoting digital equality. We offer various free or low-cost software solutions to support the digital transformation of educational institutions, non-profit organizations, and startup teams, allowing more communities to benefit from digital creation tools. CyberLink actively develops assistive technologies, such as speech-to-text and intelligent image processing functions, to help individuals with disabilities integrate into digital life, thereby narrowing social disparities through technology. Since 2021, the "Perfect CyberLink Education Foundation" has continuously donated to the New Taipei City Warmth Scholarship Fund to support financially disadvantaged outstanding students in New Taipei City to successfully complete their studies. Through continuous cash donations, volunteer services, and professional support, CyberLink is committed to enhancing the educational resources and digital literacy of its local communities by promoting community development and recognition. In addition, for many years the foundation has supported schools at all levels to participate in international competitions and activities, helping art, music, and sports talents in remote schools overcome financial difficulties, such as the Taoshan Elementary School Choir from Hsinchu County participating in an international choir competition in Germany, and the Zhushan High School Hockey Team from Nantou County competing in the United States and Vietnam.

6.2.4 Social Care and Local Development

Since 2010, CyberLink, in conjunction with Perfect Corp. and industry partners, has annually organized the "Blood Donation Together, Love Continues" joint blood drive. This event has been held for 24 consecutive years as of 2024. In 2024, under the call of CyberLink Corp. and Perfect Corp., 11 blood donation vehicles were successfully mobilized, attracting 971 participants and collecting a total of 354,000 c.c. of blood. CyberLink Corp. and Perfect Corp. not only encourage all employees to actively participate but also hope to alleviate the blood shortage in the greater Taipei area through the companies' promotional influence and employees' enthusiastic participation.

	Blood Donation Vehicles Mobilized	Amount Sponsored	Number of Blood Donors
2022	As the pandemic has not yet subsided, employees were only encouraged to participate in blood drives organized by other leading units.		
2023	10 vehicles	9,986	917
2024	11 vehicles	10,230	971

127

CyberLink

1 Introduction　2 Practicing Sustainability Management　3 Corporate Governance and Operations　4 Financial Performance and Products　5 Climate Change Response Strategy　6 Social Responsibility and Sustainable Development　7 Appendix

Beyond the long-standing blood donation events jointly organized with other industry partners, CyberLink has consistently engaged in social welfare activities, actively promoting various donations and volunteer service programs. For example, the company donated "U Meeting" video conferencing services to the Syin-Lu Social Welfare Foundation, which saves the foundation approximately NT$750,000 in transportation costs annually, effectively promoting the organization's digital transformation. In supporting special needs groups, CyberLink annually sponsors the Taiwan Kenner Autistic Foundation, promoting social acceptance and support for individuals with Kenner Syndrome. The company also helps these organizations improve their operating conditions by donating funds to orphanages and social placement agencies, continuously providing substantial help to socially disadvantaged groups. In 2024, CyberLink's total donations amounted to NT$2,544,830. In the same year, we further expanded our philanthropic donations, giving 263 pairs of shoes and bags to the "Hope of the Nations - International Christian Concern Association," 209 books to the "Taiwan Christian Relief Association," 183 toys to the "Ren-Ai Social Welfare Foundation," and 867 items of clothing to the "Eden Social Welfare Foundation," which are dedicated to resource reuse and helping those in need. To further encourage employees to participate in philanthropic activities, CyberLink has a volunteer leave policy, allowing employees paid time off for volunteer service, such as participating in the Hengshan Service Team's house renovation project to help disadvantaged families improve their living environment. In addition, the company annually organizes events like the "Year-End Warmth Market" to encourage employees to actively engage in social welfare and jointly contribute to society.

Through various philanthropic and blood donation actions, CyberLink brings together loving forces from within and outside the enterprise. Through diverse and concrete community engagement and philanthropic giving actions, it demonstrates a steadfast commitment to social responsibility, allowing employees and the corporate entity to sustainably grow together in serving society. We will continue to leverage the impact of technology, promote digital equality and social innovation, and practice the core value of "giving back to society what is taken from society" for a better future, striving tirelessly.

07 Appendix

7.1 Sustainability Reporting Standards Index

To ensure CyberLink's transparency and accountability in its sustainable development goals, we adhere to the Global Reporting Initiative (GRI) Standards for disclosure, by comprehensively reflecting the company's performance in environmental, social, and governance (ESG) areas. Through the sustainability reporting standards index, we ensure that all stakeholders can quickly access relevant data and information, and continuously monitor the company's progress and contributions to sustainable development.

GRI (Global Reporting Initiative) Content Index Table

Statement of Use	CyberLink has reported content for the period of 2024/1/1 to 2024/12/31 in accordance with GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	No applicable sector standard

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
GRI 2 - 1	Organizational details	1.3 Organization and reporting scope	6
GRI 2 - 2	Entities included in the organization's sustainability reporting	1.3 Organization and reporting scope	6
GRI 2 - 3	Reporting period, frequency and contact point	1.4 Reporting cycle and period 1.5 Contact Information	6
GRI 2 - 4	Restatements of information	1.1 About the Report	4
GRI 2 - 5	External assurance	1.6 Confirmation of the report information	7
2. Activities and workers			
GRI 2 - 6	Activities, value chain and other business relationships	1.3 Organization and reporting scope 4.5 Overview of Operating Products	6 59
GRI 2 - 7	Employees	6.1 Employee Care and Workplace Culture	91
GRI 2 - 8	Workers who are not employees	6.1 Employee Care and Workplace Culture	91

GRI (Global Reporting Initiative) Content Index Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
3. Governance			
GRI 2 - 9	Governance structure and composition	2.2 Sustainable Governance Structure 3.1 Corporate Governance	13 33
GRI 2 - 10	Nomination and selection of the highest governance body	3.1 Corporate Governance	33
GRI 2 - 11	Chair of the highest governance body	3.1 Corporate Governance	33
GRI 2 - 12	Role of the highest governance body in overseeing the management of impacts	2.2 Sustainable Governance Structure 2.3 Responsibilities and Operational Model of the Sustainability Group 3.1 Corporate Governance	13 14 33
GRI 2 - 13	Delegation of responsibility for managing impacts	2.2 Sustainable Governance Structure 2.3 Responsibilities and Operational Model of the Sustainability Group	13 14
GRI 2 - 14	Role of the highest governance body in sustainability reporting	2.2 Sustainable Governance Structure 2.3 Responsibilities and Operational Model of the Sustainability Group	13 14
GRI 2 - 15	Conflict of interest	3. 2 Integrity management	42
GRI 2 - 16	Communication of critical concerns	2.3 Responsibilities and Operational Model of the Sustainability Group	14
GRI 2 - 17	Collective knowledge of the highest governance body	2.3 Responsibilities and Operational Model of the Sustainability Group	14
GRI 2 - 18	Evaluation of the performance of the highest governance body	3.1 Corporate Governance	33
GRI 2 - 19	Remuneration policies	3.1 Corporate Governance	33
GRI 2 - 20	Process to determine remuneration	3.1 Corporate Governance	33
GRI 2 - 21	Annual total compensation ratio	3.1 Corporate Governance 6.1 Employee Care and Workplace Culture	33 91

GRI (Global Reporting Initiative) Content Index Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
4. Strategy, policies and practices			
GRI 2 - 22	Statement on sustainable development strategy	1.2 Comments from the Operator	5
		2.1 Sustainable Operation Vision and Mission	8
		2.7 Short-, medium- and long-term goal setting and strategies	29
GRI 2 - 23	Policy commitments	3. 2 Integrity management	42
		6.1 Employee Care and Workplace Culture	91
GRI 2 - 24	Embedding policy commitments	2.1 Sustainable Operation Vision and Mission	8
		2.2 Sustainable Governance Structure	13
		2.3 Responsibilities and Operational Model of the Sustainability Group	14
GRI 2 - 25	Processes to remediate negative impacts	2.4 Identification of Stakeholders	16
		2.6 Stakeholder consultation and communication	26
		3.2 Integrity management	42
GRI 2 - 26	Mechanisms for seeking advice and raising concerns	2.4 Identification of Stakeholders	16
		2.6 Stakeholder consultation and communication	26
		3.2 Integrity management	42
GRI 2 - 27	Compliance with laws and regulations	3. 2 Integrity management	42
GRI 2 - 28	Membership associations	2.4 Identification of Stakeholders	16
5. Stakeholder engagement			
GRI 2 - 29	Approach to stakeholder engagement	2.4 Identification of Stakeholders	16
		2.6 Consultation and Communication with Stakeholders	26
GRI 2 - 30	Collective bargaining agreements	6.1 Employee Care and Workplace Culture	91

CyberLink

Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

GRI (Global Reporting Initiative) Content Index Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
GRI 3: Material Topics 2021			
GRI 3 - 1	Process to determine material topics	2.5 Identification of material issues and impact assessment	18
GRI 3 - 2	List of material topics	2.5 Identification of material issues and impact assessment	18
GRI 3 - 3	Management of material topics	2.5 Identification of material issues and impact assessment 2.7 Short-, medium- and long-term goal setting and strategies	18 29
GRI 201: Economic Performance 2016			
GRI 201 - 1	Direct economic value generated and distributed	4.1 Direct economic value generation 4.2 Indirect economic value generation 4.3 Economic Value Distribution	55 57 57
GRI 201 - 2	Financial implications and other risks and opportunities due to climate change	3. 3 Risk Management 5 Climate Change Response Strategies	44 74
GRI 201 - 3	Defined benefit plan obligations and other retirement plans	6.1 Employee Care and Workplace Culture	91
GRI 201 - 4	Financial assistance received from government	3.5 Tax Governance	50
GRI 205: Anti-corruption 2016			
GRI 205 - 3	Confirmed incidents of corruption and actions taken	3. 2 Integrity management	42
GRI 207: Tax 2019			
GRI 207 - 1	Approach to tax	3.5 Tax Governance	50
GRI 207 - 2	Tax governance, control, and risk management	3.5 Tax Governance	50
GRI 207 - 3	Stakeholder engagement and management of concerns related to tax	3.5 Tax Governance	50

GRI (Global Reporting Initiative) Content Index Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
GRI 302: Energy 2016			
GRI 302 - 1	Energy consumption within the organization	5.3 Energy Management and Greenhouse Gas Inventory	79
GRI 302 - 2	Energy consumption outside of the organization	5.3 Energy Management and Greenhouse Gas Inventory	79
GRI 302 - 3	Energy intensity	5.3 Energy Management and Greenhouse Gas Inventory	79
GRI 302 - 4	Reduction of energy consumption	5.3 Energy Management and Greenhouse Gas Inventory	79
GRI 302 - 5	Reductions in energy requirements of products and services	5.3 Energy Management and Greenhouse Gas Inventory	79
GRI 303: Water and Effluents 2018			
GRI 303 - 5	Water consumption	5.2 Water Resources Management	78
GRI 308: Supplier Environmental Assessment 2016			
GRI 308 - 1	New suppliers that were screened using environmental criteria	5.1 Sustainable Supply Chain Management	75
GRI 308 - 2	Negative environmental impacts in the supply chain and actions taken	5.1 Sustainable Supply Chain Management	75
GRI 401: Employment 2016			
GRI 401 - 1	New employee hires and employee turnover	6.1 Employee Care and Workplace Culture	91
GRI 401 - 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.1 Employee Care and Workplace Culture	91
GRI 401 - 3	Parental leave	6.1 Employee Care and Workplace Culture	91

CyberLink

Introduction   2 Practicing Sustainability Management   3 Corporate Governance and Operations   4 Financial Performance and Products   5 Climate Change Response Strategy   6 Social Responsibility and Sustainable Development   7 Appendix

GRI (Global Reporting Initiative) Content Index Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
GRI 403: Occupational Health and Safety 2018			
GRI 403 - 1	Occupational health and safety management system	6.1 Employee Care and Workplace Culture	91
GRI 403 - 2	Hazard identification, risk assessment, and incident investigation	6.1 Employee Care and Workplace Culture	91
GRI 403 - 3	Occupational health services	6.1 Employee Care and Workplace Culture	91
GRI 403 - 4	Worker participation, consultation, and communication on occupational health and safety	6.1 Employee Care and Workplace Culture	91
GRI 403 - 5	Worker training on occupational health and safety	6.1 Employee Care and Workplace Culture	91
GRI 403 - 6	Promotion of worker health	6.1 Employee Care and Workplace Culture	91
GRI 403 - 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.1 Employee Care and Workplace Culture	91
GRI 403 - 8	Workers covered by an occupational health and safety management system	6.1 Employee Care and Workplace Culture	91
GRI 404: Training and Education 2016			
GRI 404 - 1	Average hours of training per year per employee	6.1 Employee Care and Workplace Culture	91
GRI 404 - 3	Percentage of employees receiving regular performance and career development reviews	6.1 Employee Care and Workplace Culture	91
GRI 405: Diversity and Equal Opportunity 2016			
GRI 405 - 1	Diversity of governance bodies and employees	6.1 Employee Care and Workplace Culture	91
GRI 414: Supplier Social Assessment 2016			
GRI 414 - 1	New suppliers that were screened using social criteria	5.1 Sustainable Supply Chain Management	75
GRI 414 - 2	Negative social impacts in the supply chain and actions taken	5.1 Sustainable Supply Chain Management	75
GRI 418: Customer Privacy 2016			
GRI 418 - 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.6 Customer Management and Service	67

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

7.2   Sustainability Accounting Standards Board Standards Index

To enhance the transparency and focus of its sustainability reporting, CyberLink adheres to the standards established by the Sustainability Accounting Standards Board (SASB), comprehensively disclosing financially material issues most relevant to its business operations. Based on the Software & IT Services industry standards within SASB, we disclose environmental, social, and governance (ESG) data that significantly impacts corporate performance and long-term value creation, ensuring that stakeholders can accurately assess the company's risk management and opportunity capture in sustainable development. Through the SASB index, we commit to providing consistent, comparable, and decision-relevant sustainability information, further strengthening corporate governance and transparency.

SASB (Sustainability Accounting Standards Board) Reference Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
1. Environmental Footprint of Hardware Infrastructure			
TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	5.3 Energy Management and Greenhouse Gas Inventory	79
TC-SI-130a.2	(2) Total water consumed	5.2 Water Resources Management	78
2. Data Privacy and Freedom of Expression			
TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	4.6 Customer Management and Service	67
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	4.6 Customer Management and Service	67
3. Data Security			
TC-SI-230a.1	(1) Number of data breaches (2) Percentages that are personal data breaches (3) Number of users affected	4.6 Customer Management and Service	67
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	3.6 Information Security	51

SASB (Sustainability Accounting Standards Board) Reference Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
4. Recruiting & Managing a Global, Diverse & Skilled Workforce			
TC-SI-330a.3	(1) Percentage of gender (2) Percentage of diversity groups 　(a) Executive management 　(b) Non-executive management 　(c) Technical employees 　(d) All other employees	6.1 Employee Care and Workplace Culture	91
5. Intellectual Property Protection and Competitive Behavior			
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	3. 2 Integrity management	42
6. Managing Systemic Risks from Technology Disruptions			
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	3. 3 Risk Management	44

CyberLink

1 Introduction 2 Practicing Sustainability Management 3 Corporate Governance and Operations 4 Financial Performance and Products 5 Climate Change Response Strategy 6 Social Responsibility and Sustainable Development 7 Appendix

7.3 Task Force on Climate-related Financial Disclosures Standards Index

Upholding the core philosophy of sustainable operations, CyberLink deeply understands the importance of climate change for long-term corporate value and risk management. To enhance the transparency of climate-related risk and opportunity disclosures, CyberLink follows the Task Force on Climate-related Financial Disclosures (TCFD) framework, systematically disclosing relevant data across four key areas: governance, strategy, risk management, and metrics & targets. Through the TCFD standards index, we clearly demonstrate how the company responds to the potential impacts of climate change and continuously strengthens its adaptive capacity, ensuring steady progress towards long-term competitiveness and financial stability while pursuing sustainable development.

TCFD Reference Table

Standard Number	Disclosure Item	Corresponding Chapter/Section in this Report	Page Number
1. Governance - Disclose the organization's governance around climate-related risks and opportunities.			
TCFD 1 - 1	Describe the board's oversight of climate-related risks and opportunities	3. 3 Risk Management	44
TCFD 1 - 2	Describe management's role in assessing and managing climate-related risks and opportunities	3. 3 Risk Management	44
2. Strategy - Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategies, and financial planning where such information is material.			
TCFD 2 - 1	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	3. 3 Risk Management	44
TCFD 2 - 2	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. 3 Risk Management	44
3. Risk Management - Disclose how the organization identifies, assesses, and manages climate-related risks.			
TCFD 3 - 2	Describe the organization's processes for managing climate-related risks.	3. 3 Risk Management	44
TCFD 3 - 3	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	3. 3 Risk Management	44
4. Metrics and Targets - Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.			
TCFD 4 - 2	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	5.3 Energy Management and Greenhouse Gas Inventory	79
TCFD 4 - 3	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	2.7 Short-, medium- and long-term goal setting and strategies 5 Climate Change Response Strategies	29 74

138

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