



2024 Sustainability Report



Table of Contents

Editorial Policy	01
Message from the Chairman	02
About Weikeng	03
Awards and Recognition in 2024	06

1 Sustainable Management

1.1 Sustainable Promotion and Management	08
1.2 Stakeholder Identification and Communication	11
1.3 Material Topic Analysis	19



2 Sustainable Governance

Economic Performance Management Policy	27
Management Policy for Ethical Corporate Management	28
Customer Privacy and Information and Cybersecurity Management Policy	29
2.1 Operation Overview	30
2.2 Corporate governance	35
2.3 Honesty and Integrity and Regulatory Compliance	43
2.4 Risk management	49
2.5 Information and Cyber Security Management	53

Appendix

Appendix I: GRI Content Index Table	118
Appendix II: BSI Independent Assurance Statement	125
Appendix III: Comparison Table of Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" for the Enhanced Disclosure of Sustainable Indicators for the Electronic Channel Industry	126
Appendix IV: Climate-Related Information of Listed Companies	127
Appendix V: Comparison Table of SASB Standards by International Sustainability Standards Board - Electronic Manufacturing Services & Original Design Manufacturing	129

3 Sustainable Supply Chain and Environment

Customer Relationship Management Policy	58
3.1 Supply Chain Management	59
3.2 Technology Research and Development	64
3.3 Customer Relationship Management	65
3.4 Response to Climate Change	68
3.5 Environmental Protection	78

4 Sustainable Workplace

Management policy for talent development and retention	85
4.1 Human Rights Protection	86
4.2 Talent Attraction and Retention	89
4.3 Employee Rights and Benefits	98
4.4 Employee Safety and Health	102
4.5 Giving Back to Society	113



Editorial Policy

About This Report

This Report constitutes the fourth “Sustainability Report” published by Weikeng Industrial Co., Ltd. (hereinafter referred to as “Weikeng” or “Weikeng Industrial”). It takes the topics of “Sustainable Management,” “Sustainable Governance,” “Sustainable Supply Chain and Environment,” and “Sustainable Workplace” as its main focuses, disclosing sustainable actions and the current status of Environmental, Social, and Corporate Governance (ESG) concerns so that stakeholders can better understand the efforts and achievements of Weikeng in implementing social responsibility and sustainable development through this Report.

The Report was published in August 2025, with simultaneous publication on the Company’s official website. Going forward, we will continue to compile and publish the Sustainability Report by the end of August every year.

Report Scope and Methodology

The disclosure period covered by this report is from January 1 to December 31, 2024. The scope of disclosure primarily focuses on Weikeng’s operations in Taiwan, including the Neihu Headquarters in Taipei, the Neihu Tanmei Warehouse Center, the Taoyuan Housheng Warehouse Center, and the South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung). Some data also includes information related to the parent company Weikeng’s Shatin Warehouse in Hong Kong, the Futian Warehouse in Shenzhen, China, and relevant data from subsidiaries included in the consolidated financial statements, as well as descriptions of events, management approaches, and objectives before and after 2024. If other reporting scopes are involved or if information has been restated, it will be separately explained within the text of this report. In addition, data from 2022 to 2023 contained in this report has not been restated.

The statistics disclosed in the Report come from Weikeng’s own statistics and investigations, and are presented using internationally accepted indicators. Any estimates will be noted in each relevant section. Financial data is derived from the consolidated financial statement information published by KPMG Taiwan after auditing and attestation in accordance with International Financial Reporting Standards (IFRS) and are calculated in New Taiwan Dollars.

Editorial Principles and Verification of the Report

This Report is prepared in accordance with the latest version of the GRI Standards (2021), issued by the Global Sustainability Standards Board (GSSB), and the Taiwan Stock Exchange’s “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” as well as referring to the Task Force on Climate related Financial Disclosures (TCFD) and the Electronic Manufacturing Services & Original Design Manufacturing Standard of the International Sustainability Standards Board (ISSB). Weikeng’s sustainability theme, strategy, and specific actions are disclosed based on the reporting principle, and the relevant content indices are detailed in the Appendix.

In respect to Weikeng’s Sustainability Report, Mr. Chou, Kan-Lin (@Fama Chou), Chief Financial Officer/Spokesperson/Corporate Governance Officer, serves as the general convener of the sustainability report preparation team, and is responsible for the overall planning, communication and integration, and data collection. All relevant departments of the Company participated in the editing, revision, and proofreading of the Report. This report has been verified by an independent third-party assurance provider, the British Standards Institution (BSI) Taiwan Branch, a private company registered in Singapore, using the AA1000AS v3 assurance standard, Type 1, Moderate Level of Assurance, to ensure that the report aligns with the principles of Inclusivity, Materiality, Responsiveness, and Impact. The verified Sustainability Report is then submitted to the Sustainable Development Committee and the Board of Directors for approval before publication.



Company official
website

Contact Information

If you have any comments or suggestions regarding the contents of this Report, you are welcome to contact us using the following contact information:

Weikeng Industrial Co., Ltd.
Address: 11F., No. 308, Sec. 1, Neihu Rd., Neihu Dist., Taipei City
Contact Person: Spokesperson Chou, Kan-Lin (@Fama Chou)
TEL : (02) 2659-0202
Email: famachou@weikeng.com.tw
Company website: <https://www.weikeng.com.tw>

Message from the Chairman

Weikeng continues to promote sustainable development and respond to the United Nations Sustainable Development Goals (SDGs), aspiring to contribute to energy conservation and carbon reduction, circular economy, the promotion of power semiconductors, and green energy-related applications through its role in the semiconductor industry chain. The Company is committed to supporting customers and vendors in the design of product solutions by allocating corresponding resources to develop applications aimed at decarbonization, with the goal of contributing to the creation of a green and sustainable semiconductor supply chain together with upstream and downstream partners. Internally, the Company enhances its operational resilience and agility through risk management to improve business performance, while valuing stakeholders' concerns and responding to them in a timely manner.

Since its establishment, Weikeng has adhered to steady management and achieved annual growth in operational scale, creating more employment opportunities for society, engaging in local community participation, and promoting social welfare. The Company continues to advance toward sustainable development goals such as providing a friendly workplace, becoming a happy enterprise, and ensuring a safe working environment for its partners and employees. The Company has been certified as a middle-aged and elderly-friendly enterprise by the Taipei City Government for two consecutive years, and has also received the Gold Award for Happy Enterprise from 1111 Job Bank for two consecutive years. In addition to continuing to implement its occupational safety and health policy of "legal compliance," "hazard prevention," "awareness of capabilities," "continuous improvement," and "full participation," the Company obtained the ISO 45001:2018 Occupational Health and Safety Management System

certificate issued by a third-party verification organization in February 2024. In November of the same year, it expanded the verification scope and once again received recognition from a third-party verification organization for the same management system (original verification sites: Taipei Headquarters, Taipei Tanmei Warehouse Center; newly added verification site: Taoyuan Housheng Warehouse Center) to ensure that employees can contribute in a safe and healthy workplace, echoing SDG 3 Good Health and Well-Being and SDG 8 Decent Work and Economic Growth.

On the issue of climate change, Weikeng's parent company promotes greenhouse gas inventories through the ESG Executive Office under the Sustainable Development Committee. Starting in 2024, the Company has followed the ISO 14064-1 standard for greenhouse gas inventories to conduct a full-year inventory and will commission a third-party verification organization in March 2025 for external verification. The inventory team and internal verification team for subsidiaries were also established in 2024 and will begin conducting full-year greenhouse gas inventories in accordance with ISO 14064-1 in 2025. The inventory for all group sites will be completed in 2025, with third-party external verification to be completed in the first half of 2026 to ensure the integrity of the Group's greenhouse gas inventory management and to meet regulatory requirements in advance.

Climate change poses both risks and opportunities for various industries, and developing response strategies is also a critical issue for the Company to maintain its operational competitiveness and economic performance. In the face of the rise of AI and the era of green computing, Weikeng will continue to invest more resources in demand creation for related application solutions, actively cooperating with upstream and downstream partners to

develop product solutions for decarbonization and green computing, jointly supporting the development of green products and building a sustainable supply chain.

Over the past year, Weikeng has strengthened the awareness and implementation of sustainability among employees and the Company itself. The Company regularly promotes employee participation in community welfare and leads employees and invites nonprofit organizations to participate together. Through sponsorship and support of various activities organized by domestic social welfare institutions, universities, and research institutions, the Company contributes resources to social welfare, education, research, healthcare, and sports. This allows social care and the cultivation of science and technology talents to be internalized through employee participation in sustainability-related social welfare activities, in response to the United Nations Sustainable Development Goals (SDGs).

The Company is committed to fulfilling its corporate social responsibilities, in line with international trends. In addition to actively addressing the concerns of our stakeholders regarding environmental, social, and corporate governance issues, we will furthermore carry out practical risk assessment and undertake countermeasures in order to achieve our goals of strong corporate governance and sustainable operations.

胡志強

Chairman
Hu, Chiu-Chiang
(@Douglas Hu)

About Weikeng

Weikeng Industrial Co., Ltd. was established in January 1977. Its common shares were officially listed on the Taipei Exchange (TPEX) in October 2000 and transferred to the Taiwan Stock Exchange (TWSE) in August 2002 (stock code: 3033).

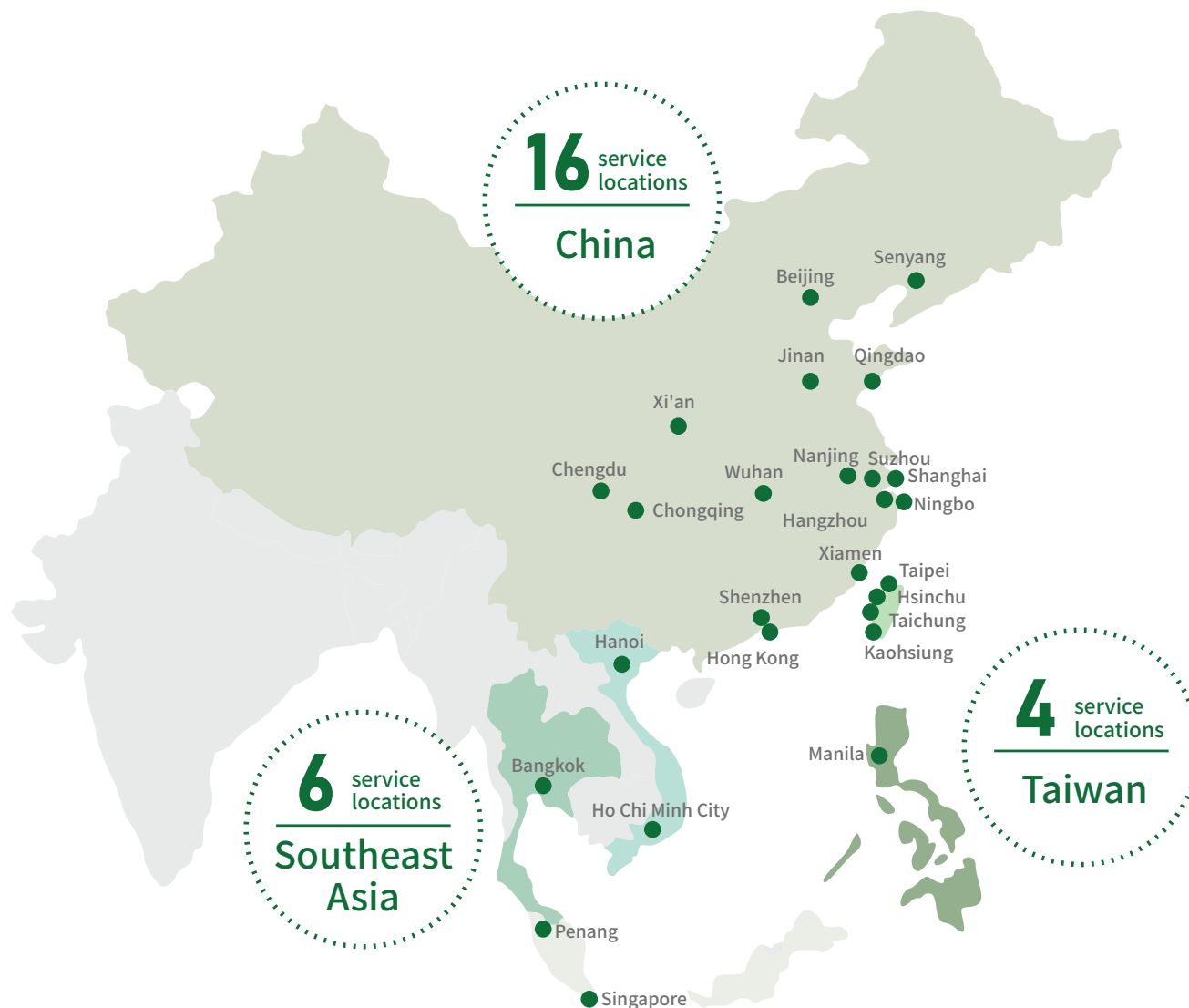
Weikeng Industrial's main business includes distribution and franchise of various semiconductor electronic components, information and communication products, and provision of technical services. Its business has expanded rapidly and is deeply entrenched in the business markets of the Greater China region (Taiwan, Hong Kong, and China), Southeast Asia (Singapore, Philippines, Malaysia, Thailand, Vietnam, and Indonesia), Mexico, and India. In order to meet the needs of our customers in terms of the timeliness of supply, as well as downstream customers' needs to set up factories overseas and increase the flexible application of spot scheduling, Weikeng has established subsidiaries in Hong Kong, China and Singapore responsible for market expansion in Hong Kong, China and Southeast Asia, respectively. Through distribution locations together with a complete marketing system and technical services, our business has covered the Asia-Pacific region. In recent years, as factories established by downstream client manufacturers in North America, Weikeng also demonstrated its cross-regional cooperation and operational service capacities supporting customers' needs for parts and components in a timely manner.

Starting as a partnership, the Company provides professional value-added services and implements the business philosophy of "We Bring Technology and Value." As geopolitics also promotes regionalized division of the supply chain, Weikeng will continuously review and adjust its strategies of business development, provide technical support and appropriate industrial cooperation, and grasp the needs of vendors and customers. Furthermore, we expect the management team to lead all colleagues to strictly abide by the risk management system, optimize operation and capital efficiency, and adhere to the goals of integrity, sustainable operation, and stable operation under a solid operation mode, to create higher value for all stakeholders.

Weikeng Industrial Co., Ltd.

Market category	TWSE-listed company
Stock code	3033
Industry category	Electronic channel industry
Head Office	11F., No. 308, Sec. 1, Neihsu Rd., Neihsu Dist., Taipei City
Chairman	Mr. Hu, Chiu-Chiang (@Douglas Hu)
President	Mr. Chi, Ting-Fang (@Stan Chi)
Major businesses	Distribution of semiconductor electronic components and computer peripheral equipment and technical services
Date of establishment	January 20, 1977
Date of listing	August 2002
Paid-in capital	NT\$4.742 billion (as of December 31, 2024)
Number of employees	The total number of employees of Weikeng Industrial is 485, and the total number of employees of Weikeng Group is 1,229 (as of December 31, 2024)
Net sales	Consolidated sales revenue: NT\$89,674,523 thousand; individual sales revenue: NT\$44,564,878 thousand
Number of customers served by the Group	More than 4,900

Business and Service Locations



7 operating locations

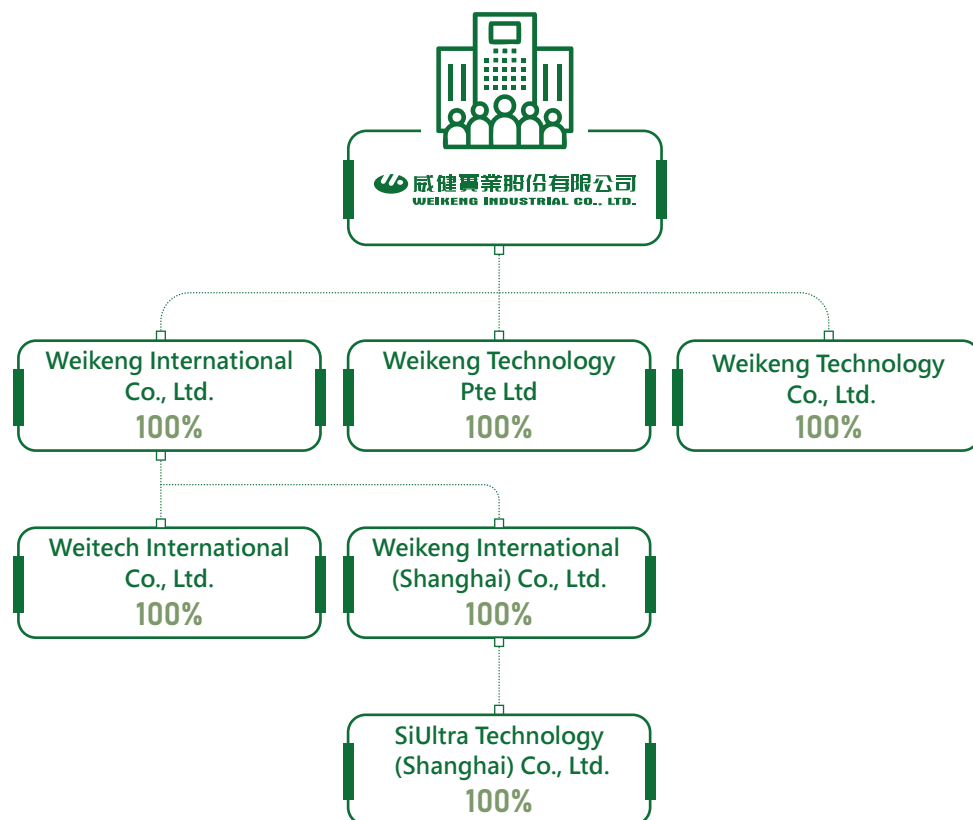
The Weikeng Group's affiliated companies are located as follows: 2 entities in Taiwan, 4 entities in China (including Hong Kong), and 1 entity in Singapore, totaling 7 entities (7 business locations).

26 service locations

Taiwan	Taipei/Hsinchu/Taichung/Kaohsiung
Hong Kong	Hong Kong
China	Shanghai/ Shenzhen/ Beijing/ Senyang/ Xi'an/ Hangzhou/ Ningbo/ Nanjing/ Suzhou/ Xiamen/ Qingdao/ Jinan/ Wuhan/ Chengdu/ Chongqing
Singapore	Singapore
Thailand	Bangkok
Philippines	Manila
Vietnam	Ho Chi Minh City/Hanoi
Malaysia	Penang

Affiliates

Weikeng Industrial Co., Ltd. has a total of 6 subsidiaries, all of which are included as entities in the preparation of the consolidated financial statements. For detailed information on the subsidiaries, please refer to the [Company's 2024 Consolidated Financial Report](#). The scope of disclosure in this report is mainly focused on Weikeng Industrial Co., Ltd., with some financial data including information from the 6 subsidiaries.



Organization Participation

Weikeng Industrial actively participates in various industry associations and trade organizations, gaining insight into the latest industry developments and trends through communication and collaboration. Currently, Chairman Mr. Hu, Chiu-Chiang (@Douglas Hu) serves as the Executive Supervisor of the Chinese Association of Valuation and the Executive Director of the Chinese Society for Management of Technology (CSMOT). He actively promotes the activities of these associations, including the advancement of academic research, promotion of business valuation-related initiatives, hosting of seminars, and collaboration and exchange with academic institutions and enterprises both domestically and internationally. These efforts aim to promote academic research and practical applications in the field of technology management, with the hope that the Chairman's corporate experience will bring valuable practical perspectives to the associations, thereby strengthening collaboration and exchange among academia, industry, and research institutions.



Name of the organization	Position/ participating representative
Taipei Computer Association (TCA)	Member
New Taipei City Computer Association (NTCA)	Member
Taipei Electronic Components Suppliers' Association (TECSA)	Member
Chinese Management Association	Member
Chinese Association of Valuation	Executive supervisor/Chairman Hu, Chiu-Chiang(@Douglas Hu)
Chinese Society for Management of Technology	Executive Director/Chairman Hu, Chiu-Chiang(@Douglas Hu)

Awards and Recognition in 2024

Since its establishment in 1977, Weikeng has taken deep root in the Asia-Pacific region. With a solid marketing and sales team, robust financial strength, and strong technical services, the Company possesses powerful competitiveness in the industry. At the same time, it collaborates with upstream vendors and downstream customers to jointly create added value in areas such as Demand Creation, Supply Chain, Capital Chain, and Sustainability, earning the trust and recognition of vendors. Through more than forty years of development, Weikeng has gradually built its influence in the Asia-Pacific market. Over the years, the Company has received numerous awards from major semiconductor vendors, with each award testifying to Weikeng's commitment to and persistence in service quality. [Weikeng's awards and recognitions over the years.](#)



Middle-aged and Elderly
Workers Friendly Enterprise
of Taipei City



Received the Gold Award
for Happy Enterprise
from 1111 Job Bank



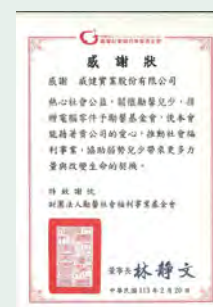
Received a Certificate of
Appreciation from the ROC
Elder Welfare Concerned
Association



Received a Certificate of
Appreciation from the Social
Affairs Bureau of Kaohsiung
City Government



Received a Certificate of
Appreciation from
Rong-Guang Social Welfare
Institution in New Taipei City



Received a Certificate of
Appreciation from The Garden
of Hope Foundation

Awards and
Recognition
in 2024



Golden Partner
Award by Vishay
Intertechnology



Received the FY23-24
Best Technical Knowledge
DFAE Team Greater China
Distribution Partner
Award from Infineon
Technologies



Received the Customer
Excellence Contribution
Award from Infineon's
Greater China PSS Division
for joint development with
Compware Technology
Inc. and Chervon



Received the Outstanding
Development Award from
Infineon's Greater China
PSS Division in the field of
AI servers and OBC
customers



Received the Best
Achievement Award from
Infineon's Greater China
CSS Division for Core and
Mass Market



Received the
Supply Chain
Partnership Award
from Colorful



Received the 2024
Excellent
Partnership Award
for the Greater
China Region from
AMD



Received the 2024
Outstanding
Partnership Award
for Taiwan from
AMD



1

Sustainable Management

- 1.1 Sustainable Promotion and Management
- 1.2 Stakeholder Identification and Communication
- 1.3 Material Topic Analysis

1.1 Sustainable Promotion and Management

Weikeng Industrial is a distributor of professional electronic components and computer peripheral equipment. As a member of the important key components supply chain in the electronics manufacturing industry, we exercise optimal and sustainable development to provide employees with appropriate safety, industrial safety, and environmental related policies and training. The Company is committed to implementing sustainable development via the integration of corporate resources, through internal and external education and training. We have established a risk management system for product quality, environmental sustainability, safety, health, ethics, and employee rights & interests, in accordance with relevant regulations and standards. We do so in order to enact our sustainable development policy and uphold our commitment to continuous improvement, as well as in the pursuit of excellence and the spirit of sustainable management.

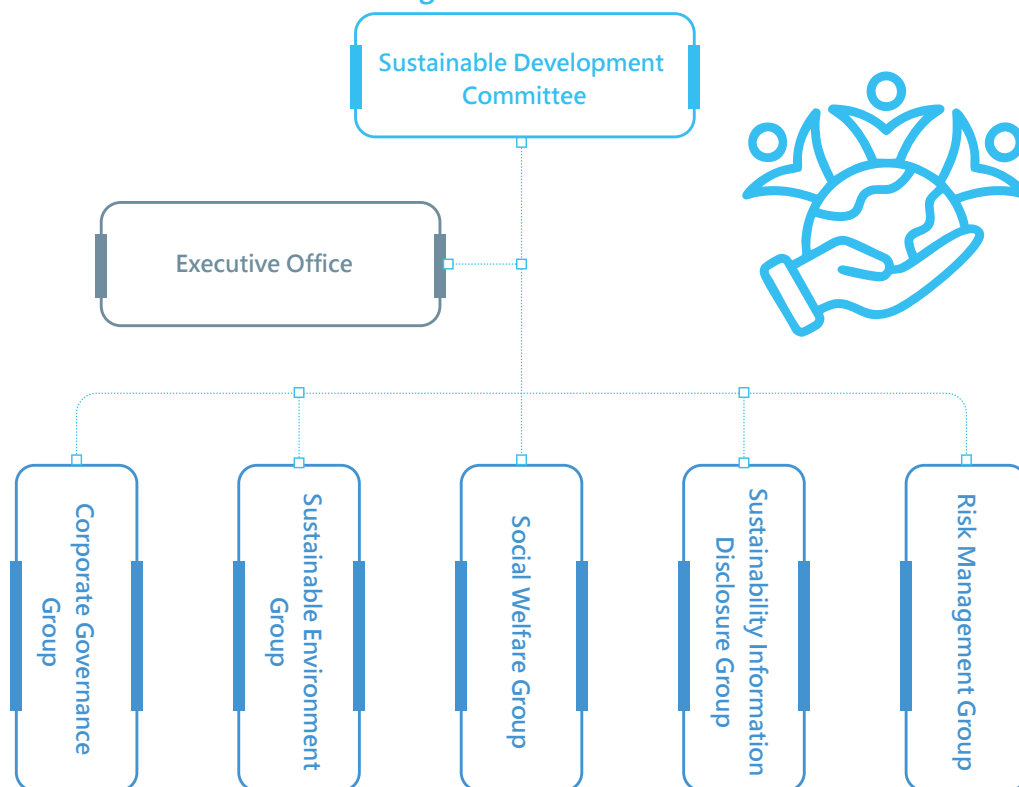
Sustainable Development Committee

The Company is committed to fulfilling its corporate social responsibilities, in line with international trends. In addition to actively addressing the concerns of our stakeholders regarding environmental, social, and corporate governance issues, we will furthermore carry out practical risk assessment and undertake countermeasures in order to achieve our goals of strong corporate governance and sustainable operations.

To more effectively implement the [Sustainable Development Policy](#), the Board of Directors resolved to establish the Sustainable Development Committee as the highest-level body for planning and discussion of sustainable development. The Committee performs its duties in accordance with the “[Sustainable Development Committee Charter](#)” approved by the Board of Directors. On June 28, 2024, the Board of Directors appointed the Chairman (Hu, Chiu-Chiang (@Douglas Hu)), the President and Director (Chi, Ting-Fang (@Stan Chi)), and all Independent Directors (three seats: Lin, Hung (Vincent Lin); Yu, Hsueh-Ping (@Peggy Yu); and Wang, Chien-Chih (@Jeffrey Wang)) to form the second term of the Sustainable Development Committee (five seats), with Chairman Hu, Chiu-Chiang (@Douglas Hu) serving as the convener and chairperson of the Committee.

Under the Committee are five functional groups: the Corporate Governance Group, Sustainable Environment Group, Social Welfare Group, Sustainability Information Disclosure Group, and Risk Management Group, along with the Executive Office, to carry out work related to corporate sustainability and risk management. Members of the functional groups are appointed by the Committee and consist of relevant department heads, responsible for executing matters assigned by this Committee or instructed through resolutions of the Board of Directors. The Executive Office is dedicated to the integration, coordination, tracking, execution, and operation of tasks assigned to the functional groups.

Sustainable Development Committee
Organizational Chart



Sustainable Management Responsibilities

The responsibilities of the Sustainable Development Committee include:

- 01 Formulation of the Company's sustainable development policy.
- 02 Formulation of the goals, strategies and implementation plans for corporate sustainable development, including sustainable governance, ethical management, and environmental and social aspects.
- 03 Review, tracking and revision of the implementation and effectiveness of the Company's sustainable development, with regular reporting to the board of directors.
- 04 Focus on issues of concern to stakeholders and supervision of communication plans.
- 05 Review of the risk management policy including, but not limited to, information security and climate change.
- 06 Review of the appropriateness of the risk management framework.
- 07 Review of major risk management strategies, including risk appetite or tolerance.
- 08 Review of the management report on major risk issues, supervision of the improvement mechanism, and regular reporting of risk management performance to the board of directors.
- 09 Supervising sustainability-related information disclosure and reviewing the sustainability report.

Corporate Governance Group

- 01 Responsible for legal compliance in corporate governance, establishing reasonable remuneration policies and employee performance evaluation systems, conducting education and training, and implementing stakeholder communication mechanisms to fulfill corporate sustainable development goals.
- 02 To implement, improve and promote the Company's corporate governance and ethical management related work, and report the implementation status to the Committee.

Sustainable Environment Group

- 01 Responsible for environmental management systems, compliance with environmental laws and international standards, evaluating sustainable transformation, enhancing resource utilization, and developing mechanisms for climate change response.
- 02 Establishing dedicated environmental management units or personnel to achieve environmental sustainability goals.
- 03 To implement and promote the Company's environmental sustainability related work, and report the implementation status to the Committee.

Social Welfare Group

- 01 Responsible for human rights management policies and procedures, and compliance with relevant human rights laws and international standards.
- 02 Establishing internal and external communication and risk assessment mechanisms for all organizational members (e.g., employees, subsidiaries, joint ventures) and key members of the value chain.
- 03 Assessing related risks and management mechanisms, and promoting community and cultural development to achieve the goal of sustainable operations.
- 04 Implementing and promoting corporate social responsibility-related work, including human rights, privacy, labor relations, a friendly workplace, talent attraction and development, labor practices, and community care, and reporting execution status to the Committee.

Sustainability Information Disclosure Group

- 01 Responsible for sustainability information management policies and compliance with laws and international standards regarding sustainability disclosure.
- 02 Fully disclosing relevant and reliable sustainability information to enhance the transparency of such disclosures and reporting execution status to the Committee.

Risk Management Group

- 01 Developing and revising the Company's risk management related regulations including, but not limited to, information security and climate change.
- 02 Implementing and improving work related to corporate risk management, information security, and climate change, and reporting execution status to the Committee.

State of Operations of Sustainable Development Committee

The Committee convened a total of four meetings in 2024, and no major contingency events^{Note 1} occurred. Other relevant ESG implementation matters were reported to the Sustainable Development Committee and the Board of Directors by Chief Financial Officer and Spokesperson, who also serves as the Corporate Governance Officer, Chou, Kan-Lin (@Fama Chou).

Summary of 2024 Sustainable Development Committee Operations and Key Points Reported to the Board of Directors

Meeting date	Summary of Meeting Content
January 31	<ul style="list-style-type: none"> Reviewed the implementation status of sustainable development-related matters in 2023, including the "Detailed Timeline and Implementation Status of the ESG Report," "Greenhouse Gas Inventory and Verification Plan Implementation," and "Corporate Governance." Discussed and approved the material topics of the Company's 2023 Sustainability Report; discussed proposed amendments to parts of the Company's "Sustainable Development Best Practice Principles" and "Ethical Corporate Management Best Practice Principles," and the addition of the "Procedures for Ethical Management and Guidelines for Conduct." The above proposals were submitted to the Board of Directors for resolution upon approval.
May 6	<ul style="list-style-type: none"> Reviewed the implementation status of sustainable development-related matters for the first quarter of 2024, including the "Detailed Timeline and Implementation Status of the ESG Report," "Greenhouse Gas Inventory and Verification Plan Implementation," and "Report on Cybersecurity Risk Management Matters." Discussed amendments to the Company's "Sustainable Development Committee Charter," renaming of the "Sustainability Report Preparation and Verification Procedures," and proposed revisions to the "Information and Cyber Security Policy and Management Regulations." The above proposals were submitted to the Board of Directors for resolution upon approval.
August 13	<ul style="list-style-type: none"> Reviewed the implementation status of sustainable development-related matters for the second quarter of 2024, including the "Detailed Timeline and Implementation Status of the ESG Report," "Greenhouse Gas Inventory and Verification Plan Implementation," and "Implementation of the Policy on Protecting Employee Human Rights." Acknowledged the Company's 2023 Sustainability Report, which were then forwarded to the Board of Directors for approval. It will be disclosed on the Company's website and reported to the TWSE after being approved by the Board of Directors. Discussed amendments to parts of the Company's "Information and Cyber Security Policy and Management Regulations." The proposal was submitted to the Board of Directors for resolution upon approval.
November 12	<ul style="list-style-type: none"> Reviewed the implementation status of sustainable development-related matters for the third quarter of 2024, including the "Implementation Status of Sustainability Report Writing," "Greenhouse Gas Inventory and Verification Plan Implementation," "Employee Occupational Safety, Working Environment and Health," and "Key Points of the Climate Change Administration's Carbon Fee Collection Regulations."
January 13, 2025	<ul style="list-style-type: none"> Reviewed the full-year implementation status of sustainable development-related matters for 2024, including the "Implementation Status of Sustainability Report Writing," "Greenhouse Gas Inventory and Verification Plan Implementation," "Annual Implementation Status of the Risk Management Group," "Employee Occupational Safety, Working Environment and Health," "Implementation of the Policy on Protecting Employee Human Rights," "Implementation of the Intellectual Property Management Plan," "Community Engagement and Social Welfare Implementation," "Corporate Governance Practices," "Fulfillment of Ethical Corporate Management," "Promotion of Sustainable Development," and "Stakeholder Communication." Discussed the approval of the material topics for the Company's 2024 Sustainability Report, and submitted the proposal to the Board of Directors for resolution upon approval.

Note:

- Major contingency events refer to events that may or have already caused significant damage or impact to the Company's finances, operations, stakeholder interests, corporate governance, or the market price of the Company's issued securities, or where the loss amount reaches NT\$5 million or more.
- For details of meeting proposals and resolutions, please refer to the ["Sustainable Development Committee Meeting Proposals and Resolutions"](#) and the ["Board of Directors Meeting Proposals and Resolutions"](#).

1.2 Stakeholder Identification and Communication

Stakeholder Identification

Weikeng Industrial, in alignment with the spirit of the GRI Standards (2021 edition), identifies stakeholders based on the perspective of “individuals or groups whose interests are or could be affected by the organization’s economic activities.” Referring to industry peer stakeholders and the AA1000 Stakeholder Engagement Standard, the Company convened the “Material Topics and Stakeholder Identification Meeting” on November 19, 2024. The meeting was held by the Sustainability Report Preparation Team, led by the convener (Chief Financial Officer and Spokesperson, who also serves as the Corporate Governance Officer, Chou, Kan-Lin (@Fama Chou)), along with members of the Preparation Team and heads of sustainability-related departments for evaluation.

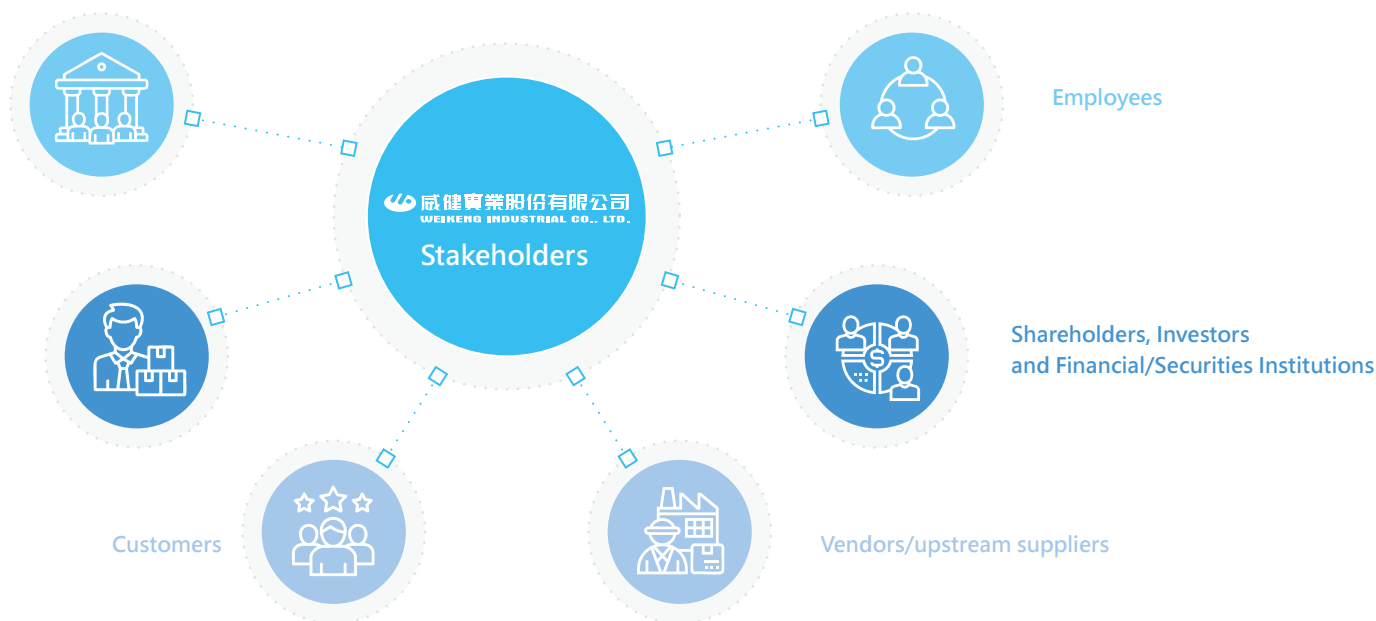
Weikeng Industrial identified six primary stakeholder groups (no changes compared to the previous year), namely: employees, shareholders/investors and financial/securities institutions, vendors/upstream suppliers, customers, non-vendor suppliers/contractors (including transportation, warehousing, customs clearance, insurance, information technology, general affairs), and government/regulatory authorities and society (including communities, academic research institutions, non-governmental/non-profit organizations, media, etc.). Each stakeholder group and relevant departments maintain regular communication and engagement to understand the sustainability issues of concern to these stakeholders.

Government / Competent Authority and Society

Society, academic research institutions, non-governmental/non-profit organizations, media, etc.

Non-vendor suppliers/contractors

Transportation/warehousing/customs declaration/insurance/information technology/general affairs



Stakeholder communication

Employees

Significance and importance to Weikeng

Employees are a core asset to business success, influencing the Company's operational performance and innovation capacity. Weikeng places emphasis on employee needs, offering development opportunities and support to create a positive cycle that attracts and retains talent and promotes the Company's steady growth.

Communication channels	Communication frequency
Labor-management meetings	Regular (once per quarter)
Responsible Personnel: Human Resources Office Director Phone: (02) 2659-0202 ext. 581 Email: wk_hr@weikeng.com.tw	Immediate
Microsoft Teams communication software	Immediate
Internal web page	Immediate
Interview	Immediate
Employee assembly	Regular (once per quarter)

Issues of concern

- 01 Salary and benefits
- 02 Healthy and safe working environment
- 03 Career development and growth
- 04 Work-life balance
- 05 Fairness and inclusiveness



Weikeng Response/Results Summary

- 01 On June 7, 2024, Weikeng was once again approved by Taiwan Index Plus (TIP) as a constituent stock of the "Taiwan HC 100 Index." In October, the Company was certified by the Taipei City Government as a "Middle-aged and Elderly Workers Friendly Enterprise of Taipei City" for 2024 (second session). In November, 1111 Job Bank awarded the Company the Gold Award for Happy Enterprise in the "Trade and Distribution" industry.
- 02 In 2024, total employee welfare expenses (including remuneration, labor insurance, health insurance, pensions, medical insurance, employee welfare, etc.) amounted to NT\$818,890 thousand, representing a 9.51% increase compared to 2023. The average employee welfare expense per person reached NT\$1,695 thousand, an increase of 12.62% compared to 2023.
- 03 In August 2024, Hua Nan Commercial Bank, Ltd. Trust Department was appointed to implement the "Employee Stock Ownership Trust Plan," through which employees contribute a portion of their monthly salary, and the Company provides matching incentives of 1 to 1.1 times. The accumulated funds are used to invest in the Company's stock, helping employees establish a diversified source for retirement preparation.
- 04 The Company's ISO 45001:2018 Occupational Health and Safety Management System (certified locations: Taipei NeiHu Headquarters and NeiHu Tanmei Warehouse Center) completed its initial external verification in January 2024 and obtained the certificate in February. Due to an expansion of organizational scope, a re-verification was conducted in November of the same year, and a renewed ISO 45001:2018 certificate was issued (newly added certified location: Taoyuan Housheng Warehouse Center).
- 05 Far Eastern Memorial Hospital was designated to conduct the annual employee health checkup on-site in May 2024, with a participation rate of 90.56% (excluding personnel stationed overseas). In cooperation with Cathay General Hospital, physicians were invited to conduct six employee health care and consultation sessions (three hours per session), totaling 18 hours. Seven health education seminars were held by a dedicated nurse and external experts, totaling 7.5 hours.
- 06 In 2024, in response to the United Nations Sustainable Development Goals, the "2024 Weikeng Physical Fitness and Health Endurance" event was held.
- 07 In 2024, the Company was assessed by the Health Promotion Administration of the Ministry of Health and Welfare as meeting the requirements for the "Health Workplace Certification – Health Initiation Mark."
- 08 A total of 4,007 training participants completed 7,066.5 person-hours of internal and external training in 2024, with total training expenditures reaching NT\$170 thousand. Two employee performance evaluations were conducted, resulting in 112 employee promotions to enhance the Company's operational contribution, improve managerial competencies, and support career development.
- 09 In 2024, there were 13 employee clubs, weekly club activities, and domestic or overseas travel programs organized each quarter through travel agencies, with itineraries selected by employees.
- 10 In November 2024, the "Public Welfare Baseball Game – Passing the Baton to the Future, Swinging for Dreams" sponsorship event was held, and employees were invited to attend the game at Taipei Dome.
- 11 The Company implemented an employee care service roadmap, which includes the promotion of gender equality in the workplace, corporate childcare measures, maternity health consultations in the workplace, the promotion of family-friendly measures, work-life balance initiatives, assistance for parental leave, unpaid leave, and return-to-work programs.
- 12 To ensure that employees are treated fairly and with dignity, the Company has established a "Human Rights Protection Policy," a "Workplace Unlawful Conduct Prevention Policy," and the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures."

Shareholders/investors and financial/securities institutions

Significance and importance to Weikeng

Support from shareholders/investors and financial/securities institutions not only provides capital but also drives the healthy growth of the Company. Enterprises must meet their diverse concerns, including financial performance, long-term strategy, sustainability, and risk management, to maintain competitiveness and stable development.

Communication channels	Communication frequency
Meetings with financial institutions	Immediate/unscheduled
Shareholders' meeting	Once per year (before the end of June every year)
Responsible personnel: Spokesperson or Deputy Spokesperson Tel: (02) 2659-0202 Email: public@weikeng.com.tw	Immediate
Company official website	Immediate
Corporate investor briefing	At least twice per year

Issues of concern

- 01 Financial performance and return
- 02 Corporate governance and transparency
- 03 Risk management and resilience
- 04 Growth potential and competitive advantage
- 05 Sustainable development and ESG performance



Weikeng Response/Results Summary

- 01 In 2024, the Group's revenue reached NT\$89.6 billion, net income after tax was NT\$1.142 billion, and earnings per share (EPS) amounted to NT\$2.56, representing increases of 26.49%, 45.13%, and 38.38%, respectively, compared to the previous year. Return on equity (ROE) reached 11.60%, an increase of 2.83 percentage points over the previous year.
- 02 In the "2024 Corporate Governance Evaluation for TWSE- and TPEX-listed Companies" jointly commissioned by the Taiwan Stock Exchange Corporation and Taipei Exchange and conducted by the Securities and Futures Institute, the evaluation results were announced on April 30, 2025. The Company received a total score of 88.94, ranking within the 21%–35% tier among TWSE-listed companies.
- 03 The Company has established, with approval from the Board of Directors, the "Corporate Governance Best Practice Principles," "Codes of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," "Sustainable Development Policy," "Sustainable Development Best Practice Principles," "Policy and Procedures of Risk Management," "Human Rights Protection Policy," and "Procedures for Ethical Management and Guidelines for Conduct" to serve as guidelines for the Company's operational activities. Relevant matters are reported to the Board of Directors as needed or in the event of significant issues.
- 04 In 2024, the Company published a total of 37 material announcements in both Chinese and English on the Market Observation Post System (MOPS) of the Taiwan Stock Exchange, which were also disclosed on the Company's official website.
- 05 The results of the 2024 risk identification were reported to the Sustainable Development Committee and the Board of Directors on November 12, 2024, and disclosed under the risk management section of the corporate governance area on the Company's official website.
- 06 With a comprehensive product portfolio, solid marketing and distribution network, and highly recognized demand creation capabilities, Weikeng has become a major authorized distributor of semiconductor component vendors.
- 07 Taiwan Index Plus (TIP), using an evaluation model based on four dimensions—Social (S), Economic (E), Environmental (E), and Disclosure (D)—evaluated the Company's performance in four aspects: sustainable management, sustainable governance, sustainable supply chain and environment, and sustainable workplace. Based on the 2023 Sustainability Report / 2024 evaluation, the Company received a rating of BBB.
- 08 The Company is committed to fulfilling its civic social responsibility and aligning with international trends. In addition to actively addressing stakeholders' concerns regarding environmental, social, and corporate governance issues, the Company continues to implement risk assessments and take corresponding actions to strengthen the goal of sustainable corporate governance. As a result, the Company has also been included as a constituent stock in sustainability-related ETFs issued by securities investment trust institutions, such as the Mega Taiwan ESG High Dividend Equal Weight ETF and the SinoPac Taiwan ESG Low Carbon High Dividend ETF.
- 09 The Company holds investor/institutional investor conferences at least twice annually. In 2024, such meetings were independently held on May 28 and November 15. In accordance with regulations, relevant video and presentation materials were uploaded to the designated platform of the Taiwan Stock Exchange and the Company's official website, allowing stakeholders to stay informed simultaneously.

Vendors/upstream suppliers

Significance and importance to Weikeng

Upstream vendors and the Company share a mutually beneficial relationship, relying on the Company to expand markets and provide localized services, while also paying attention to the Company's performance, loyalty, and technical capabilities. Both parties collaborate closely in sales, technical support, supply chain management, and market strategy to jointly promote long-term development.

Communication channels	Communication frequency
QBR meetings (including video conferencing) (Quarterly Business Review, QBR)	Once per quarter
Responsible personnel: Ms. Hsieh Phone: (02) 2659-0202 ext. 340 Email: business@weikeng.com.tw	Immediate
On-site audits	ad-hoc

Issues of concern

- 01 Sales performance and market coverage
- 02 Brand loyalty and focus
- 03 Technical capabilities and service quality
- 04 Inventory and supply chain management
- 05 Market feedback and information sharing
- 06 Compliance and business ethics
- 07 Downstream customer management and service capabilities



Weikeng Response/Results Summary

- 01 In the past three years (2022 to 2024), Weikeng Group's consolidated revenue reached NT\$70.2 billion, NT\$70.8 billion, and NT\$89.6 billion, with annual growth rates of -2.93%, 0.87%, and 26.49%, respectively, demonstrating a steadily improving sales performance.
- 02 Weikeng Group represents a wide range of well-known Integrated Device Manufacturers (IDMs) and Fabless IC design company brands. Its major product lines include AMD, Amazing, Gigadevice, Infineon, Lattice, Microchip, Molex, NXP, Vishay, Western Digital, among others. All of these brands have been under representation for more than six years, with AMD represented for over 37 years, indicating long-term and stable partnerships with vendor suppliers.
- 03 Weikeng Group has established FAE Division and Solution Divisions, dedicated to demand creation on the customer side, providing professional technical services and R&D design. It maintains a high ratio of technical support to sales staff: one technical personnel supporting two sales personnel.
- 04 In order to comply with product trade regulations, the company has designed the customer screening engine to interface with the U.S. International Trade Administration's (ITA) Consolidated Screening List (CSL) application programming interface (API) to ensure all stages of our operations are in compliance with the relevant import/export regulations. From 2023 to 2024, in response to vendors' requirements, we strengthened our screening programming engine with the aim of implementing control list screening more accurately and in a timelier manner.
- 05 High-quality supply chain logistics management is a commitment to upstream represented vendors. Accordingly, the Company introduced ISO 9001:2015 certification (for quality management of the Shatin Warehouse in Hong Kong and the Neihu Tanmei and Taoyuan Housheng Warehouse Centers in Taiwan) and obtained international certification.
- 06 The Company has been certified by Keelung Customs of the Customs Administration, Ministry of Finance, as a "General Authorized Economic Operator (AEOG)" in the supply chain, and has included the "Security and Safety Authorized Economic Operator (AEOS)" certification in its 2025 plans. This certification, focused on cross-border cargo security, will enhance the safety and efficiency of global trade and offer expedited customs clearance benefits.
- 07 In addition to establishing Electronic Data Interchange (EDI) connections with major represented vendors, the Company's sales teams regularly participate in Quarterly Business Review (QBR) meetings held by those vendors to keep them updated on the Company's product promotion, demand creation capabilities, and performance.
- 08 By the end of 2024, a total of 33 vendors of the Company had signed distribution contracts with the Company that encompasses anti-corruption/anti-bribery and other similar clauses. Its content also requires both parties to prohibit any dishonest behavior such as bribery during business cooperation.
- 09 Sales personnel visit customers monthly or as needed and hold formal business communication meetings with major OEM/ODM/OBM/EMS clients at least once per quarter. The Company's logistics department also conducts random customer satisfaction surveys for logistics services. In 2024, surveys were conducted with 18 clients, with 17 responses returned, resulting in a response rate of 94.44%.

Customers

Significance and importance to Weikeng

Customers are vital to the Company due to their contribution to revenue, brand influence, and demand generation role. They also serve as critical proof of cooperation with vendors. Addressing customer concerns not only aids in business growth but also enhances competitiveness and strengthens support from vendors.

Communication channels	Communication frequency
Specialist meetings (including video conferencing)	Immediate
Responsible personnel: Ms. Hsieh Phone: (02) 2659-0202 ext. 340 Email: business@weikeng.com.tw	Immediate
Customer questionnaires	ad-hoc

Issues of concern

- 01 Product quality and supply stability
- 02 Technical support and professional capabilities
- 03 Supply chain management
- 04 Compliance and ethical corporate management
- 05 Customer privacy and confidential data protection



Weikeng Response/Results Summary

- 01 Through the self-developed planning system, the Company integrates customer demand forecasts, orders, and internal inventory to manage delivery schedules and update supply chain status in real time. It also provides quality certification documents and product traceability mechanisms to ensure product compliance with standards. In addition, the Company implements Vendor Managed Inventory (VMI), setting safety stock levels and replenishment points based on customer demand to improve supply stability. It also establishes contingency plans to ensure rapid supply adjustments during emergencies and conducts Failure Analysis (FA) via professional technical support teams to promptly resolve quality issues and collaborate with vendors to optimize product quality.
- 02 By building internal technical teams, conducting regular training, and establishing a technical knowledge database, the Company enhances expertise to offer customers advice on selecting key components, assist with design solutions, and conduct product testing, validation, and failure diagnosis, improving overall system performance and stability. By strengthening collaboration with upstream vendors to obtain technical resources and support, and continuously following up on customer needs, the Company demonstrates value through successful cases. The Company continues to monitor market trends and invest in technological innovation, promoting applications such as Artificial Intelligence (AI) and advanced automotive electronics to ensure product line competitiveness and meet future market demands.
- 03 Weikeng promotes a green supply chain by requiring upstream vendor products to comply with international regulations such as RoHS (Restriction of Hazardous Substances), REACH Substances of Very High Concern (SVHC), and conflict minerals standards. Related EU environmental compliance documentation is uploaded to customer green supply chain management platforms. The Company also actively collaborates with upstream vendors in green product development to provide sustainable solutions. Moreover, the Company implements recycling and reuse policies and has conducted organizational greenhouse gas inventories since 2021, gradually expanding inventory boundaries to reduce GHG emissions.
- 04 At the request of customers, the Company signs procurement contracts specifying clean business commitments, trade secret protection, and codes of conduct such as the Electronics Industry Citizenship Coalition (EICC) / Responsible Business Alliance (RBA) Code of Conduct. The Company has reviewed and complied with all relevant provisions. As of the end of 2024, the Company signed a total of 310 relevant ethical commitments and other similar ethical requirements with individual customers. The agreements require both parties to prohibit any unethical behavior, such as bribery, while doing business.
- 05 In August 2024, the Company implemented an Information Security Management System (ISMS), categorizing and classifying data based on job functions and product lines. Sensitive data in storage and transmission is encrypted, and regular backups and disaster recovery capability tests are performed. Third-party ISMS audits are permitted. Additionally, a security incident reporting process has been established to ensure compliance with the Personal Data Protection Act, the EU General Data Protection Regulation (GDPR), and other data privacy protection requirements. All employees are required to sign confidentiality agreements and undergo information security training.

Non-vendor suppliers/contractors

(Transportation/warehousing/customs declaration/
insurance/information technology/general affairs)

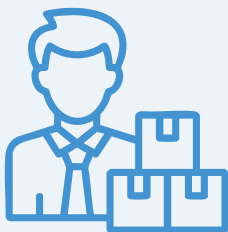
Significance and importance to Weikeng

The professionalism and stability of non-vendor suppliers/contractors directly affect Weikeng's operational efficiency and market competitiveness. To ensure mutually beneficial cooperation, the Company must manage these relationships appropriately, maintain effective communication, and emphasize transparency and compliance in order to establish long-term and stable partnerships.

Communication channels	Communication frequency
Exchange meetings (including video conferencing)	Immediate
Responsible personnel / Phone: (02) 2659-0202 General Affairs: Ms. Huang, ext. 575 Information Technology: Mr. Wang, ext. 662 Logistics: Ms. Wang, ext. 621 Email: supplier@weikeng.com.tw	Immediate
Operational and environmental site assessments	Regular
Annual price negotiation	According to the contract period

Issues of concern

- 01 Transparent and fair cooperation mechanisms
- 02 Compliance with legal and regulatory requirements
- 03 Information security and data protection
- 04 Sustainable development and social responsibility



Weikeng Response/Results Summary

- 01 The Company establishes clear cooperation standards with non-vendor suppliers/contractors, assessing their financial stability, service capability, and compliance. Service agreements are used to ensure alignment of goals between both parties. In addition, regular meetings and real-time feedback systems are employed to enhance communication and collaboration. To reduce supply chain risks, a tiered management strategy is adopted to avoid over-reliance on a single supplier, and alternative plans or parallel supply chains are established. Moreover, suppliers with outstanding performance are offered performance-based incentives and technical support to foster long-term partnerships.
- 02 To ensure that non-vendor suppliers/contractors meet standards related to environmental protection, labor rights, and compliance, a total of 87 non-vendor suppliers/contractors had signed a letter of commitment to comply with the RBA Code of Conduct by the end of 2024. In addition to conducting regular compliance reviews for suppliers in transportation, customs clearance, and insurance to reduce legal risks, the Company also closely monitors changes in regulations related to trade, taxation, and the environment, adjusting supply chain policies as needed.
- 03 Weikeng has established a clear sustainability and social responsibility strategy that covers environmental, social, and governance (ESG) aspects. The sustainability performance of suppliers is incorporated into the selection and evaluation criteria, with preference given to those who perform well in sustainable development. The Company encourages logistics system suppliers to adopt low-carbon transportation methods and energy-efficient equipment, and promotes resource recycling to reduce resource waste. Furthermore, Weikeng emphasizes fair labor practices, ensures that suppliers comply with labor laws, and encourages them to support community development and public welfare programs in education, healthcare, and other areas.



Government / Competent Authority and Society

(Communities, academic research institutions, non-governmental/non-profit organizations, media, etc.)

Significance and importance to Weikeng

The influence of government/regulatory authorities and society on the Company is multi-layered and comprehensive. They are both regulators and supervisors, as well as potential sources of support and collaboration. Their concerns revolve around compliance, environment, innovation, and social responsibility. These issues are critical to the Company's operational stability, brand reputation, and long-term development. Therefore, the Company must maintain constructive interaction with the government and society and proactively respond to the core issues they are concerned about to achieve mutual prosperity between the enterprise and society.

Communication channels	Communication frequency
Official documents	ad-hoc
Responsible personnel: Spokesperson or Deputy Spokesperson Tel: (02) 2659-0202 Email: public@weikeng.com.tw	Immediate
Regulatory briefings/seminars	ad-hoc
Publicity briefings	ad-hoc
On-site audits	ad-hoc
Participation in and sponsorship of social welfare/academic research projects	ad-hoc
Release on the MOPS Material information	Immediate
Institutional investor conferences	At least twice per year
Press release	Immediate

Issues of concern

- 01 Compliance in operations
- 02 Economic and social contribution
- 03 Sustainability and corporate governance
- 04 Employee rights and working environment
- 05 Transparency and accountability



Weikeng Response/Results Summary

- 01 With regard to items that must be reported periodically to competent authorities and compliance with applicable local regulations, the Company fully complied with all requirements in 2024 and had no major legal violations. In addition, as of September 2024, the Company hired four persons with disabilities in full compliance with the People with Disabilities Rights Protection Act.
- 02 Weikeng provides employment opportunities and welfare support to the community and society. Its headquarters is registered in Neihu District, Taipei City. As of the end of 2024, there were 444 employees residing in Taipei City, New Taipei City, Keelung City, Taoyuan City, and Yilan County (accounting for 95%). The Company also has liaison offices in Hsinchu City, Taichung City, and Kaohsiung City, with 7, 10, and 5 employees respectively, totaling 466 employees (excluding overseas-assigned staff). The Company has also been certified for two consecutive years (2023–2024) by the Taipei City Government as a Middle-aged and Elderly Workers Friendly Enterprise of Taipei City.
- 03 Under the Board of Directors, the Company has established four functional committees: the Audit Committee, the Remuneration Committee, the Nominating Committee, and the Sustainable Development Committee, which are responsible for overseeing, managing, and implementing major matters related to corporate governance and sustainable development.
- 04 To ensure fairness and transparency in the governance structure, the Board of Directors has publicly disclosed the backgrounds of its members and their avoidance of conflicts of interest, and Independent Directors are appointed to perform supervisory roles. To strengthen internal controls, the Board conducts regular self-evaluations and external assessments. For major contingency events, clear reporting procedures have been established to ensure that the Board can obtain information in a timely manner.



Note: For the complete Weikeng response/status, please refer to ["Stakeholder Communication."](#)

Stakeholder Reporting and Complaint Channels



Human Rights Aspect Occupational Safety Aspect

Reporting and Complaint channels

Sexual harassment in the workplace, illegal rights infringement in the workplace and labor-management relations

Acceptance unit

Director of Human Resources Office

Appeal hotline

02-26590202 ext. 581

Employee appeal mailbox

wk_hr@weikeng.com.tw

Dedicated complaint mailbox for sexual harassment prevention and workplace illegal rights infringement

janewu@weikeng.com.tw

Investigation process and complainant protection mechanism

For more details, please refer to Section 4.1 Human Rights Protection of this report.



Management and Governance Aspect

Reporting and Complaint channels

Any action that harms the interests of the Company

Internal and external whistleblowers can report through letters, emails or phone calls. The whistleblowing should be named; otherwise it will not be accepted.

Accusation acceptance address

Whistleblower Unit, 11F., No. 308, Sec. 1, Neihu Rd., Neihu Dist., Taipei City.

Whistleblower hotline

02-26590202 extension 531 head of Audit Office
02-26590202 extension 533 head of Legal Office

Email

whistleblower@weikeng.com.tw
(emails will be automatically forwarded to the head of the Audit Office and the legal staff)

Appeal System for the Accused

If the accused has any doubt about the reported matters mentioned above, the Company will provide an appeal channel.

Appeal acceptance unit

independent directors of Weikeng

Appeal mailbox

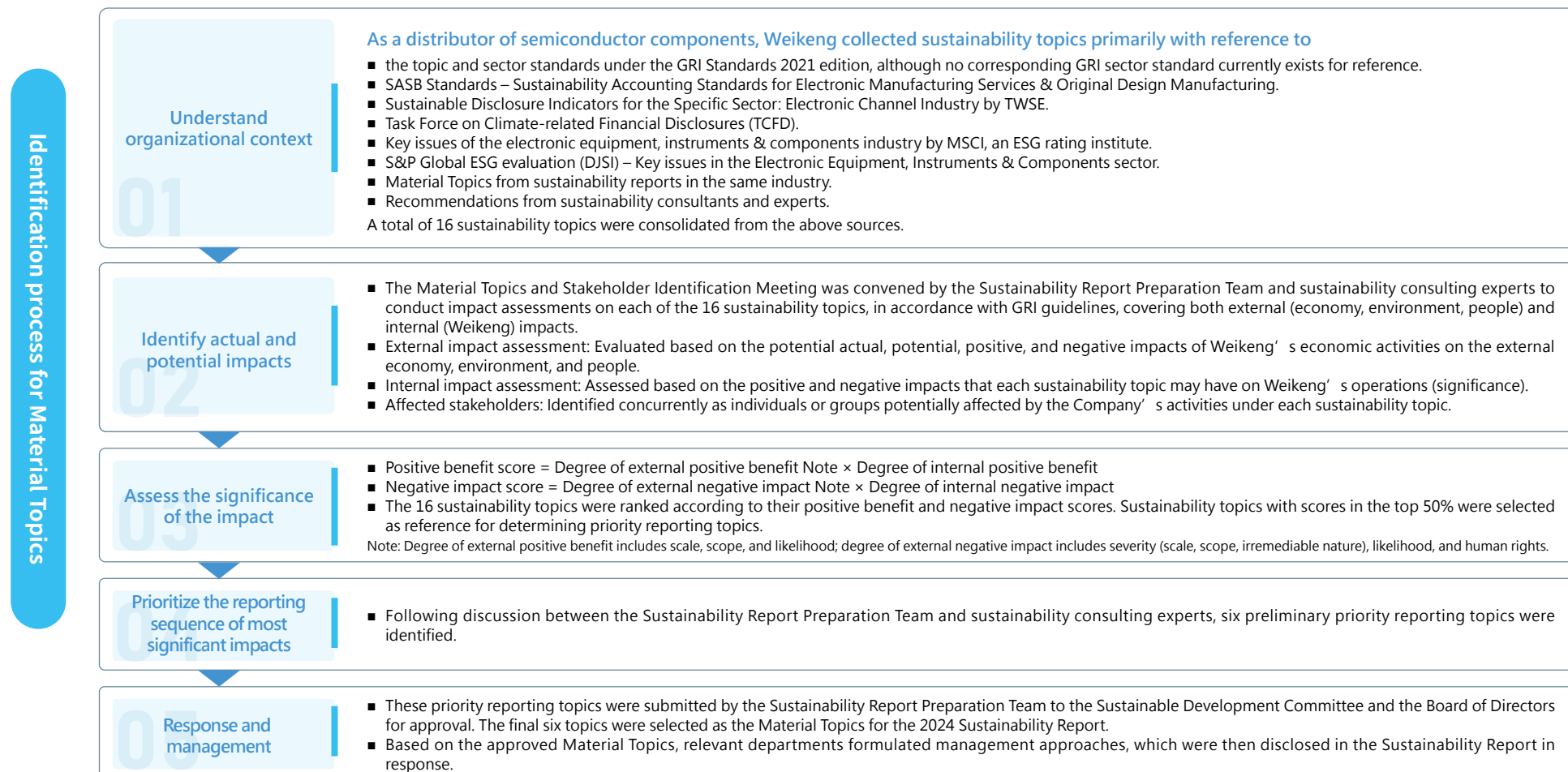
independent@weikeng.com.tw

Investigation process and complainant protection mechanism

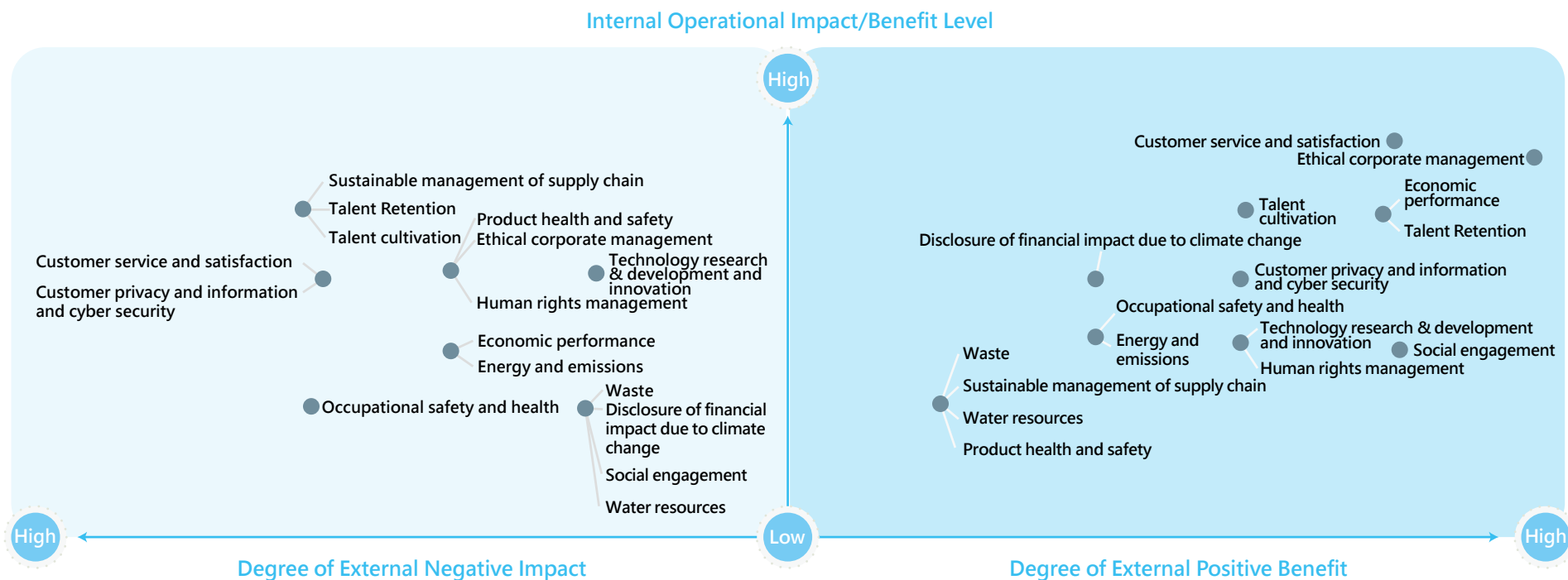
For more details, please refer to Section 2.3 Honesty and Integrity and Regulatory Compliance – Sound Whistleblowing Mechanism of this report.

1.3 Material Topics Analysis

The Company convened the “Material Topics and Stakeholder Identification Meeting” on November 19, 2024, following the disclosure principles of the latest GRI standard, “GRI 3: Material Topics 2021,” and in response to the double materiality principle proposed by the European Union. The Sustainability Report Preparation Team conducted an impact assessment based on “the actual or potential impact/benefit of Weikeng’s economic activities on the external economy, environment, and people (including their human rights)” and “the potential impact/benefit of each sustainability topic on Weikeng.” Based on the evaluation results, the significance of each impact was identified, and priority sustainability topics were selected for disclosure, helping the Company better understand the potential impacts/benefits arising from its operations and formulate management approaches that better align with stakeholder expectations. The material topic identification process is described as follows.



Sustainability Topic Impact/Benefit Assessment



Material Topics

- 1 Ethical corporate management
- 2 Customer service and satisfaction
- 3 Talent retention
- 4 Talent cultivation
- 5 Economic performance
- 6 Customer privacy and information and cyber security




Secondary Topics



- | | |
|---|-----------------------------------|
| 7 Sustainable management of supply chain | 13 Occupational safety and health |
| 8 Human rights management | 14 Product health and safety |
| 9 Social engagement | 15 Water resources |
| 10 Technology research & development and innovation | 16 Waste |
| 11 Energy and emissions | |
| 12 Disclosure of financial impact due to climate change | |



Note:

1. Explanation of Adjustments to Secondary Topics Compared to the Previous Year: Original topic "Product Life Cycle Management" was incorporated into "Waste"; Original topic "Labor Relations" was incorporated into "Human Rights Management."
2. There were no significant changes from the previous year for others.

Management policy	Material topics	Explanation of Positive Benefit / Negative Impact		Corresponding sustainability principle	Corresponding chapter
 <p>Economic performance</p>	Economic performance	<p>Positive benefits</p> <ul style="list-style-type: none"> While continuously expanding its franchising product lines, the Weikeng Group stays updated on changes in product prices and customer demands. This ensures that the increase in franchising product lines considers the cost-effectiveness of working capital. Financial performance is the most basic screening criterion for investors when deciding whether to invest. Hence, good and stable operating profitability not only boosts employees' confidence in the Company's prospects but also garners full recognition from shareholders for the Company's operating capabilities and future deployment strategies, thereby attracting more investors. Economic performance was better than in 2023, with increased tax contributions; the Company was also included as a constituent stock in the Mega Taiwan ESG High Dividend Equal Weight ETF (00932), Mega Taiwan IT Growth and High Dividend Equal Weight ETF (00943), and CAPITAL Taiwan Tech High Dividend and Growth ETF (00946). <p>Negative impact</p> <ul style="list-style-type: none"> There were no actual negative impact incidents in 2024. However, due to U.S. dollar interest rates remaining high and increased scale in inbound and outbound shipments, the overall financial cost in 2024 increased compared to 2023. The Company also faced foreign exchange rate fluctuation risks and market competition, leading to compressed average gross margin (gross margin was lower than in 2023). 		[GRI] Economic performance: 201-1 and 201-4	2.1 Operation Overview
 <p>Ethical corporate management</p>	Ethical corporate management	<p>Positive benefits</p> <ul style="list-style-type: none"> In addition, good and sound board operations and transparency of information disclosure can not only enhance the stability of the Company's operations but also enhance stakeholders' understanding of the Company's governance. <p>Negative impact</p> <ul style="list-style-type: none"> There were no actual negative impact incidents in 2024, and no whistleblowing cases were received. If there are any negative incidents such as unethical business management, not only may the violator be prosecuted for civil or criminal liability, but it will also significantly damage the Company's goodwill and lead to the loss of relevant stakeholders' trust and confidence in the Company. Moreover, it may bring about negative effects such as jeopardizing the stability of franchises, order winning, talent recruitment, etc., or may even lead to stringent regulatory measures and administrative penalties from the competent authorities. 		[GRI] Anti-corruption: 205-2, 205-3 [GRI] Anti-competitive behavior: 206-1 [Taiwan Stock Exchange] Sustainability Disclosure Indicators – Electronic Distribution Industry – Indicator No. 7 [MSCI] Electronic Equipment, Instruments & Components Industry – Ethical Corporate Management [DJSI] Electronic Equipment, Instruments & Components – Corporate Governance, Business Ethics	2.3. Honesty and Integrity and Regulatory Compliance
 <p>Customer privacy and information and cyber security</p>	Customer privacy and information and cyber security	<p>Positive benefits</p> <ul style="list-style-type: none"> The Company initiated the implementation timeline for the Information Security Management System (ISMS) in August 2024 and officially announced its implementation in February 2025. BSI Taiwan's audit team completed the two-stage verification in April 2025, and after final confirmation by BSI Taiwan and its headquarters, the ISO/IEC 27001:2022 certificate was issued in May 2025. <p>Negative impact</p> <ul style="list-style-type: none"> In 2024, there were no incidents of infringement of customer privacy or loss of customer information, nor any loss or impact on operations or goodwill due to major information and cybersecurity incidents. We possess product information and relevant data from many upstream vendors and downstream customers. Therefore, if these information assets are improperly used, leaked, tampered with, stolen, destroyed, or attacked, it could result in the leakage of data from vendors and customers, damaging the Company's reputation. In addition, it is highly possible to result in potential issues such as decreased competitiveness and loss of orders due to leakage of product information to competitors. 		[GRI] Customer Privacy: 418-1 [DJSI] Electronic Equipment, Instruments & Components – Privacy Protection [Self-owned issue] Customer privacy and information and cyber security	2.5 Information and Cyber Security Management

Management policy	Material opics	Explanation of Positive Benefit / Negative Impact		Corresponding sustainability principle	Corresponding chapter
 Customer Relationship	Customer service and satisfaction	Positive benefits	<ul style="list-style-type: none"> The Company continually improves its technological capabilities and quickly provides customers with a range of possible solutions. Through excellence of service quality, the Company has gained both awards and recognition from customers. To improve the logistics service quality of supply chain management, we introduced the ISO 9001 - Warehousing Services and obtained certification in 2023. This also proves that the Company's warehousing service capabilities have reached international service standards, with an aim to meet customer needs. The Company has ranked among the top 500 in import and export performance for each of the past three years, with no losses incurred, and has been certified by the Keelung Customs of the Customs Administration, Ministry of Finance, as a qualified "General AEO" in the supply chain (valid through December 2, 2025). Continuously grasping the opportunities arising from changing customer preferences and low-carbon products and services required by sustainable governance, as well as the trend of regionalizing supply chains, enables us to expand business cooperation opportunities, consolidate our customer base, and stabilize operating benefits. 	[Self-owned issue] Customer service and satisfaction	3.3 Customer Relationship Management
		Negative impact	<ul style="list-style-type: none"> As a semiconductor distributor, the Company serves as a bridge between vendors and customers. If service does not meet customer expectations, order volume may be affected. The Company will face transition risks if it fails to respond to the opportunities arising from changing customer preferences and low-carbon product service opportunities brought about by the customer transformation to a sustainable environment. Failure to improve quality supply chain management and trade security requirements may result in loss of customer orders and penalties from trade laws and regulations. 		
 Talent development and retention	Talent Retention	Positive benefits	<ul style="list-style-type: none"> Employee remuneration, benefits, and a friendly workplace are all values and concerns of the Company. In June 2024, the Company was once again listed as a constituent stock of the "Taiwan HC 100 Index" by the Taiwan Index Plus (TIP). In October, the Company once again received the "2nd edition Middle-aged and Elderly Workers Friendly Enterprise Certification of Taipei City for 2024" from the Taipei City Government. In November, it was awarded the Happy Enterprise Gold Award in the commercial circulation industry from the 1111 Human Resources Bank. In August 2024, the Company appointed the Trust Department of Hua Nan Commercial Bank to implement the "Employee Stock Ownership Trust Plan," aiming to help employees develop the habit of regular fixed-amount saving and investing. Through monthly payroll contributions and a Company-provided matching incentive of 1 to 1.1 times, the accumulated funds are used to invest in the Company's stock, helping employees accumulate shares early and utilize compound investment strategies to establish diversified sources of retirement income, thereby enhancing the security of their future retirement life. 	[GRI] Economic performance: 201-3 [GRI] Market presence: 202-1 ~ 202-2 [GRI] Labor-management relationship: 401-1 ~ 401-3 [GRI] Diversity and Equal Opportunity: 405-1 - 405-2 [DJSI] Electronic Equipment, Instruments & Components – Human Capital Management	4.2 Talent Attraction and Retention 4.3 Employee Rights and Benefits
	Talent cultivation	Negative impact	<ul style="list-style-type: none"> There were no actual negative impact incidents in 2024. However, due to competing companies or other industries offering more favorable recruitment conditions, employee retention rates may be affected. 		
		Positive benefits	<ul style="list-style-type: none"> The Company values employee career development, encourages employees to pursue further studies and obtain certifications (with expenses subsidized by the Company), and provides subsidies for external training courses as well as re-employs retired employees as consultants. Through diverse and abundant learning resources, the Company strengthens employees' professional knowledge and the skills necessary for executing their duties, thereby optimizing work quality and performance. 	[GRI] Education and training: 404-1 ~ 404-3	4.2 Talent Attraction and Retention 4.3 Employee Rights and Benefits
		Negative impact	<ul style="list-style-type: none"> There were no actual negative impact incidents in 2024. As a result of the requirement for continuous implementation of the Company's training program in the long run, the program is still in its preliminary phase, which includes talent selection, course design, training, and system. Failure to continuously implementing this training program may lead to talent gaps in the future. 		

Management policy

2024 Targets

- Maintain competitive operational performance.
- Create employment and contribute to society.
- Enhance the Company's competitiveness in the international trade supply chain and promote the "Security and Safety Authorized Economic Operator (AEOS)" certification program.
- Commit to compliance with carbon footprint regulations.



Economic performance

2024 Target Achievement Status

- The Group's revenue reached NT\$89.6 billion, net income after tax was NT\$1.142 billion, and earnings per share (EPS) reached NT\$2.56, representing increases of 26.49%, 45.13%, and 38.38% respectively over the previous year. Return on equity (ROE) reached 11.60%, an increase of 2.83 percentage points compared to the previous year.
- As of the end of 2024, the number of employees reached 466 (excluding overseas assignments), primarily offering employment and welfare support to those residing in Taipei City, New Taipei City, Keelung City, Taoyuan City, and Yilan County, accounting for 95%. The Company has also been certified for two consecutive years (2023–2024) by the Taipei City Government as a "Middle-aged and Elderly Workers Friendly Enterprise of Taipei City."
- Financial and Social Contributions
The Company's financial and social contributions are shown in the table below:

Item	2024	Increase Rate (%)
Employee remuneration and benefits	818,890	9.51
Technology and charity donations	3,806	58.58
Cash dividend distribution to shareholders	1,000,000	14.94

- Completed planning and evaluation for implementing the "Security and Safety Authorized Economic Operator (AEOS)" certification.
- The results of the 2024 greenhouse gas inventory were externally verified in March 2025 by a third-party verification, the British Standards Institution Taiwan Branch (a private company registered in Singapore). The verification was conducted in accordance with ISO 14064-3:2019 and met the requirements of ISO 14064-1:2018. Scope 1 and 2 (Categories 1 and 2) were verified with a reasonable level of assurance (unqualified opinion), while Scope 3 (Categories 3 to 4) was concluded through verification and agreed-upon procedures. The verification statement was obtained in April 2025, Certificate No.: GHGEV 817395.

Short-term goals



Short-term objectives: 1–5 years



- Continue to develop new products application solutions for the semiconductor market.
- Stabilize existing product franchise and continue to look for new franchise cooperation opportunities.
- Continue to strengthen core competitiveness and create new customer needs.
- To be cautious in facing the destocking situation in the industrial chain.
- To grasp the diversified deployment and construction of customers' production bases and supply chains in real-time.
- To grasp market changes and market demands for new technologies.
- To closely pay attention to the green economy and sustainable development.
- To implement countermeasures for operational risks.
- To comply with regulations on the export and import of strategic high-tech goods.
- Completed on-site evaluation by the Keelung Customs of the Customs Administration, Ministry of Finance, for the "Security and Safety Authorized Economic Operator (AEOS)" verification.
- In 2025, the Company completed the inclusion of consolidated subsidiaries in the Group's reporting boundary, fulfilling its responsibility for carbon footprint reduction through proper management content.

Mid- to long-term goals

Medium- and long-term objectives: 6–10 years

- Improve enterprise risk management to "achieve corporate goals, improve management efficiency, provide reliable information, and effectively allocate resources".
- To attach importance to the green economy and sustainable development, grasp the development trend of "new technology" and "green economy" products, and create sustainable business opportunities.
- To focus on operational performance and efficiency, and emphasize operational and climate change risk management.
- To timely increase the injection of equity capital.
- To comply with regulations on the export and import of strategic high-tech goods.
- To be committed to compliant operations and continuously promotes collaboration opportunities with customers and vendor partners to realize the business philosophy of "Connecting Technology, Creating Value."

Management policy	2024 Targets	2024 Target Achievement Status	Short-term goals	Mid- to long-term goals
 <p>Ethical corporate management</p>	<ul style="list-style-type: none"> Corporate governance evaluation remains within the range of 21% to 35%. 	<ul style="list-style-type: none"> Achieved, the corporate governance evaluation ranked within the range of 21% to 35% among TWSE-listed companies. 	<p>Short-term objectives: 1–5 years</p> <ul style="list-style-type: none"> Maintain or enhance the corporate governance evaluation ranking. Implement and comply with the relevant norms of the Code of Ethical Conduct, the Ethical Corporate Management Best Practice Principles, and the Operating Procedures For Handling Material Inside Information. The Company's directors, executive officers, and employees are prohibited from engaging in bribery, corruption, deception, insider trading, short-term trading, or exploitation of market information asymmetry for profit and improper conduct in any other forms. Strengthen the structure and operation of the Board of Directors and enhance the reliability, timeliness, and transparency of information disclosure in compliance with relevant regulations and legal requirements. The Board of Directors authorizes the Audit Committee with an accountability function to assist the Board of Directors in corporate governance effectiveness in operating with integrity. 	<p>Medium- and long-term objectives: 6–10 years</p> <ul style="list-style-type: none"> An effective ethical conduct risk management framework (responsibility map and accountability system) is established to identify and manage conduct risks within the organization, and the implementation status is supervised by the Board of Directors.
 <p>Customer privacy and information and cyber security</p>	<ul style="list-style-type: none"> The information security supervisor and the dedicated personnel participated in information security training. No material information security or customer privacy breach incidents occurred. The implementation timeline for the Information Security Management System (ISMS) was initiated in 2024. 	<ul style="list-style-type: none"> Achieved. In 2024, the information security supervisor and the dedicated personnel participated in information security training for a total of 15 hours. Achieved, no material information security or customer privacy breach incidents occurred. The Company initiated the implementation timeline for the Information Security Management System (ISMS) in August 2024 and officially announced its implementation in February 2025. BSI Taiwan's audit team completed the two-stage verification in April 2025, and after final confirmation by BSI Taiwan and its headquarters, the ISO/IEC 27001:2022 certificate was issued in May 2025. 	<p>Short-term objectives: 1–3 years</p> <ul style="list-style-type: none"> Plan to implement Active Directory (AD) to enhance information security control across all computers, including password security policies, screen saver/lock policies, updates for critical software vulnerabilities, and the prohibition of USB flash drive storage devices. Compliance with the "Personal Data Protection Act" and EU GDPR regulations. Establish a safe and reliable computerized operating environment to ensure the security of the Company's computer data, systems, equipment and cyber security. 	<p>Medium- and long-term objectives: 4–10 years</p> <ul style="list-style-type: none"> Continuously implement information security policies and actions adhering to the spirit of PDCA.

Management policy	2024 Targets	2024 Target Achievement Status	Short-term goals	Mid- to long-term goals
 <p>Customer Relationship</p>	<ul style="list-style-type: none"> Continue to maintain the ISO 9001:2015 (warehouse services) Quality Management System. 	<ul style="list-style-type: none"> Achieved: In 2023, the Company obtained ISO 9001:2015 certification for quality management of services at the Shatin Warehouse in Hong Kong, Nei Hu Tanmei Warehouse Center, and Taoyuan Housheng Warehouse Center in Taiwan. Certification was granted by BSI and ARES (ARES International) in September and November, respectively. The BSI certificate is valid from September 29, 2023 to September 28, 2026; the ARES certificate is valid from November 23, 2023 to November 22, 2026. The validity of these certificates was reaffirmed: BSI conducted its annual evaluation at the Shatin Warehouse in Hong Kong on August 19, 2024, and concluded that the certificate remains valid within one year. ARES also conducted its annual supervisory audit for quality management at the Nei Hu Tanmei and Taoyuan Housheng Warehouse Centers on November 21, 2024, and likewise concluded that the certificate remains valid within one year. 	<p>Short-term objectives: 1–3 years</p> <ul style="list-style-type: none"> Improve customer satisfaction and shorten logistics and delivery time. Expand the Singapore FTZ warehouse and U.S. El Paso warehouse to support demand from Southeast Asia, Mexico, and potentially future domestic shipments within the United States. The Company has included the “Security and Safety Authorized Economic Operator (AEOS)” certification in its 2025 plan to obtain cross-border cargo security certification. Upon certification, it will enhance the safety and efficiency of global trade and allow the Company to enjoy expedited customs clearance benefits. 	<p>Medium- and long-term objectives: 4–10 years</p> <ul style="list-style-type: none"> Geopolitical factors and tariff policies have influenced customers’ strategies for diversifying production bases and supply chains across the Asia-Pacific region and North America. The Group must strengthen its support capabilities, service momentum, and flexibility.
 <p>Talent development and retention</p>	<ul style="list-style-type: none"> Provide a friendly, proper, and safe workplace environment and continues to maintain ISO 45001:2018 Occupational Health and Safety Management System. Plan financial retention tools. The training goal for 2024 was set to achieve a 5% increase in training hours compared to the previous year. 	<ul style="list-style-type: none"> The renewed ISO 45001:2018 certificate is valid until February 5, 2027. Achieved: On November 22, 2024, the Company filed with the Financial Supervisory Commission (FSC) to issue 10,000 units of employee stock warrants. Each unit entitles subscription of 1,000 shares, totaling 10,000,000 newly issued common shares. The FSC approved this under Letter Jin-Guan-Zheng-Fa-Zi No. 1130365341 dated December 3, 2024. Accordingly, on April 8, 2025, the Company issued 8,708 units of the employee stock warrants for the first time. During the warrant term, employees may exercise their rights to subscribe to 8,708,000 newly issued common shares in accordance with the FSC-approved “Employee Stock Warrants Issuance and Exercising Procedure for the Year 2024.” The initial exercise price is NT\$15 per share and will be adjusted in accordance with Article 7 of the said Procedure in the event of applicable circumstances. Achieved: In August 2024, the Company implemented the Employee Stock Ownership Trust Program. The program term is five years and will be automatically extended upon expiration. Achieved: Employee training hours increased by 5% compared to the previous year. In 2024, total training hours reached 7,066.5 hours, a 14.38% increase over 2023. 	<p>Short-term objectives: 1–5 years</p> <ul style="list-style-type: none"> Determine the work needs of each department, formulate relevant internal courses that meet those needs, with heads of each department coordinating and planning the facilitation of staff and management training as efficiently as is possible. The Employee Stock Ownership Trust Program remains ongoing. Plan that in 2025, five employees will undergo re-certification training and five will undergo initial training for occupational safety and health. The employee stock warrant program will continue to be implemented during the term of the warrants. Plan that five health promotion seminars will be held in 2025. 	<p>Medium- and long-term objectives: 6–10 years</p> <ul style="list-style-type: none"> Committed to promoting employees’ work-life balance, the Employee Welfare Committee provides various travel programs and promotes the flourishing of various associations. It also provides employees with a healthy workplace environment with physical and mental balance, hoping to reduce the employee turnover rate. Encourage diversified career development, provide a friendly and healthy workplace environment, and strive to promote sustainable business practices that fulfill social responsibilities. The employee ownership trust project will be continuously updated to enhance the internal cohesion to the Company among employees, thereby improving work performance, fostering harmonious labor-management relations, and achieving the goals of long-term savings and wealth accumulation for employees.

2



Sustainable Governance

Economic Performance Management Policy

Management Policy for Ethical Corporate Management

Customer Privacy and Information and Cybersecurity Management Policy

2.1 Operation Overview

2.2 Corporate governance

2.3 Honesty and Integrity and Regulatory Compliance

2.4 Risk management

2.5 Information and Cyber Security Management

Economic Performance Management Policy

Material Topics	Economic performance
Policy/Commitment	The Company grasps the diversified deployment and construction of customers' production bases and supply chains in real-time, implements countermeasures for operational risks, and pays close attention to the green economy and sustainable development to create sustainable business opportunities.
Remedial Mechanisms/Measures	<ul style="list-style-type: none"> In case of material information, it is required that it be published on MOPS within the time limit required by regulations and reported in accordance with the Company's "Operating Procedures for Handling Material Inside Information." Establish prudent financial policies to ensure capital liquidity. Implement effective inventory management strategies to balance inventory levels and costs. Pay close attention to the supply and demand dynamics in the semiconductor market and related application markets to provide diversified products and services, thereby enhancing the diversity of the application market to attract new customers and increase market share. Better understand customer needs and market changes through data analysis tools to ensure customer loyalty. Reduce dependence on a single vendor, and strive to build a diversified supply chain to mitigate risks associated with specific vendors; maintain existing product distribution rights and continuously seek new distribution partnership opportunities.
Responsibilities	The Board of Directors, senior executive officers of all business units and functional units, the Sustainable Development Committee, and the Audit Office.
Specific actions in 2024	<ul style="list-style-type: none"> Continue to look for franchise opportunities of new products. Continue to strengthen core competitiveness and create new customer demand. Weikeng Industrial's total research and development expenditure amounted to NT\$119,182 thousand. A total of 46 production and sales meetings, 11 operational meetings, and 11 board meetings were held to discuss the direction of operations and management. A total of 2 investor/corporate investor briefings were held on May 28 and November 15. The risk identification for 2024 was completed, and identification results and risk countermeasures were submitted to the Sustainable Development Committee and the Board of Directors for approval on November 12, 2024. In the absence of general directors or management, the internal audit supervisor attended the Audit Committee meeting and reported 7 times, and the CPAs and Audit Committee members held 2 discussion sessions. Communication between the accountants and the management department was conducted four times during the year.
Management Evaluation Mechanism	<ul style="list-style-type: none"> The President/CEO convenes weekly meetings with senior executives in the President's Office. These meetings will include the Executive Vice President, Chief Marketing Officer, Chief Financial Officer, and Senior Vice President, where they collectively review matters related to production and sales. The President/CEO convenes monthly operational meetings that involve supervisors from different departments who are at the management level or higher within the company. These meetings aim to review changes in the industrial and financial environment, customer credit status, and management requirements for business, finance, and logistics support. The Sustainable Development Executive Office reports ESG related matters to the committee on a quarterly basis. The management of each business unit and functional unit holds regular internal operations meetings to conduct risk assessment, mitigation, and monitoring of potential and emerging risks in accordance with the "Policy and Procedures of Risk Management," reporting to the board of directors on a regular basis. The board of directors receives reports from the management team on a quarterly basis, with topics including the economy, environmental protection, and corporate social responsibility. The audit supervisor and CPAs may communicate directly with the independent directors/Audit Committee through email, phone or meeting as needed. In principle, the audit supervisor shall attend the Audit Committee meeting at least once per quarter (or at least four times per year) to report on progress and communicate with independent directors. The certifying CPAs, on the other hand, meet with independent directors (the Audit Committee) at least twice per year. Establish Reporting Procedures of Material Contingencies.
2024 Performance Results	<ul style="list-style-type: none"> Economic performance was better than in 2023, with increased tax contributions. The Company was included as a constituent stock in the "Mega Taiwan ESG High Dividend Equal Weight ETF (00932), Mega Taiwan IT Growth and High Dividend Equal Weight ETF (00943), and CAPITAL Taiwan Tech High Dividend and Growth ETF (00946)." Financial performance remained stable, with consolidated group revenue reaching approximately NT\$89.7 billion, profit before tax approximately NT\$1.477 billion, basic earnings per share of NT\$2.56, and a Board resolution to distribute a cash dividend of NT\$2.10 per share. Weikeng Industrial's total research and development expenditure (including R&D personnel remuneration and software/hardware equipment) amounted to NT\$119,182 thousand, with R&D spending related to green products accounting for 22.41% of the total R&D expenditure. There were neither violations of social, economic, environmental protection or product laws/regulations, or lapses in ethical corporate management by Weikeng Industrial nor material contingency risk events.

Management Policy for Ethical Corporate Management

Material Topics	Ethical corporate management
Policy/Commitment	The Company should be based on a business philosophy of integrity, transparency, and responsibility, formulating policies based on integrity and establishing good corporate culture and business operational structure to create a sustainable business environment.
Remedial Mechanisms/Measures	<ul style="list-style-type: none"> In case of material information, it is required that it be published on MOPS within the time limit required by regulations. Straightforward internal and external personnel whistleblowing channels and establish a whistleblowing protection system. Establish an appeal system of the accused.
Responsibilities	<ul style="list-style-type: none"> Executive Office: responsible for formulating and supervising the implementation of the ethical corporate management policy and prevention measures, and reports the execution results to the Board of Directors regularly (at least once a year). Administration Division: responsible for the promotion and handling of board-related affairs, and sets up stock affairs personnel responsible for corporate governance. Furthermore, a Corporate Governance Officer is established as the top manager in charge of corporate governance related affairs. Audit supervisor and legal personnel: dedicated personnel for handling reports of financial irregularities. If an accusation involves ordinary employees, it shall be reported to the department or division head; if it involves directors or senior executives, it shall be reported to independent directors. The disclosure of material internal information within the Company should be handled by the Company's spokesperson or acting spokesperson and the order of franchise should be confirmed, unless otherwise stipulated by law or law. If necessary, the responsible person of the Company shall be directly responsible for handling it.
Specific actions in 2024	<ul style="list-style-type: none"> A new "Procedures for Ethical Management and Guidelines for Conduct" was adopted to explicitly regulate integrity-related matters that personnel of the Company should observe in the course of business execution. The corporate governance officer, in cooperation with the board of directors, issued an email in advance to notify relevant insiders (including but not limited to the directors) of the date of the financial report, its expected announcement date, and the prohibition on trading the Company's issued securities during the lock-up period, for the purpose of prevention of insider-trading. Public information, such as on the official website, the annual report, and sustainability report, is released in English at the same time. Education, training, and promotion related to anti-corruption, ethical corporate management, and prohibition of insider trading are provided for directors, executive officers, and other insiders, as well as employees. Regularly conduct monthly operation meetings, quarterly staff meetings, or employee training sessions to promote ethical corporate management and self-discipline. Continuously signed specific contract specifications for ethical management with non-vendor suppliers, vendor suppliers, and customers. The self-assessment process for the Board of Directors, individual board members, and functional committees (Audit Committee, Remuneration Committee, Sustainable Development Committee, and Nominating Committee) has been completed and was reported to the Board of Directors on March 6, 2025.
Management Evaluation Mechanism	<ul style="list-style-type: none"> The internal audit supervisor conducts risk assessment based on possible unethical business practices, includes these items in the annual audit plan, and reports the audit results to the Audit Committee and the Board of Directors. Board meetings are held at least once per quarter. The internal self-evaluations of the board of directors and the self-evaluation of members of both board and functional committees are carried out once per year.
2024 Performance Results	<ul style="list-style-type: none"> In the Corporate Governance Evaluation, the Company ranked in the 21%–35% tier among listed companies. No insiders (including but not limited to directors) traded their holdings of the Company's issued securities during the lock-up period prior to the financial report announcement. Additionally, there have also been no profit-making incidents involving directors, executive officers, or employees of the Company who engaged in corruption, insider trading, short swing trading or market information asymmetry. Subsidiaries of Weikeng Group are in compliance with relevant local norms, laws, and regulations. The attendance rate of the Board of Directors was 96.10%, while the attendance rates of the Audit Committee, the Remuneration Committee, the Nominating Committee, and the Sustainable Development Committee all reached 100%. Continuing education of Board members was 100% in accordance with the statutory hours. The average achievement rates of the self-evaluation performance assessments for the Board of Directors, individual board members, the Audit Committee, the Remuneration Committee, the Sustainable Development Committee, and the Nominating Committee were 95.30%, 97.89%, 96.97%, 94.04%, 94.82%, and 94.21%, respectively. As of the end of 2024, we signed specific contract specifications for ethical management with a total of 33 vendor suppliers, 87 non-vendor suppliers, and 310 copies with customers.

Customer Privacy and Information and Cybersecurity Management Policy

Material Topics		Customer privacy and information and cyber security
Policy/Commitment		Strengthen the Company' s information and communication security organization, define the information technology personnel' s job responsibilities, implement the information and communication security management tasks and ensure the information assets, in hopes of carrying out the entire information operations successfully.
Remedial Mechanisms/Measures		<ul style="list-style-type: none"> If the Company suffers from an information security attack or other abnormal information-related situations, it shall implement the remedial mechanism in accordance with the "Information and Cyber Security Incident Notification Procedure." If a major information and cybersecurity incident occurs, and the rights and interests of the Company' s stakeholders are damaged or the normal operation of the Company is affected, the notification procedures for material contingencies must be immediately initiated, and the related material information must be released on the Market Observation Post System within the legal time limit.
Responsibilities		<ul style="list-style-type: none"> Information Security Management Committee: The President serves as the convener and appoints a deputy convener and an executive secretary, responsible for coordinating various tasks of the Information Security Management Committee. At least one management review meeting shall be convened each year, and ad hoc meetings may be held when necessary. Information Security Working Group: Composed of management from each business unit and functional unit, and divided by responsibilities into the "Information Security Handling Group," "Document Control Group," "Audit (Internal Control) Group," and "Asset Inventory and Risk Assessment Group."
Specific actions in 2024		<ul style="list-style-type: none"> Established the Information Security Management Committee. Implemented the ISMS Information Security Management System. All personnel participated in education and training on cybersecurity threat trends and responses, and understanding of personal data protection regulations. Information and cybersecurity-related supervisors and personnel continued to attend relevant cybersecurity training courses. Joined the Taiwan Chief Information Security Officer Alliance – TWSE/TPEx-Listed Member. A total of 485 employees are based in Taiwan (including 19 stationed overseas). In 2024, 44 new employees joined and have all signed confidentiality agreements and the Personnel Information Security Code, requiring them to maintain confidentiality for any customer confidential information they become aware of or possess during employment. When providing sales services, customer information will be kept confidential in accordance with the law, and we have signed purchase or NDA contracts with customers, with a total of 871 contracts signed as of the end of 2024. Investments have been made to deploy systems such as NGFW next-generation firewalls, email defense filtering, software asset inventory, antivirus software, and server vulnerability scanning. The Company will continue to strengthen its technical investment and system implementation for information security. In August 2024, an external organization (Chunghwa Telecom) provided guidance for the introduction of the Information Security Management System (ISMS), and the Company plans to obtain the ISO 27001:2022 certificate. The BSI Taiwan audit team completed a two-stage verification in April 2025, and after final confirmation by BSI Taiwan and its headquarters, the ISO/IEC 27001:2022 certificate was issued in May 2025. The annual projected budget for the information security investment plan is approximately NT\$11.46 million.
Management Evaluation Mechanism		<ul style="list-style-type: none"> The Company' s ISMS certification scope is subject to at least one internal information security audit per year. Internal audits are executed by the audit group in accordance with the "Information Security Audit Procedures Manual." Before conducting the internal audit, protective measures for operational systems and audit tools must be carefully planned in the audit plan. Audits can only begin once the audit plan is approved. The audit process must evaluate the effectiveness of risk management measures and identify potential risks to prevent the occurrence of information security crisis incidents. The results of the audit and the hardware/software tools used to assist in the audit must be properly protected.
2024 Performance Results		<ul style="list-style-type: none"> Email security interception accuracy: 99.84%. There were no major hacking or virus intrusion incidents. No major network outage incidents. No major environmental facility failures (referring to server room air conditioning, power supply, and other infrastructure). There were no losses or damage to operations and goodwill due to major information and cybersecurity incidents. There were no substantiated complaints of infringement of customer privacy or loss of customer information.

2.1 Operation Overview

In 2024, the semiconductor industry was led by the AI trend, which stimulated the industry chain and related investments. The global semiconductor industry recovered from the downturn in 2023 and rebounded with double-digit growth. However, due to national policies and geopolitical factors, many governments hope to relocate semiconductor manufacturing to their own countries. “Glocalization” has become a persistent challenge that companies across the semiconductor supply chain must face. Although Asia remains difficult to replace as the main semiconductor manufacturing base, uncertainties caused by “glocalization” and U.S. tariff policies will continue to be critical issues that upstream, midstream, and downstream companies in the semiconductor supply chain must address.

As a professional semiconductor component distributor, the Company continues to deepen cooperation with upstream and downstream partners, closely monitor changes in the supply chain, and maintain flexibility and resilience in its logistics services. The Company continues to provide customer services in the Greater China region (Taiwan, Hong Kong, China) and Southeast Asia (Singapore, the Philippines, Malaysia, Thailand). It also follows customers’ layout adjustments in response to the trend of “glocalization.” Whether customers expand into Vietnam, Indonesia, Mexico, or even the United States, the Company has already completed the operational execution and planning necessary to provide timely logistics support.

The Group continues to focus on providing high-quality upstream and downstream supply chain integration services between vendors and customers. In the face of economic cycles and high-interest environments, the Company continues to deepen its business operations to maintain industry competitiveness. In 2024, it still delivered a sound operational performance, with consolidated operating revenue and profit before tax reaching NT\$89.674 billion and NT\$1.477 billion, representing year-over-year increases of 26.49% and 41.04%, respectively.

Research institutions have forecast that the overall semiconductor industry will maintain a growth trend in 2025. The medium- to long-term outlook remains positive for automotive applications, AI chips, servers, green energy, and energy storage-related semiconductor markets. However, geopolitical tensions and tariff-related uncertainties leading to supply chain relocation remain key operational challenges for Weikeng. In 2025, Weikeng will prioritize stable operations and risk control. In terms of business development, it seeks stable growth. In terms of operational scope, Weikeng will continue to review and adjust its logistics expansion strategy, provide technical support and appropriate industrial cooperation, and respond to the needs of vendors and customers. The management team is expected to lead all employees in strictly adhering to the risk management system, optimizing operational and capital efficiency, and upholding the goals of integrity, sustainable management, and stable operations, in order to create greater value for all stakeholders.

Unit: NT\$ thousand

Weikeng Group's financial performance in the past three years			
Item/Year	2022	2023	2024
Net operating revenue	70,281,179	70,892,413	89,674,523
Cost of goods sold	64,791,186	66,401,232	84,531,750
Operating margin	5,489,993	4,491,181	5,142,773
Operating profit	2,728,183	1,845,851	2,525,118
Non-operating income and expenses	(398,029)	(798,515)	(1,047,958)
Profit before tax	2,330,154	1,047,336	1,477,160
Income tax expense	631,020	260,569	335,288
Profit for the period	1,699,134	786,767	1,141,872
Comprehensive profit for the period	2,186,553	768,828	1,542,658
Earnings per share (NT\$)	4.03	1.85	2.56
Employee compensation (including emoluments) and benefits (NT\$ thousand)	1,856,735	1,736,480	1,725,342
Technology and charity donations (NT\$ thousand)	2,001	2,400	3,806
Cash dividends (NT\$/share)*	3.06	1.89	2.105
Total dividend distribution amount (NT\$ thousand)	1,312,988	870,000	1,000,000

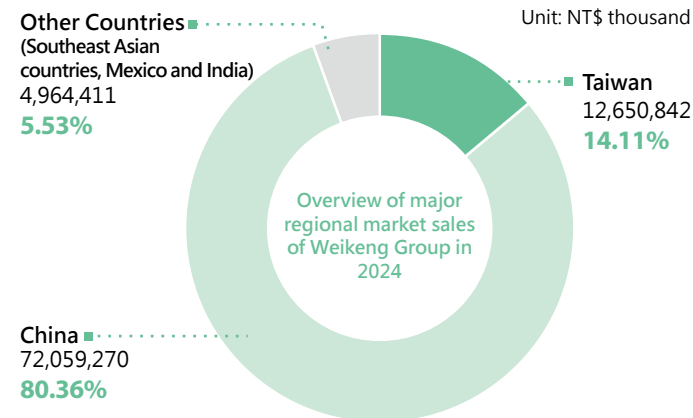
Note:

1. The above table presents the summarized consolidated statement of comprehensive income for Weikeng Group, including subsidiaries covered in the consolidated financial statements.
2. In 2024, Weikeng Group received a total of NT\$10,017,008 in subsidies from local governments. Subsidy items included: employment stabilization subsidies from the Shenzhen government in China and special financial support funds from the Shanghai government in China (totaling NT\$9,465,943), and employment subsidies from the Singapore government (NT\$551,065).
3. The Company calculates the cash dividend per share based on the number of outstanding common shares on the dividend distribution resolution date. If the number of outstanding common shares changes thereafter, the chairman is authorized to adjust the dividend distribution rate based on the number of outstanding common shares on the ex-dividend record date.

Overview of Major Regional Market Sales

Franchising products can be categorized into chipsets/Application Specific Integrated Circuit (ASIC), mixed-signal and discrete components according to the characteristics of the products we resell. About 100% of our business is in the sales of electronic components and peripheral equipment. The Company's sales targets are computer/communication/consumer/industrial/automotive and other electronic product manufacturers and OBM/ODM/OEM customers Note. The whole Group serves more than 4,900 customers and our sales areas are in Taiwan and China while also expanding to Southeast Asia, Mexico, and India.

Note: For details of the customer product applications, please refer to ["Business Content"](#)



Note: Calculated based on the consolidated revenue of the Group.

Main Products and Services

In the Greater China and Southeast Asian markets, Weikeng Industrial continues to expand its business scale and actively introduces advantageous complementary product agency cooperation opportunities to strengthen the integrity of its product lines and the balance of its sales structure. Weikeng Industrial currently acts as an Distributor for over 70 semiconductor component brands, covering both integrated device manufacturers (IDMs) and fabless IC design companies, including AMD, Amazing, GSD, Infineon (Infineon, Cypress), Lattice, Microchip, Molex, NXP, Sitronix, Sinopower, Vishay, Western Digital, among others.

In application fields such as 3C, industrial, automotive, industrial AI, IoT, cloud/edge, and 5G, Weikeng Group's regional companies are capable of providing competitive components, technical support services, and efficient supply chain management services to help customers shorten the time for new product development and launch. They also strengthen sales and logistical support in the Asia-Pacific region in accordance with product regulatory requirements. In 2024, all of the Company's products complied with regulatory requirements, and there were no instances of products being banned from sale or removed from shelves by law.

Weikeng Industrial's Main Franchising Product Lines



At present, the Group's product solution developments are mainly focused on AI servers/general-purpose servers/data centers, server power (Common Redundant Power Supply, CRPS/Modular Common Redundant Power Supply, MCRPS), 5G (smartphones, Customer Premises Equipment (CPE), Open Radio Access Network (O-RAN), and small cells), Artificial Intelligence of Things (AIoT), WiFi 6/7, automotive electronics (including electric vehicles, electric scooters, and charging piles), consumer electronics (PC, AI PC, TV, smartphone, tablet), industrial control, Type-C PD chargers, and various power product applications. At the same time, resources are being invested in motor control, battery energy storage management systems, backup battery units (BBU), in-vehicle infotainment systems (IVI), automotive radar, tire pressure monitoring systems (TPMS), and center information displays (CID) human-machine interface-related product solution development, enabling timely provision of reference product solutions to customers. These are now being gradually provided for customer use.

Faced with changes and challenges in the semiconductor industry chain, Weikeng Group is committed to providing downstream manufacturers with product solutions, integrating upstream supplier resources, and continuing to play the role of connecting technology and creating value. The Group strengthens its portfolio of agency products in response to changing market demands.

Product Labeling Requirements

For the computer peripheral information products (software and hardware) for which we act as a distributor, such as AMD CPUs, ASRock and Gigabyte's mini-PCs (nettops), in addition to the original color box packaging, we also follow the specifications on information and communication consumer electronic products under the Commodity Labeling Act of the Department of Commerce, Ministry of Economic Affairs, and affix a product label to include the product name, model number, system requirements, rated voltage/frequency, total rated power consumption/input current, year/number of manufacture, country/region of manufacture, functional specifications/compatibility, use method, emergency handling, warnings/cautions, distributor, manufacturer's name and distributor's service telephone number, etc., before the product can be sold and distributed on the market. In addition, the vendor suppliers comply with relevant environmental regulations like RoHS and REACH, and they affix environmental protection labels to the product packaging according to the customer's labeling needs.

In 2024, Weikeng had **no** violations of product and service information and labeling regulations, health and safety regulations, or voluntary agreements.

AMD boxed processor warranty instructions

威健 AMD 盒裝處理器保固說明

1. 安裝前請務必詳閱內附原廠說明書，本產品保固期為三年，人為因素及天災損壞不在保固範圍內。
2. 本公司均已貼附所銷售之原廠序號，警便服務以本公司貼附為準，請保存此CPU 防靜電保護包裝盒，以利維修保固認定與處理，維修時請連同原廠風扇一起送回。
3. 未將此代理權轉售至它處，本公司將追究法律責任。

- 商品名稱及型號：詳見本體標示
- 額定電壓(V)：詳見原廠規格說明
- 功能規格：詳見原廠規格說明
- 生產區別或地區：詳見本體標示
- 代理商：威健實業股份有限公司
台北市114內湖區內湖路一段308號11樓
TEL: (886-2)2659-0202 FAX: (886-2)2658-0959
製造商：Advanced Micro Devices, Inc.

消費者技術諮詢專線：(02)2796-8476

Gigabyte small host warranty instructions

威健 威健代理 產品有限責任保固聲明

1. 凡本公司代理銷售之商品，序號皆已建檔紀錄，可至本公司網站查詢。
2. 各產品原廠保固期限及詳細資訊，請參閱原廠網站，此有有限責任保固範圍只限於產品本身，並且屬於製造商責任所造成之故障。人為所造成之故障或是其他非自然所造成之故障，都不再保固範圍之內。
3. 如有下列現象，為非正常使用所產生之損壞，則保固失效，無法獲得更換：(A)原廠標貼及產品元件損毀，脫落或變更；(B)細粉塵垢；(C)產品外觀損壞凹陷；(D)未經授權而試圖修理，修改產品或任何指定用途以外之因素造成之損壞。
4. 若產品已停止生產而無法維修或以同型商品換貨，得以相近規格之商品替換，或升級更高規格之商品，並酌收差價。
5. 本產品詳細保固說明請查詢威健網站：http://www.weikeng.com.tw

威健實業股份有限公司：(02) 2796-8476

商品名稱及型號：詳見本體標示
額定電壓(V)：詳見原廠規格說明
生產區別或地區：詳見本體標示
代理商：威健實業股份有限公司
地址：台北市114內湖區內湖路一段308號11樓
電話：(02)2659-0202
製造商：GIGA-BYTE TECHNOLOGY CO., LTD.

ASRock small host warranty instructions

威健 威健代理 產品有限責任保固聲明

1. 凡本公司代理銷售之商品，序號皆已建檔紀錄，可至本公司網站查詢。
2. 各產品原廠保固期限及詳細資訊，請參閱原廠網站，此有有限責任保固範圍只限於產品本身，並且屬於製造商責任所造成之故障。人為所造成之故障或是其他非自然所造成之故障，都不再保固範圍之內。
3. 如有下列現象，為非正常使用所產生之損壞，則保固失效，無法獲得更換：(A)原廠標貼及產品元件損毀，脫落或變更；(B)細粉塵垢；(C)產品外觀損壞凹陷；(D)未經授權而試圖修理，修改產品或任何指定用途以外之因素造成之損壞。
4. 若產品已停止生產而無法維修或以同型商品換貨，得以相近規格之商品替換，或升級更高規格之商品，並酌收差價。
5. 本產品詳細保固說明請查詢威健網站：http://www.weikeng.com.tw

威健實業股份有限公司：(02) 2796-8476

商品名稱及型號：詳見本體標示
額定電壓(V)：詳見原廠規格說明
生產區別或地區：詳見本體標示
代理商：威健實業股份有限公司
地址：台北市114內湖區內湖路一段308號11樓
電話：(02)2659-0202
製造商：ASRock Inc.

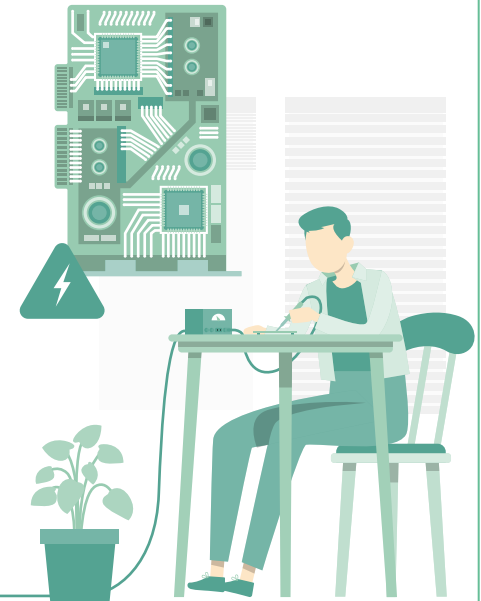
Product Marketing Activities

In addition to promoting each product line on the official website of Weikeng, we also optimized digital marketing and promotion starting from October 2022. We also began to manage social media accounts such as Weikeng's fan page on Facebook and its page on LinkedIn. These social media platforms serve as one of the publicity channels promoting new product, sharing product technology solution, announcing seminar, and releasing forum information related to the products offered by our vendors, such as AMD, Infineon, Lattice, Microchip, Molex, NXP, Molex, Vishay, and Western Digital. In 2024, more than 150 product-related posts were published or shared on Weikeng's Facebook fan page and LinkedIn company page. Promotions for the Infineon and Vishay product lines were also carried out via newsletters, with an average of five newsletters sent monthly for Infineon and one per month for Vishay.

In terms of in-person marketing activities in 2024, Weikeng jointly held five events with AMD and NXP and invited key customers to participate. Through collaboration with system integration customers and downstream partners, they shared product solutions, product trends, and jointly explored new market opportunities, establishing long-term partnerships.

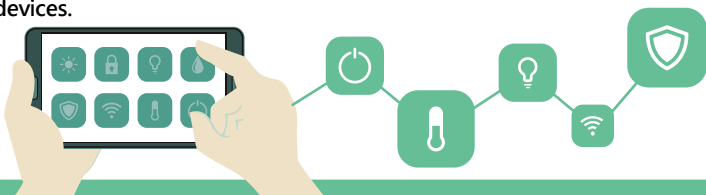
Q4 AMD Taiwan Channel Workshop

Three events were co-hosted by AMD and two distributors in Kaohsiung, Taichung, and Taipei, inviting AMD CPU's core channel customers in Taiwan to share AMD's 2025 outlook and strategies, application scopes of product technologies, and to conduct in-depth discussions and analyses on applications in internet cafes, consumer products, and commercial system integration (SI).



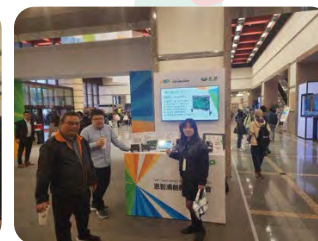
NXP Technology Days

Weikeng sponsored the NXP Technology Days in Kaohsiung on August 27 and showcased equipment manufactured by partners using NXP products, including i.MX93 smart home devices, i.MX8MM smart multi-payment vending machines, and MCX-N547 smart charging pile devices.



NXP Technology Summit Taipei 2024

Weikeng sponsored the NXP Technology Summit Taipei 2024 on December 5, where participating customers engaged in in-depth conversations with NXP's global senior executives and technical experts to exchange views on industry trends, challenges, and future needs. At the event, Weikeng and its partner Advantech jointly displayed equipment manufactured using NXP products, including i.MX8M medical touch panel computers, i.MX8M PLUS single-board computers, and MCXA153 smart connected devices.



2.2 Corporate governance

Updated on: September 1, 2022

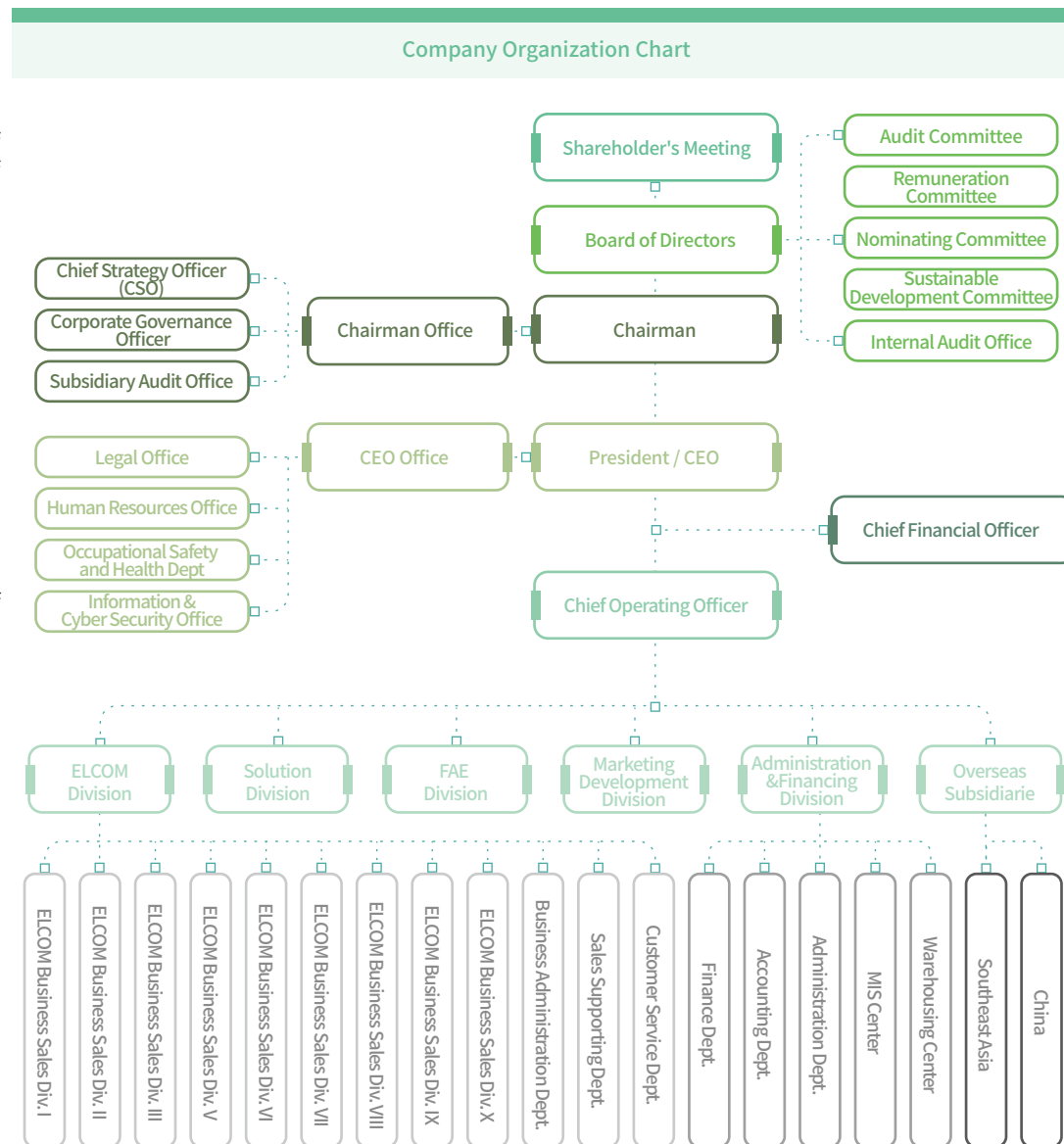
The board of directors of Weikeng Industrial guides company strategy, supervises management, and is accountable to the Company and shareholders. In the various professions and arrangements of the corporate governance system, the board of directors performs its responsibilities in accordance with laws, the Company's Articles of Incorporation, or resolutions made by the shareholders' meeting. The board of directors emphasizes independence and transparency in its operations. All directors and independent directors are independent individuals who exercise their powers independently. In addition, Mr. Hu, Chiu-Chiang (@Douglas Hu) is the chairman, and Mr. Chi, Ting-Fang (@Stan Chi) is the president, thus the chairman does not concurrently serve as the president.

Four functional committees have been established under the Board of Directors, namely "Audit Committee," "Remuneration Committee," "Nominating Committee," and "Sustainable Development Committee" to supervise, manage, and implement matters related to corporate governance and sustainability management.

The board of directors appointed Chou, Kan-Lin (@Fama Chou), CFO and Spokesperson, as Corporate Governance Officer under the "Chairman Office," the Company's dedicated corporate governance unit. This position is mainly responsible for matters related to board meetings and shareholders' meetings, preparation of minutes of board meetings and shareholders' meetings, assisting directors in their assumption of office and continuing education, providing information required by the directors to carry out their business, assisting directors in complying with laws and regulations, and other matters stipulated in the Company's Articles of Incorporation or in contracts. The accumulative training hours for continuing education reached 12 hours in 2024.

The Company firmly believes that transparent and honest corporate governance is the foundation of sustainable business management. In order to establish a corporate culture of ethical management and sustainable development, and to create a sustainable business environment, the Chairman Office is responsible for formulating and supervising the implementation of policies and preventive plans for corporate governance, ethical management, and sustainable development. Furthermore, the Board of Directors has approved the Corporate Governance Best Practice Principles, Code of Ethical Conduct, Ethical Corporate Management Best Practice Principles, Sustainable Development Policy, Sustainable Development Best Practice Principles, Rules Governing Financial and Business Matters Between this Corporation and its Related Parties, Operating Procedures For Handling Material Inside Information, and Procedures for Ethical Management and Guidelines for Conduct as the basis for the operation of the Company's business activities, and relevant matters shall be reported to the Board of Directors as necessary or in case of material issues.

Note: For relevant key corporate governance regulations, please refer to "[Relevant Key Corporate Governance Regulations](#)".



Director Election

Nomination and Election Method for Directors

According to the Company's "Articles of Incorporation", the Company shall have five to nine directors, elected by the shareholders' meeting from a list of nominated candidates. Each term lasts three years. The directors are elected in accordance with the "Director Election Regulations", and may be re-elected. However, directors must not violate any provisions listed in Article 30 of the Company Act or Article 26-3 of the Securities and Exchange Act. Among the number of directors, three shall be independent directors. The requirements, relevant regulations, and matters to be followed for independent directors shall be handled in accordance with the Company Act, the Securities and Exchange Act, and regulations of other competent authorities.

Board Diversity Policy

The Company follows the "Corporate Governance Best Practice Principles", which stipulate that the composition of the board of directors should consider diversity and formulate appropriate diversification guidelines based on the nature of the Company's operations, business model, and development needs.

Specific Management Objectives and Status of Achievement for Board Diversity

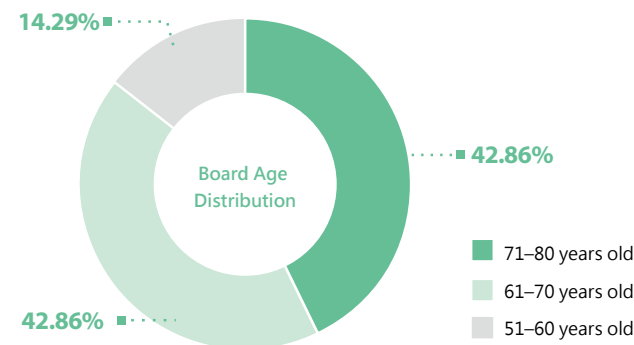
Diversity Management Objectives	Status of Achievement
The composition of the board of directors emphasizes gender equality and should ensure appropriate seats for different genders. For example, when one-third (inclusive) or more of the board seats are considered, the inclusion of directors of different genders will be taken into account at an appropriate time, with at least one seat being of a different gender. If the number of directors of any gender does not reach one-third in 2025, the reason and corresponding measures will be disclosed in the annual report.	<ul style="list-style-type: none"> Among the current seven directors, although the number of directors of a different gender has not yet reached one-third (inclusive) of the board seats, it has met the minimum requirement of at least one seat, accounting for 14.3% (Ms. Yu, Hsueh-Ping). The composition of the board primarily considers candidates' professional backgrounds, experience, and their involvement and contributions to the Company's future development. There are no specific restrictions on gender ratio, but the Company will continue to promote gender equality on the board and set the one-third threshold for different genders as a long-term goal.
The number of independent directors shall not be less than one-third of the total number of directors and must meet the legal qualifications and independence requirements. If a nominated independent director has served more than three consecutive terms, the reason for continued nomination should be disclosed and explained to shareholders at the shareholders' meeting during the election. Starting in 2024, more than half of the independent directors must not have served more than three consecutive terms to strengthen the function and independence of independent directors. Furthermore, after the re-election of directors in 2027, the term of all independent directors shall not exceed three terms.	<ul style="list-style-type: none"> Among the current seven directors, there are three independent directors (accounting for 42.9%), all of whom meet the statutory qualifications and independence requirements. The three current independent directors were elected during the full re-election at the 2024 shareholders' meeting. Before the election, the Nominating Committee considered the professional background, experience, and involvement and contribution to the Company's future development of the independent director candidates and nominated Mr. Lin, Hung (who had already served more than three terms), Ms. Yu, Hsueh-Ping (who had just completed two terms), and Mr. Wang, Chien-Chih (a new candidate). These nominations were approved by the board of directors and were successfully elected after explaining the reasons for continued nomination to shareholders at the 2024 shareholders' meeting, in accordance with the requirement that more than half of the independent directors must not serve more than three consecutive terms. The current term of the independent directors will end on the date of the 2027 shareholders' meeting re-election. At that time, the rule that all independent directors may not serve more than three consecutive terms will be followed.
The number of employee/manager directors shall not exceed one-third of all board seats.	<ul style="list-style-type: none"> Among the current seven directors, two (accounting for 28.6%) are directors with employee/manager status, which complies with the requirement of not exceeding one-third of all board seats.

Diversity Management Objectives	Status of Achievement
All newly elected or re-elected directors must meet the required annual training hours to enhance the effectiveness of board operations, corporate governance, and risk management.	<p>✓ The seven directors elected at the 2024 annual shareholders' meeting are not newly elected and have all completed the required minimum six hours of annual training in accordance with the regulations.</p>
The board of directors shall conduct an internal self-assessment of the board and its members annually, and at least once every three years an external evaluation by an independent professional institution or team of external experts/scholars shall be carried out.	<p>✓ The current board of directors and its members completed the internal self-assessment for the year 2024 in January 2025, in compliance with the requirement of conducting an internal self-assessment annually. The results were submitted to the Nominating Committee and the board of directors on March 6, 2025.</p> <p>✓ The Company completed its first external evaluation of the board of directors from September 16, 2022 to November 25, 2022, conducted by the Taiwan Corporate Governance Association, fulfilling the requirement of an external evaluation at least once every three years by a professional independent institution or expert team. The next external evaluation is scheduled to be carried out in the second half of 2025.</p>
<p>Implementation of Appropriate Diversity Guidelines</p> <p>(I) Basic conditions and values: gender, age, nationality and regulatory compliance (qualifications and independence, etc.).</p> <p>(II) Professional background (such as legal, accounting, finance, marketing, technology industry or business experience), professional knowledge and skills.</p>	<p>✓ Please refer to "Specific Management Objectives and Status of Achievement for Board Diversity."</p>

Structure and operations of the board of directors

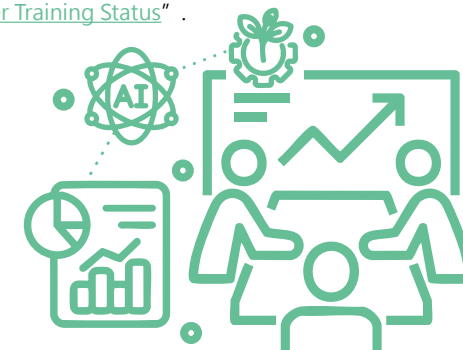
At the June 20, 2024 shareholders' meeting, the Company held a full re-election of the board of directors, resulting in a board composed of four non-independent directors (57.1%) and three independent directors (42.9%), totaling seven seats, all of whom are of ROC nationality. One seat (14.3%) is held by a female director, and two seats (28.6%) are held by directors with employee/manager status, not exceeding one-third of the board. The current term runs from June 20, 2024 to June 19, 2027. All directors possess the knowledge, skills, and literacy required for their duties and individually have extensive expertise in law, accounting, finance, marketing, the technology industry, or business. None of the directors have spousal or second-degree kinship relationships, in compliance with Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

Note: For academic and professional background and positions of the board members, please refer to ["Board Operations"](#); for the status of board member independence, please refer to ["Specific Management Objectives and Status of Achievement for Board Diversity"](#).



Continuing Education of Directors

To strengthen the functions of the Board of Directors, and with reference to changes in the Company's internal and external environmental conditions and development needs, courses are arranged covering corporate governance topics related to finance, risk management, business, commercial affairs, legal affairs, accounting, sustainable development or internal audit systems, financial reporting responsibilities, and so on. Moreover, each director accepts at a minimum the requirements for the number of training hours as issued by the competent authority in the Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies. This is done to assist directors in acquiring new knowledge and familiarizing themselves with the operation of the Board of Directors while effectively implementing the corporate governance system. In 2024, board members completed training courses including: "Carbon Trading Mechanisms and Applications of Carbon Management," "Integrity Management and Anti-Corruption from the Perspective of Sustainable Governance," "ESG Corporate Integrity Management and International Trends and Experience Sharing on Executive Accountability Systems," "Circular Economy Benefits and Its Business Models," "Applications, Legal Issues, and Auditing of AI," and "Corporate Governance – Development Trends of Generative AI in Industry." All courses were 100% compliant with the legally required training hours. For detailed board member training information, please refer to "[Board Member Training Status](#)".



113 Board Members of Weikeng Industrial							
Title		Chairman	Independent director		Director		
Name		Hu, Chiu-Chiang (@Douglas Hu)	Lin, Hung (@Vincent Lin)	Yu, Hsueh-Ping (@Peggy Yu)	Wang, Chien-Chih (@Jeffrey Wang)	Wei Investment Co., Ltd. (Representative: Chen, Cheng-Fong (@Eric Chen))	Chen, Kuan-Hua (@Bill Chen)
Gender		Male	Male	Female	Male	Male	Male
Board Member Age	71–80 years old	✓		✓		✓	
	61–70 years old		✓		✓	✓	
	51–60 years old						✓
Professional Knowledge and Skills	Operational decision-making judgment ability	✓	✓	✓	✓	✓	✓
	Business strategy management and leadership	✓	✓	✓	✓	✓	✓
	Crisis and risk analysis, decision-making and handling capabilities	✓	✓	✓	✓	✓	✓
	Insights into industrial development and technology applications	✓				✓	✓
	The pulsating forward-looking force of sustainable development	✓	✓	✓	✓	✓	✓
	Accounting information and financial analysis ability	✓	✓	✓	✓	✓	✓
	Industry and business knowledge ability	✓	✓	✓	✓	✓	✓

Avoidance of Conflicts of Interest

In 2024, the board of directors held a total of 11 meetings, with an average attendance rate of 96.10%. According to Article 15 of Weikeng's "[Rules of Procedure for Board of Directors Meetings](#)", regarding the "Conflict of Interest Avoidance System," any director with a conflict of interest in a proposal must abstain from voting. For detailed board meeting proposals, resolutions, and abstentions, please refer to "[2024 Meeting Proposals and Resolutions](#)".

Board of Directors Evaluation

The Company has established the [“Rules for Board of Directors Performance Evaluation”](#), which stipulate that internal board performance evaluations must be conducted annually, and evaluations by an external professional independent institution or a team of external experts or scholars must be conducted at least once every three years. Evaluations shall be conducted before the end of the first quarter of the following year, and the results shall be reported to the board of directors and disclosed in the Company’s annual report and on its official website. The evaluation results also serve as a reference document for board member nominations in election years. Going forward, the Company will continue to refer to GRI Standards and internal governance needs to review whether to include in its board performance evaluation mechanism the assessment of the board’s performance in supervising the management of economic, environmental, and social issues, in order to strengthen the board’s sustainable governance functions.

In 2024, self-assessments were completed for the board of directors, individual board members, and the functional committees (Audit Committee, Remuneration Committee, Sustainable Development Committee, and Nominating Committee). The average self-assessed performance achievement rates were as follows: Board of Directors 95.30%, Board Members 97.89%; for functional committees: Audit Committee 96.97%, Remuneration Committee 94.04%, Sustainable Development Committee 94.82%, and Nominating Committee 94.21%. The performance evaluation results were reported to the Nominating Committee and the Board of Directors on March 6, 2025. The external evaluation of the board of directors was conducted in 2022 by the Taiwan Corporate Governance Association and is scheduled to be conducted again in October–November 2025. For detailed evaluation results, please refer to [“Implementation Status of Evaluations of the Board of Directors, Board Members, and Functional Committees.”](#)

Internal Audit System

According to the Company’s organizational regulations, the Audit Office is subordinate to the Board of Directors and comprises one head of audit and one senior executive specialist. In addition, under the Chairman Office, one senior executive specialist is assigned to the “Subsidiary Audit Office.” The appointment, evaluation, and remuneration of the above-mentioned senior executive specialist and executive specialist shall be submitted by the head of audit for approval by the Chairman.

The Subsidiary Audit Office is responsible for the revision of the relevant internal control systems of subsidiaries, the formulation and implementation of the annual audit plan or project audit plans, the completion of the self-assessment reports, and the tracking of the shortcomings of the internal control systems and the improvement of abnormal matters; it reports the aforementioned operations to the Audit Office of the Company.

The Audit Office conducts business audits (including financial, risk management, regulatory compliance and other important items) for the Company and its subsidiaries in accordance with the annual audit plan, supervises and guides the Company and its subsidiaries to establish the content and procedures of self audits of internal control systems, conducts self audits at least once a year, and supervises, guides and reviews the implementation of self audits by each unit. Regularly report to the Audit Committee and the Board of Directors on the audit work of the Company and its subsidiaries, deficiencies in the audit by the competent authorities/CPAs/internal auditors, and improvements in the strengthening and improvement of items listed in the internal control statement; assist the Board of Directors in supervising and controlling potential risks in the execution of decisions or operations, ensure effective control of various occupational risks, and propose improvement suggestions for management and control in a timely manner.

In 2024, the audit supervisor conducted 7 audit reports to independent directors (the Audit Committee) without the presence of general directors or the management.



Functional Committees

There are four functional committees under the board of directors of Weikeng Industrial: the Audit Committee, Remuneration Committee, Nominating Committee, and Sustainable Development Committee. The term of each committee is from June 28, 2024, until the expiration of the current board's term (i.e., June 19, 2027, or the date of the 2027 Annual Shareholders' Meeting when the board is fully re-elected, whichever comes first), or until the member resigns from the committee or as a director, or until the board appoints a new director to replace the original committee member. The members, responsibilities, and operational overview of each committee are summarized in the table below. For detailed operational information, please refer to "[Committee Members](#)."

Description	Audit Committee	Remuneration Committee	Nominating Committee	Sustainable Development Committee
Lin, Hung (@Vincent Lin) (Independent director)	○	●	○	○
Yu, Hsueh-Ping (@Peggy Yu) (Independent director)	●		○	○
Wang, Chien-Chih (@Jeffrey Wang) (Independent director)	○	○	●	○
Lin, Jenn-Chuen (External expert)		○		
Hu, Chiu-Chiang (@Douglas Hu) (Chairman)			○	●
Chi, Ting-Fang (@Stan Chi) (Director and President)				○
Number of meetings (times)	8	4	2	4
Attendance rate (%)	100%	100%	100%	100%
Responsibility	<p>Perform responsibilities according to Articles 14-3 and 14-5 of the Securities and Exchange Act and the "Audit Committee Organizational Regulations" approved by the Board of Directors, and hold at least one meeting quarterly. The purpose is to assist the Board of Directors in enhancing its supervisory and management functions, including ensuring the appropriate presentation of financial statements, the selection (dismissal) of certifying CPAs and their independence and performance, the effectiveness of internal controls, compliance with relevant laws and regulations, and management of existing or potential risks.</p> <p>Convene at least two meetings per year according to the "Remuneration Committee Organizational Regulations" reviewed and approved by the Board of Directors, and hold at least two meetings annually; responsible for setting and regularly reviewing policies, systems, standards and structures for annual and long-term performance goals, salaries, compensation for directors and executive officers, etc.</p> <p>According to the "Nominating Committee Charter" approved by the Board of Directors, the responsibilities include setting standards for the diversity and independence of board members and senior executive officers, and identifying, reviewing and nominating candidates for directors and senior executive officers accordingly; conducting performance evaluations of the Board of Directors, committees, directors and senior executive officers, and evaluating the independence of independent directors; reviewing the continuing education plan for directors and the succession plan for directors and senior executive officers; revising the Company's Corporate Governance Best Practice Principles, etc.</p> <p>According to the "Sustainable Development Committee Charter" approved by the Board of Directors, the responsibilities of the Committee include: formulating sustainable development policies, goals, strategies, and implementation plans; reviewing, tracking, and revising implementation performance and effectiveness; examining risk management policies, the adequacy of the risk management framework, and major risk management strategies; overseeing sustainability-related disclosures and reviewing the sustainability report. The Committee is also required to regularly report implementation status to the Board of Directors.</p>			

Note:

- is the convener.
- The external expert Lin, Jenn-Chuen is a part-time professor in the Department of Social Pedagogy of National Taiwan Normal University.

Correlation of Remuneration Policy with Operation and Sustainable Development Performance

The Company's emoluments (salary and remuneration) policy covers directors, executive officers and employees:

I. Emoluments paid to employees and executive officers are divided into fixed salary and variable remuneration.

01 Fixed salary (including base pay, duty allowance and meal allowance).

It is determined by factors such as education, experience, skills, degree of responsibility for risk decision-making, contribution to the Company, the pay levels of peer companies, and professional job competence for participating in sustainable development. The annual salary adjustment is carried out in accordance with the Company's operating conditions, the domestic economic growth rate, price index, the salary adjustment status of the industry, the personal performance appraisal (including related efforts in sustainability), and the Company's annual budget target.

02 The variable remuneration includes business performance incentive, year-end bonus and employees (including executive officers) remuneration.

- Business performance incentives are mainly paid to business and technical application engineers, and are paid based on product operating performance and personal performance, as well as business opportunities and performance creation from the sustainable development aspect including factors such as digital transformation, energy saving, carbon reduction, and the like.
- The year-end bonus for employees and executive officers is the amount of accumulated reserve appropriated in advance on a monthly basis based on the achievement rate of the budgeted profit target; prior to the distribution of the above mentioned bonus, the senior management must first complete a comprehensive assessment of employees and executive officers, taking into account personal performance appraisals (including related efforts in sustainability), education level, experience, skills, degree of responsibility for risk decision-making, contribution to the Company under ethical corporate management, the typical pay levels adopted by peer companies, responsibility for promoting sustainability and its performance contribution, and then distribute the aforesaid bonus to employees and executive officers according to the approved distribution plan. However, the distribution plan of year-end bonus belongs to executive officers must first be approved by the resolution of the Remuneration Committee and the Board of Directors.
- Employees (including executive officers) remuneration is the total appropriated amount in accordance with the Company's Articles of Association, which amount is first approved by the resolution of the Remuneration Committee and the Board of Directors and reported to the shareholders' meeting; the procedures for the distribution of remuneration to employees and executive officers are the same as described in the preceding subparagraph (2).

03 Appropriation of employees (including executive officers) remuneration

In accordance with the Articles of Incorporation of the Company, the earnings in the Company's annual final accounts if any shall first be offset against any deficit, then, 6% to 10% of net profit before tax (before deducting remuneration to employees (including executive officers) and directors) will be distributed as employees (including executive officers) remuneration and stocks or cash may be used for the payment. However, if the Company still has a cumulative loss, the amount of compensation should be retained first, and the objects of distribution include employees of affiliated companies who meet certain conditions. Of the total amount of employee remuneration mentioned above, no less than 7% shall be allocated for the distribution of remuneration to the Company's own rank-and-file employees (including those at the head office and branches), which may be in the form of stock or cash. This provision was approved by the Board of Directors on March 6, 2025, and has been expressly stipulated in the Company's Articles of Incorporation and was later approved at the Annual General Meeting of Shareholders on June 20, 2025.

For 2024, the amount of distributable employee remuneration was NT\$127,716 thousand.



For 2024, the total director remuneration was approximately NT\$31,929 thousand.

Correlation of Remuneration Policy with Operation and Sustainable Development Performance

II. Remuneration to directors including directors' compensation and business execution fees

The Company pays directors remuneration in accordance with the Articles of Incorporation, which includes remuneration appropriated according to regulations and reimbursement for attending meetings (NT\$10,000 per person per session). The annual total amount of director remuneration appropriated is capped at 2.5% of the Company's pre-tax net profit as specified in the Articles of Incorporation. However, if the Company has accumulated losses, such losses must be first offset. The distribution of director remuneration is based on the "Regulations Governing the Remuneration of Directors and Managers" and the "Board Performance Evaluation Procedures," and shall be reported to the shareholders' meeting of the following year before any disbursement. The director remuneration appropriated according to the Articles of Incorporation is linked to the Company's financial performance. When distributing remuneration, consideration is also given to individual directors' performance, as well as their accountability in corporate governance, sustainable development, and risk management. The reasonableness of such linkage has been established. For details on the distribution of director remuneration and its relationship to the Company's [remuneration policy and operational and sustainability performance](#), please refer to the Company website

III. Relevance, Rationality and Principle of Avoidance of Interests

The emoluments of directors and employees (including executive officers) must not only comply with relevant laws and regulations; to attract outstanding talents, it must also take into account the relationship between personal performance and company financial performance, related efforts in sustainability and contribution, and risk management. The decision on the emoluments of directors and executive officers should not deviate significantly from the Company's financial performance, and should not lead them to engage in behaviors that exceed the Company's risk appetite in pursuit of emoluments; in addition, the principle of interest avoidance must be paid attention to in the procedure of approving personal salary and remuneration.

IV. Planning the Remuneration Policy for Senior Management and Establishing a Linkage Mechanism to ESG Performance

To fulfill the goals of corporate sustainability and reinforce senior management's ^{Note 1} commitment to ESG (Environmental, Social, and Corporate Governance) responsibilities, the Company plans to incorporate ESG performance indicators into the calculation basis of variable remuneration for senior management, with the aim of enhancing overall sustainability performance. For senior management, the Company plans to include ESG performance indicators in the semi-annual performance evaluations. The proposed ESG performance evaluation indicators ^{Note 2} are listed in the table below:

NO.	Evaluation Item	NO.	Evaluation Item
1	Corporate risk management	8	Supply chain management
2	Energy and resource efficiency management	9	Sustainable products and development
3	Establishment of diverse partnerships	10	Vendor and customer relationship management
4	ESG rating	11	Healthy workplace and human rights
5	Diversity and inclusion indicators	12	Community engagement and social welfare
6	Talent development and training	13	Proportion of green energy-saving projects
7	Stakeholder communication		

Note :

1. Senior management refers to personnel at the vice president level (including those with equivalent ranks) and above.
2. According to this table, senior management personnel will be evaluated based on performance indicators that are relevant to their responsibilities and linked to ESG performance items.

2.3 Honesty and Integrity and Regulatory Compliance

Ethical corporate management

The Company has established and, when necessary, revised the “Code of Ethical Conduct,” “Ethical Corporate Management Best Practice Principles,” and “Procedures for Ethical Management and Guidelines for Conduct” as approved by the Board of Directors in accordance with the directives of the competent authority. These serve as the standards of high ethical conduct for all employees and are disclosed in both Chinese and English on the Company website. It is of paramount importance that the Board of Directors and management adopt the highest standards of integrity and ethics in the management of the Company and the work conduct of its employees, prohibiting bribery, corruption, deception and any other forms of improper conduct. Each employee must adhere to the ethical management policy. In 2024, the Company adopted the “Procedures for Ethical Management and Guidelines for Conduct” to specify the matters that personnel should pay attention to when conducting business. The main scope of these procedures was detailed in the course contents of the anti-corruption and ethical corporate management training at the 2024 all staff meeting.

In order to prevent any unethical conduct, employees must disclose any conduct that has or may have the potential to undermine the Principles, such as an actual or potential conflict of interest. Key employees and senior management must periodically declare their compliance with these Principles. The Company requires all customers, suppliers and partners to declare in writing that they will not engage in any fraudulent or induced unethical conduct in their business dealings with the Company or with management and employees. In addition, the Company also stipulates in Article 11 of the Labor Code the relevant penalties for violations of ethical management. If an employee commits fraud, embezzlement of public funds, bribes or commissions, the Company may terminate the employment relationship without notice and may claim damages according to law, and in serious cases, they may be dismissed from office.

The Company’s directors, managers, employees, appointees, and actual controllers shall exercise the duty of care of a good administrator, supervise the Company in preventing unethical behavior, and continuously review implementation results and improve as necessary to ensure the enforcement of ethical management policies. To strengthen the management of ethical corporate conduct, the Executive Office under the Sustainable Development Committee is responsible for formulating and supervising the implementation of ethical management policies and prevention programs. The Office reports execution results to the Board of Directors regularly (at least once a year), assisting the Board in evaluating the effectiveness of the Company’s ethical management prevention measures. The Board of Directors completed the 2024 ethical management execution report on January 13, 2025.

Ethical corporate management principles

The following acts are not allowed

- 01 Offering and accepting bribes.
- 02 Making illegal political contributions.
- 03 Improper charitable donations or sponsorships.
- 04 Offering or accepting unreasonable gifts, hospitality or other improper benefits.
- 05 Infringement of trade secrets, trademarks, patents, copyrights and other intellectual property rights.
- 06 Engaging in unfair competitive practices.
- 07 The purchase, supply or sale of products and services that directly or indirectly harm the rights, health and safety of consumers or other stakeholders.



Prevention Advocacy and Training

According to its responsibilities, the Sustainable Development Committee is the supervisory unit responsible for formulating the Company's ethical management goals, strategies, and implementation plans. Under this Committee, there is an Executive Office and a Corporate Governance Group, which are responsible for executing and promoting corporate governance and ethical management-related matters. The members of the Task Force are affiliated with the Chairman Office and the President's Office of the Company. Relevant implementation matters are reported to the Sustainable Development Committee and the Board of Directors on a quarterly basis (in principle), and an "Annual Summary Report" is submitted before the end of January of the following year.

To promote ethical conduct standards to all employees, senior executives and the legal affairs supervisor provide regular education and announcements regarding ethical management, the code of ethical conduct, conflict of interest avoidance, and all other related topics during monthly operations meetings and quarterly staff mobilization meetings. This is done to strengthen integrity and self-discipline. Attendees are also required to convey the Company's ethical expectations to all business partners. In addition, every business contract includes ethics-related clauses. If such clauses are violated, the Company may terminate the business relationship at any time.

New employees receive reminders and briefings from the Legal and Human Resources departments within one week of onboarding, including key points regarding ethical management and the code of ethical conduct. Moreover, senior executives and the legal affairs supervisor provide education and training on "anti-corruption / ethical management / prohibition of insider and short-swing trading" during the annual new employee orientation courses. In December 2024, external legal consultants also conducted an online anti-corruption prevention awareness and training course to strengthen the implementation of the Company's ethical policies.



Online ethical management education and training by external legal counsel



Summary of anti-corruption policy communication in 2024

Category	Number of people/companies that have completed the communication	Total number of persons/- companies in this category	Percentage of communication (%)
Board of Directors	7	7	100
In-service Employees	Mid- and senior-level management	170	89.01
	First-line supervisors	155	96.27
	General Personnel	130	97.74
New Employees	53	53	100.00
Business Partners	Vendor Suppliers	33	47.14
	Non-vendor Suppliers	87	46.03
	Customers	310	28.34

Overview of anti-corruption policy education and training in 2024

Category	Number of persons/entities who completed training	Total number of persons/- companies in this category	Percentage of communication (%)
Board of Directors	4	7	57.14
In-service Employees	Mid- and senior-level management	116	60.73
	First-line supervisors	51	31.68
	General Personnel	88	66.17
New Employees	44	44	100.00



Note:

1. In 2024, all anti-corruption awareness and training events were held only at the Taipei Neihsu headquarters. The number of participants does not include employees on leave or on external business on the day of the training.
2. Directors participated in ethical management training courses in 2024, including: "Corporate Ethical Management and High-Level Accountability System – International Trends and Experience Sharing" and "Ethical Management and Anti-Corruption from the Perspective of Sustainable Governance," hosted by the Taiwan Corporate Governance Association; and "2024 Seminar on the Prevention of Insider Trading," hosted by the Securities and Futures Institute.
3. In 2024, a total of 53 new employees joined the Company. As 9 of them resigned before the anti-corruption policy training, 44 new employees completed the training, with a 100% completion rate.
4. Mid- and senior-level management refers to manager level and above (including personnel of equivalent rank); first-line supervisors refer to section manager to assistant manager level (including personnel of equivalent rank); general personnel refers to assistant section manager level (inclusive) and below.
5. For more information on education and training, please refer to "[Prevention Advocacy and Training](#)."

Anti-corruption and Ethical Corporate Management Regulations for Business Partners

The Company complies with the provisions of the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the Political Donations Act, the Act to Implement United Nations Convention against Corruption, the Government Procurement Act, the Act on Recusal of Public Servants Due to Conflicts of Interest, and other relevant regulations regarding ethical corporate management of listed companies. It has also established the "Code of Conduct for Suppliers" and "[Whistle-blowing System](#)", conducted due diligence reviews before transactions with upstream and downstream companies, and asked them to issue a letter of commitment to integrity based on the actual situation to minimize risks. At the same time, the Company has provided a hotline managed by the head of internal audit and the head of the legal department (please refer to Section 1.2 "Identification and Communication with Stakeholders – Stakeholder Grievance and Reporting Channels" of this report) to receive and submit information regarding conflicts of interest.

Vendor suppliers

01

They signed a distribution contract with the Company that encompasses anti-corruption/anti-bribery and other similar clauses. Its content also requires both parties to prohibit any dishonest behavior such as bribery during business cooperation.

33 vendor suppliers

No change compared to 2023

Non-vendor suppliers

02

They signed the Company's "Letter of Undertaking for Compliance with Responsible Business Alliance (RBA)." Gist of the content: the Company reiterates the importance of integrity and ethics in business cooperation between the two parties. Weikeng firmly prohibits any corruption and/or bribery activities, and will not condone the acceptance or giving of any gift, gratuity, or entertainment that may be considered a bribe, with equal regard to each item of its business and of its third-party manufacturers. We have also expressly requested employees thereof (including their family members, relatives, and friends) not to accept such gifts, gratuities, or entertainment.

87 non-vendor suppliers

Increased by 5 compared to 2023

Customers

03

Customers individually sign relevant ethical commitments and other similar ethical requirements with the Company. The agreements require both parties to prohibit any unethical behavior, such as bribery, while doing business.

310 copies with customers

Increased by 43 compared to 2023

Note: The above table contains statistical data for Weikeng (parent company) as of December 31, 2024, and does not include subsidiaries within the Group.

I Sound Whistleblowing Mechanism

The Company, in accordance with the “Ethical Corporate Management Best Practice Principles” and “Corporate Governance Best Practice Principles,” has established the “[Whistleblowing System](#)”, to guide personnel behavior toward high ethical standards within the scope of business operations, prevent illegal activities, and provide accessible reporting channels for internal and external personnel (please refer to Section 1.2 “Identification and Communication with Stakeholders – Stakeholder Grievance and Reporting Channels” of this report). A whistleblower protection mechanism has also been established; the whistleblowing receiving unit is independent and provides encrypted file protection for whistleblowers, among other mechanisms.

Whistleblowers should, to the extent possible, provide the name and department of the person being reported, specific facts and evidence of illegal or unethical conduct, and shall be responsible for the content of the report. Whistleblowing on behalf of others is not permitted, nor is using the whistleblowing system to retaliate against the individual being reported. If it is found that the whistleblower has deliberately made false accusations or defamed the reported individual, action shall be taken in accordance with relevant legal provisions. If the accusation matter involves ordinary employees, it shall be reported to the department or division head; if it involves directors or senior executives, it shall be reported to independent directors. If the reported matter is confirmed to be true after investigation, the Company will reward the whistleblower, and greatly reward those who have made significant contributions.



Whistleblower Protection Mechanism

- Information regarding whistleblowers and specific content of accusations must be kept strictly confidential, and relevant investigations conducted without exposing whistleblowers' identities; unless agreed by the whistleblower, under no circumstances shall the name, work unit or contact information of the whistleblower be made public. For any breach of confidentiality or improper performance of duties by the staff who receive reporting from whistleblowers, disciplinary action will be taken according to the circumstances and consequences.
- No unit or individual shall use any excuse to obstruct or suppress the whistleblower's report, and shall not retaliate against the whistleblower or the investigator in any way. If proven true, those who retaliate against the whistleblower or the investigator will be handled in accordance with the Company' s regulations and transferred to the judicial authorities if the case constitutes a significant crime .
- We have implemented a recusal system for whistleblowing. If the staff receiving the report is a relative or friend of the whistleblower or the person being reported, or if the person, their relatives, or friends have an interest in the reported matter, or if there are any other circumstances that may affect the impartial handling of the reported matter, the staff receiving the report shall take the initiative to recuse themselves. Additionally, the whistleblower has the right to request the recusal of any handling personnel related to or implicated in the reported matters.

There were **no**
accusations in 2024

Audit System for Integrity and Ethics




The Company has established an accounting and internal control system to ensure ethical corporate management. The internal audit supervisor conducts relevant risk assessments based on possible unethical business practices, conduct audits on these items as included in the annual audit plan. The results of 2024 audit plan have been reported to the Audit Committee and the Board of Directors:

- 01 A random inspection of the accounting books did not reveal any external accounts or the retention of any secret accounts.
- 02 No director, manager, or employee was found to have committed any of the following illegal acts:
 - (1) Offering or accepting improper benefits.
 - (2) Making illegal political contributions.
 - (3) Engaging in improper charitable donations or sponsorships.
 - (4) Occurrence of conflicts of interest with one' s position.
 - (5) Violation of confidentiality requirements or of confidential and commercially sensitive information obtained in the course of business.
 - (6) Transactions with suppliers and customers involved in unethical conduct.
- 03 The Company pays attention to the honesty and integrity of transactions among agency vendors and non-agency vendor suppliers as well as customers. No illegal breaches of commitment were found following random inspection of relevant signed ethical commitments and supplier codes of conduct.
- 04 So far, no CPA has been entrusted to perform such audits.
- 05 As of the end of 2024, the Company had not identified any significant corruption risks and had no occurrences of corruption or bribery incidents.



Regulatory Compliance

Weikeng Group complies with local laws/regulations related to its operations, including labor laws, tax laws, corporate laws, securities exchange laws, commercial accounting laws, fair trade laws, import and export laws, environmental protection laws, intellectual property laws, product trade laws, and so on. In 2024, there were no violations of social, economic, environmental protection or product laws/regulations, or lapses in ethical corporate management by Weikeng.

Economic and Environmental Protection Regulations	Labor rights related regulations	Product trade related regulations
 <ul style="list-style-type: none"> No violations of the Company Act No violations of the Business Entity Accounting Act No violations of securities and finance related laws and regulations No violations of tax laws No incidents of corruption No political contributions No violations of environmental protection related laws and regulations 	 <ul style="list-style-type: none"> No violations of labor laws and regulations No use of forced labor No violations of gender equality laws No use of child labor No incidents of discrimination or sexual harassment No infringements of Indigenous peoples rights No infringements on freedom of association, group consultation, and such. 	 <ul style="list-style-type: none"> No products prohibited for sale No breaches of product health and safety regulations No violations of product information labeling laws and regulations No violations of laws and regulations related to marketing communications No involvement in anti-competitive behavior No involvement in antitrust incidents No instances of monopolistic behavior No violations of fair trade laws No violations of import and export laws No violations of intellectual property laws No violations of product trade laws and regulations

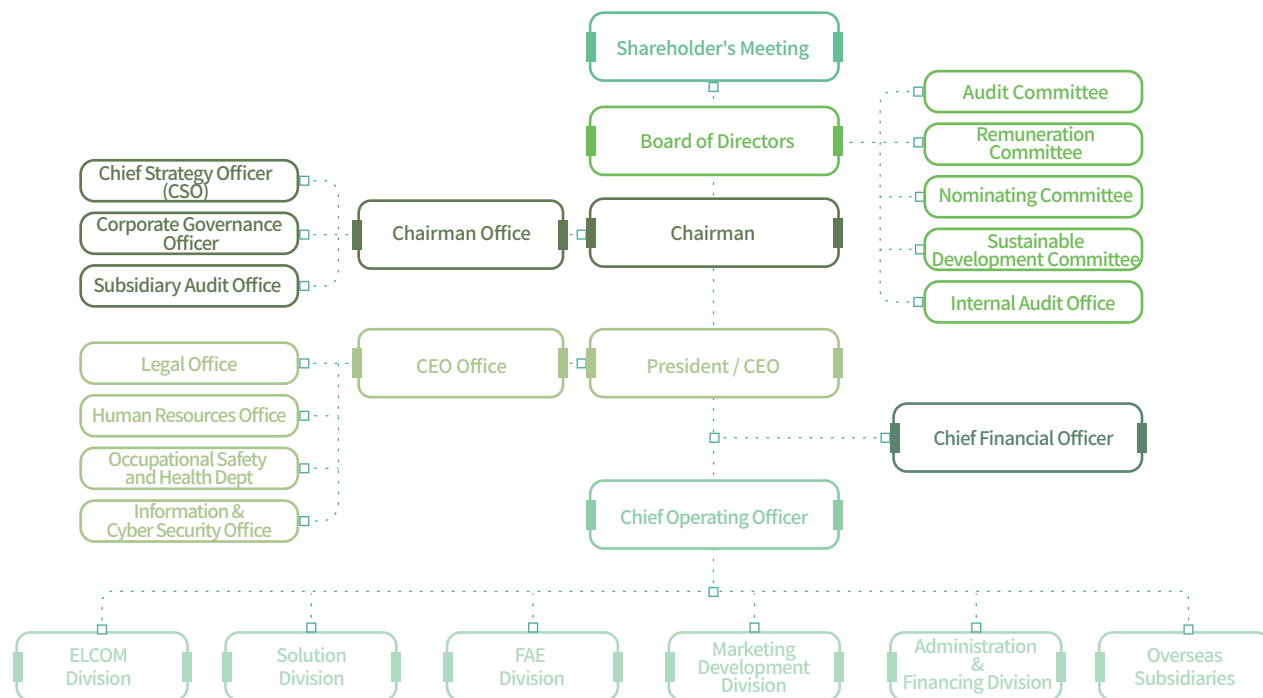
Note: Weikeng Industrial did not violate relevant laws and regulations in 2024 (including but not limited to the laws and regulations listed above).

2.4 Risk management

To implement the risk management mechanism, strengthen risk assessment, and supervise risk-bearing capacity, in 2021 the Board of Directors approved the establishment of the “[Policy and Procedures of Risk Management](#)”, and, in accordance with the “Risk Management Best-Practice Principles for TWSE/TPEX Listed Companies” issued by the Taiwan Stock Exchange, comprehensively revised the policy and procedures. In 2022, upon resolution by the Board of Directors, it was adopted as the highest guiding principle for the Company’s risk management. In 2023, due to practical management needs, partial wording was revised to incorporate the issue of climate change into the provisions.

Risk Management Organization

Risk Management Organizational Chart



● Board of Directors

The Board of Directors is the highest decision-making unit for matters relating to the Company's risk management. It approves risk management policies and frameworks, and oversees the effective operation of the risk management mechanism. Moreover, the Chairman is authorized to serve as the convener of the risk management plan and to coordinate and direct the promotion and operation of the risk management plan.

● Sustainable Development Committee

Responsible for reviewing the appropriateness of the risk management policy (including but not limited to information security and climate change), risk management framework, major risk management strategies (including risk appetite or tolerance), and reports on major risk issues, as well as supervising improvement mechanisms. Reports on the execution of risk management are made to the Board of Directors at least once a year on a regular basis.

To implement and enhance the Company's risk management efforts, the “Risk Management Group” under the Sustainable Development Committee assists the Committee in executing its risk management responsibilities. It is responsible for formulating and revising the Company's risk management-related regulations and regularly holds meetings to report execution status to the Sustainable Development Committee.

● Operational and Management Functional Units

At all levels of the organizational management system, the President / CEO, and senior executive officers of each business unit and functional unit assist in the identification of risk factors and risk control. This is to improve the efficiency of the organization’s risk management with regard to self-evaluation and implementation. Furthermore, relevant risk assessments are regularly conducted in operations meetings while formulating countermeasures and reviews.

● Audit Office

In accordance with the “Policy and Procedures of Risk Management,” the annual audit plan is formulated to carry out audits of various systems, assist the Board of Directors in supervising and controlling potential risks in decision-making or operations, ensure that various operational risks are effectively controlled, and provide timely recommendations for improvements in control and management. For the internal control system, the management of each operating unit (including subsidiaries) regularly evaluates its own internal control systems, and the audit unit reviews the implementation.

Risk Management Procedures

Taking into account the Company's scale, business characteristics, nature of risks, and operational activities, the Company has established a sound risk governance and management framework. Through the participation of the Board of Directors, functional committees, and senior management, risk management is linked with the Company's strategies and goals to identify key corporate risk issues. This enhances the comprehensiveness, forward-looking nature, and completeness of risk identification results, and cascades risk control and response measures down through the organization to reasonably ensure the achievement of strategic goals. The Company's risk management procedures include at least five key elements: risk identification, risk analysis, risk assessment, risk response, and supervision and review assessment mechanisms. The execution process and results are recorded, reviewed, and reported through appropriate mechanisms, and the risk information collected and organized for future reference is properly retained. At least twice a year, reports are submitted to the Sustainable Development Committee and the board of directors, and a dynamic management and reporting guidance mechanism are established to ensure supervision and guidance of the effective implementation of risk management. Similar to the disclosure of relevant risk management information, the Company regularly discloses risk management related information on its website, the Market Observation Post System, in annual reports, or in corporate sustainability reports, to provide up to date reference materials for external stakeholders.

Risk Governance and Management Framework in 2024

Board of Directors (Convener of risk management plans: Chairperson) Sustainable Development Committee (Executive Office and Risk Management Group) Management level of each Operation and Management Units (identification and control: CEO and Senior Managerial Officers)

Source and Type of Risks

- (1) Operating risk
- (2) Financial risks
- (3) Execution risks
- (4) Environmental risks

Risk Management Procedures

Risk Identification, Risk Analysis, Risk Appetite, Risk Assessment, Risk Response, and Supervision and Review Mechanism, Risk Reports and Disclosures

22 Potential Risks Have Been Identified

Completion of Assessment and Analysis

13 Items As Low Risk
9 Items As Medium Risk
0 Items As High Risk

Risk Identification

To adopt process analysis, situation analysis, questionnaire survey, PESTLE analysis, etc., To adopt process analysis, situations analysis, questionnaire survey, PESTLE analysis, etc., to extensively identify potential risks that may become barriers to goal achievements or incur losses or adverse effects.

Measurement Standards of Risk Analysis

To use quantitative or qualitative measurement standards to analyze the probability and impact of risk events to assess the level of risk exposure.

Risk appetite (Risk Tolerance)

To determine risk appetite (risk tolerance) and risk response measurements, and submit to the Sustainable Development Committee for approval as the basis for subsequent risk assessment and risk response.

Risk Assessment

To determine the priority level of the risk events by analyzing the risk analysis results and risk appetite and uses it as reference for subsequent response options.

Risk Responses

To determine the methods of its risk responses based on its strategic goals, focuses of internal and external stakeholders, risk appetite and resources available, in order to strike a balance between goal achievement and cost effectiveness. The relevant risk treatment plans formulated shall ensure that the responsible personnel's understanding and execution of relevant matters and continue to monitor the implementation of the risk treatment plans.

Risk Supervision and Review

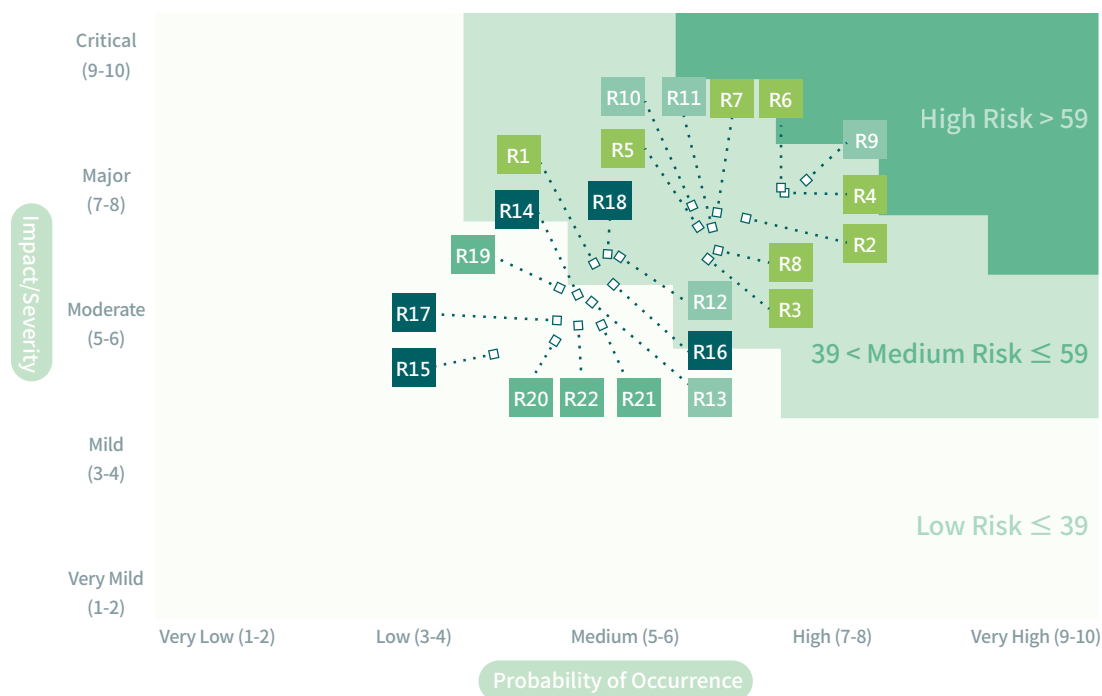
To ensure an effective operation of risk management review procedures and relating risk countermeasures and include the review results in the performance assessments and performance reports. Risk management shall be linked to key procedures in the organization in order to ensure effective monitoring and improve the effectiveness of risk management implementation.

Risk Identification and Response Strategies

According to process analysis, scenario analysis and PESTLE (Political, Economic, Social, Technical, Legal and Environmental) analysis, the Sustainable Development Executive Office, the Risk Management Group, senior executive officers of various business units (including the Overseas Business Group) and functional units of the Company conducted risk identification for 2024. They ranked 22 risk items, including 8 in the operational risk category, 5 in the financial risk category, 5 in the execution risk category, and 4 in the environmental risk category. In October 2024, an internal questionnaire regarding the aforementioned risk items was given to personnel on or above manager level who participated in business meetings, and those who were dispatched to overseas subsidiaries, to analyze and measure the probability (A), severity/impact (B), and risk exposure (A)x(B) of each risk item listed in the questionnaire. A total of 60 samples were collected and, based on the quantitative index scores given in the questionnaires, the simple arithmetic mean value of various risk scores was calculated. The risk exposure was calculated according to the (A) x(B) above as the risk classification indicator.

Among the 22 risk items, there were 13 categorized as low risk, 9 as medium risk, and 0 as high risk. Please refer to the Risk Matrix diagram below. For the 9 medium-risk items, “[Response Measures](#)” have been proposed. The above has all been submitted to the Sustainable Development Committee and the Board of Directors for approval on November 12, 2024.

Risk Matrix



● Operational Risks ● Execution Risks ● Financial Risks ● Environmental Risks

Risk Exposure Level (Probability of Occurrence)*(Impact/Severity)

Low Risk ≤ 39

39 < Medium Risk ≤ 59

High Risk > 59

Operational Risks

R1. Logistics and supply chain management responsibility risk
R2. Market demand fluctuations
R3. Technological changes
R4. Competitive pressure
R5. Excessive sales concentration
R6. Profit margin compression
R7. Information security
R8. Digital transformation risk

Financial Risks

R9. Exchange rate fluctuations
R10. Liquidity risk
R11. Rising financing costs
R12. Accounts receivable risk
R13. Tax and regulatory risk

Execution Risks

R14. Legal compliance risk
R15. Occupational safety and health management risk
R16. Data privacy and security
R17. Intellectual property risk
R18. Strategic materials control risk

Environmental Risks

R19. Extreme weather events
R20. Carbon risk
R21. Environmental sustainability responsibility
R22. Legal and regulatory risks

Material contingency management

Ensure that all board members are promptly and fully aware of major unexpected events relating to the Company, in order to enable directors to better fulfill their responsibilities and requirements, Weikeng Industrial, as approved by the Board of Directors, added the "Reporting Procedures of Material Contingencies" to the "[Operating Procedures for Handling Material Inside Information](#)".

Material Contingencies



It refers to the occurrence of the following events that may cause or have caused significant damage or impact relating the finance and business, human rights interests of various stakeholders, corporate governance, or the price of the Company's issued securities, where possible losses amount of NT\$5 million or more.

- 01 Human or natural disasters (such as earthquakes, floods, fires, storms, and such).
- 02 Fraud cases stemming from poor internal control or significant operational negligence.
- 03 Receipt of a major whistleblowing incident.
- 04 Significant property losses in terms of business.
- 05 Media coverage sufficient to adversely affect credibility.
- 06 Occurrence of a major information and cybersecurity incident which harms the rights or interests of stakeholders or impacts the normal operation of the Company.
- 07 Occurrence of a protest or strike.
- 08 Other major exceptional events that are not solely based on the amount of loss as the absolutely critical factor. Those non-quantifiable events which have not caused any amount of loss, but have the risk of endangering the normal operation or reputation of the Company also belong to this category.

Reporting Procedures of Material Contingencies

01

The head of the department or jurisdictional department where the incident occurred should immediately report to the supervisor of the department responsible for handling internal material information designated in this procedure, and the Execution Office of the Sustainable Development Committee along with its "Risk Management Group" members.

02

The head of the designated responsible unit for handling internal material information mentioned above shall not only evaluate whether to release the material information according to regulations, but also immediately report to the CFO and Corporate Governance Officer.

03

The CFO should immediately activate the risk management mechanism, convene the Execution Office of the Sustainable Development Committee and its "Risk Management Group" members, Corporate Governance Officer, Legal Director, Audit Director, Financial and Accounting Directors, and the head of the department or jurisdictional department where the incident occurred, to jointly analyze and identify the cause of the incident. The degree of impact (including but not limited to the amount, spillover effects, and tolerance of the incident) and the response method of the incident shall be integrated into a report. After the review by the President and the Chairman, all board members shall be notified, to allow timely and full grasp of the material contingencies, and remedial measures or responses shall be taken in the shortest possible time to minimize any losses or reduce them below the acceptable tolerance level of the Company.

04

Material contingencies, regardless of whether still being dealt with or afterwards, should be summarized and promptly reported to the Sustainable Development Committee for approval, after being reported to the board meeting for discussion and resolution.

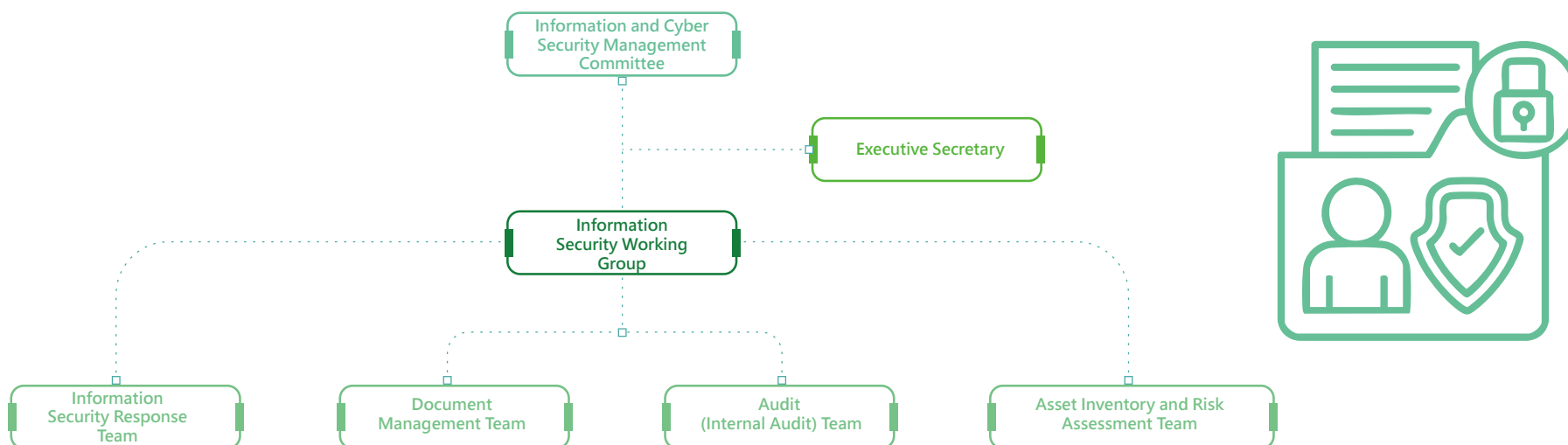
2.5 Information and Cyber Security Management

Information and Cyber Security Management Committee

In 2022, the Company established the Information and Cyber Security Office, with one Information and Cyber Security Officer and one dedicated information security staff member. In 2024, the Information Security Management System (ISMS) was implemented. On December 18 of the same year, the Information Security Management Committee was established, and the “Information Security Policy” and the documented statement of applicable ISMS-related control objectives and control measures for the organization were formulated. The Committee is convened by the President, with a Deputy Convener and Executive Secretary appointed, responsible for the coordination tasks of the Information Security Management Committee. The Committee shall hold at least one management review meeting per year, and ad hoc meetings may be convened when necessary.

Information and Cyber Security Management Representatives are management personnel from each business unit and functional unit, responsible for assisting in promoting and supervising information security tasks within each unit. An Information Security Working Group is also established, divided by duties into the “Information Security Handling Group,” “Document Control Group,” “Audit (Internal Audit) Group,” and “Asset Inventory and Risk Assessment Group.”

Information and Cyber Security Management Committee Organizational Chart



Duties of the Information and Cyber Security Management Committee and Working Group

Duties of the Information and Cyber Security Management Committee include:

- 01 Reviewing the objectives and implementation scope of the information security management system.
- 02 Reviewing the implementation of information security-related operations and the effectiveness of improvements.
- 03 Reviewing information security-related policies and regulations, and coordinating resource allocation and usage.
- 04 Supervising the execution of business continuity drills.
- 05 Reviewing the resources required for corrective measures, including manpower, time, and funding.
- 06 Reviewing the effectiveness of corrective measures.



Information Security Response Team

01

- Responsible for implementing information security operations and related technical promotion within the unit.
- Collecting and providing information security-related information.
- Establishing information security measures, executing information security monitoring, and other preventive tasks.
- Participating in external information security seminars, subscribing to related newsletters, or maintaining contact with information security experts to stay updated on new developments.
- Planning crisis response procedures, investigating the causes of crisis events, determining the scope of impact and damage assessment, executing response measures, handling information security reporting, and carrying out resolutions, including reporting to the competent authority in accordance with the law.
- Performing disaster recovery tasks based on the relevant business continuity and incident reporting procedure documents.
- Identifying the initiation time of corrective actions and regularly tracking and auditing implementation results.

Document Management Team

02

- Issuance, collection, custody, borrowing, destruction, and version control of information security management system documents.
- Electronic publication and update management of information security documents.
- Collection, storage, and management of paper records.
- Assisting with information security education and training.
- Reporting implementation results of annual corrective measures at management review meetings.

Audit (Internal Audit) Team

03

- Formulating related audit plans and executing audit operations.
- Auditing information security operations.
- Submitting audit reports and related recommendations.
- Reviewing corrective actions for audit nonconformities.
- Conducting at least one information security audit (including internal) per year.
- Maintaining information security audit reports for future reference.

Asset Inventory and Risk Assessment Team

04

- Performing asset inventory and risk assessment tasks.
- Participating in asset inventory and risk assessment discussions.
- Compiling asset inventory and risk assessment data.
- Recommending risk control measures.
- Assisting in the formulation of risk treatment plans.
- Assisting in the execution of risk treatment.
- Confirming the results of risk treatment.
- Updating, reviewing, and assessing the risk of the information asset inventory at least once per year.

Information and Cyber Security Policy

Based on Weikeng's business characteristics, and in order to protect the rights and interests of the Company and all its stakeholders (including but not limited to employees, customers, vendors/upstream suppliers, shareholders, investors and financial/securities institutions, non-vendor suppliers/contractors, and government/competent authority and society), the Company and all employees have the responsibility and obligation to jointly establish and maintain a secure information and communication operating environment, making information security part of corporate culture. On January 13, 2025, the Board of Directors approved the addition of the ["Information and Cyber Security Policy"](#), which provides corporate information security guidelines and direction to follow. It clearly defines the Company's ["Information Security Management Objectives"](#) as a guiding principle for business units in defining their security responsibilities, and the "Information Security Management System (ISMS)" was officially implemented in February.

By strengthening information security management, the Company ensures the safety of information data, systems, equipment, and network communications, effectively reducing risks of information asset theft, misuse, leakage, tampering, destruction, or service interruption due to human error, malicious attacks, equipment failure, or natural disasters. This also ensures compliance with the information security management system (ISMS) requirements and safeguards the confidentiality, integrity, and availability of information assets.

Information and Cyber Security Education, Training, and Awareness

The Company places great importance on "customer privacy protection" and complies with the Personal Data Protection Act. The Personal Data Collection, Processing, and Utilization Management Procedures have been established, and Article 2 of the above procedures sets forth the "Personal Data Management Policy" as follows:

The Company's "Personal Data Management Policy" is established in accordance with the Personal Data Protection Act to set up a personal data risk assessment and management mechanism, in order to achieve the purposes of personal data security management and legal compliance. Furthermore, in August 2024, the Company began receiving external consultant guidance for the implementation of the Information Security Management System (ISMS), and officially announced and implemented the "Information Security Management System (ISMS)" in February 2025. Under this standard, rigorous personal data privacy security management and protection measures are in place. A data governance system has also been established, with data standards and classification defined, access permission control and data ownership review mechanisms implemented, to ensure that data access and sharing are properly governed and protected, and that data availability, integrity, and confidentiality are ensured.

Starting in 2024, the Company has implemented "Information and Cyber Security Education and Training" for all employees, with a minimum of 1 hour per year for all employees, and a minimum of 3 hours per year for information personnel. On September 12, 2024, in response to the initial implementation of the Information Security Management System (ISMS), a 3-hour Personal Data Protection Act training session was held for all employees (a total of 439 participants). In 2024, a total of 16 ISMS Information Security Management System introductory meetings were held.

Overview of Information and Cyber Security Education, Training, and Awareness in 2024

Organizer	Course / Awareness Topic	Hours / Frequency	Participants
Taiwan Corporate Governance Association	Information Security Governance and Supervisory Strategies for the Board of Directors	3 hours	Chief Information Security Officer Obtained a certificate from Taiwan Corporate Governance Association
Chunghwa Telecom	Personal Data Protection Act Education and Training	3 hours	Chief Information Security Officer ^{Note}
Taiwan Academy of Banking and Finance	Information Security Awareness, Essential Knowledge and Responsibility	2 hours	Chief Information Security Officer
	Explanation and Preventive Measures of Information Security Incidents	2.5 hours	Certificate Obtained from Taiwan Academy of Banking and Finance
	Explanation of Cybersecurity Management Guidelines for Listed Companies	1.5 hours	
Yuan Ze University remote course	Emergency Response Handling for Information Security Incidents	3 hours	Information personnel Certificate Obtained from Yuan Ze University
MIS / Information and Cyber Security Office (ICSO)	Information and cyber security education for new employees	3 sessions	44 new employees
Chunghwa Telecom	Personal Data Protection Act Education and Training	3 hours	439 on-the-job employees ^{Note}
	Information Security Management System (ISMS) Introductory Meetings	16 times	23 information / cyber security and project team personnel
MIS / Information and Cyber Security Office (ICSO)	MIS Cybersecurity Awareness – "Information and Cyber Security and Software Use" and "Cybersecurity Intelligence"	27 times	All employees

Note: The participants in the Personal Data Protection Act Education and Training included 439 on-the-job employees, including the Chief Information Security Officer.

Information and Cyber Security Management Operations

The MIS Center actively implements information security inspection and management to ensure the stability and security of the Company's digital environment. Weikeng (parent company)'s Taiwan operations adopt the Microsoft Office 365 cloud system to further enhance email security and have joined the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) to obtain real-time alerts on cybersecurity threats and system vulnerabilities, thereby strengthening joint defense efforts in cybersecurity. In 2024, with regard to email security protection, a total of 583,964 spam emails and 195,350 threat emails were successfully intercepted, with an interception accuracy rate of 99.84%, effectively reducing potential risks. In April 2025, the Company completed the two-stage verification by the audit team of BSI Taiwan Branch in accordance with the ISO/IEC 27001:2022 Information Security Management Standard. After final confirmation by BSI Taiwan and its headquarters, the ISO/IEC 27001:2022 certificate was issued in May 2025. Reports on information security risk management matters are submitted quarterly to the Sustainable Development Committee and the Board of Directors, and the full-year summary for 2024 was reported to the Sustainable Development Committee and the Board of Directors on January 13, 2025.

Looking ahead, the Company will continue to invest in cybersecurity technologies and system development to enhance overall defense capabilities and ensure enterprise information security.

Weikeng in 2024

There were **no** incidents of information assets being misused, leaked, tampered with, stolen, or damaged.

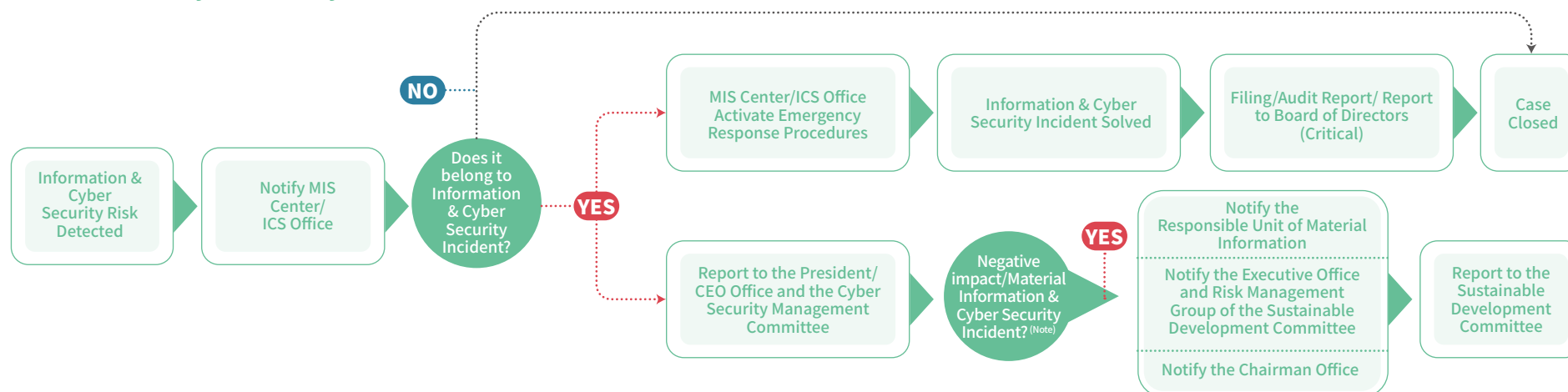
There were **no** major hacking or virus intrusion incidents.

There were **no** major network outage incidents.

There were **no** incidents of infringement of customer privacy or loss of customer information.

There were **no** losses or damage to operations and goodwill due to major information and cybersecurity incidents.

Information and Cyber Security Incident Notification Procedure



Note: Material incidents mentioned here refer to Level 3 or higher cyber-security incidents as specified in the "Regulations on the Notification and Response of Cyber Security Incident" issued by the Ministry of Digital Affairs, Executive Yuan.

3



Sustainable Supply Chain and Environment

Customer Relationship Management Policy

3.1 Supply Chain Management

3.2 Technology Research and Development

3.3 Customer Relationship Management

3.4 Response to Climate Change

3.5 Environmental Protection

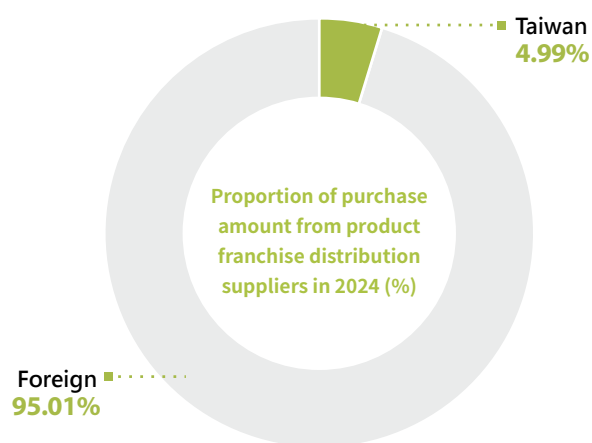
Customer Relationship Management Policy

Material Topics		Customer service and satisfaction
Policy/Commitment	Weikeng collaborates with upstream vendors and downstream customers to jointly create additional values in areas such as demand creation, supply chain, capital chain, and sustainability. This is not only a role that Weikeng takes place all the time but also the source of our core competitiveness.	
Remedial Mechanisms/Measures	<p>After receiving customer feedback, the customer service department or the corresponding business unit window will immediately respond to the customer's request and discuss follow-up measures to ensure smooth cooperation with customers and vendors.</p> <p>Stakeholders may also use the “Contact Us” section on the Company's official website to submit inquiries based on their stakeholder category and topics of concern. Responses will be provided by the appropriate contact point.</p>	
Responsibilities	<ul style="list-style-type: none"> Marketing Development Division: Take the lead in finding new agencies, closely monitors and evaluates the application and development of innovative products by the Company, including green economy related application development. Solution Division: Invest resources in R&D. FAE Division: Provide technical support and demand creation services. 	
Specific actions in 2024	<ul style="list-style-type: none"> Continuously plan and improve the talent cultivation and social responsibility for Field Application Engineers and Application Engineers (hereinafter referred to as FAE/AE) to retain technical talent. Weikeng Industrial's research and development expenses were NT\$119,182 thousand. The Company creates added value with industry-leading application technology promotion capabilities. The ratios of technical research and development personnel to business personnel in 2024 are as follows: Every 1.79 sales * 1 technical engineer (Taiwan base). Every 2.08 sales * 1 technical engineer (mainland China base). Provide professional customer service/sales supporting personnel (including locations in Taiwan, Hong Kong, mainland China, and Singapore, the Group has a total of nearly 250 related sales assistants and support personnel) and match the business to meet the various needs of customers and improve customer satisfaction. The relevant personnel must undergo systematic training according to their responsibilities in order to enhance customer service quality. In addition, for special cases, experience sharing shall be used for relevant personnel's timely awareness and improvement. Conduct customer satisfaction surveys. The Company has included the “Security and Safety Authorized Economic Operator (AEOS)” certification in its 2025 plan to obtain cross-border cargo security certification. Upon certification, it will enhance the safety and efficiency of global trade and allow the Company to enjoy expedited customs clearance benefits. 	
Management Evaluation Mechanism	Through discussions with relevant departments as well as customers and vendors, we ensure that products and services meet customer needs.	
2024 Performance Results	<ul style="list-style-type: none"> The overall Group served approximately 4,900 customers. Out of the consolidated sales of the Group, those requiring the provision of technical services for customer accounted for about 75% of total sales. FAE/AE participated in a total of 719.5 hours of training courses by vendors. FAE/AE assisted in developing applications for solar energy, electric vehicles or energy-saving products for a total of 22 customers, with a total of 281 special projects (an increase of 1 customer and 18 projects from 2023). Weikeng Industrial's total R&D expenditure (mainly including the salaries of R&D personnel, software and hardware equipment) reached NT\$119,182 thousand, and the R&D expenditure for its related green product accounted for 22.41% of the total R&D expenditure. Customer satisfaction survey results were excellent. Weikeng Industrial has been certified by the Keelung Customs of the Customs Administration, Ministry of Finance, as a General Authorized Economic Operator (AEOG) supply chain entity, valid through December 2, 2025. 	

3.1 Supply Chain Management

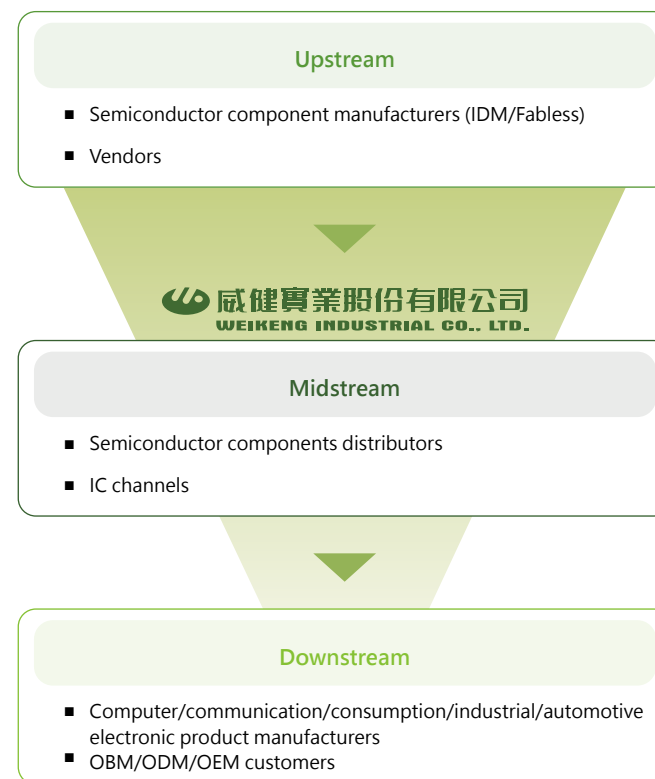
Supply Chain Overview

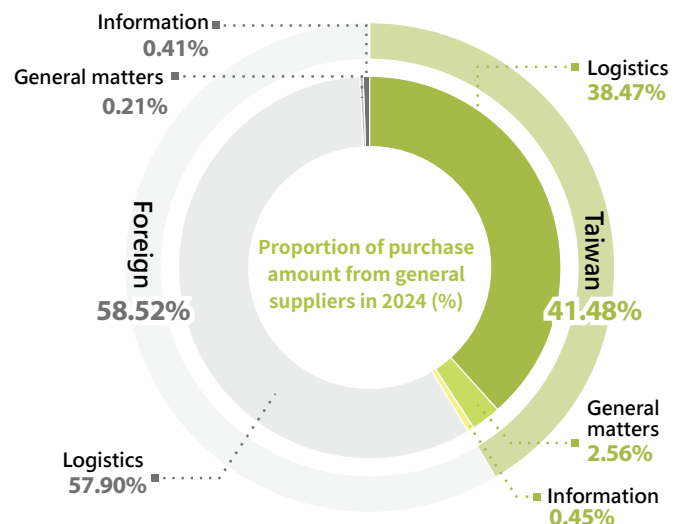
Weikeng's role in the value chain is mainly demonstrated through its electronic components and peripheral products, which illustrate the interconnection between the upstream, midstream, and downstream segments of the semiconductor industry. As a midstream distributor in the semiconductor component industry, Weikeng acts as a bridge between upstream semiconductor component manufacturers and downstream manufacturers of end products such as information, communications, consumer, industrial, and automotive. For upstream manufacturers, Weikeng is able to establish a comprehensive sales and technical service network, helping them access the market, avoid dealing with a large number of clients directly, and thereby reduce sales and management costs. In addition, Weikeng also serves as an information provider, offering market feedback and acting as a key communication channel between manufacturers and downstream electronics companies. For downstream manufacturers, Weikeng not only provides components and technical support promptly, thereby reducing R&D costs, but also conducts trend analysis and offers recommendations, fulfilling multiple roles as supplier, technical consultant, and market analyst. Therefore, semiconductor component distributors not only frequently communicate with upstream and downstream manufacturers but also act as professional providers of supply chain management and technical support services, going beyond traditional buyer-seller relationships to create greater value for the industry chain.



In 2024, Weikeng's products suppliers included a total of 113^{Note 3} suppliers of semiconductor electronic components and information distribution products through business cooperation (including vendors and non-vendors) (44 in Taiwan and 90 overseas). The proportion of procurement value from Taiwan was 4.99%. In addition to agent and distributor suppliers, there were also general suppliers (including logistics, general affairs, and IT suppliers not related to semiconductor electronic components or information distribution products), totaling 189 (117 in Taiwan and 72 overseas), with the proportion of procurement value from Taiwan being 41.48%.

Diagram of upstream, midstream and downstream relationships among distributors





Note:

1. Foreign refers to non-Taiwan regions.
2. Procurement data is primarily based on Weikeng (parent company)'s Taiwan operations.
3. The total number of Weikeng' s distributor suppliers excludes suppliers that overlap between domestic and overseas regions.
4. Logistics refers to import and export costs and freight; general affairs refers to stationery printing fees/repair fees/miscellaneous purchases/book and magazine fees/packaging fees/miscellaneous fees; information refers to postal and telecommunication charges - network communication charges.



Supply chain management

Weikeng, as a franchisee and distributor, focuses on environmental protection issues and customer needs, actively integrates the upstream (vendors), midstream (the Company), and downstream (customers) of the industry to form a green supply chain management system, in order to reduce the impact of products on the environment.

● Vendor Suppliers

The Company' s major vendors suppliers are all internationally renowned IDM or fabless companies. They have invested management resources in the five major areas of labor, health and safety, environment, code of ethics, and management systems to meet the requirements of the Responsible Business Alliance (RBA). In addition, Weikeng has requested that the vendors promise or provide a declaration that they will not purchase products containing conflict minerals, and requests to check, either regularly or according to customer requirements, vendors' conflict mineral product management policies, and whether they have conducted research through mineral source country surveys and other public information for information tracking and recording.

For this reason, the Company has established a Green Product Management (GPM) Department to strictly control any harmful substances in franchising product lines, contributing to a sustainable environment:

1. **Communicate with and request of upstream vendors:** In addition to requiring consistent quality, the Company expects upstream vendors to adopt life cycle thinking in product design, i.e., from raw material acquisition, input and transportation, product manufacturing and transportation, product use to disposal or reuse, and so on. All processes that will impact the environment are taken into consideration, fostering a renewable, circular economy.
2. **To meet the needs of downstream customers,** upstream vendors are required to cooperate and provide a commitment that the substances (containing metals or chemicals) in the manufacturing process meet the standards required by the legislations of various countries to ensure that they can be safely handled, used, stored, transported, recycled, reused and disposed of, such as the Restriction of Hazardous Substances (RoHS) and Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) Substances of Very High Concern (SVHC) regulations set by the European Union. In addition, the Company requires upstream vendors to provide self-declaration of compliance with the above-mentioned regulations on their official websites, or to provide reports certified by SGS Taiwan Limited according to customer requirements, to facilitate the provision of it together with Data Sheets to customers in the sales process, in order to ensure that the electronic parts and components sold by the Company to its customers comply with international regulations, and to prove that the products comply with environmental regulations, are safe in use, and meet health requirements.
3. **Green supply chain management platform:** We upload to the customer' s green supply chain management platform documentation concerning the applicability of the EU RoHS, REACH, conflict minerals, and so on, of upstream vendor products.

Through publicly disclosures on the official websites of key vendors, the Company collects information on their practice regarding issues such as environmental protection, sustainable operations, use of conflict minerals, social responsibility, related quality certification, and other such issues. The disclosure is as follows:

Key vendor suppliers	AMD	Amazing	Infineon	Lattice	Microchip	Molex	NXP	Vishay	WD
Compliance item									
RoHS	✓	✓	✓	✓	✓	✓	✓	✓	✓
REACH	✓	✓	✓	✓	✓	✓	✓	✓	✓
Conflict-free minerals policy/responsible mineral sourcing policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
Member of the RBA ^{Note}	✓		✓		✓	✓	✓	✓	✓
Validated by the system									
ISO 9001 (Quality Management System)	✓	✓	✓	✓	✓	✓	✓	✓	✓
ISO 14001 (Environmental Management System)	✓	✓	✓	✓	✓	✓	✓	✓	✓
ISO 50001 (Energy Management System)	✓		✓		✓	✓		✓	
ISO 45001 (Occupational Health and Safety Management System)	✓	✓	✓	✓	✓	✓	✓	✓	✓
ISO 13485 (Medical Devices Quality Management System)			✓					✓	
IATF 16949 (Automotive Quality System)	✓		✓	✓	✓	✓	✓	✓	✓
ISO/SAE 21434 (Road vehicles – Cybersecurity Engineering)			✓				✓		
ISO/IEC 27001 (Information technology - Security techniques - Information security management systems - Requirements)		✓	✓				✓		
AEO (Authorized Economic Operator)	✓		✓	✓	✓	✓	✓	✓	

Note:

1. Important vendors are the nine companies whose total sales accounted for more than 80% of the total of Weikeng' s vendors in 2024.
2. For RBA Alliance members, please refer to "[Members](#)" .

To ensure that vendor suppliers have not violated environmental regulations and that all procurement operations comply with human rights procurement, we will provide the vendor supplier's environmental commitments and declarations of not using conflict minerals (according to customer requirements, Weikeng have signed a total of 108 copies of declarations of not using conflict minerals from 2010 to the end of 2024), and request that vendors fill out Conflict Minerals Reporting. In addition, most of the high-tech technology sources of the vendor suppliers come from Europe and the United States, and European and American vendors require distributors to abide by the relevant US import and export laws. Furthermore, as the US targets violators of human rights, certain penalties are imposed in accordance with relevant import and export regulations. Therefore, we must comply with the content of US import and export regulations. In addition, from 1999 to 2024, a total of 19 of the distribution contracts signed between the Company and vendor suppliers directly specify that the distributors must comply with the US import and export regulations, which is also equivalent to indirectly incorporating human rights protection into the contracts, and is mutually binding on both parties.



● Non-vendor Suppliers

Weikeng emphasizes



01

ethical corporate
management

02

risk
management

03

supply chains
optimization

and requires its operation system partners to commit to providing responsible, quality, and legal supply chain services to Weikeng in all economic, environmental and social aspects.

For non-vendor suppliers (contractors and suppliers for general affairs, etc.), there is a "Code of Conduct for Suppliers" that covers ethical standards, labor rights, occupational safety and health, and environmental protection. It was approved by the board of directors in 2020, with the aim of creating a positive cycle among partners and leveraging the sustainable influence of the responsible supply chain as part of the Company's operational support system and supply chain management activities, thus enabling relevant partners to do their best to provide a safe working environment, dignified labor relations and ethical operations, as well as cooperating to promote environmental protection. If there is a violation, the cooperative relationship with them may immediately be terminated and compensation for any damages may be requested. In addition, for non-vendor suppliers, their compliance with the relevant labor activities, human rights and environmental norms of the Responsible Business Alliance (RBA) will be checked, based on their self-declaration. If non-vendor suppliers have any violations of the RBA, they will be subject to a deadline for improvement or termination of business cooperation, depending on the severity of the situation.

● Contractor Management

In order to ensure the safety and health of the Company's workers and assets and contractors' construction personnel in the working environment, as well as to effectively prevent accidents and environmental pollution, so as to allow contractors and self-employed individuals engaged in repair or other operations to comply with safety and health regulations, the Company followed the Occupational Safety and Health Act and relevant laws and regulations and formulated the "Procurement Safety Management Measures" and the "Contractor Safety Management Measures". If there are violations of the above labor activities, human rights and environmental regulations, anyone working in the Company can make an accusation, and the occupational safety and health management unit or personnel shall fill out the "Notice of Contractor's Violation of Safety and Health Requirements" in accordance with the "Contractors Management Measures" to impose fines and require improvements within a specified period of time.



Procurement Safety Management Measures

- 01 The requesting unit shall submit the safety and health specifications, acceptance specification confirmation, pre-use safety inspection, and retention of safety and health records and documents related to the requisition for the procurement or lease requisition. Financial procurement/lease requisitions must adhere to relevant regulations. Additionally, both the "Procurement Requisition Safety and Health Assessment Form" and a requisition form shall be completed and submitted to the supervisor for approval.
- 02 The requesting/procurement unit shall request suppliers, contractors, or outsourcers to provide supporting information or professional qualification certificates regarding occupational safety and health regulations. Subsequent procurement operations may proceed only after the counterparty has agreed to comply with the relevant regulations.
- 03 If the procurement or installation of equipment involves safety changes, the requesting unit shall work with the personnel of the industrial safety unit to conduct necessary occupational safety and health hazard identification and assessment of risk and opportunity in accordance with either the "Regulations for Hazard Identification and Risk and Opportunity" or the "Regulations for Occupational Safety and Health Change." If the risk is deemed unacceptable, the necessary protection or management measures shall be adopted.



Contractor Management Measures

- 01 Before signing a contract with a contractor or carrying out construction, the contracting unit must explain to the contractor the Company's "Contractors Management Measures" and "Application for Construction and Notification of Hazardous Elements" as well as convey the Company's safety and health related management procedures and regulations.
- 02 The contractor must, in accordance with the Occupational Safety Act, take necessary protective measures in advance for various possible disasters or accidents, and provide necessary protective facilities and materials for its personnel to maintain their own safety during construction.
- 03 The contractor shall implement safety and health training for its personnel in accordance with the Occupational Safety Act and the Occupational Safety and Health Training Rules.
- 04 If violations of safety and health regulations are identified before, during, or after the contractor's construction, the undertaking unit shall issue a "Notice of Safety and Health Violation" according to the "Penalty Table for Contractors Violating Occupational Safety and Health Regulations" and impose a fine. The contractor shall be promptly notified of non-conformance matters and suspend operations. Operations may be resumed only after improvement is completed.
- 05 Contractors shall not engage in environmental pollution activities (including air pollution, wastewater, waste, noise, etc.).

From 2020 to the end of 2024, a total of 87 non-vendor suppliers/contractors (including 5 newly added in 2024) have signed the Letter of Commitment to Comply with the RBA Code of Conduct and have completed the RBA self-assessment in compliance with the Code.

● Outsourced Vendor Management

For outsourced vendors, such as outsourced storage management and product program burning, we regularly review their operating sites and conduct compliance inventory assessments of standard operating procedures, as well as performing spot checks if required.

● Customers

Before signing any environmental protection commitments required by the customer, the Company will first require the relevant product application engineers of the product line to confirm and provide vendor's relevant environmental protection self-declarations of the product line, to confirm that the product is indeed in line with the relevant environmental protection requirements. In 2024, customers requested the Company sign relevant environmental protection commitments, and based on the self-declaration provided by vendors confirmed to be compliant, the Company signed a total of 114 environmental commitment letters.

3.2 Technology Research and Development

Climate change has made energy saving and carbon reduction a major demand for electronic and electrical products. As a distributor of IC semiconductor parts and components as well as computer peripheral equipment, Weikeng is actively seeking opportunities to serve as a distributor for product solutions and hopes to contribute to energy-saving and carbon-reducing products. The Company has been actively seeking the franchise of IC products and putting more effort into creating demand for related applications, such as power management, electric vehicle charging stations, smart grids, wind power generation, solar power generation inverters, etc., that are green business opportunities. Climate change has also increased global demand for green energy industries, and we are therefore investing in the discovery of associated franchise opportunities. This also constitutes one of the main business objectives of the Company's product development department. We will continue to build a more stable, efficient and low-energy product line portfolio.

The automotive and industrial energy related markets have always been one of the markets that Weikeng and our major upstream vendors have focused on. Therefore, the related power semiconductor applications are extremely important. With upstream vendors actively expanding their R&D capacity of compound/Group III semiconductor products, the electric vehicle and industrial application markets are undoubtedly targeted at solar energy, electric vehicles, and fast charging.

Additionally, the continuous advancement of AI applications has driven overall market demand. The scope of applications has expanded from AI servers to edge computing, high-power server power supplies, BBU systems, and other domains, driving growth across the related industrial chain. In response to the strong demand in the AI market, manufacturers such as AMD and WD have actively launched corresponding products. At the same time, Type III semiconductor (compound semiconductor) materials such as silicon carbide (SiC) and gallium nitride (GaN) have also become key components for high-efficiency power systems. With the introduction of new product lines and the distribution of complete solutions such as AsRock Rack and GIGABYTE servers, the Company can offer one-stop AI architecture support ranging from hardware to power solutions, which is expected to become a major driver of future operational growth.

1. FAE/AE cooperates with international (domestic) vendors/customers and is committed to the innovative R&D direction in line with ESG

Although the Company does not have production processes, we have set up a Solution Division and a FAE Division in order to provide technical services and product solutions to customers. We have done so to enhance the value of customer product sales services and provide efficient after-operation services. The Company plays a role in linking technology to create value between upstream vendor suppliers and downstream customers, thereby safeguarding the rights and interests of customers and maintaining ethical and environmental standards for procurement, sales, logistics, and service processes.

Future Development Direction:

01

Serve as a bridge between vendors and customers, provide technical support and product introduction to customers, and assist and lead green source design.

02

Strengthen the Company's internal research and development, technology and support capabilities, and build digital solutions for smart cities and energy-saving and carbon-reducing products, such as the 5th Generation Wireless Systems (5G), Battery Electric Vehicle (BEV), Artificial Intelligence of Things (AIoT), LLM applications, digital energy conversion, and energy storage devices.

03

Educate the employees of the Company in reducing carbon emissions and engineering waste, and the recycling of resources, as part of the research and development process, and promote these principles to customers.

04

Address climate risks, and create low-carbon benefits, and improve the health of post-pandemic digital life, thereby contributing to social progress, smart city development and carbon emission reduction.

2. Strengthening competitive advantage: FAE/AE provides customers with complete solutions in line with future low-carbon and environmentally-friendly norms

Under the planning and active pursuit of the Product Development Division, Weikeng has successfully represented the product lines of well-known domestic and foreign semiconductor companies as a distributor, and even successfully maintained or expanded the continuation of the distribution rights after consolidation between the original upstream manufacturers. In addition to continuing to establish a firm foothold in 3C (computer, communication, and consumer electronics) electronic applications, the FAE Division also actively provides technical support for IC products from vendors and customers in emerging applications, to increase the Company's business territory, provide customers with technical support for product applications, help customers save R&D expenses and shorten time-to-market, and enhance the service level to strengthen the cooperative relationship with vendors and customers. Furthermore, the Product Business Division is moving into the field of R&D and design, specializing in overall product reference solutions.

In the supply chain of semiconductor components, although the Company plays the role of distributor, it does not participate in the product manufacturing process, but actively develops clean technology related product solutions through FAE/AE and with customers. The Company has cooperated with vendors/customers to create value advantages with industry-leading application technology and promotion capabilities. Based on the number of employees at the end of 2024, in the Taiwan base, there is one technical engineer for every 1.79 sales; while in the Chinese Mainland base, there is one technical engineer for every 2.08 sales. To help the overall move of the high-tech industry towards low-carbon and high-value transformation and upgrading of smart cities (5G, AIoT, HPC, Datacenter, EV, etc.), and to provide services in response to climate change, the Company promotes the development of renewable energy and energy technology industries.

Market demand for green energy continues to increase, and one of our environmental policies is the promotion of green eco-designed electronics that are energy efficient. Green-design electronic products and products with higher energy efficiency will help us meet customer needs and create opportunities for market expansion. In 2024, FAE/AE assisted in developing applications for solar energy, electric vehicles or energy-saving products for a total of 22 customers, with a total of 281 special projects (an increase of 1 customer and 18 projects from 2023).

3.3 Customer Relationship Management

Customer Communication and Commitment

Although Weikeng is neither a member of the Responsible Business Alliance (RBA) nor the Customs-Trade Partnership Against Terrorism (C-TPAT), as part of the global electronics industry supply chain and being a distributor providing various services as a bridge between vendor suppliers and major electronics manufacturers worldwide, we also place great importance on supply chain security management and trade security. In delivering related services, the Company commits to complying with relevant codes of conduct and, in collaboration with logistics services entrusted by the Company, pledges to adhere to international initiatives related to trade security regulations.

The Company has been certified by the Keelung Customs, Office of the Ministry of Finance, as a General Authorized Economic Operator (AEOG) supply chain entity, valid until December 2, 2025. To enhance its competitiveness in the international trade supply chain and to promote cooperation opportunities with customers and vendor partners, the Company has included obtaining the Security and Safety Authorized Economic Operator (AEOS) certification in its 2025 plan. This certification emphasizes the security of cross-border cargo movement. Once achieved, it will enhance the safety and convenience of global trade while providing the benefits of expedited customs clearance.

From 2008 to the end of 2024, the Company has signed a total of 114 relevant contracts (37 in 2024), provided by customers, to provide them with relevant social responsibility commitments in accordance with their needs. These social responsibility commitments generally contain the requirements of the Responsible Business Alliance (RBA) Code of Conduct^{Note 1}. From 2016 to the end of 2024, a total of 54 relevant trade security commitments (7 in 2024) have been signed at the request of customers, most of which contain commitments to comply with Taiwan's Certification of Authorized Economic Operators or the requirements of the Customs-Trade Partnership Against Terrorism Supply Chain Security (C-TPAT SCS)^{Note 2}.

Note:

1. The Responsible Business Alliance (RBA) Code of Conduct covers five aspects: (1) labor, (2) health & safety, (3) environmental, (4) ethics, and (5) management system.
2. Trade security aspect: Strengthen safety measures and management in terms of facilities, personnel, procedure and shipment in accordance with the safety recommendations made by C-TPAT. The content covers eight areas: program security, information processing, physical security, access control, personnel security, training, declaration of manifest procedures and transportation security. In addition, C-TPAT members also require their business partners or third-party vendors to collaborate to consolidate the overall security of the supply chain.

Content of the Social Responsibility Commitment

Aspects	Item	Contents
Labor	Free choice of occupation	<ul style="list-style-type: none"> ● The freedom of movement of workers shall not be restricted; in addition to the workplace, this also includes dormitories. ● There will be no penalty for workers to leaving their jobs freely.
	Child labor	<ul style="list-style-type: none"> ● Enterprises should establish appropriate mechanisms to verify the ages of workers (child labor is under the age of 15). If child labor is found,
	Humane treatment	<ul style="list-style-type: none"> ● Added the items "gender-based violence," "sexual abuse," "bullying," and "public humiliation".
	Non-discrimination/ non-harassment	<ul style="list-style-type: none"> ● Added the item "non-harassment" to not let employees or prospective employees accept discriminatory medical tests or physical examina-
Health and Safety	Occupational safety	<ul style="list-style-type: none"> ● Emphasize graded control measures for prevention and maintenance of safety at work.
	Emergency preparedness	<ul style="list-style-type: none"> ● Stipulate the frequency of emergency response plan drills, which is at least twice a year or in accordance with local regulations.
	Industrial hygiene	<ul style="list-style-type: none"> ● If any hidden dangers are found, opportunities should be sought to eliminate and/or reduce such hazards.
	Health and safety communication	<ul style="list-style-type: none"> ● Employees should be encouraged to raise any health and safety concerns and should not be subjected to any retaliation for doing so.
Environment	Exhaust emissions	<ul style="list-style-type: none"> ● Ozone-depleting substances are to be effectively managed in accordance with the Montreal Protocol and applicable regulations.
	Energy consumption and greenhouse gas emissions	<ul style="list-style-type: none"> ● Set the Company's greenhouse gas reduction targets and announce them.
Ethical Norms	No improper gains	<ul style="list-style-type: none"> ● Appropriate "records" should be in place to ensure the effectiveness of the control process.
	Responsible sourcing of minerals	<ul style="list-style-type: none"> ● Regarding areas of origin of conflict minerals, assessments are made based on the OECD process for identifying high-risk areas.

In order to comply with product trade regulations, the Company has designed a customer screening engine to connect with the application programming interface (API) of the Consolidated Screening List (CSL) of the International Trade Administration (ITA) to ensure that operations at all stages, such as design in, quotation, order, and delivery, can be clarified whether the potential transaction or service object is on the export, re-export or transfer control list of the U.S. management authorities. In 2024, Weikeng's business practices were in compliance with regional trading laws and regulations, such as Taiwan's Fair Trade Act, so there were no anti-competitive, antitrust, or monopolistic behaviors.

Customer Satisfaction

Adhering to customer-centricity and helping customers solve supply chain management problems, Weikeng Group (including locations in Taiwan, Hong Kong, mainland China and Singapore) provides a total of nearly 250 related professional customer service/sales supporting personnel who coordinate with the sales to meet the needs of customers. The company website also has specialized product consultation windows for different product lines to provide customers with professional consultation. In addition, for general customers' non-product related opinions, there are contact methods and message and suggestion boxes by stakeholder categories, so that customers can reflect questions in a timely manner.

- After-sales service for computer peripheral products

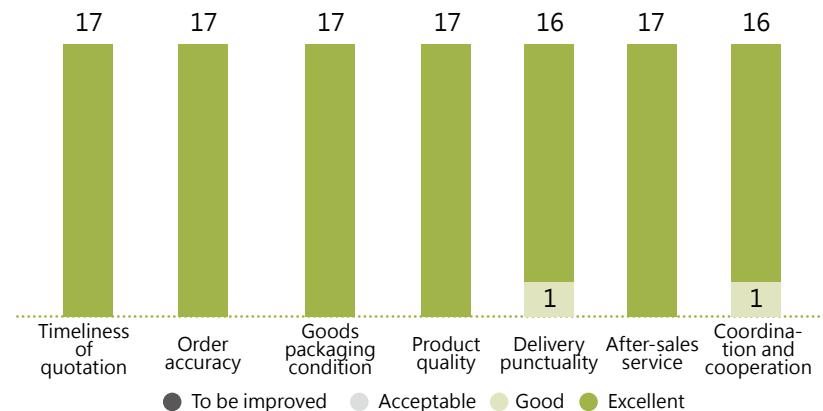
Acceptance unit: Mr. Li, Customer Service
Tel: 02-27938366 ext. 10
Email: wkt_service@weikeng.com.tw

- Taiwan region general contact window

Contact Information / Person:
02-26590202 ext. 340, Ms. Hsieh
Email : business@weikeng.com.tw

After-sales service for various computer peripherals is offered in accordance with the procedures on the Company's official website

2024 Satisfaction Survey Results



After receiving feedback from customers, the Company immediately responds to customer requirements and addresses follow-up measures through discussions with relevant departments as well as customers and vendors to ensure that products and services meet customer needs. In response to customer complaint cases, the Company will hold a cross-department discussion meeting to fully discuss the causes, related issues, process and operations, and improvement plans, and provide them to customers as a basis for improving customer service quality.

In order to improve customer satisfaction, we developed customized labels and control, and meet the special needs of individual customers through date code control. A new real-time cargo condition inquiry platform was also built to query the tracking of goods by the Company's shipment order numbers. It is connected with the air logistics transportation website to accurately gather real-time information on logistics and cargo conditions.

In addition, to enhance the quality of logistics services in supply chain management, the Company introduced the ISO 9001:2015 (warehousing services) management system in 2023 and obtained international standard certificates from BSI and ARES^{Note}. In 2024, BSI conducted an annual assessment of the Shatin warehouse in Hong Kong, while ARES completed the annual supervisory audit of quality management for the Neihu Tanmei Warehouse Center and the Taoyuan Housheng Warehouse Center in Taiwan. Both audits concluded that the certificates remain valid within one year.



ISO 9001:2015 warehousing services

Note:

The verification scope of BSI ISO 9001:2015 (warehousing services) covers the Shatin warehouse in Hong Kong (certification entity: Weikeng International Co., Ltd., a subsidiary of the Company), with the certificate valid from September 29, 2023 to September 28, 2026. The verification scope of ARES ISO 9001:2015 (warehousing services) covers the Taipei Neihu Head Office, the Neihu Tanmei Warehouse Center, and the Taoyuan Housheng Warehouse Center (certification entity: Weikeng Industrial Co., Ltd., the Company), with the certificate valid from November 23, 2023 to November 22, 2026.

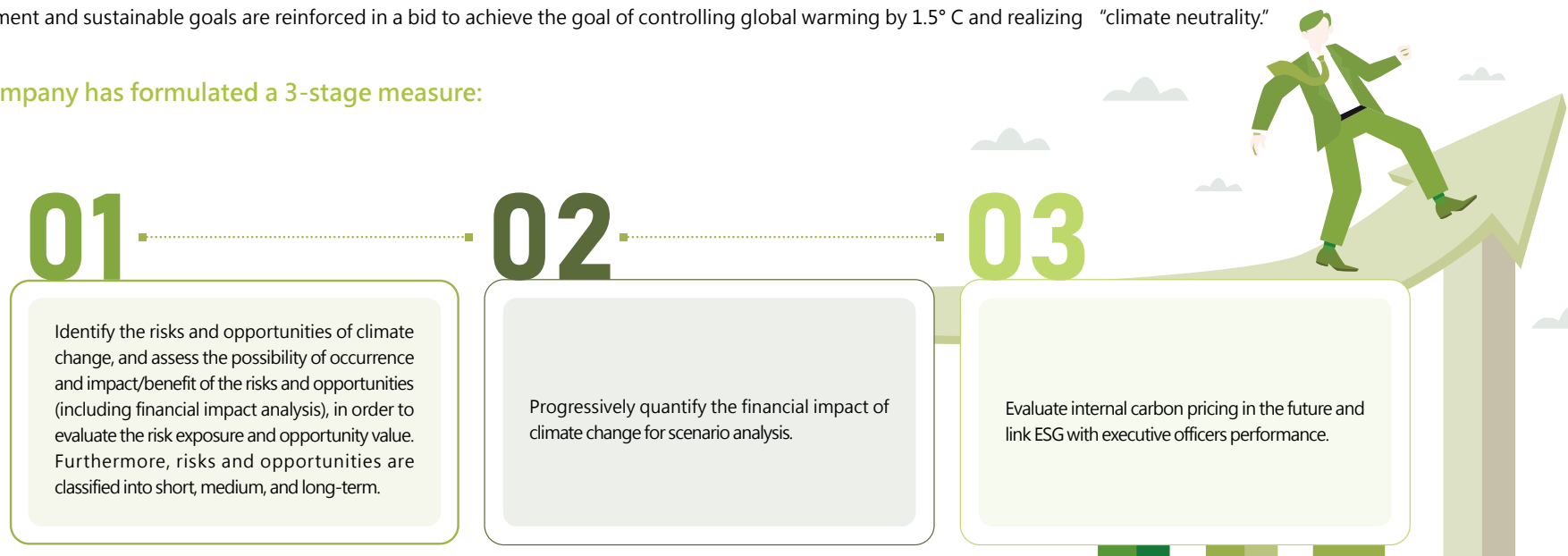
In accordance with the quality management system, the Company established the "Customer Requirements Management Procedure" and, in terms of customer relations and communication, strives to build good cooperative relationships through regular and ad hoc meetings and visits, as well as monthly and quarterly performance reviews or audits.

In 2024, a total of 18 customer satisfaction surveys were issued, and 17 were returned, with a response rate of 94.44% (calculated based on the number of customers who returned the survey). The survey results indicated that overall customer satisfaction was good.

3.4 Response to Climate Change

To implement the climate change-related opportunity and risk management mechanism, the Company has focused on the 4 pillars of the Task Force on Climate-related Financial Disclosures (TCFD): governance, strategy, risk management, and metrics and targets. The Company considers enjoying a clean, healthy, and sustainable environment to be a basic human right, hence its climate risk management and sustainable goals are reinforced in a bid to achieve the goal of controlling global warming by 1.5° C and realizing “climate neutrality.”

The Company has formulated a 3-stage measure:



Climate Change Governance

According to the first core element of TCFD, which is “Governance,” the risk and opportunity management mechanism of climate change is included in the “Policy and Procedures of Risk Management” approved by the Sustainable Development Committee and the Board of Directors on September 28, 2022, with the Board of Directors serving as the highest decision-making unit in terms of governance and management structure. The Sustainable Development Committee is in charge of overseeing and managing liabilities, and regularly reports on the implementation of risk and opportunity management to the Board of Directors; the Sustainable Development Committee follows Article 5 of the “Sustainable Development Committee Charter” starting from 2024: One of the members of the Committee shall be elected from among themselves as the convener and chair of the meeting of the Committee. To implement the work related to corporate sustainability and risk management, five functional groups for corporate governance, sustainable environment, social welfare, sustainable information disclosure and risk management are established under the Committee and the Executive Office. The former five functional groups are composed of business management appointed by the Committee and are responsible for implementing and handling matters directed by the Committee’s or the Board of Directors’ resolutions. The latter is responsible for coordinating and tracking the work of the five functional groups (allocation, execution and operation, etc.).

Issues related to climate change risk began in 2022, with the first discussion by the Sustainable Development Committee held on December 28, 2022, and the first report to the Board of Directors on January 13, 2023. Subsequently, regular annual execution was implemented. In 2024, climate change risk issues were discussed by the Sustainable Development Committee and reported to the Board of Directors on January 13, 2025, and have been included in ongoing progress tracking and management reports to confirm the achievement of expected goals.

On climate change related countermeasures, the executive office, along with ESG team members and managers from each business unit and functional unit, assist in the identification of risk factors and risk control. This is to make the risk management organization's command, self-evaluation and implementation more efficient. Furthermore, relevant risk assessments are regularly conducted in operation meetings to formulate countermeasures and reviews.

Climate-Related Risk and Opportunity Identification

By adopting the second core element of TCFD framework, which is "strategy", the Sustainable Development Executive Office, Risk Management Group, together with managers and representatives of each business unit (including oversea business groups) and functional unit held a climate change related risk/opportunity identification and analysis meeting in November 2024. Climate change related risks and opportunities were identified and analyzed based on scenario analysis and PESTLE (Political, Economic, Social, Technical, Legal and Environmental) analysis. The organizational scope and boundaries of the assessment included the Taiwan parent company, China/Hong Kong subsidiary and Singapore subsidiary. Other regions may be included in the assessment when deemed crucial per industry supply chain structure.

In 2024, a total of 7 physical risks, 6 regulatory risks, 3 technological, reputational, and market risks, and 7 opportunities were identified. Based on the probability of occurrence (A) and the severity of risk impact/opportunity benefit (B), the risk exposure/opportunity value to Weikeng ($C = (A) \times (B)$) was calculated to serve as an indicator for classifying significant risk/opportunity levels. The potential time of occurrence was assessed (short term: <3 years, medium term: 3–5 years, long term: >5 years). As a result, 1 high risk, 4 medium risks, and 3 medium opportunities were identified. The Sustainable Development Executive Office consolidated the results of the risk and opportunity identification, financial impact, and response strategies and submitted the report to the Sustainable Development Committee on January 13, 2025, and presented the implementation status to the Board of Directors.

No.	Category	Risk Issues	Risk Level
1	Regulatory	Carbon Tariffs	Low
2	Regulatory	Taiwan Carbon Fee	Low
3	Regulatory	Foreign Carbon Fee	Low
4	Regulatory	Sustainable Aviation Fuel (SAF)	Medium
5	Regulatory	Green shipping	Low
6	Regulatory	Other environmental conventions/policies/regulations	Low
7	Technological	Transition Demand for Low-carbon technology, Low-Carbon Products and Services	Medium
8	Market	Change in Customer Preferences	Low
9	Reputational	Reputation Risks	Low
10	Physical Risk	Flooding	High
11	Physical Risk	Water Scarcity	Low
12	Physical Risk	Extreme climate temperature changes	Medium
13	Physical Risk	Unstable energy supply (power outage/power rationing)	Low
14	Physical Risk	Rising Sea Levels	Low
15	Physical Risk	Increased Contractual or Credit Risk	Low
16	Physical Risk	Climate Change Triggering Increase in Insurance Costs	Medium
No.	Category	Opportunity Issues	Opportunity Value
1	Resource Efficiency	Adoption of More Efficient Transportation Methods	Low
2	Resource Efficiency	Increase Recycling and Reuse Rates	Low
3	Energy Source	Use of Low-Carbon Energy	Low
4	Products and Services	Low-Carbon Product/Service Opportunities	Medium
5	Products and Services	Opportunities from Changing Customer Preferences	Medium
6	Market	Entry into New Markets	Medium
7	Market	Financial Institution Incentives - Sustainable Financial Products	Low

Response to Climate Change Risks

No.	Topic	Timeframe	Risk Exposure Level	Description of risk impact scenarios	Potential financial impact caused by the incident	Mitigations														
10	Flooding	Short-term (<3year)	High	<p>The Group’ s main warehousing centers span across Asia, including Taiwan, Hong Kong, China, and Singapore, as well as El Paso, Texas in the United States (a partner has been secured, but operations have not yet commenced), and are all exposed to risks from typhoons or torrential rain and flooding. It is necessary to assess the frequency and severity of typhoons or torrential rain and flooding in these areas, as such events may result in severe water accumulation from flooding, leading to road closures, power outages, flight delays, airport closures, and thus delayed deliveries or even supply interruptions. During the transportation of goods (whether by land, air, or at airports), sudden heavy rainfall may also cause products to become moisture-damaged.</p> <p>Referring to the NGFS scenario analysis results^{Note 1}, the simulation shows that by 2030, the increase in economic loss for China, the United States, and Germany is greater than that for Taiwan and Hong Kong.</p>	<p>Losses caused by operational interruptions include a decrease in operating income and an increase in operating costs (repair, replacement of operational equipment, or damaged goods).</p> <p>01 An analysis was conducted of the Group’ s key warehousing centers, including the Taipei Nei hu Tanmei Warehouse Center and Taoyuan Housheng Warehouse Center in Taiwan; the Sha Tin Warehouse and U-Freight Warehouse in Hong Kong; the Futian Warehouse in Shenzhen; and the Singapore Warehouse.</p> <p>If any of the above warehouses become inoperable due to flooding, it would result in operational shipment losses. Based on the Group’ s average daily shipping revenue in 2024 (calculated over 366 days), estimated losses are shown in the table below:</p> <table><thead><tr><th>Warehouse Center</th><th>Average daily loss (USD thousand)</th></tr></thead><tbody><tr><td>Neihu Tanmei Warehouse Center in Taipei</td><td>782</td></tr><tr><td>Taoyuan Housheng Warehouse Center</td><td>336</td></tr><tr><td>Shatin Warehouse in Hong Kong</td><td>3,772</td></tr><tr><td>U-Freight Warehouse in Hong Kong</td><td>523</td></tr><tr><td>Futian Warehouse in Shenzhen</td><td>1,644</td></tr><tr><td>Singapore Warehouse</td><td>179</td></tr></tbody></table> <p>02 In 2024, during goods transportation, sudden heavy rainfall resulted in moisture damage to goods. The loss amount was fully compensated by the insurance company and the freight forwarder.</p>	Warehouse Center	Average daily loss (USD thousand)	Neihu Tanmei Warehouse Center in Taipei	782	Taoyuan Housheng Warehouse Center	336	Shatin Warehouse in Hong Kong	3,772	U-Freight Warehouse in Hong Kong	523	Futian Warehouse in Shenzhen	1,644	Singapore Warehouse	179	<p>Short-term</p> <p>Formulate relevant policies and obtain ISO certifications, strengthen occupational safety to ensure a healthy and safe working environment for employees, and enhance the resilience of warehouse centers.</p> <ul style="list-style-type: none">• Weikeng (parent company), Taipei Nei hu Tanmei Warehouse Center, and Taoyuan Housheng Warehouse Center completed the implementation and annual certification of the ISO 45001 Occupational Health and Safety Management System in 2024; additionally, the Hong Kong Sha Tin Warehouse, Taipei Nei hu Tanmei Warehouse Center, and Taoyuan Housheng Warehouse Center completed the implementation and annual certification of the ISO 9001 Warehouse Service Quality Management System.• Weather warnings for typhoons, heavy rain, or drought issued by meteorological agencies are monitored in real time to arrange protective measures for warehouse centers in advance. For goods transportation, in addition to proper protective packaging by the warehouse centers, freight forwarders are required to take preventive safety measures to avoid operational interruptions, delays, or moisture damage caused by potential disasters. <p>Mid-to-long term</p> <ul style="list-style-type: none">• Regularly inspect and assess natural disaster defense measures and processes at operating locations, including warehouse centers, invest in equipment to bolster short-term defense to minimize losses from natural disasters in the future, fortify hardware defense, and enhance organizational disaster resilience.• Continuously evaluate the necessity and feasibility of adding or relocating a warehouse center.
Warehouse Center	Average daily loss (USD thousand)																			
Neihu Tanmei Warehouse Center in Taipei	782																			
Taoyuan Housheng Warehouse Center	336																			
Shatin Warehouse in Hong Kong	3,772																			
U-Freight Warehouse in Hong Kong	523																			
Futian Warehouse in Shenzhen	1,644																			
Singapore Warehouse	179																			

No.	Topic	Timeframe	Risk Exposure Level	Description of risk impact scenarios	Potential financial impact caused by the incident	Mitigations
16	Climate Change Triggering Increase in Insurance Costs	Short-term (<3year)	Medium	Due to climate change resulting in frequent extreme weather events, five major insurance companies in the U.S. (Allstate, American Family Life Insurance, Nationwide, Erie Insurance, and Berkshire) have decided to terminate underwriting in natural disaster risk areas, exclude insurance items caused by various weather events, and simultaneously raise monthly premiums and deductibles. Currently, the Company's main cargo insurance, including transportation and storage insurance, has not yet faced refusal of underwriting by insurance companies. However, due to climate change and increasing loss ratios, the Group is experiencing rising insurance costs and greater difficulty in arranging insurance.	Over the past two years (2023–2024), the Group's cargo insurance costs accounted for 0.05% and 0.06% of the Group's revenue, respectively. In 2024, insurance costs increased by 48%, mainly due to a 26% increase in revenue, which led to increased frequency of goods transportation and larger amounts of incoming, outgoing, and stored goods. Additionally, sudden heavy rains caused water damage incidents during transportation, resulting in higher loss ratios for insurers and premium rate adjustments across the global insurance market in response to climate-related risks. Although insurance premiums have significantly increased, the proportion to revenue rose by only 0.01 percentage points, which is still within the Group's tolerable range.	<p>Short term</p> <ul style="list-style-type: none"> Utilize assistance from international insurance professionals. <p>The Group's business service areas include Greater China, Southeast Asia, and North America (mainly Mexico). To support Group operations, cargo insurance (transportation + inventory storage insurance) is arranged by the professional international insurance broker Marsh & McLennan Inc. (MMC), Taiwan branch. The current insurance structure adopts STP (Stock Throughput) + PD (Property Damage) coverage, which spans from the vendor's shipment to the Group's own company (including subsidiaries) warehouses, then to customers or VMI Hub warehouses. This includes full coverage for transportation and storage. MMC Taiwan provides industry-relevant brokerage services, consulting, and claims advocacy, and utilizes data, technology, and analytics to plan and complete overall cargo insurance. There have been no occurrences of refusal to insure or failure to arrange cargo insurance.</p> <ul style="list-style-type: none"> Enhance damage prevention awareness and actions. <p>Continue monitoring climate change factors and enhance awareness and response measures for damage prevention at all warehouse centers and import/export goods operations. Fully cooperate with insurance company recommendations to support risk assessment by insurance brokers and insurers, ensuring smooth execution of the Group's annual insurance arrangements.</p> <ul style="list-style-type: none"> Emphasize cost-effectiveness and strive for premium rebates <p>Continue monitoring the impact of rising premiums and profitability dilution, strengthen product mix, optimize inventory management, and emphasize cost-benefit analysis. Insurance costs must be included in evaluations, while damage prevention measures must be reinforced to reduce claim rates (especially for transportation insurance), thereby striving to obtain premium rebate mechanisms from insurers under acceptable loss ratios.</p> <p>Mid-to-long term</p> <ul style="list-style-type: none"> Continue leveraging the expertise of professional insurance brokers who use data, technology, and analytics to plan insurance arrangements, maintain good communication with insurers, and emphasize damage prevention advice to enhance the Company's resilience, assess the suitability of operating locations, and avoid the possibility of insurance refusal. Timely adjustment of product structure should be made to maintain the profitability and scale of each product line, thereby helping to absorb increased insurance costs and preserve overall profitability.

No.	Topic	Timeframe	Risk Exposure Level	Description of risk impact scenarios	Potential financial impact caused by the incident	Mitigations
12	Extreme temperature changes	Short-term (<3year)	Medium	<p>Due to the imbalance and extremity of weather changes, financial losses may result from disruptions to the Company's own operations or supply chain (such as work stoppages, outbound goods being unable to be shipped, or raw materials being unable to be delivered). For example, the occurrence of the following situations:</p> <ul style="list-style-type: none"> 01 Unusual blizzards resulting in road closures, suspension or delays of air and rail transport, and power outages; 02 Heatwaves causing power shortages; 03 Sustained high temperatures increasing demand for air conditioning and thereby raising electricity bills; 04 Extreme heat affecting aircraft payloads, altering flight routes, or causing flight delays. <p>The Group's operational boundaries are extensive, covering Taiwan, China, and Southeast Asian countries (Singapore, Thailand, the Philippines, Vietnam, and Malaysia). The vendors of our franchising product lines are primarily located in the U.S. (mainly), Germany, the Netherlands, and China. All of these regions will be exposed to changes in extreme temperatures. Prolonged periods of high temperatures may pose risks such as power rationing, transportation disruptions, reduced work days due to heatwaves, infrastructure damages, etc.</p>	<p>In 2024, no operational losses due to high temperatures occurred. However, if such events occur in the future, they may lead to increased operating costs or reduced revenue due to operational disruptions.</p> <ul style="list-style-type: none"> 01 In the face of power rationing due to climate change, there may be a demand for purchasing electricity, which could result in operational losses. 02 Reduced working days or reduced work efficiency due to global heatwaves may result in reduced revenues or increased costs. 03 Damage to external infrastructure, casualties, or potential business interruption losses due to heat waves. 04 Financial losses due to supply chain disruptions as a result of extreme weather events. 05 Increased transition costs as a result of actively achieving net-zero emissions by 2050. 	<p>Short term</p> <ul style="list-style-type: none"> Proactively invest in GHG inventory operations, continue focusing on measures or equipment investments to reduce emission sources and emissions, and strive to make due contributions to the government's promotion of the "2050 Net Zero Emissions" roadmap. Continuously pay attention to the regional distribution of the industrial supply chain and the evolution of extreme climates. <p>Mid-to-long term</p> <ul style="list-style-type: none"> Year by year, we introduce or invest in equipment, technology, and systems that are conducive to energy-saving, energy efficiency improvement, and carbon reduction, including replacing outdated equipment, digital energy saving, purchasing green electricity, etc., to reduce the consumption of purchased electricity and carbon emissions.

No.	Topic	Timeframe	Risk Exposure Level	Description of risk impact scenarios	Potential financial impact caused by the incident	Mitigations
4	Sustainable Aviation Fuel, SAF	Medium-term (3–5 years)	Medium	In response to net-zero targets, various countries have successively formulated relevant regulations on aviation fuel, including the EU Sustainable Aviation Fuel Regulation, the UK Sustainable Aviation Fuel Mandate, and the Singapore Sustainable Air Hub Blueprint. The Company's warehousing centers and import/export ports span across Taiwan, Hong Kong, China, and Singapore in the Asia region, as well as El Paso, Texas, USA (a partner has been identified, but operations have not yet commenced), which will result in increased transportation costs for the Group.	As transportation companies are subject to regulatory requirements and must implement carbon reduction measures, and given that sustainable aviation fuel (SAF) is more expensive than conventional fuel, transportation companies face rising costs, which may impact future pricing for users. All of the Company's current partnered international courier companies have already implemented carbon reduction measures, although transportation costs have not yet significantly increased as a result. From a medium to long-term perspective, assuming that SAF costs do not ease and that courier partners continue to increase their adoption of carbon reduction measures, the use of SAF is bound to raise the Company's air freight costs.	<p>Short term</p> <ul style="list-style-type: none"> Continue to monitor sustainable aviation fuel regulations and maintain two-way communication with logistics providers to ensure cost-effectiveness in air freight. <p>Mid-to-long term</p> <ul style="list-style-type: none"> Product structure and flight route optimization should be adjusted in a timely manner to maintain the profitability of each product line.
7	Transition Demand for Low-Carbon Products and Services	Short-term (<3year)	Medium	In response to the demand for low-carbon technology transformation and the transition to low-carbon products and services in the global market, the Company invests moderate resources in green product R&D and the operational costs of related agencies. Failures in development or poor performance of these agencies may lead to underperformance, thereby affecting the Group's operating performance.	In the short term, costs for both R&D and the acquisition of machinery equipment will increase. If there is an increase in market demand for these products, we will optimize our product portfolio and revenue structure in the medium to long term. However, if market demand does not escalate, revenue may be lower than expected. The Company's total R&D expenditure in 2024 amounted to NT\$ 119,182 thousand, among which the related green product R&D expenditures accounted for 22.41% of the total R&D expenditures, meeting the target of at least 20%.	<p>Short term</p> <ul style="list-style-type: none"> Closely cooperate with upstream and downstream manufacturers and assess the feasibility of R&D projects. <p>Mid-to-long term</p> <ul style="list-style-type: none"> Continuously cultivate talents who develop related product solutions and implement treatment at the same level in the industry or introduce more attractive talent retention programs. In addition to the existing remuneration policies (salary + employee compensation and other welfare plans), the Company, in August 2024, commissioned Hua Nan Commercial Bank's Trust Department to implement the "Employee Stock Ownership Trust Plan," encouraging employees to develop a habit of regular saving and investment. Through monthly self-contributions from salaries and a Company match of 1 to 1.1 times, employees accumulate funds to invest in the Company's stock, helping employees prepare for retirement through diversified savings and compound investment strategies, thus providing better security in their retirement life. Furthermore, an employee stock option plan approved by the competent authority in December 2024 (with an exercise price lower than the market price) will also be launched on April 8, 2025, as one of the key programs currently and in the future to attract and retain talent.

Note:

According to the scenario analysis results announced by the Network of Central Banks and Supervisors for Greening the Financial System (NGFS), it is assumed that under the 2020 CAT current policies scenario, the average economic losses caused by typhoons and floods will experience a percentage increase compared to the base year, 2015, as follows:

Taiwan: Typhoon: 2% in 2025; 2.9% in 2030; 8% in 2055. Flood: Negative figures in both 2025 and 2030; 10.9% in 2055.

Hong Kong: Typhoon: 2.5% in 2025; 3.8% (long term up to 14% increase) in 2030. Flood: No available data.

China: Flood: 15% in 2025; 20.3% in 2030; 52.8% in 2055.

The U.S.: Flood: 23.9% in 2025; 32.1% in 2030; 20.7% in 2055.

Germany: Flood: 21.7% in 2025; 26.4% in 2030; 85.5% in 2055.

Response to Climate Change Opportunities

No.	Topic	Timeframe	Opportunity Value	Opportunity impact scenario description	Possible financial impacts	Mitigations
4&6	Opportunities in low-carbon products and services and entry into new markets	Short-term (<3year)	Medium	In response to the global trend, the demand for low-carbon products and green products is increasing. The Company needs to have sufficient application support services and master the relevant product franchise to meet customers' needs for low-carbon products and green products, thereby strengthening the Company's contribution to technology of low-carbon products and maintaining the value of demand creation between vendors and customers.	The Company's design-in & design-win services offer customers low-carbon or high-power solutions. Although this will continue to increase related R&D expenses, it is expected to drive increased sales of low-carbon products to meet customers' carbon reduction needs, thereby generating a positive financial impact in the medium to long term. On the other hand, the increasing number of mandatory low-carbon related policies (such as carbon taxes/fees and carbon neutrality commitments) impose higher requirements on supply chains and increase compliance costs.	<p>01 Expanding product portfolio and focusing on low-carbon solutions</p> <ul style="list-style-type: none"> Introduction of low-power components: Capturing industry trends and securing distribution opportunities for low-power processors, low-energy sensors, and energy-saving ICs to meet the demand for energy-saving products. Collaborative development of low-carbon technologies: Co-developing low-carbon or high-power product solutions with upstream vendors or downstream customers to enhance market competitiveness. <p>02 Entering the new energy and green technology markets</p> <ul style="list-style-type: none"> Exploring market demand: The rapid growth of the electric vehicle industry is driving demand for related electronic components such as battery management systems (BMS) and semiconductors for charging stations. The Company will continue to cultivate talent and provide customized solutions. Expanding the customer base: Keeping pace with industry trends and focusing on new energy technologies (such as solar, wind, and hydrogen energy), which require high-performance and low-power semiconductor components, such as power management ICs, power semiconductors, and sensors. The Company actively tracks new product development plans of existing customers and explores new customers in emerging application industries. <p>03 Establishing carbon emissions tracking data and transparency</p> <ul style="list-style-type: none"> Carbon emissions tracking and reporting: Assisting customers in understanding the carbon footprint of their products, the Group has begun organizational GHG inventory operations using expert system-based digital tools. In Q1 2025, BSI will be commissioned to externally verify the Company's (parent company) self-inventory data for 2024 based on the ISO 14064-1 GHG Inventory Standard. It is expected that in the first half of 2026, external verification will be completed by a third-party verification agency for the parent and subsidiaries within the Weikeng Group. This will optimize the transparency and carbon emissions of the supply chain. Enhancing supply chain collaboration: Actively working with upstream vendors and downstream customers to jointly formulate low-carbon plans to achieve carbon reduction across the industrial supply chain.

No.	Topic	Timeframe	Opportunity Value	Opportunity impact scenario description	Possible financial impacts	Mitigations
5	Opportunities for changed customer preference	Short-term (<3year)	Medium	Policy pressure driven by climate change, consumer trends, technological advancement, and a sense of social responsibility for sustainable development have prompted customers to prefer low-carbon, sustainable, and environmentally friendly products and services. This change not only reflects a company's adaptation to the external environment but also represents its pursuit of long-term development and competitive advantage.	<p>01 It is necessary to face product screening, testing, and the provision of technical support or customized solutions for customers, and it is expected that short- and mid-term operating costs will increase.</p> <p>02 As the application of low-carbon technologies gradually becomes more widespread, there will be opportunities to sell more high-performance, low-power semiconductor products that meet new demands. In the mid- to long-term, this could increase revenue, and if product value-added is higher, it may also improve gross margin.</p> <p>03 In the mid- to long-term, gaining customer recognition of the Company's commitment to carbon footprint and carbon reduction performance in products and services will enhance trust and reduce penalties caused by incomplete or untimely greenhouse gas emission information, thereby avoiding compliance expenditures.</p>	<p>01 Cooperating with upstream vendors</p> <ul style="list-style-type: none"> Grasping the development progress of existing upstream vendors in high-performance and low-power semiconductor components and promptly offering design-in product solutions to downstream customers; also keeping abreast of market product development trends to prioritize acquiring new agency rights for products with low-carbon certification, so that the product lines represented align with customer preferences. At the same time, based on market insight, feedback is provided to upstream vendors so that during the product design stage, they can ensure their products meet the low-carbon requirements of downstream customers. <p>02 Establishing a transparent carbon information supply chain</p> <ul style="list-style-type: none"> To meet customers' low-carbon supply chain needs, all companies within the Group have proactively established greenhouse gas inventory mechanisms in advance to comply with customer demands. In the mid- to long-term, the Company will strive to collaborate with upstream vendors to establish full lifecycle product carbon footprint transparency to meet customer low-carbon supply chain needs, and to support customers in providing product carbon footprint or environmental impact data, thereby supporting their ESG goals or market communications. <p>03 Promoting joint low-carbon initiatives</p> <ul style="list-style-type: none"> According to customer preference, the Company collaborates with upstream vendors for market promotion, advocating the advantages of low-carbon products or services and increasing market demand. In the mid- to long-term, the Company will work with customers to jointly set carbon reduction targets, such as reducing supply chain carbon emissions or adopting a certain proportion of low-carbon components.

Climate Change Related Objectives

Greenhouse Gas Inventory and Assurance Planning

As of the end of 2024, the Company's paid-in capital was NT\$4.742 billion, which had not yet reached NT\$5 billion, but it still proactively planned according to the timeline for companies with capital between NT\$5–10 billion. On June 28, 2022, the Company's Sustainable Development Committee, in accordance with the FSC's March 2022 announcement of the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," discussed and approved the Company's and its consolidated subsidiaries' GHG inventory and verification schedule plan—the "Detailed Schedule Plan for the Parent Company and Group's GHG Inventory and Verification" and the "Inventory Organizational Structure and Duties"—which was then submitted to the Board of Directors for approval on the same day.

- 01 Weikeng (parent company) officially conducted the inventory in 2024 and will undergo on-site verification in 2025 by BSI Taiwan (British Standards Institution, Taiwan Branch), disclosing the 2024 emissions information, which will be used as the base year for GHG emissions for Weikeng (parent company), and the externally verified data will be published on the Company's official website. (For GHG emissions and assurance information for 2023 -2024, please refer to Section [3.5 Environmental Protection in this report](#).)
- 02 The Group's subsidiaries will officially conduct the inventory in 2025 and undergo on-site verification in 2026 by BSI Taiwan, disclosing the 2025 emissions information, which will be used as the base year for GHG emissions for the Weikeng Group.

Greenhouse Gas Reduction Targets

Weikeng (parent company), using 2024 as the base year, has set short-term (1–2 years) targets of reducing Scope 2 emissions across all its operating sites by 1–2%.

GHG Reduction Strategy and Action Plan

We will continue to use the 1.5°C emissions reduction pathway as the basis for the Group's internal decarbonization management, driving internal low-carbon transformation, exploring innovative green energy transport services, and working hand-in-hand with partners along the value chain to promote low-carbon economic growth.

Short-term

Promote comprehensive energy management optimization. By replacing traditional lighting with energy-saving tubes/LED lighting with high energy efficiency, we aim to achieve power savings and carbon reduction targets. At the same time, we are actively introducing energy-saving technologies and measures to improve energy use efficiency and further reduce carbon emissions.

Mid- to long-term

Emphasize collaboration on supply chain decarbonization, working with suppliers to promote green production and jointly establish a low-carbon supply chain system. To reduce the environmental impact of logistics and transportation, we will explore low-carbon green transport modes, such as electric vehicles and other alternative energy vehicles, to reduce carbon emissions from transportation.



Water Conservation

Reduce water withdrawal by 1–2% compared to the base year (2024).

Waste Reduction

The Company values waste management and requires the General Affairs Department to inspect the household waste treatment status and volume at each business site. If abnormal waste volumes are found, each unit is required to analyze the reasons and review improvements, with the goal of reducing household waste weight by 1–2% compared to the base year (2024).

Green product R&D expenditure

Weikeng has invested in R&D resources for a long time, and is able to provide timely technical support in the relevant application fields of the IC components of its franchise, developing product solutions to meet the future application needs of customers. This is the demand creation capability emphasized by Weikeng, as it is central to Weikeng's competitiveness. As the semiconductor industry chain adapts to sustainable development and climate change issues, it may bring green product business opportunities. Weikeng will actively cooperate with upstream vendors in technology development and continue to invest in technology R&D resources and capabilities in the IC application market for green products, in order to promote green product solutions to downstream customers in a timely manner, and make Weikeng an indispensable member of the green value chain in the semiconductor industry. The Company's total R&D expenditure in 2024 (mainly on the salaries of R&D personnel and software and hardware equipment) amounted to NT\$119,182 thousand, among which the related green product R&D expenditures accounted for 22.41% of the total R&D expenditures, meeting the target of at least 20%.



3.5 Environmental Protection

Energy Consumption

Weikeng's energy use categories include purchased electricity and non-renewable fuels (including gasoline and diesel), with purchased electricity being the main source. Renewable energy is not used. In 2024, electricity consumption was 971,718 kWh, petrol consumption was 8,230.49 liters, and diesel consumption was 3,617.91 liters. After conversion, the total energy consumption was 3,891.03 GJ, and energy intensity was 0.0873 GJ/millions of revenue of the entity.

Weikeng's Energy Consumption					
Item	Unit	2022	2023	2024	
Electricity consumption	GJ	2,487.54	2,781.51	3,498.18	
Petrol consumption	GJ	370.53	361.37	262.03	
Diesel consumption	GJ	35.32	33.15	130.82	
Total energy consumption	GJ	2,893.38	3,176.03	3,891.03	
Individual sales revenue (Taiwan parent company)	NT\$ million	28,811.49	33,150.27	44,564.88	
Energy intensity (total energy consumption/individual turnover)	GJ/NT\$ million	0.1004	0.0958	0.0873	



Note:

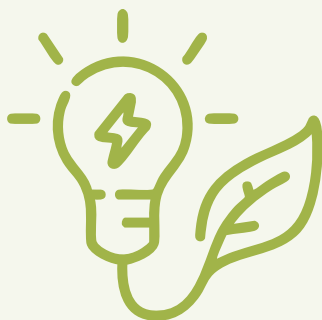
1. The scope of electricity consumption calculations in 2022 covered Weikeng (the parent company)'s Taiwan operating sites: Taipei Neihu Headquarters, Neihu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, and the South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung). In 2023 and 2024, the scope expanded to include Weikeng (the parent company)'s Shatin Warehouse in Hong Kong and Futian Warehouse in Shenzhen.
2. From 2022 to 2024, the scope of gasoline and diesel consumption calculations focused solely on Weikeng (the parent company)'s Taiwan operating sites.
3. Source: Electricity usage refers to the data listed in the monthly electricity bill of each operating location; petrol and diesel are mainly based on the actual amounts used.
4. Energy calorific value conversion factors: In 2022 and 2023, electricity: 1 kWh = 3,600 KJ; gasoline: 1 L = 32,635.2 KJ (7,800 kcal); diesel: 1 L = 35,145.6 KJ (8,400 kcal). In 2024, adjustments were made: gasoline: 1 L = 31,836.1 KJ (referring to the Ministry of Environment's February 13, 2025 announcement of the 2024 lower heating value of vehicle gasoline at 7,609 kcal/L); diesel: 1 L = 36,158.1 KJ (referring to the February 13, 2025 announcement of the 2024 lower heating value of vehicle diesel at 8,642 kcal/L).
5. 1 gigajoule (GJ) = 10⁹ joules (J).

Specific actions for energy conservation and carbon reduction in 2024

● Deepening the electronic sign-off system (Workflow)

Digitization of document forms and approval processes: In 2024, a total of 152,223 electronic forms were approved, representing a 10.82% increase from 137,359 in 2023, significantly reducing paper usage.

● In high-energy-consuming computer rooms, physical servers were reduced and consolidated into virtual servers. By the end of 2024, there were 9 physical servers and 80 virtual servers, reducing energy consumption and cooling demand.



Note: For detailed policies on improving energy use efficiency, please refer to the section [“Policies on Improving Energy Use Efficiency.”](#)



Greenhouse Gas Organizational Inventory

Weikeng follows the operational control method under ISO 14064-1:2018 for defining organizational boundaries. In 2024, Weikeng (the parent company) consolidated its greenhouse gas emissions or removals, with the inventory boundary covering Taipei NeiHu Headquarters, NeiHu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, the South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung), Shatin Warehouse in Hong Kong, and Futian Warehouse in Shenzhen. Emission sources within the reporting boundary include: Scope 1 (Category 1): gasoline and diesel (primarily used for business vehicles and trucks), refrigerant replenishment, septic waste (septic tanks), firefighting activities (CO₂ fire extinguishers); Scope 2 (Category 2): purchased electricity; Scope 3 includes Category 3 upstream transportation and distribution (packaging materials), downstream transportation and distribution, employee commuting, business travel; and Category 4 purchased goods (packaging materials), indirect emissions from purchased energy – purchased electricity, indirect emissions from purchased energy – transportation. This inventory excludes no greenhouse gas emission sources. Categories not included in the inventory are due to operational activity data not constituting significant indirect emission sources.

The results of the 2024 greenhouse gas inventory were externally verified in March 2025 by a third-party verification body, the British Standards Institution Taiwan Branch (a private company registered in Singapore). The verification was conducted in accordance with ISO 14064-3:2019 and met the requirements of ISO 14064-1:2018. Scope 1 and 2 (Categories 1 and 2) were verified with a reasonable level of assurance (unqualified opinion), while Scope 3 (Categories 3 to 4) was concluded through verification and agreed-upon procedures. The verification statement was obtained in April 2025, Certificate No.: GHGEV 817395.



Weikeng' s Greenhouse Gas Emissions and Emission Intensity

Scope	Category	Item Description	Unit	2022	2023	2024
Scope 1	Category 1	Direct GHG emissions	Metric tons of CO ₂ e	29.40	104.43	51.23
Scope 2	Category 2	Indirect greenhouse gas emissions from input energy	Metric tons of CO ₂ e	342.04	369.11	465.85
Total emissions (Scope 1 + Scope 2)			Metric tons of CO ₂ e	371.44	473.54	517.07
Emission intensity (Scope 1 + Scope 2)			Metric tons of CO ₂ e/ NT\$ million	0.0129	0.0143	0.0116
Scope 3	3.1	Upstream transportation and distribution (packaging materials)	Metric tons of CO ₂ e	-	0.19	0.52
	3.2	Downstream transportation and distribution	Metric tons of CO ₂ e	-	634.56	1,046.51
	3.3	Employee commuting	Metric tons of CO ₂ e	-	244.33	239.84
	3.4	Customer and visitor transportation	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	3.5	Business travel	Metric tons of CO ₂ e	-	40.02	50.25
	Subtotal for Category 3	Indirect GHG emissions from transportation	Metric tons of CO ₂ e	-	919.11	1,337.12
	4.1	Purchased goods	Metric tons of CO ₂ e	-	92.32	119.56
	4.2	Capital goods	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	4.3	Treatment of solid and liquid waste	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	4.4	Use of assets	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	4.5	Use not covered by the above services	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	Subtotal for Category 4	Indirect GHG emissions from use of products sold by the organization	Metric tons of CO ₂ e	-	92.32	119.56
	Subtotal for Category 5	Indirect GHG emissions from end-of-life treatment of sold products	Metric tons of CO ₂ e	-	Non-significant	Non-significant
	Subtotal for Category 6	Indirect GHG emissions from other sources	Metric tons of CO ₂ e	-	Non-significant	Non-significant
Total Scope 3 emissions			Metric tons of CO ₂ e	-	1,011.43	1,456.67
Scope 3 emission intensity			Metric tons of CO ₂ e/ NT\$ million	-	0.0305	0.0327
Individual sales revenue (Taiwan parent company)			NT\$ million	28,811.49	33,150.27	44,564.88

Note:

- The greenhouse gas data for 2022 and 2023 were not verified by an external third party and were only inventoried and calculated internally by the Company.
- The scope of the 2022 greenhouse gas inventory covered Weikeng (the parent company)' s Taiwan operating sites: Taipei NeiHu Headquarters, NeiHu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, and the South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung). The scope of the 2023 and 2024 inventories was expanded to include Weikeng (the parent company)' s Shatin Warehouse in Hong Kong and Futian Warehouse in Shenzhen.
- The Scope 1 emissions in 2024 decreased compared to 2023 because refrigerants R-600A and R-22 (HCFC) are not among the seven greenhouse gases regulated under ISO 14064-1:2018, and therefore were excluded from calculation starting in 2024.
- The types of greenhouse gases inventoried in 2022 included: 3 types of greenhouse gas, including carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O). The types of greenhouse gases inventoried in 2023 and 2024 included: 7 types of greenhouse gas, including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorinated compounds (PFCs), Sulfur Hexafluoride (SF₆), and Nitrogen trifluoride (NF₃).
- The Scope 1 emissions in 2022 included gasoline and diesel, primarily used for business vehicles and trucks. The Scope 1 emissions in 2023 and 2024 included: (1) gasoline and diesel, primarily used for business vehicles and trucks, (2) refrigerant replenishment, (3) septic waste (septic tanks), (4) firefighting activities (CO₂ fire extinguishers); all of the above do not include biogenic carbon dioxide emissions.
- Scope 2 mainly includes purchased electricity.
 - Weikeng (parent company)' s Taiwan boundary: the electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, was used for calculation. The 2022 emission factor was 0.495 kg CO₂e/kWh; the 2023 emission factor was 0.494 kg CO₂e/kWh; and for 2024, the 2023 emission factor of 0.494 kg CO₂e/kWh was used.
 - The carbon emission coefficient for Hong Kong, which is 0.39 kg CO₂e/kWh, was cited from the 2022 Climate-related Disclosures Report of CLP.
 - China electricity emission factor: for 2022 and 2023, the grid emission factor of 0.5703 tCO₂/MWh announced by the Ministry of Ecology and Environment of the People' s Republic of China was used; for 2024, the factor of 0.5366 tCO₂/MWh from the Ministry' s December 23, 2024 announcement "Notice on the Publication of the 2022 Electricity Carbon Dioxide Emission Factor" was used.
- The GWP values of 6th IPCC report (2021) were cited.
- Sources of conversion factors used in calculating greenhouse gas emissions: for 2022 and 2023, the sources included Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by the Environmental Protection Administration of the Executive Yuan, the International Energy Agency, Chapter 3 Table 3.10 of the 2006 IPCC Guidelines Volume 3, the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Public Purposes)" (2010) from Hong Kong, the "Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong" the 2022 CLP Climate-related Disclosures Report, and the grid emission factor announced by the Ministry of Ecology and Environment of the People' s Republic of China. In 2024, the previous "Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table" was replaced with the Ministry of Environment' s "Greenhouse Gas Emission Factors Announced on February 5, 2024," and the previous "grid emission factor announced by the Ministry of Ecology and Environment of the People' s Republic of China" was replaced with the Ministry' s "Notice on the Publication of the 2022 Electricity Carbon Dioxide Emission Factor" dated December 23, 2024.

Water Resource Management

Weikeng has a total of six operating sites in Taiwan. The water resource pressure at all sites is classified as “Low-Medium (1–2)^{Note 1,}” and there is no significant impact from water extraction in areas with high water stress. Water for each operating site is primarily sourced from local tap water companies. In 2024, the total water withdrawal amounted to 4.59 million liters, with a water withdrawal intensity of 1.03×10^{-4} million liters per NT\$1 million.

Weikeng's products and services have relatively low dependency on water resources, and there is no industrial wastewater discharge, resulting in limited impact on water sources and the ecological environment. Daily water use is primarily for employee and customer consumption and cleaning purposes. To ensure the safety and health of employee drinking water, the Company has established the “Drinking Water Equipment Maintenance Operating Standards” and implements regular inspection and maintenance measures. Daily drinking water facilities are inspected and maintained monthly, while quarterly sampling and testing of drinking fountains and tap water are conducted in accordance with regulations by an inspection agency recognized by the Ministry of Environment. Filters are replaced every six months. All drinking water test results in 2024 complied with the standards^{Note 2}.

In addition, the Company proactively monitors abnormal water usage and, through participation in the building management committee of the Taipei NeiHu Headquarters office complex, promotes water resource management measures. For example, water-saving controllers are installed to improve water use efficiency, and water-saving slogans are posted in all pantries to implement water conservation in daily operations and maximize the benefits of water resources, aiming to achieve a 1–2% reduction in water withdrawal compared to the base year (2024).

Weikeng' s water consumption				
Item	Unit	2022	2023	2024
Total water intake	Million liters	4.06	4.52	4.59
Individual sales revenue (Taiwan parent company)	NT\$ million	28,811.49	33,150.27	44,564.88
Water intake intensity (total water intake/individual revenue)	million liters/NT\$ million	1.41×10^{-4}	1.36×10^{-4}	1.03×10^{-4}

Note:

1. According to Water Risk Atlas, the “water risk assessment tool” developed by the [World Resources Institute](#).
2. The testing item for the water dispenser was Escherichia coli. The standard value is 6 CFU/100 ml, and the test result was <1 CFU/100 ml.
3. The scope of water withdrawal calculation covers Weikeng (the parent company)' s Taiwan operating sites: Taipei NeiHu Headquarters, NeiHu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, and the South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung).
4. Source: The water intake of operating locations is the respective share of the total water meter consumption according to the number of plant users or the surface area of the factory.
5. The unit ‘million liters’ is equal to one thousand cubic meters.

Waste Management

Weikeng values waste reduction management and considers ecological impacts during all operational activities. By reducing waste generation, recycling waste, and reusing packaging materials for packaging and transportation, the Company strives to prevent resource depletion and waste pollution, thereby reducing impact on the natural environment. At the same time, the general affairs unit is required to review the waste treatment status and volume at each operating site. If abnormal waste volume is found, each unit must submit a cause analysis and improvement review, with the goal of achieving a 1–2% reduction in household waste weight compared to the base year (2024).

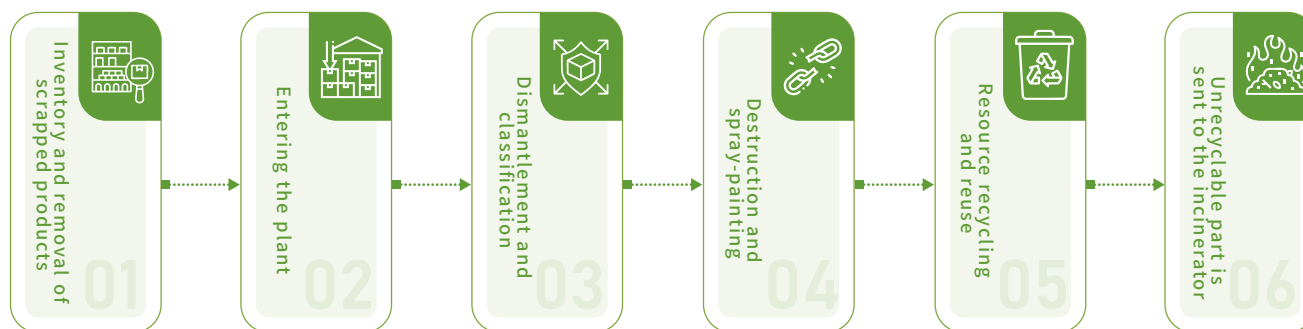
Garbage classification in each office and warehouses



The Company manages waste in accordance with the regulations of local city and county governments and central government regulations applicable to each of Weikeng's business sites in Taiwan. It entrusts waste classification and recycling to waste disposal contractors approved by local Environmental Protection Bureaus, and obtains documentation of the relevant disposal processes for follow-up tracking. In 2024, there was no breach of contract or violation of regulations in waste disposal.



Flowchart of Scrap Electronic Product Disposal

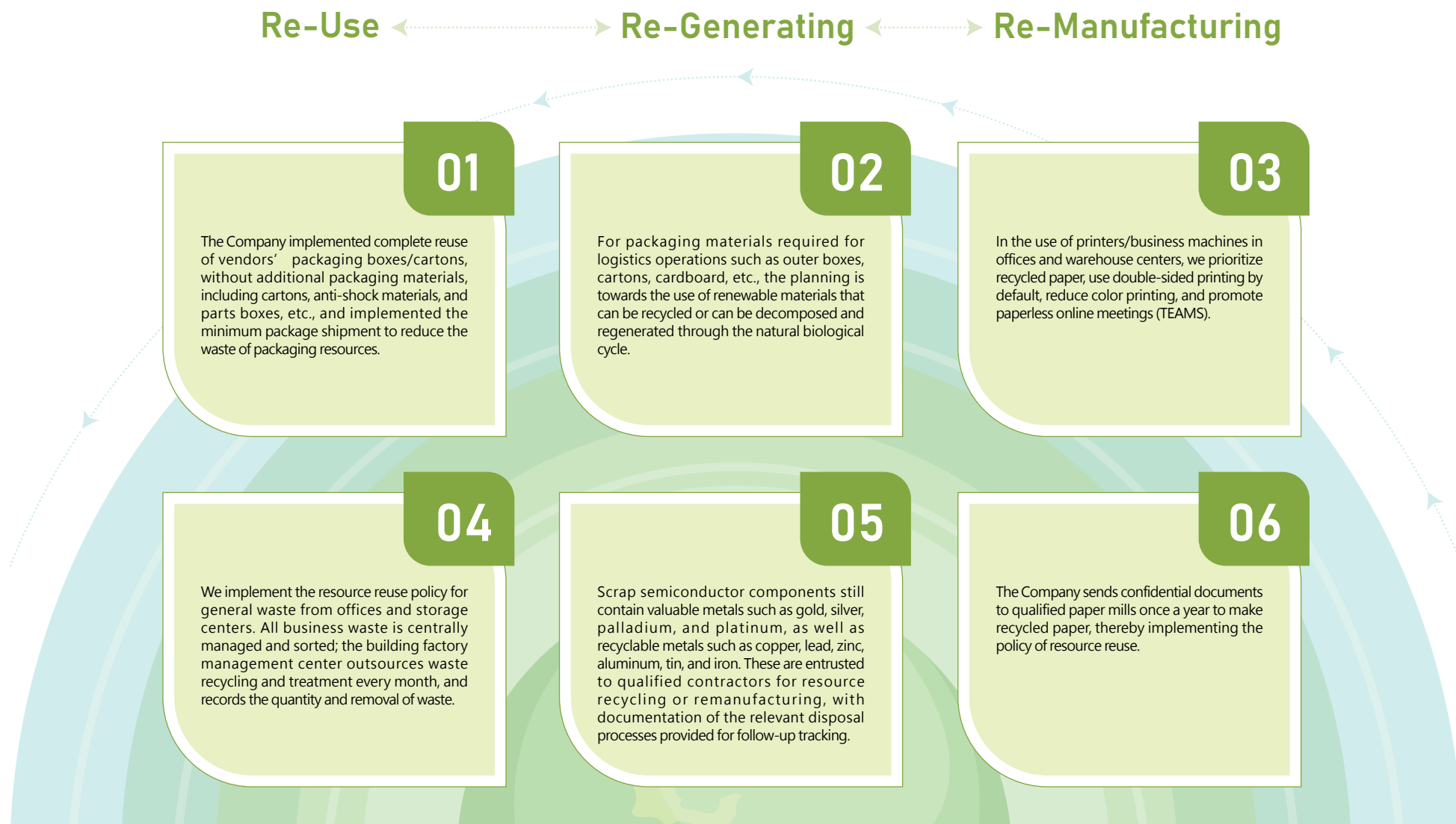


Weikeng's operating sites do not include manufacturing plants and therefore do not generate hazardous waste. Only scrap electronic products (such as individual scrap computer equipment, defective ICs) and general waste from offices and warehouse centers (such as household waste, cartons, packaging materials, paper, etc.) are generated. These are roughly categorized as non-recyclable (general household waste) and recyclable waste (paper, plastics, metals, and scrap electronic components), and are properly handled in accordance with regulations. In 2024, the total amount of general waste was 126.50 metric tons, with a waste intensity of 0.0028 metric tons per NT\$1 million. The total weight of recycled paper was 8.13 metric tons, and scrap electronic products amounted to 0.58 metric tons.

Total amount of general waste generated (unit: ton)							
Year	Taipei NeiHu Head Office	Neihu Tanmei Warehouse Center	Taoyuan Housheng Warehouse Center	Hsinchu Liaison Office	Taichung Liaison Office	Kaohsiung Liaison Office	Total
2022	82.34	6.07	2.33	2.80	2.67	1.68	97.89
2023	85.02	6.78	2.79	3.01	3.42	1.90	102.92
2024	106.28	8.70	2.89	2.92	3.68	2.03	126.50

- Note:
- The scope of general waste calculation covers Weikeng (the parent company)'s Taiwan operating sites: Taipei NeiHu Headquarters, Neihu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, and South Central Liaison Offices (Hsinchu, Taichung, and Kaohsiung); the scope of recycled paper calculation: Taipei NeiHu Headquarters and Neihu Tanmei Warehouse Center; the scope of scrap electronic products calculation: Neihu Tanmei Warehouse Center and Hong Kong Shatin Warehouse.
 - Source of general waste generation data: based on the "Average Daily General Waste Generation per Person Announced by the Ministry of Environment, Executive Yuan". Since the Ministry has not yet published statistics for 2024, data from 2023 is used: Taipei City: 1.086 kg/person, Taoyuan City: 1.535 kg/person, Hsinchu City: 1.654 kg/person, Taichung: 1.632 kg/person, Kaohsiung: 1.645 kg/person. The weights of scrap electronic products and recycled paper are based on actual weighing data.
 - Annual general waste calculation method: (number of days per month x number of employees working at each site per month x average daily amount of general waste generated per person at each site) / number of days in a year x number of working days in a year.
 - Calculation method for waste intensity: total general waste (metric tons) / individual sales revenue (NT\$1 million). Individual sales revenue of the parent company: NT\$28,811.49 million in 2022, NT\$33,150.27 million in 2023, and NT\$44,564.88 million in 2024.
 - Transportation method for waste disposal at each operating base: The work is outsourced to qualified environmental protection companies to clear and transport waste (Taipei NeiHu Head Office, the Neihu Tanmei Warehouse Center, the Taoyuan Housheng Warehouse Center, and the Taichung Liaison Offices); cleaners are entrusted to sort out and throw the waste into the garbage truck (Hsinchu Liaison Office and Kaohsiung Liaison Office).

The Company emphasizes the 3Rs of the circular economy with regard to recycled materials: Re-use, Re-generation, and Re-manufacturing; actively implementing reduction at source. Accordingly, the implementation aspects of the recycled materials policy include:



4



Sustainable Workplace

Management policy for talent development and retention

4.1 Human Rights Protection

4.2 Talent Attraction and Retention

4.3 Employee Rights and Benefits

4.4 Employee Safety and Health

4.5 Giving Back to Society

Management policy for talent development and retention

Material Topics	Talent cultivation and talent retention
Policy/Commitment	The Company attaches great importance to the basic human rights of employees and the maintenance of a safe workplace environment. We emphasize that all employees of the Company will receive fair and dignified treatment, allowing them to take full advantage of their professional learning ability and contribute their all. The Company provides employees with comprehensive and reasonable salaries and benefits, and provides a training system to facilitate growth opportunities and foster harmonious labor-management relations, as well as a friendly and safe workplace.
Remedial Mechanisms/Measures	<ul style="list-style-type: none"> The Human Resources Office has established an employee appeal mechanism and offers employees with communication channels to reflect relevant rights and interests in the workplace at any time. We will cultivate key mid-level management talents to fulfill roles as executors, managers, communicators, and coordinators. They will connect senior management with lower-level employees, ensuring effective coordination of work both within and outside the organization, and promoting the achievement of the organization's predetermined goals and results.
Responsibilities	<ul style="list-style-type: none"> Human Resources Office: Implement the human resource management strategy and policy formulated by the Chairman Office. Occupational Health and Safety Department: Develop, plan, supervise, and promote occupational safety and health management plans and related environmental protection and safety and health management matters, and guide relevant departments to implement them. Legal Office: Confirm that the Company's labor relations handling procedures comply with the relevant Taiwanese laws and regulations. Employee Welfare Committee: Responsible for the promotion and implementation of employee welfare.
Specific actions in 2024	<ul style="list-style-type: none"> In addition to setting reasonable salary and business performance incentive standards, there is also a mechanism to share profits with employees. In accordance with the "Gender Equality in Employment Act" and the "Sexual Harassment Prevention Act," we have established measures for complaints and penalties for sexual harassment prevention in the workplace. Labor-management meetings are held where labor representatives can express their opinions and serve as a bridge with the management. Ongoing education and training are conducted. For more details, please refer to Section 4.2 "Talent Attraction and Retention – Manpower Development and Training" of this report. Encouraging employees to participate in courses provided by external organizations: We encourage employees to participate in professional skills or new knowledge training courses held by external organizations, for application in work processes or management, so that employees and the Company can achieve a win-win situation. Encouraging employees to obtain relevant certification qualifications: After approval, all training expenses will be subsidized by the Company. Furthermore, we encourage the acquisition of relevant certification qualifications and give professional bonuses. The "Employee Stock Ownership Trust Plan" was launched as part of the blueprint for the employee benefits program, to help employees save for long-term retirement and ensure a worry-free life after retirement. This also enables employees to become shareholders, sharing the Company's operational achievements, enhancing workplace cohesion, and fulfilling the goal of sustainable corporate operations. On November 22, 2024, the Company filed with the Financial Supervisory Commission (FSC) to issue 10,000 units of employee stock warrants. Each unit entitles subscription of 1,000 shares, totaling 10,000,000 newly issued common shares. The FSC approved this under Letter Jin-Guan-Zheng-Fa-Zi No. 1130365341 dated December 3, 2024. Accordingly, on April 8, 2025, the Company issued 8,708 units of the employee stock warrants for the first time. During the warrant term, employees may exercise their rights to subscribe to 8,708,000 newly issued common shares in accordance with the FSC-approved "Employee Stock Warrants Issuance and Exercising Procedure for the Year 2024." The initial exercise price is NT\$15 per share and will be adjusted in accordance with Article 7 of the said Procedure in the event of applicable circumstances.
Management Evaluation Mechanism	Implement a performance appraisal system whereby all employees, regardless of gender or job category, take part in the Company's semi-annual performance appraisals, including target management and performance ranking as well as multi-dimensional evaluation.
2024 Performance Results	<ul style="list-style-type: none"> Listed again as a constituent stock of the "Taiwan HC 100 Index" by the Taiwan Index Plus (TIP). The Company's average salary (monthly salary excluding bonuses and other remuneration) was adjusted by 1.71%. Total employee salaries amounted to NT\$704,014 thousand, and total employee welfare expenses amounted to NT\$818,890 thousand. Total education and training expenditure was NT\$170 thousand, with a total of 7,066.5 training hours, representing a 14.38% increase in total hours compared to 2023. There were no labor disputes or violations of employee rights nor incidents of discrimination or sexual harassment. Employee new hire rate was 10.93%, and employee turnover rate was 10.31%.

4.1 Human Rights Protection

To uphold the basic human rights of employees, Weikeng, in fulfilling its social responsibility and supporting various international human rights conventions including the Universal Declaration of Human Rights, United Nations Global Compact, International Covenants on Human Rights (International Covenant on Civil and Political Rights and International Covenant on Economic, Social and Cultural Rights), and the International Labour Organization Declaration on Fundamental Principles and Rights at Work, prohibits any acts that infringe upon or violate human rights, ensuring that all Company employees are treated fairly and with dignity. The Company's ["Protection of Human Rights Policy"](#) was revised and approved by the Sustainable Development Committee and the Board of Directors to align with international human rights standards and further enhance human rights protection.

Protection of Human Rights Policy

- 01 Comply with the relevant activities in each business area of the Group, as well as environmental regulations and international standards
- 02 Diversity and inclusiveness in the selection of talents, equal opportunities, and labor rights and interests
- 03 Salary and Benefits
- 04 Humane treatment
- 05 Healthy and Safe Workplace

In 2024, the Company held 4 quarterly employee meetings to raise awareness of human rights protection issues for all employees. Furthermore, we held 3 human rights policy training sessions for newcomers (1 hour per session for 3 hours in total). The number of individuals receiving education and training was 44 (22 male and 22 female), accounting for 9.1% of the total number of employees. The Company did not have any visits from government agencies or customers to check human rights related issues. However, in accordance with customer requirements, a total of 37 copies of social responsibility/supplier codes of conduct and other similar commitments have been signed this year. These documents contain commitments to safeguard labor rights, provide a healthy and safe workplace, prohibit discrimination, and other human rights protection matters.

Human Rights Appeal System

To ensure the fair handling of employee complaints, the Company has established clear and accessible complaint channels (please refer to this report section 1.2 Stakeholder Identification and Communication – Stakeholder Reporting and Complaint Channels), enabling full upward communication. For employees encountering any type of problem within the Company, complaints can be lodged with supervisors at all levels, and to human resources units via the Company's complaint channels; the Company has mechanisms to address these issues.

In 2024, **no** complaints were filed.

Whistleblower Protection Mechanism

- During the complaint investigation period, the case will be handled in a confidential manner without disclosing the name of the complainant or other relevant information sufficient to identify the complainant, for the protection of the complainant. Regarding the content of the resolution of the complaint investigation, we will notify the complainant and the respondent in writing. If the complainant or the respondent disagrees with the resolution of the complaint case, an appeal may be filed with the Company.
- Investigation of sexual harassment incidents and information about the parties involved should, as in the appeal process above, be handled in a confidential manner. The department addressing such incidents should properly handle these cases and provide appropriate protection and assistance. In addition, if necessary, during the investigation, investigators may, if it does not violate confidentiality obligations, prepare written materials for the parties, or inform them of the main points. In the process of appeal, investigation, fact-finding or trial of sexual harassment cases, improper differential treatment should not be imposed on those who appeal, accuse, file a lawsuit, testify, provide assistance, or participate in other ways.

Sexual Harassment Prevention

In 2023, the Company revised the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures" to protect employees from the threat of sexual harassment, establish a friendly work environment, and promote awareness of gender equality among supervisors and employees. In 2024, all new employees (a total of 53 individuals) signed a "Written Declaration Prohibiting Workplace Sexual Harassment," to ensure their understanding of the Company's regulations prohibiting sexual harassment and related reporting procedures based on the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures." Starting from the third quarter of 2024, the new employee training program includes 0.5 hours of sexual harassment prevention training to strengthen awareness of sexual harassment prevention, and this training course will continue to be implemented in future new employee orientations.

The Company also set up a Workplace Sexual Harassment Appeal Handling Committee, composed of representatives of employers and employees, responsible for handling sexual harassment appeal cases in the workplace. The Appeal Handling Committee has a director who also serves as the chairman of the meeting. If the chairman is unable to preside over the meeting for any reason, they shall appoint another member as their proxy. There are three to seven committee members, and experts and scholars are hired as needed to serve as committee members. The representation of female members on the committee shall not be less than half. If dispatched workers suffer from sexual harassment while performing their duties, the Company will accept the appeal and jointly investigate with the dispatching institution, and notify the dispatching institution and the parties involved of the results.

Investigation Process for Sexual Harassment Cases

01

The investigation of appeal cases accepted should start within seven days from the date of receipt, and be closed within two months. If necessary, the processing period can be extended for one month; the relevant parties should be notified if this happens. The investigation results should be converted to reasoned resolutions, which may serve as a reference for disciplinary actions or other purposes.

02

The meeting of the Appeal Handling Committee should have more than half of the members present, and a resolution may only be made with the consent of more than half of the attending members. When the number of members for and against a proposal is the same, a decision shall be made by the chairman.

03

The resolution of the Appeal Handling Committee shall be notified in writing to the complainant, the opposing party to the appeal, and the Company, and it shall be indicated that those who have different opinions on the resolution may request a review by the Appeal Handling Committee within 20 days from the day after the resolution is delivered to the parties. But if the occurrence of the cause for the review or the awareness occurs later, the period will start from the moment of awareness.

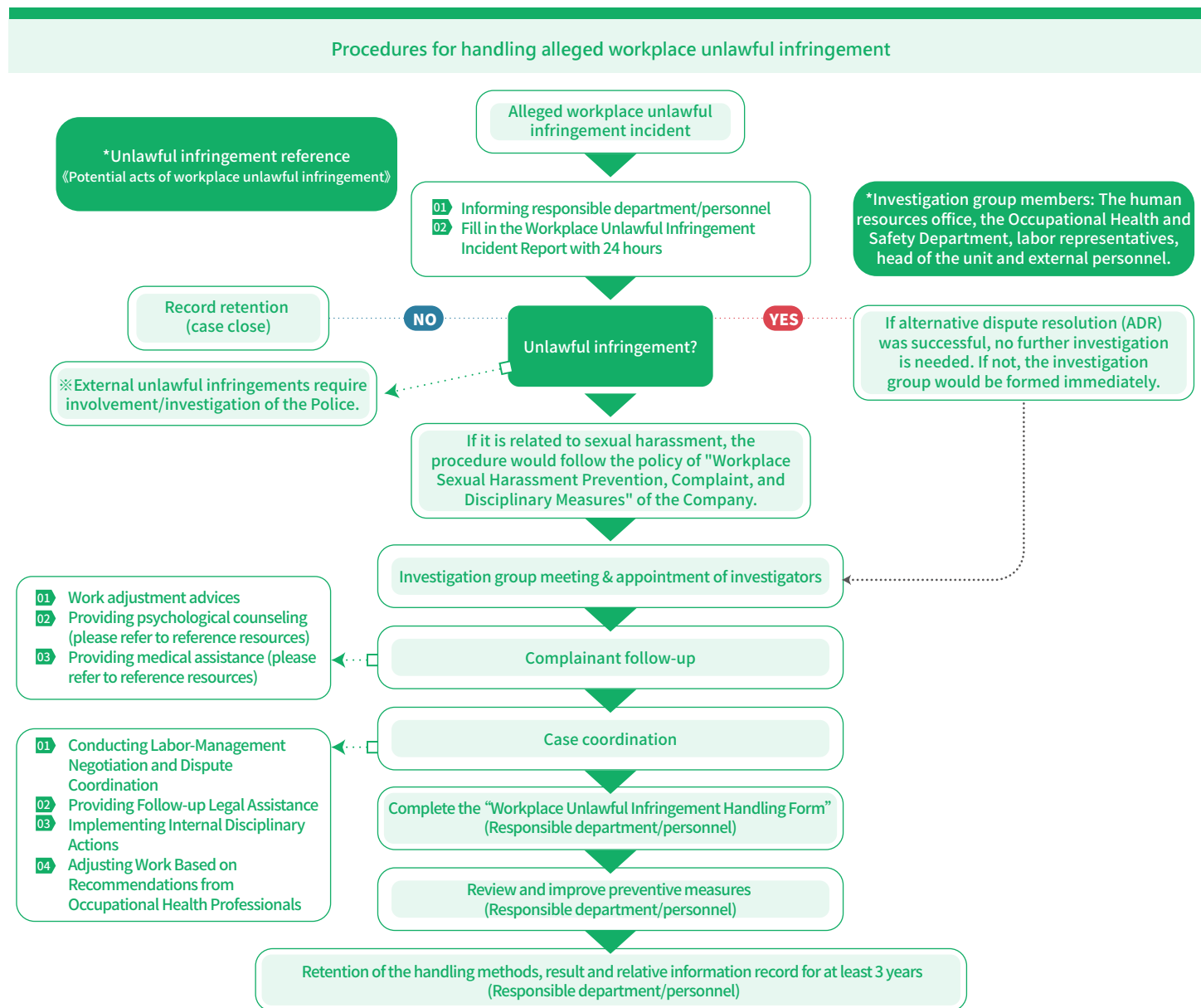
Prevention of workplace unlawful infringement

In order to protect all employees from physical or mental illness caused by unlawful physical or mental infringement in the course of performing their duties, create a workplace environment that is safe, dignified, non-discriminatory, and offers mutual respect, inclusiveness, and equal opportunity, the Company has established the "Prevention of Workplace Unlawful Infringement Policy." We will not tolerate unlawful infringement by our management supervisor, nor will we tolerate workplace unlawful infringement by our employees or by customers, contractors, and strangers towards our employees. Furthermore, in accordance with the "Occupational Safety and Health Act," related laws, regulations and guidelines, we have established the "Standards for Plan for Preventing Illegal Infringement during the Performance of Duties" and adopted necessary safety and health measures to prevent occupational injuries and diseases. The scope of application covers all employees, contractors, and guests of the Company.

The president appoints senior executives to form a Workplace Unlawful Infringement Prevention/Investigation Team and submit an investigation report. The Workplace Unlawful Infringement Prevention/Investigation Team is responsible for managing, coordinating, and supervising relevant personnel in implementing the prevention plan and for reviewing the workplace unlawful infringement investigation report. Members of the Workplace Unlawful Infringement Prevention/Investigation Team include representatives from the Human Resources Office, the Occupational Safety and Health Department, and supervisors of various departments. Their responsibilities include establishing emergency response/reporting and handling procedures for workplace unlawful infringement, organizing relevant training courses, serving as complaint contact points, identifying and assessing high-risk groups vulnerable to workplace unlawful infringement, evaluating the effectiveness of the prevention plan for unlawful infringement encountered during the execution of duties, conducting assessments

and improvements, and assisting employees in reporting or filing complaints regarding workplace unlawful infringement. Onsite occupational health physicians and healthcare personnel (including nurses and psychological counselors) provide mental health support to victims, including counseling, related health guidance, work adjustment or reassignment, and appropriate assessments and recommendations for physical and mental health protection measures.

In addition, based on the latest "Guidelines for the Prevention of Unlawful Infringement Encountered in the Execution of Duties" (4th Edition) issued by the Ministry of Labor, the Company revised and issued the "Standard Manual for the Prevention of Unlawful Infringement Encountered in the Execution of Duties" in May 2025. In addition to providing comprehensive explanations of terms and situations such as unlawful infringement and workplace bullying, the revision also introduces mechanisms for involving external experts in investigations, thereby strengthening the employer's responsibility for prevention and ensuring the physical and mental well-being of workers.

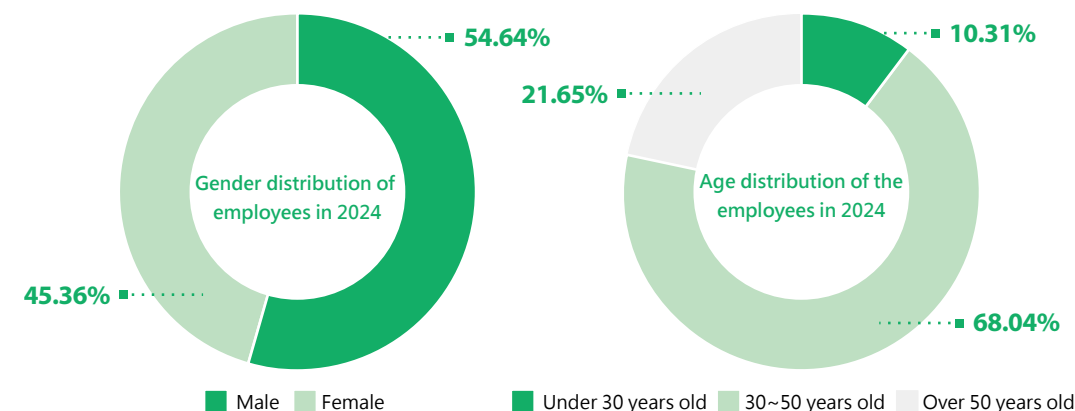


4.2 Talent Attraction and Retention

Weikeng attaches great importance to the compensation and welfare of employees. Good salaries and benefits can help effectively recruit and retain talent and motivate employees to perform, and this in turn positively affects the operational efficiency and costs of the organization. Therefore, the Company is committed to building an internally reasonable and externally competitive salary system, a complete talent training system, a healthy and happy workplace environment, optimal employee benefits, and smooth labor-management communication channels, so as to motivate and retain outstanding talent.

Employee Structure

In line with its responsibility to protect the physical and mental development of children, Weikeng does not employ child laborers aged above 15 but under 16. As of December 31, 2024, Weikeng's total number of employees in Taiwan stood at 485, showing no significant fluctuation compared to the previous year (2023) ^{Note}. This figure includes 466 employees at Taiwan operating sites (404 at the Taipei Neihsu Headquarters, 32 at the Neihsu Tanmei Logistics Center, 8 at the Taoyuan Housheng Logistics Center, 7 at the Hsinchu Liaison Office, 10 at the Taichung Liaison Office, and 5 at the Kaohsiung Liaison Office) and 19 stationed at overseas sites (6 in Shenzhen, 12 in Shanghai, and 1 in Beijing), excluding 9 employees on unpaid leave. Except for one full-time temporary employee hired for accounting training and employment at the overseas subsidiary Weikeng Technology PTE., LTD., all other personnel are full-time regular employees; there are no part-time or non-hourly-guaranteed employees. Additionally, Weikeng employs 3 female non-employee workers, primarily responsible for office site cleaning services, all of whom are outsourced cleaning personnel.



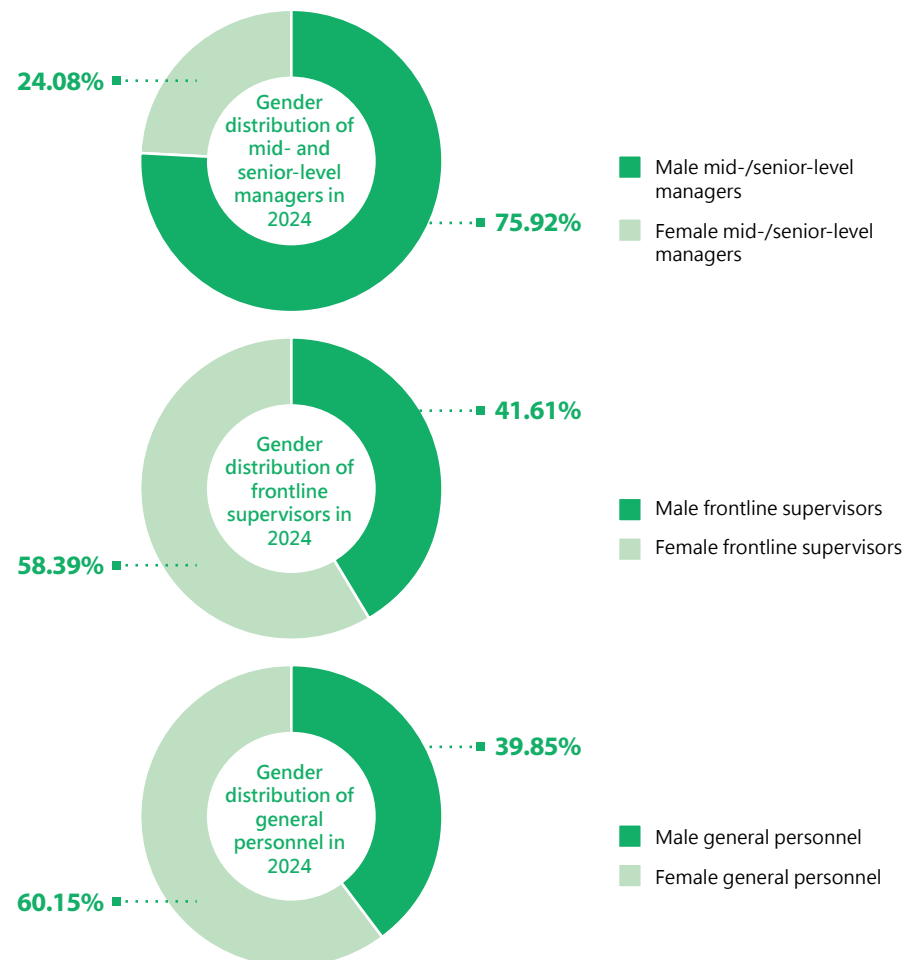
Statistics on employee composition in 2024 (unit: persons)					
Item/Gender	Contract type	Age	Full-time	Subtotal	Total
Male	Full-time	Under 30 years old	21	265	485
		30~50 years old	177		
		Over 50 years old	66		
	Temporary	Under 30 years old	1		
		30~50 years old	0		
		Over 50 years old	0		
Female	Full-time	Under 30 years old	28	220	
		30~50 years old	153		
		Over 50 years old	39		

100% of the Company's mid- and senior-level managers are local (Taiwanese nationals), with women accounting for 24.08% of these roles. To ensure equal employment opportunities for disadvantaged and relevant groups, the Company currently employs 4 colleagues with disabilities (3 male general employees aged 30–50 and 1 female general employee under 30), accounting for 0.82% of total employees, meeting the full employment quota required by the "People with Disabilities Rights Protection Act."

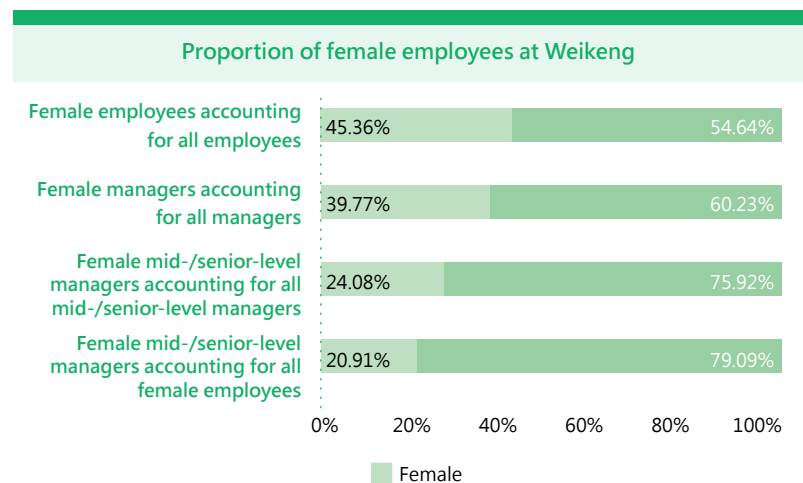
Employee position distribution statistics (Unit: person)					
Category/Gender	Age	2022	2023	2024	
Mid- and senior-level management	Male	Under 30 years old	0	0	0
		30~50 years old	101	94	84
		Over 50 years old	53	59	61
		Subtotal	154	153	145
	Female	Under 30 years old	0	0	0
		30~50 years old	29	30	30
		Over 50 years old	11	15	16
		Subtotal	40	45	46
First-line supervisors	Male	Under 30 years old	1	1	3
		30~50 years old	62	59	61
		Over 50 years old	2	2	3
		Subtotal	65	62	67
	Female	Under 30 years old	2	1	0
		30~50 years old	68	70	77
		Over 50 years old	14	16	17
		Subtotal	84	87	94
General Personnel	Male	Under 30 years old	17	19	19
		30~50 years old	41	32	32
		Over 50 years old	1	2	2
		Subtotal	59	53	53
	Female	Under 30 years old	33	27	28
		30~50 years old	61	55	46
		Over 50 years old	6	6	6
		Subtotal	100	88	80
Total		502	488	485	

Note:

1. This year, for the purpose of calculating the proportion of female managers, the Company also revised the definition of job grades: mid- and senior-level managers refer to those at the manager level or above (including equivalent positions); frontline managers refer to those from section chief to deputy manager level (including equivalent positions); general staff refer to those at or below deputy section chief level.
2. "Local" refers to Taiwanese nationals.
3. The information above is calculated by the human resources system based on current employees on December 31, 2024 without any data assumptions.
4. A "significant personnel fluctuation" refers to a change of 5% or more in the total number of employees compared to the end of the previous year. In 2024, the total number of employees in Taiwan was 485, which does not constitute a significant fluctuation compared to the total of 488 in 2023.



Within the Company, there are a total of 220 female employees, accounting for 45.36% of all employees; 140 female managers, accounting for 39.77% of all managers; 46 female mid-/senior-level managers, accounting for 24.08% of all mid-/senior-level managers and 20.91% of all female employees. Going forward, Weikeng will continue to strive toward the goal of equal allocation of roles and career paths within the Company. It is committed to promoting women-friendly policies and ensuring equal opportunities for advancement to achieve workplace diversity.



Employment Status of Employees

[Workplace Diversity Policy] The Company is committed to providing employees with a dignified and safe working environment. We implement diversity in employment and ensure fairness in compensation and promotion opportunities, making sure that employees are not subject to discrimination, harassment, or unequal treatment on the basis of race, gender, sexual orientation, religious belief, age, political affiliation, place of birth, disability, or any other condition protected under applicable laws. We uphold equality and fairness in employment and hiring conditions. To continuously expand and integrate product distribution lines, enhance the portfolio of product lines, and balance the product line sales structure, the Company recruits like-minded professionals through platforms such as 104 Job Bank, 1111 Job Bank, internal talent referrals, and employee recommendations, with the aim of creating a harmonious work environment that benefits both labor and management and achieves the goal of sustainable corporate development.

To foster an age-friendly workplace environment, the Company made dedicated efforts and was awarded the 2nd edition "Middle-aged and Elderly Workers Friendly Enterprise of Taipei City" certification for 2024 by the Taipei City Government in October 2024.



▲ 2024 Taipei City Middle-aged and Elderly Workers Friendly Enterprise Certification Award Ceremony

As of the end of 2024, there were a total of 53 new employees (29 male employees and 24 female employees), with a total hiring rate of 10.93%. Among them, 9 new employees were middle-aged (45–65 years old), accounting for 16.98% of total new hires. A total of 50 employees left the Company (31 male employees and 19 female employees), with a total turnover rate of 10.31%.

Weikeng's new employee recruitment rate in the past three years

Year		2022				2023				2024			
Gender		Male		Female		Male		Female		Male		Female	
Category/Age		Number of people	New employee rate (%)	Number of people	New employee rate (%)	Number of people	New employee rate (%)	Number of people	New employee rate (%)	Number of people	New employee rate (%)	Number of people	New employee rate (%)
New Recruits	Under 30 years old	9	50.00	14	40.00	8	40.00	7	25.00	10	45.45	10	35.71
	30~50 years old	17	8.33	17	10.76	10	5.41	12	7.74	15	8.47	14	9.15
	Over 50 years old	1	1.79	0	0.00	1	1.59	0	0.00	4	6.06	0	0.00
	Total	58				38				53			
	Total number of employees	502				488				485			
Total new employee rate (%)		11.55				7.79				10.93			

Note:

1. New employee rate (%) = number of new employees in the category (gender, age) in the current year / total number of employees in this category at the end of the year × 100%.
2. Total new employee rate (%) = total number of new employees in the current year / total number of employees at the end of the current year × 100%.
3. The number of new employees did not exclude those who resign midway.

Weikeng's employee turnover rate in the past three years

Year		2022				2023				2024			
Gender		Male		Female		Male		Female		Male		Female	
Category/Age		Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)	Number of people	Turnover rate (%)
Resigned personnel	Under 30 years old	6	33.33	4	11.43	4	20.00	7	25.00	4	18.18	7	25.00
	30~50 years old	22	10.78	12	7.59	21	11.35	14	9.03	14	7.91	10	6.54
	Over 50 years old	1	1.79	1	3.23	4	6.35	1	2.70	13	19.70	2	5.13
	Total	46				51				50			
	Total number of employees	502				488				485			
Total turnover rate (%)		9.16				10.45				10.31			

Note:

1. Turnover rate (%) = number of resigned employees in the category (gender, age) in the current year / total number of employees in this category at the end of the year × 100%.
2. Total turnover rate (%) = total number of resigned personnel in the current year / total number of employees at the end of the current year × 100%.
3. Employees who left the Company in 2024 included those who resigned voluntarily, were laid off, or retired. Among them, 4 employees were laid off, and the Company provided advance notice, notice pay, job search leave, and severance pay in accordance with legal requirements.

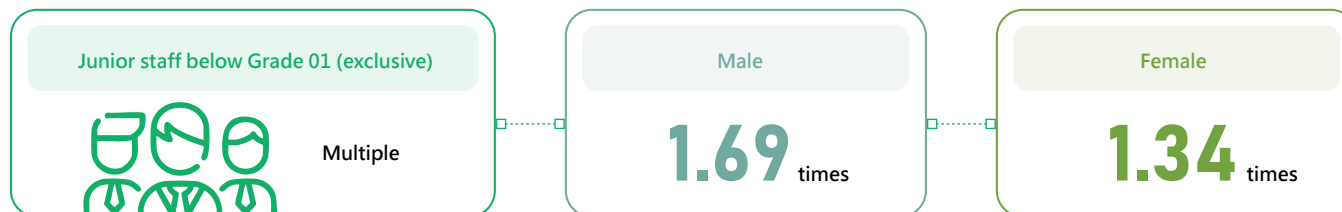
Employee Compensation

Weikeng's policy regarding employee compensation (salary, bonus, and remuneration) of its full-time employees is determined according to comprehensive evaluation of job title, employee learning experience, skills, work performance, etc. No discriminatory treatment is given due to race, place of origin, place of birth, gender, sexual orientation, age, marriage, appearance, facial features, physical and mental disabilities, zodiac sign, blood type, etc. The Company uses its business performance and the individual's performance evaluation as a reference for employee salary adjustment. In 2024, Weikeng was once again included as a constituent stock in the "Taiwan HC 100 Index" by Taiwan Index Plus (TIP) and was also awarded the Gold Award for Happy Enterprise in the "Trade and Distribution" category by 1111 Job Bank, demonstrating the external recognition of the Company's employee compensation and benefits.

In order to maintain the competitive advantage of having talented staff, the Company pays salaries higher than the statutory basic salary even to junior staff, so as to attract more outstanding talent to work for Weikeng. The multiple of the average starting salary of Weikeng's junior staff below Grade 01 (exclusive)^{Note} and the local minimum salary (Taiwan statutory basic salary of NT\$27,470 in 2024) were as follows. And the starting salary is varied by factors such as education, experience, skills, contribution to the Company, the pay levels of peer companies, and professional job competence.



▲ 2024 Happy Enterprise by the 1111 Human Resources Bank - Award Ceremony



Note:

Job grades below Grade 01 (exclusive) include 0, A, B, and C, covering Assistant Section Managers, Specialists/Officers/Clerks/Assistants, Nurses, Occupational Safety and Health Managers/Staff, Legal Specialists, Sustainability Specialists, Senior Sales/Sales Engineers, Senior Sales/Sales Assistants, Senior Application/Application Engineers, and Senior IT/IT Engineers.

The Company's employee compensation (including top-level manager compensation) is divided into fixed salary, business performance bonus, year-end bonus, and employee remuneration. Fixed salary is determined in accordance with the Company's salary review policy and adjusted based on appraisals and budgets. Business performance bonus is distributed quarterly based on business performance. Year-end bonus and employee remuneration are allocated, approved, and distributed according to the Company's profitability, performance, and contribution. The Company's compensation must not only comply with relevant laws and regulations but also consider the relationship between personal performance and company financial performance, related efforts in sustainability and contribution, and risk management to attract outstanding talents. In 2024, the ratio between the highest individual annual total compensation and the median annual total compensation of all employees^{Note 1} (excluding the highest-paid individual) was 14.98:1. The highest individual annual total compensation in 2024 decreased by 30.95% compared to 2023, while the median total annual salary of all employees (excluding the highest-paid individual) decreased by 6.25%.

Operating Locations	Category	Minimum wage		emoluments	
		Male	Female	Male	Female
Taiwan	Mid- and senior-level management	1.50	1	1.20	1
	First-line supervisors	1.15	1	1.14	1
	General Personnel	1.05	1	1.07	1

Note:

1. All employees included in the calculation are those who were employed at year-end and had worked for at least one full year. The median is calculated based on the same individual.
2. "Minimum wage" refers to a fixed monthly recurring salary (data for December 2024, including base salary, meal allowance, and duty increment). "Emoluments" refer to the total annual compensation calculated based on 2024 withholding statement and meal allowance data, minus non-employee compensation.
3. Mid- and senior-level management refers to manager level and above (including personnel of equivalent rank); first-line supervisors refer to section manager to assistant manager level (including personnel of equivalent rank); general personnel refers to assistant section manager level (inclusive) and below.
4. Since the nature of the work and the percentage of seniority vary, there are slight differences in the base salary and compensation ratios of women and men.

The average monthly salary per person in 2024 (excluding bonuses and remuneration) increased by 1.71%. Including remuneration, year-end bonuses, and performance bonuses, total employee salary amounted to NT\$704,014 thousand, an increase of 11.48% compared to 2023. In accordance with the Company's Articles of Incorporation, NT\$127,717 thousand was allocated as employee remuneration in 2024. This amount was approved by the Remuneration Committee and the Board of Directors in March 2025 and will be distributed in cash. After the 2025 Annual General Meeting, distribution will be scheduled based on employee (including managerial personnel) performance evaluations. For managerial personnel, payment must be approved by both the Remuneration Committee and the Board of Directors. Based on the number of employees, the average employee salary in 2024 (including remuneration and year-end/performance bonuses) was NT\$1,458 thousand, representing a 14.71% increase compared to 2023. For detailed information on the average and median salaries of full-time employees not in supervisory positions, as well as changes from the previous year, please refer to the MOPS Market Observation Post System: [Non-supervisory Full-time Employee Salary Information](#).

Manpower Development and Training

The Company pays close attention to employee career planning, encouraging employees to study, while following the Company's vision, mission, and business strategy. In order to improve work quality and performance, we have established talent development strategies, provide a variety of rich learning resources channels, and strengthen in our employees the professional knowledge and skills necessary for success in business.. We are committed to putting the right employee to the right place, in order to achieve the goal of sustainable business operations.

Internal training courses are offered by the Company to strengthen the core or professional abilities of employees. These include newcomer training, job skills improvement training, leadership training, and so on. External training courses are available as needed, giving workers or employees to take the initiative to participate in courses or seminars sponsored by external units.

Training channels

Training contents

New employee training

Includes corporate philosophy and core values, corporate governance requirements, introduction to the functions of various departments, information security policies, and so on. We have established a blueprint for the development of new recruits, to help new employees have a basic concept of the corporate culture, internal processes, and rules and regulations.

Skills Refinement Training

In accordance with the professional knowledge and management requirements required for the profession, the program host will carry out skills improvement training courses for business assistants, FAE, RD and other departments in order to enhance the essential learning ability of employees and help them enhance their work value.

Leadership Training

In accordance with the needs of the management functions and responsibilities of supervisors at all levels, management training is offered to strengthen their leadership and management knowledge, allowing them to better identify with the Company's values.

Environmental Safety and Health Training

In accordance with government regulations, the Company provides occupational safety and health training, disaster response drills, and emergency response training to new and current employees to enhance workplace safety.

Human Rights and Sustainable Development Related Training

This includes training on ethical corporate management, anti-corruption, sexual harassment prevention and control measures, etc. to enhance employees' knowledge of human rights, ethical codes of conduct, and other aspects.

External Courses

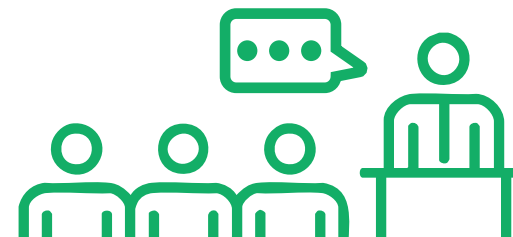
We encourage employees to participate in professional skills or new knowledge training courses held by external organizations, so as to apply this knowledge in work processes or management, allowing both employees and the Company to share in a mutually beneficial situation.

Weikeng actively and continuously conducts employee training programs (Table 1 below). In 2024, the total number of training or continuing education hours attended by employees, whether organized internally or externally, was 7,066.5 hours (an increase of 14.38% compared to 2023), with an average of 14.57 hours per employee (Table 2). The average training hours were 14.38 hours for male employees and 14.80 hours for female employees. Total training expenses amounted to NT\$170 thousand, with an average of NT\$0.35 thousand per person, showing that female employees exceeded male employees in both average training hours and average training expenses (Table 3).

2024 Employee Education and Training Course Summary (1)					
Course name	Objectives	Target	Training Hours/ Attendance	Training Expense (NTD)	Training Focus
Education and training for new employees	Correct values, professional literacy, discipline, and problem-solving ability.	New Employees	752 / 786	0	Not only focuses on knowledge in respective fields but also emphasizes basic knowledge across disciplines to deeply understand corporate culture.
Professional training for environmental health and safety personnel	Enhancing the professional capabilities of environmental health and safety personnel.	Relevant environmental health and safety staff	194.5 / 50	34,115	Employees are encouraged to obtain relevant certifications and participate in relevant training in the field of environmental health and safety, such as fire prevention manager, occupational safety and health business supervisor, ISO 45001, etc.
Professional knowledge and skills training	Enhancing knowledge and technical skills related to distributed products.	Sales-end employees	1,709 / 431	18,286	In addition to actively participating in original vendor lectures and forums held by public and private sectors, the Company also invites senior employees to provide technical knowledge courses to general sales-end employees, helping them stay updated with technological advancements, market trends, and related business knowledge.
Accounting professional training	Accounting expertise and problem-solving abilities.	Mid- and high-level supervisors in the accounting department	66 / 3	21,200	To enhance accounting capabilities, employees are encouraged to obtain relevant certifications and participate in training, such as annual CPA continuing education and accounting manager development programs.
Audit professional training	Audit expertise, professional competence, and problem-solving abilities.	Mid- and high-level supervisors in the audit office and subsidiary audit offices	115 / 10	63,450	Continued professional development in auditing is encouraged, including obtaining relevant certifications and participating in training programs such as CIA completion and internal audit advancement courses.

Employee Training Hours Statistics for 2024 (2)

Category/Gender		Total number of persons	Total training hours	Average number of training hours (hours/person)
Mid- and senior-level management	Male	145	2,013.0	13.88
	Female	46	751.0	16.33
First-line supervisors	Male	67	995.0	14.85
	Female	94	1,219.0	12.97
General Personnel	Male	53	801.5	15.12
	Female	80	1,287.0	16.09
Total		485	7,066.5	14.57



▲ New employee training

Employee Training Expenses Statistics for 2024 (3)

Category/ Gender	Total number of persons	Total training hours	Average number of training hours(hour/person)	Total training cost (NT\$ thousand)	Average training cost (NT\$ thousand/person)
Full-time	Male	265	3,809.5	83	0.31
	Female	220	3,257	86	0.39
Total	485	7,066.5	14.57	170	0.35



▲ Workplace unlawful infringement prevention education and training

Note:

1. Employees in the business segment refer to those in the Electronic Components Division, FAE Division, Solution Division, and Marketing Development Division.
2. Mid- and senior-level management refers to manager level and above (including personnel of equivalent rank); first-line supervisors refer to section manager to assistant manager level (including personnel of equivalent rank); general personnel refer to assistant section manager level (inclusive) and below.
3. Average number of training hours = total number of training hours / total number of persons; average training hours by gender in each category = total number of training hours by gender in each category in the current year / total number of persons by gender in each category in the current year.

Fair Performance Management System

The Company has implemented a performance appraisal system whereby all employees, regardless of gender or job category, take part in the Company's semi-annual performance appraisal operations, covering objective management, performance ranking and multi-dimension evaluation.

The evaluations are mainly divided into four types of functions: core functions, professional functions, development potential and management capability; the four functions are subdivided into five items. There are different evaluation items for supervisors and non-supervisors. Evaluations of non-supervisors focus on core functions, professional functions, and development potential, while supervisory employees are required to undergo the management capability evaluation.

The capability measurement is divided into self-evaluation, supervisor's preliminary review, secondary review and approval. Through the process of self-evaluation, employees can review their work performance and growth in abilities, and this can produce the gratification of self-perceived growth. Supervisors can compare employees' self-ratings with their supervisors' ratings to find out their weaknesses and the gap in opinion between both sides, which in turn can be used as an important assistance tool for follow-up counseling and functional interviews.

Employees who have been employed for more than three months (90 days) must undergo an annual performance evaluation. In 2024, the number of employees subject to evaluation was 461 (249 males and 212 females), and the percentage of male and female employees who actually underwent evaluation was 100%.

Statistics on employees who received annual performance appraisals in 2024						
Category/Gender		Total number of persons A	Number of persons required to be appraised B	Number of persons undergoing evaluations C	Percentage of persons undergoing evaluations to total persons (C/A)	Percentage of persons undergoing evaluations to total persons required to be appraised (C/B)
Mid- and senior-level management	Male	145	143	143	98.62%	100.00%
	Female	46	46	46	100.00%	100.00%
First-line supervisors	Male	67	61	61	91.04%	100.00%
	Female	94	91	91	96.81%	100.00%
General Personnel	Male	53	45	45	84.91%	100.00%
	Female	80	75	75	93.75%	100.00%
Total		485	461	461	95.05%	100.00%

Note:

1. Mid- and senior-level management refers to manager level and above (including personnel of equivalent rank); first-line supervisors refer to section manager to assistant manager level (including personnel of equivalent rank); general personnel refers to assistant section manager level (inclusive) and below.
2. All cases of not undergoing evaluation were due to being employed for less than three months (90 days).



4.3 Employee Rights and Benefits

Employee Benefits

The Company regards employees as its assets, and we therefore attach great importance to the health and safety of employees, and their rights and interests. Employees enjoy labor insurance, national health insurance, labor pension allocations, group accident/hospitalization/cancer medical insurance, employee travel safety insurance, annual health checks, and on-site physician services. In 2024, insurance premium expenditures totaled NT\$49,164 thousand.

To better meet employees' medical needs, the Company increased insurance premiums to request the insurance provider to revise claim terms, allowing for the submission of duplicate receipts for hospitalization claims under group health insurance. This provides employees with more flexible coverage under both personal and Company insurance policies. In 2024, the amount of employee medical insurance claims accounted for 70.97% of the total medical insurance expenditures, indicating that the Company provided a certain level of support for employees' medical protection.

Based on our care and attention for employees, the Company has an Employee Welfare Committee that provides a number of welfare measures superior to those stipulated by law. These include annual gifts, a range of subsidy applications, community and family day activities, art appreciation, domestic and foreign employee travel, and other diversified benefit programs. The expectation is that the Company should act as a stable and reliable support for employees that strives to promote their physical and mental health and work-life balance, in the workplace environment. In 2024, the total employee welfare expenses amounted to NT\$818,890 thousand (an increase of 9.51% compared to 2023). Based on the number of employees (calculated according to financial report requirements), the average employee welfare expense per person was NT\$1,695 thousand (an increase of 12.62% compared to 2023).

In addition, upholding the Company's commitment to workplace diversity and equal rights for all gender identities, marriage subsidies are provided regardless of the partner's gender, as long as the required documents are submitted and approved. To recognize the efforts of employees in caring for their families, the Company also offers a childbirth subsidy. The eligibility is not limited to female employees—male employees may also apply for the subsidy by submitting the relevant documents and obtaining approval.



Benefit measures handled by the Company

- In accordance with the law, employees are covered by labor insurance, national health insurance, group accident/hospitalization/cancer medical insurance, and employee travel safety insurance.
- Leave benefits: Special leave, marriage leave, personal leave, sick leave, menstrual leave, bereavement leave, maternity check leave, maternity leave, paternity examination and paternity leave, pandemic prevention and care leave, expatriate return leave and other types of leave. Among these, the range of marriage leave and the salary standard of typhoon leave are better than those of labor laws.
- Wedding gift: A cash gift is presented when an employee gets married.
- Funeral condolence payment: Condolence money and a flower basket are provided when an employee's family member passes away.
- Maternity subsidy: A subsidy is provided when an employee or his spouse gives birth.
- On-the-job training courses for employees are encouraged and subsidized.
- Once a year, an employee can have a health checkup, and his/her family members can also enjoy a preferential discount on an annual hospital health check.
- An on-site physician consultation service (3 hours) is offered every two months, and there is a full-time nurse on staff to provide medical services and consultation.
- Conduct health promotion seminars.
- We have signed special childcare contracts with nearby kindergartens to provide employees with childcare services at preferential rates, to facilitate childcare nearby while they are working.
- According to the Company's Articles of Incorporation, 6 to 10% of profit before tax is allocated as employees' remuneration; after reporting to the general shareholders' meeting, it is allocated according to the employee's performance evaluation result, contribution, position and other factors.
- Subsidies for sales and FAE department personnel: Includes transportation expenses, mobile phone expenses, parking space fees, and laptop purchases.
- The Company provides comprehensive equipment and facilities to ensure a convenient and well-equipped workplace environment for employees. In addition to basic amenities such as water dispensers and public restrooms, the Company also provides coffee machines, microwave ovens, toasters, meal steamers, nursing rooms, and accessible facilities. For middle-aged and elderly employees, additional items such as heat-resistant gloves, tongs, and trays are provided to enhance convenience and safety.

Benefit measures handled by the Employee Welfare Committee

- Employees are encouraged to set up and organize various clubs and activities, and participate in activities to rejuvenate mind and body; subsidies are provided for such clubs.
- Various art and cultural activities such as family days and movie screenings are held from time to time.
- Employee trips are planned and travel subsidies are provided.
- Agreements are signed with stores and hotels to give preferential discounts to Company employees.
- Gift money (gifts) are given for birthdays as well as the Dragon Boat Festival and the Mid-Autumn Festival.
- Year-end parties are held, with a number of lottery prizes provided.



2024 Family Day



Running Club activities



Kinetic Energy Club activities



2024 Year-End Party

Parental Leave Implementation Status

In accordance with the Gender Equality in Employment Act, the Labor Standards Act, and the government's population policy and family policy, the Company implements a roadmap for the care of its employees. This includes the promotion of gender equality at work, prevention of sexual harassment, promotion of emergency assistance programs for employees, corporate childcare measures, workplace maternal health counseling, promotion of family-friendly measures, promotion of work-life balance measures, and assistance in childcare/work suspension/reinstatement. This helps establish a friendly workplace as one of the Company's competitive advantages, which will help enhance the organizational commitment and performance of employees. In 2024, a total of 10 employees applied for parental leave without pay, with a reinstatement rate of 100% and a retention rate of 66.7%.

Parental Leave Statistics									
Item/Year	2022			2023			2024		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of eligible people for parental leave (A)	15	19	34	13	20	33	8	20	28
Actual number of persons applying for parental leave in the current year (B)	1	3	4	0	4	4	1	9	10
Number of people on parental leave eligible for reinstatement in the current year (C)	1	3	4	0	3	3	0	5	5
Actual number of persons reinstated after parental leave in the current year (D)	1	3	4	0	3	3	0	5	5
Actual number of persons reinstated after parental leave in the previous year (E)	1	2	3	1	3	4	0	3	3
Number of people who have continued to work for one year after parental leave in the previous year (F)	1	1	2	1	2	3	0	2	2
Parental leave reinstatement rate in the current year (%) (D/C)	100.0	100.0	100.0	-	100.0	100.0	-	100.0	100.0
Retention rate of people on parental leave in the current year (%) (F/E)	100.0	50.0	66.7	100.0	66.7	75.0	-	66.7	66.7

Note:

- The number of employees eligible to apply for parental leave is based on the number of people who have applied for maternity leave, paternity leave or newborn gifts in the past three years (example, for 2024 it is from January 1, 2021 to December 31, 2024).
- In 2023, a total of four different female employees applied for parental leave without pay. One employee submitted two separate applications during the year and resumed work in 2023 and 2024, respectively. To ensure data clarity and accurately reflect the actual situation each year, the number of parental leave cases each year is calculated based on the actual number of employees who were "due to return" and who "actually returned to work."

Retirement System

The Company has established retirement management regulations in accordance with the Labor Standards Act and the Labor Pension Act.

For employees covered under the old labor pension system, 2% of their total monthly salary is contributed monthly to the designated Labor Pension Reserve Account at the Bank of Taiwan. A “Labor Pension Reserve Supervisory Committee” has also been established to safeguard employee rights. As of the end of December 2024, approximately 1.44% of employees opted for the old system. The account balance stood at NT\$134,871 thousand, which complies with the amount required by the Labor Standards Act to cover employees eligible for retirement by the end of the following year.

For employees covered under the new labor pension system, 6% of their salary is contributed to their individual pension accounts at the Bureau of Labor Insurance in accordance with the monthly contribution tiers. As of the end of 2024, approximately 98.56% of employees (including 22.48% who retained seniority under the old system) had opted for the new system. The recognized amount contributed under the new system in 2024 was NT\$24,697 thousand. Employees are also encouraged to make voluntary contributions to accumulate retirement savings early. As of the end of 2024, 167 employees had made voluntary contributions, totaling NT\$9,053 thousand for the year.

In addition, to promote continued employability and experience transfer, Weikeng rehired retired employees as consultants based on their willingness and through internal personnel procedures. As of the end of 2024, two retired employees had been rehired as consultants, responsible for “assisting in introducing new product lines and providing related advisory opinions.”

Labor-Management Agreements

At present, the Company does not have a labor union and has not signed a group agreement^{Note}. However, regular labor-management meetings do take place, to allow discussions between labor and management, and labor representatives are directly elected by all employees to express their opinions (at present, there are 5 representatives from both labor and management, totaling 10 representatives). Regular labor-management meetings are held, on a quarterly basis. If the Company's operating activities or internal management changes have a significant impact on labor rights, we also conduct healthy two-way communication through labor-management meetings. Moreover, we hold quarterly employee meetings to let all employees understand the Company's vision, policies, management regulations, and other such matters. Four meetings were held in 2024, and no labor disputes occurred.

Note:

Although there are no employee organizations such as labor unions, the Company respects the employees' freedom of association. If employees are willing to form a labor union, all participating employees and representatives can express their opinions freely and equally, free from discrimination by the Company. This commitment aims to achieve the continuous evolution of the labor-management relationship.

To achieve sustainable business operations and ensure employees' financial security in retirement, Weikeng formally launched an employee stock ownership trust (ESOT) in August 2024. This initiative helps employees accumulate retirement savings and is included in the Company's employee benefits program. Under the ESOT, the Company matches the agreed voluntary contribution amount based on job grade, contributing an incentive amount (1 to 1.1 times the voluntary amount), effectively increasing employees' income and enhancing future financial security. Through the trust institution, Weikeng stock is purchased regularly, enabling employees to become shareholders, share in the Company's success, enhance their sense of belonging, and improve talent retention and competitiveness. Among participants, 56.79% were middle-aged or older employees.



▲ Employee Stock Ownership Trust Signing Ceremony

Minimum Announcement Period for Operational Changes

Major operational changes of Weikeng, such as layoffs, reorganizations, business outsourcing, plant closures, expansions, new openings, acquisitions, sale of all or part of the organization, mergers, etc., are implemented in accordance with all relevant and applicable laws.

If the Company terminates a labor contract in accordance with the provisos of paragraph 11 or paragraph 13 of Article 16 of the Labor Standards Act, the notice period shall be handled in accordance with the following provisions:

1. Those who have worked continuously for more than 3 months and less than 1 year shall be notified 10 days in advance.
2. Those who have worked continuously for more than 1 year and less than 3 years shall be notified 20 days in advance.
3. Those who have worked continuously for more than 3 years shall be notified 30 days in advance.

After receiving the notice stipulated in the preceding paragraph, the employee may take leave during working hours for the purpose of job seeking. The number of hours of leave may not exceed two days per week, and salary shall be paid during the leave period. If the Company terminates a contract without giving notice of the period specified in paragraph 1, the Company shall pay the wages for the notification period.

Regarding major operational changes for Weikeng in 2024, only a single layoff actually occurred, and it was implemented in accordance with the statutory notice period as per the Labor Standards Act.

4.4 Employee Safety and Health

Occupational safety and health management

The Company prioritizes workplace safety and aims for zero occupational accidents each year. On January 11, 2024, the Company passed its first external audit of the ISO 45001:2018 Occupational Health and Safety Management System conducted by ARES. Due to the inclusion of a new organizational scope (Taoyuan Housheng Warehouse Center), a reassessment was completed in November by ARES, and a renewed ISO 45001:2018 certificate was obtained (valid until February 5, 2027). Internally, 30 trained and certified internal auditors form an audit team that conducts unscheduled audits of the workplace and issues corrective and preventive action forms, all of which are maintained by the Occupational Safety and Health Department to prevent occupational injuries. We hope to implement our occupational safety and health policy of "compliance with laws," "hazard prevention," "competence awareness," "continuous improvement," and "all-staff participation" through the promotion and establishment of occupational safety and health management system.

The scope of Weikeng's ISO 45001:2018 Occupational Health and Safety Management System certification includes the distribution and agency of semiconductor electronic components, information channel products, and the provision of technical services. The coverage includes the Taipei NeiHu Headquarters, NeiHu Tanmei Warehouse Center, Taoyuan Housheng Warehouse Center, as well as internal and external issues, all departments, and all workers (including employees, contractors, visitors, and other workers) involved in operations, facilities/equipment, maintenance, contractor operations, stakeholder expectations and needs, and related compliance obligations. Implementation follows the PDCA cycle to ensure comprehensive occupational health and safety management. Other locations are not included due to a relatively small number of assigned employees and considerations for optimal resource utilization.

In 2024, internal and external audits covered all 444 employees (99.33%) and 3 non-Company personnel (0.67%) at the Taipei NeiHu Headquarters, NeiHu Tanmei Warehouse Center, and Taoyuan Housheng Warehouse Center.



● Occupational Safety and Health Committee

Weikeng has an Occupational Safety and Health Committee that holds meetings every three months. The committee comprises at least 7 members in accordance with the Company's occupational safety and health management regulations. The President appoints the following personnel, according to the needs of the Company: (1) the President (Chairperson); (2) occupational safety and health personnel; (3) managers, supervisors and commanders of each department within the business; (4) medical staff engaged in labor health services; and (5) labor representatives. In 2024, the Occupational Safety and Health Committee had 12 members (including 4 labor representatives jointly elected by labor representatives in labor-management meetings, accounting for 33.3% of the committee). Four meetings were held to report and discuss occupational safety and health issues.

The Company's corporate governance structure also includes an Occupational Safety and Health Department staffed with certified personnel responsible for daily occupational safety and health operations. Additionally, the warehouse centers have one staff member certified in dangerous goods training courses (IATA) and two forklift operators certified for loads over one metric ton, to carry out related safety operations and public affairs, thereby providing a safe working environment for all employees.



Occupational Safety and Health Committee

Members

- Employer (President) (1)
- CFO (1)
- Class A Occupational Safety and Health Affair Supervisor (1)
- Class A Occupational Health Administrator (1)
- Class B Occupational Safety and Health Management Personnel (1)
- FAE Division Director (1)
- Human Resources Office Director (1)
- Nurse (1)
- Labor representatives (4)

Responsibilities

Make recommendations for the proposed occupational safety and health management plans, as well as review, coordinate, and recommend on matters related to safety and health.

Occupational Health and Safety Department

Members

- Class A Occupational Safety and Health Affair Supervisors (3)
- Class A Occupational Health Administrator (1)
- Class B Occupational Safety and Health Management Personnel (1)
- Class C Occupational Safety and Health Affair Supervisors (1)
- Labor Health Service Nursing Personnel (full-time nurse) (1), fire management personnel (3 persons, 2 were stationed at the Warehouse Center and 1 at the Head Office)
- Qualified first aid personnel (9 persons, 3 were stationed at the Warehouse Center and 6 at the Head Office)

Responsibilities

Develop, plan, supervise and promote occupational safety and health management plans and related environmental protection and safety and health management matters, and guide relevant departments to implement them.

Hazard Identification, Risk and Opportunity Assessment

Under the occupational safety and health management system, the president formulates the annual objectives and development direction of occupational safety and health management based on the assessment results of safety and health risks and opportunities in each area. The Occupational Safety and Health Department plans various occupational safety and health management operations, promotes internal audits, risk identification, training, and abnormal event handling processes, aiming to reduce the occurrence of occupational accidents and diseases through early prevention and risk mitigation, thereby strengthening the Company's occupational safety and health management framework.

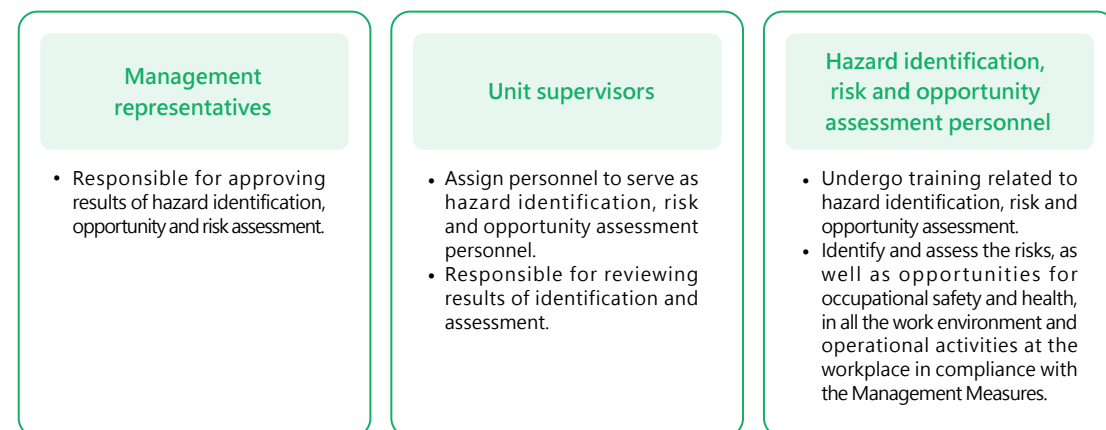
The Company has internally established the "Hazard Identification and Risk and Opportunity Management Guidelines" to identify and assess potential safety and health hazards and improvement opportunities in various operations, serving as the basis for risk control. Each unit assigns trained and qualified personnel to be responsible for hazard identification work. They conduct annual reviews and assessments of the effectiveness of existing safety and health control mechanisms and protective facilities, assess the severity and probability of hazards, and evaluate the corresponding opportunities and risk levels. Based on the risk levels, necessary actions are taken to achieve the goals of continuous improvement and performance enhancement.

According to the 2024 safety and health hazard identification and assessment results, the risk items were classified and managed accordingly. The proportion of major risks was 0%, high risks 0%, medium risks 17%, and low/slight risks 44% and 39%, respectively. Based on the Company's internal hazard identification and risk opportunity assessment forms, warehouse operations and ergonomic hazards had the highest proportions. Therefore, a series of preventive and improvement measures were implemented specifically for warehouse operations and ergonomic hazards.

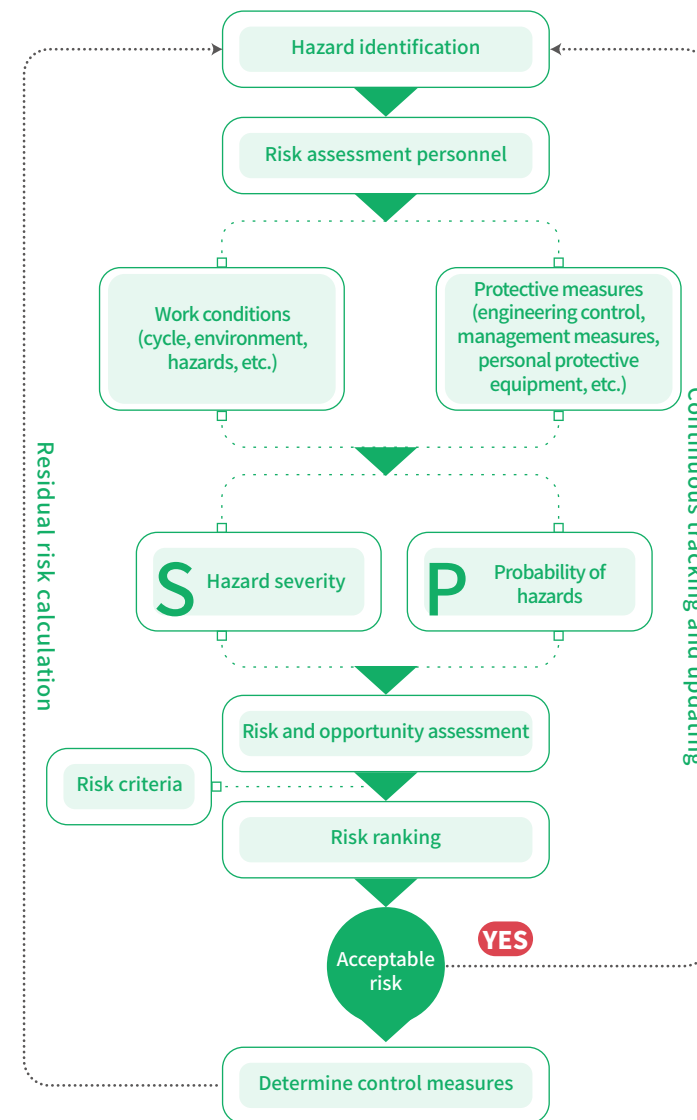
Regarding the Company's office workplaces, the main hazard is ergonomic. Prolonged use of display screen equipment can cause visual fatigue, upper limb pain and discomfort due to prolonged sitting, back pain, and eye strain. To address these issues, the Company's nurse holds a health seminar every two months covering topics such as nutrition and health, sarcopenia, osteoporosis, menopause, medicinal diets, general health maintenance, obesity, cardiovascular disease prevention, and issues related to middle-aged and older employees. In addition, physicians provide on-site services once every two months. The Company also conducts mobile health checkups once a year with comprehensive items exceeding regulatory requirements. Starting from January 2025, all office chairs across the Company are being gradually replaced with more ergonomically designed chairs to enhance work efficiency and reduce ergonomic hazards.

For warehouse operations involving handling and loading/unloading, the Company has provided all warehouse personnel with protective lumbar supports, relevant training, and education on correct handling posture. Daily operation measures include limiting and labeling material stacking height, placing traffic cones as warnings for vehicle loading/unloading, requiring two-person operations and use of protective gear when using ladders, conducting thorough safety checks when operating machinery and equipment, issuing hazard notifications for contractors, and implementing corrective and preventive actions for deficiencies. These efforts aim to reduce operational hazards and establish a safe and healthy working environment. The working environment is monitored twice annually for carbon dioxide and lighting levels to provide employees with a legally compliant and safe and healthy work environment, thereby protecting labor safety and health. For fire safety, the Company annually adds fire extinguishers according to departmental needs, enhances escape route diagrams, and assigns legally designated fire safety managers (fire prevention managers) to each site. These managers undergo retraining every three years to update their professional knowledge and enhance their understanding of the latest fire prevention technologies and regulations. Fire compartment implementation and fire system/equipment maintenance and management are enforced. Additionally, two self-defense group trainings and drills are conducted each year to reduce the impact and harm of fires. A fire safety inspection is conducted annually, and a public building inspection every two years. These inspections ensure proper functioning of fire safety equipment and safeguard employees' life, property, safety, and health.

● Responsible unit and responsibility



● Procedures for risk and opportunity assessment



● Risk levels and planned action measures

Risk level determination		
Risk level	Description of classification	Actions
16 Significant Risks	The operation must be halted immediately, risk reduction measures must be adopted, and operations should not start or continue until the risk is reduced.	These are unacceptable risks, and actions shall be planned in accordance with the "Occupational Safety and Health Policy, Objective, and Program Management Regulations."
9-12 High Risks	It is necessary to adopt risk reduction measures and strengthen the monitoring of the effectiveness of the existing protections.	
6-8 Medium Risks	Evaluate occupational safety and health opportunities based on existing protections to eliminate hazards or reduce risk levels and ensure the effectiveness of these protections.	Actions for occupational safety and health opportunities are planned in accordance with the "Occupational Safety and Health Policy, Objective, and Program Management Regulations," and the effectiveness of existing protections is confirmed according to the "Regulations for Supervision and Measurement."
3-4 Low Risks	There is no immediate need to adopt risk reduction measures, but it is necessary to ensure that of existing protective measures are effective.	Confirm the effectiveness of existing protections in accordance with the "Regulations for Supervision and Measurement."
1-2 Mild Risks	There is no need to adopt risk reduction measures, but it is necessary to ensure that existing protections are effective.	

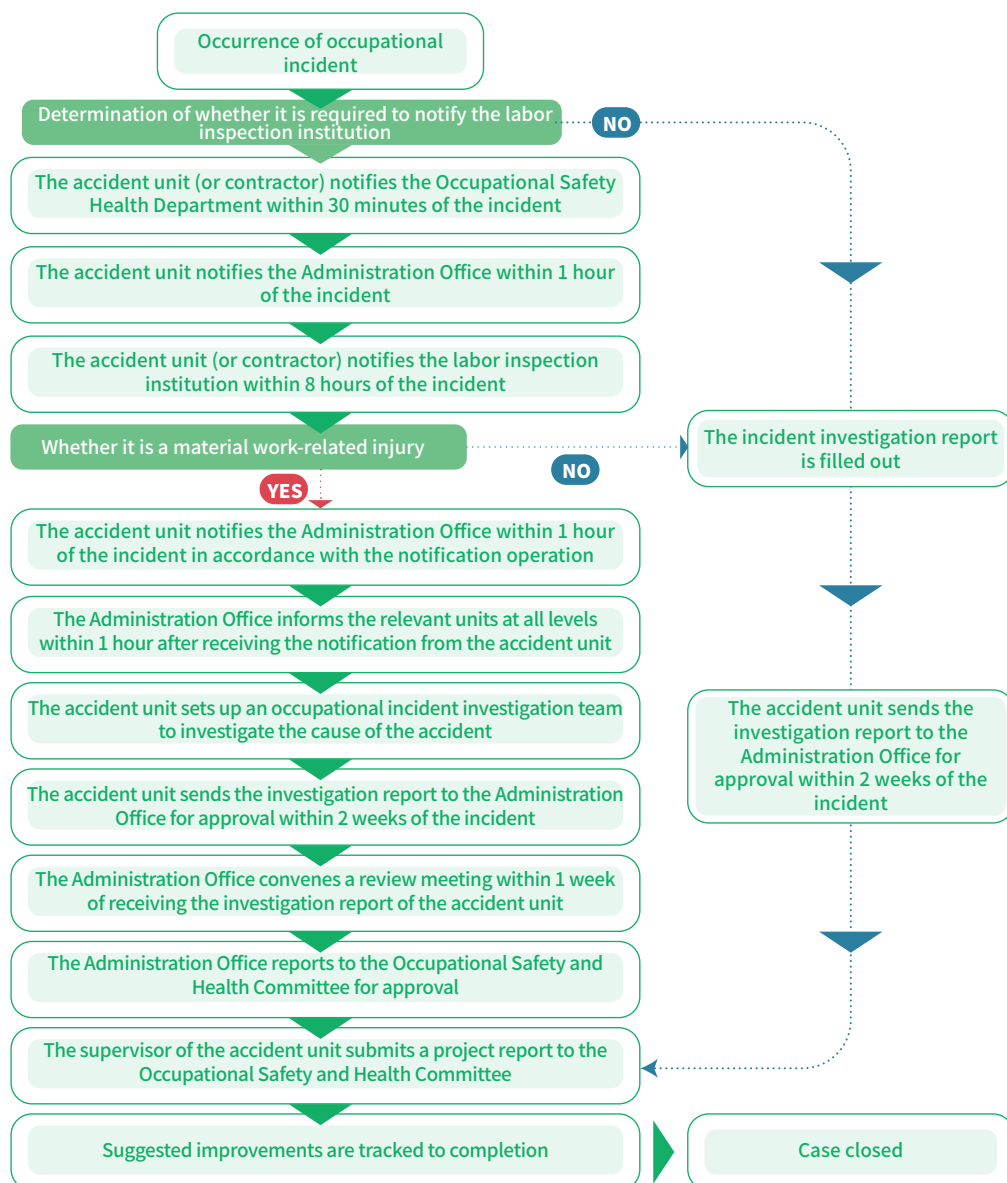
| Accident Notification and Investigation

The Company is committed to preventing occupational accidents and therefore actively adopts preventive strategies to eliminate the likelihood of potential incidents and reduce the risk of personnel injuries and property losses. When an occupational injury occurs, in addition to immediately taking the necessary first aid and emergency response measures, relevant units shall follow the "Personnel Incident Reporting and Investigation Management Procedures" to conduct internal and external reporting, accident investigation, and cause analysis. Risk assessment content is then reviewed, and appropriate corrective measures are taken based on the analysis and assessment results.

● Responsible unit and responsibility

Managerial and non-managerial positions	Participate in the investigation of occupational accidents and implement improvement at the source based on the causes identified in the investigation.
HR Office	Assist employees in applying for occupational accident insurance and other related matters, as well as issue outpatient (inpatient) orders for occupational accidents.
Occupational Health and Safety Department	Supervise occupational accident investigation, statistical analysis, declaration, and reporting to the competent authority.
Accident Unit	Occupational accident notification, investigation, and improvement.

● Flow Chart for Occupational Incident Notification



Note:

In the event of any of the following major occupational incidents in the workplace, in addition to carrying out emergency first aid, rescue and other measures, the employer shall notify the labor inspection institution within eight hours:

1. Occurrence of a fatal accident;
2. Hospitalization (or an ambulance entering the Company's operation area for emergency transport);
3. The same incident causes injuries to three or more people;
4. Leakage of chemical substances such as ammonia, chlorine, hydrogen fluoride, phosgene, hydrogen sulfide, sulfur dioxide, etc., causing hospitalization of at least one affected worker;
5. Other disasters designated and announced by the central competent authority.

In accordance with the provisions of the Occupational Safety and Health Act, if there is an immediate danger in the Company's workplace, the employer or the person in charge of the workplace shall immediately order work to be stopped and the workers shall be evacuated to a safe place. When a worker discovers an imminent danger in the performance of their duties, they may stop the operation, retreat to a safe place (without endangering the safety of other workers), and immediately report to their supervisor. The employer may not dismiss, transfer, fail to pay wages during the period of suspension of work, or take other disadvantageous measures to workers in such situations.

Occupational Hazard Statistics

In order to achieve the goal of zero incidents in the workplace and promote the safety and health of all employees, the company has class A occupational safety and health supervisors, class A occupational health administrator, class B occupational safety and health management personnel, and nurses to plan and implement relevant labor safety and health work rules, and to count and report employees' occupational incident cases every month in accordance with the regulations.

In 2024, no serious occupational injury incidents or contractor injury incidents occurred. However, three occupational injury cases involving employees were reported. The first incident involved a sales employee who sprained their left foot after missing a step in a client's stairwell. The other two incidents were caused by the same event in which two employees injured their left hands while moving a rack in the server room. None of the three occupational injuries resulted in lost work hours, and all three injured employees have recovered, with follow-up conducted regularly by the Company nurse. To protect employees' safety and health, the Occupational Safety Department has posted warning signs and actively strengthened relevant safety and health education and awareness training to caution employees and prevent the recurrence of similar incidents.

Weikeng's occupational safety performance statistics - Employees			
Item	2022	2023	2024
Total working hours	988,016.00	984,512.00	939,800.00
Occupational injury fatalities	0	0	0
Occupational injury fatality rate	0.00	0.00	0.00
Serious occupational injuries (Excluding fatalities)	0	0	0
Serious occupational injury rate (Excluding fatalities)	0.00	0.00	0.00
Recorded occupational injuries(includes death toll and number of people with serious occupational injuries)	2	6	3
Recorded occupational injury rate(includes death toll and number of people with serious occupational injuries)	2.02	6.09	3.19
False alarm incident rate	0.00	0.00	0.00
Description of each occupational injury	Two female traffic accidents, which are: Case 1: Chest, hand, and knee bruises and abrasions. Case 2: Knee and foot contusions.	Five cases were mainly knee, leg, and foot bruises and abrasions; one case was hand and buttocks abrasions. (All were due to traffic accidents)	The first incident was a left foot sprain caused by missing a step, while the other two involved crush injuries to the left hand.

- Note:
1. Total working hours are estimated statistics. Total working hours = sum of (number of individuals at the end of the month x number of working days in the month x 8 hours) - number of hours off work for employees in occupational incidents
 2. The data in this form is the statistical data of Weikeng Industrial from the "Occupational Disaster Statistics Reporting System of the Occupational Safety and Health Department of the Ministry of Labor."
 3. Fatality rate due to occupational injury = number of deaths due to occupational injury / working hours * 1,000,000.
 4. Serious occupational injury rate = number of serious occupational injuries (excluding fatalities) / working hours* 1,000,000. Serious occupational injury means an injury that results in death or inability to return to the prior state of health within six months.
 5. Recordable occupational injury rate = recordable occupational injury rate (including fatalities and serious occupational injuries) / working hours * 1,000,000.
 6. The statistical data mainly includes personnel of Weikeng Industrial in Taiwan, including expatriates.
 7. In 2024, there were a total of 3 non-employee workers at Weikeng, with a total of 510 working hours. There were no occupational incidents or false alarms.

Safety and Health Training

Weikeng has fire prevention management personnel to enhance employees' awareness of workplace environmental safety. Moreover, in accordance with Weikeng's Occupational Safety and Health Work Code, we regularly conduct relevant training on safety and health, fire protection and so on, while taking necessary precautions to prevent occupational accidents, thereby reducing the risk factors of the work environment.

In 2024, general safety and health education and training were provided to new employees. The content included: (1) Overview of relevant occupational safety and health regulations; (2) Concepts of occupational safety and health and safety and health work rules; (3) Pre-, mid-, and post-operation self-inspection; (4) Standard operating procedures; (5) Emergency response procedures; (6) Firefighting and first aid knowledge and drills; (7) Other safety and health knowledge related to workers' operations. A total of 44 participants (22 male and 22 female), with a total of 132 trainee hours, attended the training. For in-service employees, occupational safety and health on-the-job education and training courses include relevant regulations on occupational safety and health, emergency incident response, and firefighting and first aid knowledge and drills. The training duration is at least three hours every three years. In addition, Class A occupational health administrators and Class B occupational safety and health personnel must attend at least 12 hours of on-the-job education and training every two years. Class A occupational safety and health affair supervisors must attend at least 6 hours of training every two years. All required training hours were completed in 2024 in accordance with regulations.

In 2024, Weikeng did **not** experience any incidents of fire or casualties.



▲ General safety and health training



▲ Fire drills



In April and November 2024, the Taipei Neihu Headquarters and Neihu Tanmei Warehouse Center participated in firefighting drills held by the Neihu Fire Brigade of the Taipei City Government. A total of 20 people received 3.5 hours of training. The course content included fire prevention knowledge, earthquake preparedness, self-defense fire organization training, fire extinguisher operation, and indoor fire hydrant operation. In June and November 2024, the Taoyuan Housheng Warehouse Center participated in firefighting drills held by the Luzhu Branch of the Third Battalion of the Taoyuan County Fire Department. A total of 3 people received 4 hours of training. The course content included fire prevention knowledge, firefighting training, and CPR operation.

Occupational health services

Health examinations

Weikeng' s new employees shall undergo a physical examination and on-the-job employees shall undergo general health checks. The Company conducts an annual employee health examination. In addition to basic items, the examination includes extra items tailored to the nature of the Company' s operations and common diseases among middle-aged and older employees. These additional items include intraocular pressure (I.O.P) measurement, high-resolution funduscopy, cardiac enzyme tests, tumor marker screening, hemoglobin A1c, gout screening, and two ultrasound examinations. For the ultrasound exams, in addition to an upper abdominal ultrasound, employees may choose one from thyroid ultrasound, breast ultrasound (female), gynecological ultrasound (female), or prostate ultrasound (male), according to their personal needs. This offers employees a more diverse and comprehensive examination program.

In 2024, Far Eastern Memorial Hospital was designated to conduct the Company' s annual employee health examinations. A total of 422 employees of Weikeng received general health examinations (employee participation rate: 90.56%, excluding overseas personnel), of whom 227 were middle-aged or older employees (approximately 87.98% of all middle-aged or older employees). Employees who did not participate had either scheduled regular health checkups on their own or were unable to attend due to scheduling conflicts. The total cost of the health examinations was NT\$835,200. No cases of occupational disease occurred.

The Company follows the "Labor Health Service Plan" regulations to implement employee health management affairs. It has signed an on-site consultation service agreement with Cathay General Hospital, with physicians visiting the workplace once every two months to provide three hours of health consultation services, enabling employees to better understand their physical and mental health and contribute to themselves and the Company. Follow-up tracking and evaluations are conducted by full-time nurses. In 2024, six sessions totaling 18 hours of health consultation services were conducted to assist with individual assessments and guidance for job placement, return-to-work cases, and high-risk occupational health employees.

113年度員工健康檢查	
健檢日期：5/3(五) & 5/14(二) 健檢時間：上午 08:00-12:00 (報到截止時間11:00) 健檢地點：11F、3F、B1F(X光室、子彈車 5/14) 請至11F報到再進行檢 健檢提醒：午夜12點開始禁食，請確實空腹8小時 (可喝白開水300cc內)	
檢查	項目
一般健康	<ul style="list-style-type: none"> 請參閱健康服務，上訴諮詢及諮詢片及專業人員(物理、) 上訴諮詢及諮詢片及專業人員(物理、) 女性員工諮詢及諮詢片及專業人員(物理、)
檢查	<ul style="list-style-type: none"> 尿檢、請將中段尿樣，裝入分裝。 眼壓、請將眼壓值填報，或以有經驗經驗。 抽血、請將抽血結果填報5分鐘、可檢。 血壓、請將抽血結果填報、可檢。
檢查	<ul style="list-style-type: none"> 請參閱、請參閱諮詢片及專業人員(物理、) 請參閱、請參閱諮詢片及專業人員(物理、)
女性	<ul style="list-style-type: none"> 請參閱、請參閱諮詢片及專業人員(物理、) 女性、請參閱、請參閱諮詢片及專業人員(物理、) 女性、請參閱、請參閱諮詢片及專業人員(物理、)



Health Care

In reference to the Guidelines for Prevention of Ergonomic Hazards, Guidelines for the Prevention of Diseases Caused by Abnormal Workloads, and the Guidelines for Preventing Illegal Infringement in the Performance of Duties as published by the Occupational Safety and Health Administration, Ministry of Labor, and in accordance with the Company's business projects and industrial attributes, the Company has formulated the Ergonomic Hazard Prevention Plan, the Abnormal Workload-Induced Disease Prevention Plan, and the Plan for Preventing Illegal Infringement in the Performance of Duties, as well as the Maternal Health Protection Plan. The Company is committed to promoting workplace tobacco hazard prevention and health promotion. It was certified by the Health Promotion Administration, Ministry of Health and Welfare, with the "Healthy Workplace Certification – Health Activation Label" (valid from January 1, 2023 to December 31, 2025). The Company plans to apply for the second-stage "Health Promotion Label" certification from the Health Promotion Administration in 2025.



As of the end of 2024, eight cases of maternal health risk assessment were recorded, all classified as Level 1. Musculoskeletal symptom surveys, abnormal workload assessments, and assessments of middle-aged and older workers, as well as night shift workers, are conducted annually. Physicians are arranged for consultation and observation of current conditions. In 2024, a total of 37 consultations were conducted. In addition to preventing unlawful infringement and sexual harassment, and to strengthen mechanisms against workplace bullying, the Company has revised the latest version of the "Standard Plan for Preventing Unlawful Infringement during the Execution of Duties" and has additionally revised the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures." These include establishing comprehensive unlawful infringement reporting mechanisms and complaint channels, updating handling procedures, organizing investigation teams, engaging external experts, providing follow-up counseling for complainants, and conducting annual training for all employees on preventing unlawful conduct in the workplace to foster a friendly workplace environment.

Four Major Plans for Employee Health Protection

Ergonomic Hazard Prevention Program

The purpose of this plan is to maintain the health and well-being of our employees, prevent ergonomic hazards, and avoid repetitive musculoskeletal injuries. After a resolution by the Occupational Safety Health Department and the approval of the President, this plan was announced to all workers, to promote joint efforts to achieve the goal of reducing the incidence and frequency of repetitive musculoskeletal injuries among the Company's workforces.

Abnormal Workload-Induced Disease Prevention Plan

During the annual health examination, the Company uses a hospital questionnaire to collect data on employee overwork scales, working hours, and work patterns. Based on the health check results, high-risk groups that may trigger diseases are identified and assessed. In 2024, moderately high-risk groups were identified in the FAE Division, Customer Service Department, and Electronic Components Business Division. Upon obtaining consent, physicians provided consultation and assessment to address abnormal workload-induced diseases.

Plan for Preventing Illegal Infringement during the Performance of Duties

From 2019 onwards, the Company has formulated a prevention program for unlawful infringement in the performance of duties in accordance with the relevant provisions of the Occupational Safety and Health Act. The above program will be revised in accordance with the updated guidelines of the governmental agencies to conform to the latest laws and regulations. In accordance with the requirements of occupational safety and health regulations, this plan explains the basic principles that should be used in the identification and risk evaluation of violent hazards and serves as a reference for the Company's planning and implementation of violence prevention.

Maternal Health Protection Plan

On the basis of the Occupational Safety and Health Act, a maternal health protection program has been established since 2020 to plan and take necessary safety measures to ensure the health of mothers, fetuses, and infants for workers who are at risk of maternal health hazards.

The nurses hold lectures on health promotion and safety on a regular basis, and identify the hazards that are prone to occurring in their workplace by enhancing employees' health knowledge and prevention methods related for disease that are likely to occur, reducing the risk of hazards through dissemination of correct health related knowledge. In 2024, a total of seven health education seminars were held, lasting 7.5 hours, with 450 total participants (168 male participants and 282 female participants). Among them, there were 210 participants who were middle-aged or older (83 males and 127 females), accounting for 46.67% of total participants.

2024 Health Seminars

Based on the analysis of the 2024 health examination results and employees' interests in health topics, and considering that the average employee age is middle-aged or older, the Company focused on cardiovascular health, ergonomics, exercise and fitness, healthy eating, mental health, and wellness for middle-aged and older adults. Experts from various fields were invited through collaboration with external resources to deliver themed seminars to enhance employees' health knowledge and awareness.

Date	Number of hours (hours)	Contents	Teaching unit	Number of participants		
				Male	Female	Total
January 19	0.5	Reducing Cardiovascular Risk Starts with Self-Screening	Health 99+ by the Health Promotion Administration, Ministry of Health and Welfare	11	7	18
March 15	0.5	Relieving Neck Pain Begins with Maintaining Proper Posture	Health 99+ by the Health Promotion Administration, Ministry of Health and Welfare	10	16	26
April 30	1	Muscle Gain and Fat Loss	Hobby Studio	47	51	98
July 3	1	Q&A Nutritionist Seminar: Diet & Exercise Q&A	Hobby Studio	33	42	75
August 27	1.5	Meridian Therapy and Traditional Chinese Health Regimen	Far Eastern Memorial Hospital	23	53	76
November 7	1.5	Workplace Stress Relief	Ke-Han Li, Counseling Psychologist	15	32	47
December 19	1.5	Easily Overcoming Metabolic Syndrome	Organic Association	29	81	110
Total	7.5			168	282	450

2024 Weikeng Physical Health Endurance Program

To prevent obesity and chronic diseases such as the three highs (high blood pressure, high blood sugar, and high blood lipids), in addition to the annual employee health examination, the Company organized health seminars, implemented a 12-week physical health endurance competition, and encouraged employees to join fitness-related clubs in 2024.

01 Health Examination Statistics

Through health checks, the statistics of obesity, Hypertension, Hyperlipidemia and Hyperglycemia the Company's employees are tracked, and the nurses of the Department of Occupational Safety and Health will send email reminders to the three highs, metabolic syndromes (meeting the three indicators in Note) and their high-risk groups (meeting the indicators of Notes 1 to 2), and arrange doctors dispatched to the company by Cathay Pacific Hospital once every two months to provide professional consultation and advice.

Year	Number of health examination participants (including those who visited health centers independently)	Number of employees diagnosed with metabolic syndrome	Percentage diagnosed with metabolic syndrome	Number of high-risk metabolic syndrome individuals	High-risk metabolic syndrome percentage
2023	440	65	14.8	207	47.0
2024	428	83	19.4	181	42.3

Note:

1. Abdominal obesity: waist circumference $\geq 90\text{cm}$ (male) / $\geq 80\text{cm}$ (female).
2. Elevated blood pressure: systolic $\geq 130\text{mmHg}$ or diastolic $\geq 85\text{mmHg}$, or on prescribed hypertension medication.
3. Elevated fasting blood glucose: $\geq 100\text{mg/dL}$, or on diabetes medication.
4. Elevated fasting triglycerides: $\geq 150\text{mg/dL}$, or on prescribed triglyceride-lowering medication.
5. Low HDL cholesterol: $<40\text{mg/dL}$ (male) / $<50\text{mg/dL}$ (female).

02 Health Seminars

To prevent obesity and the three highs among employees, the Occupational Safety and Health Department organized the following health seminars in 2024:

Date	Number of hours (hours)	Contents	Teaching unit	Number of participants		
				Male	Female	Total
January 19	0.5	Reducing Cardiovascular Risk Starts with Self-Screening	Health 99+ by the Health Promotion Administration, Ministry of Health and Welfare	11	7	18
April 30	1	Muscle Gain and Fat Loss	Hobby Studio	47	51	98
July 3	1	Nutritionist Seminar – Diet & Exercise Q&A	Hobby Studio	33	42	75
December 19	1.5	Easily Overcoming Metabolic Syndrome	Organic Association	29	81	110
Total	4			120	181	301

2024 Weikeng Physical Health Endurance Program

03 12-Week Physical Health Endurance Program

In response to ESG–Social employee welfare, the United Nations Sustainable Development Goals (SDGs) SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth), Weikeng launched a 12-week interactive fitness event in May 2024. The event included an “Online Sports Competition” and a “Muscle Gain and Fat Loss Competition.” Special prizes and optimized rules were provided for middle-aged and older participants.

A professional coaching team was invited to evaluate employees’ fitness and diet outcomes, and to offer individual or group diet and health recommendations. The program also integrated InBody assessments and fun team/individual competitions. With a focus on building exercise habits and team building, the initiative aimed to improve employees’ physical, mental, and emotional well-being, helping them find balance between work and health while promoting healthy eating and reducing three-high risk.

The 12-week physical health endurance program was open to all employees (49.64% of participants were middle-aged or older). According to InBody measurement results taken in mid-August, employees who had InBody assessments at both the beginning and end of the program showed significant positive progress in weight, body fat percentage, and waist-hip ratio. On average, body fat percentage decreased by 1.32 percentage points, and muscle mass ratio increased by 0.007 percentage points. All participants showed improvement in muscle mass ratio, with those who also participated in the muscle gain and fat loss competition achieving the best results (average fat loss of 1.49 percentage points and muscle gain of 0.008 percentage points). The award ceremony was successfully held on September 24, 2024. For detailed data and results, please refer to the [“Competition InBody Data Analysis.”](#)



▲ Weikeng Physical Health Endurance Program Award Ceremony



▲ Weikeng Physical Health Endurance Program



▲ Muscle gain and fat loss competition

04 Encouraging Participation in Sports Clubs

To help employees build muscle strength, improve cardio fitness, and develop regular exercise habits, the Company’s Employee Welfare Committee provides monthly subsidies to sports-related clubs to support their operations.

Club	Number of participants	Activity Frequency and Duration
Kinetic Energy Club	30	Twice a week, 2.5 hours
Table Tennis Club	10	Once a week, 3.0 hours
Badminton Club	11	Once a week, 2 hours
Outdoor Leisure Activity Club (focused on triathlon)	20	Once a month, 2–4 hours (members maintain self-training weekly)
Mountaineering Club	30	Once a month, 4–6 hours

4.5 Giving Back to Society

The Company's headquarters is located in the Neihu Technology Park, Neihu District, Taipei City. Since its establishment, the Company has adhered to a strategy of maintaining steady business growth, creating more job opportunities, engaging with local communities, and promoting social welfare. It continues to operate with the goal of sustainable development, striving to provide a friendly workplace, a happy enterprise, and a safe working environment for all Weikeng colleagues. The Company has been certified for two consecutive years as a Middle-aged and Elderly Workers Friendly Enterprise of Taipei City, and has also been awarded the Gold Award for Happy Enterprise by 1111 Job Bank for two consecutive years. In addition, to continuously implement its occupational safety and health policy—which emphasizes “compliance with regulations,” “hazard prevention,” “awareness of capabilities,” “continuous improvement,” and “full participation”—the Company has obtained the ISO 45001:2018 certification for its occupational safety and health management system from a third-party certification body, ensuring that employees can work and contribute in a safe and healthy workplace. This also aligns with the United Nations Sustainable Development Goals (SDGs) SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth). As of the end of December 2024, the majority of employees working at the Taipei Neihu headquarters reside in the Taipei, New Taipei, Keelung, Yilan, and Taoyuan areas, totaling 444 people. The number of employees at the Hsinchu, Taichung, and Kaohsiung offices is 22. Therefore, the Company has also created employment opportunities and provided welfare support for the community and society.

The Company is committed to community engagement, focusing on areas where employees reside while extending its care to other regions and remote areas. Accordingly, the Company's community participation, industry-academia collaboration for technology talent cultivation, and public welfare activities span across Taiwan. These efforts align with corporate governance evaluation indicators that promote community development, ESG-Social issues (community engagement and care), and the United Nations Sustainable Development Goals: SDG 1 (No Poverty), SDG 4 (Quality Education), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 17 (Partnerships for the Goals). The community engagement and public welfare activities in 2024 are as follows:

Employee Participation in Community Public Welfare Activities

● 2024 Blood Donation Campaign

In an effort to pass on the vitality of life and gather love through blood donation—hoping to contribute tirelessly to health and well-being and create a peaceful and warm society—the Company held a one-day blood donation event on August 1, 2024, in collaboration with the Taipei Blood Center of the Taiwan Blood Services Foundation. The Company also invited other offices in the same building in Neihu and other companies to jointly participate in addressing Taiwan's summer blood shortage. A total of 100 eligible donors participated in this campaign, donating 34,500 ml of blood (138 bags). Of these, 58 were Weikeng employees who donated 19,250 ml (77 bags), and 42 were non-Weikeng employees who donated 15,250 ml (61 bags). Through this initiative, Weikeng employees were encouraged to actively participate in public blood donation and co-organize the event with the Taipei Blood Center in Taipei's Neihu District. The participation of other companies in the community not only enhanced employees' awareness of social sustainability but also combined the power of the local business community to bring love to every person in need. This activity responded to issues such as community development participation and public welfare equality.



● Charity Baseball Game – Passing the Bat, Swinging for Dreams

Weikeng was founded in the Greater Taipei area and has always been enthusiastic about supporting public welfare events in the region. The Company co-organized the "Charity Baseball Game – Passing the Bat, Swinging for Dreams," held by the Next Generation Charity Association on November 23, 2024, at the Taipei Dome, and sponsored NT\$300,000 for the event. The charity game brought together around 5,000 schoolchildren from remote areas and charitable individuals. The event also featured a performance by the Sistema Taiwan music ensemble, a group that has long been dedicated to music education for children from low-income families and is also based in Greater Taipei. Through this opportunity, the event not only offered the ensemble a performance platform but also helped underprivileged children with dreams of pursuing music to realize their potential and move toward their goals. The net proceeds from the event, after deducting expenses, were entirely donated to the Hongye Junior Baseball Team, Li Zhi High School, the Sistema Taiwan ensemble, the Next Generation Charity Association, and the Association's long-term supported after-school programs for disadvantaged children in remote areas. We hope to exert a positive economic influence in the community, continuously fueling the virtuous cycle of mutual support between enterprise and community. At the same time, we encourage our employees to actively participate in public welfare activities, raising community responsibility awareness and reinforcing the Company's culture of sustainable community development.



● Weikeng Physical and Health Endurance Games

In response to ESG-Social employee welfare and the United Nations Sustainable Development Goals, "Good Health and Well-being" and "Decent Work and Economic Growth," Weikeng organized a 12-week interactive fitness event in May 2024. A professional coaching team was invited to evaluate employees' fitness and diet outcomes, and to offer individual or group diet and health recommendations. The event incorporated InBody body composition measurements, group and individual competitions with fun rewards, and promoted regular exercise habits combined with team building to enhance employees' physical and mental well-being, helping them find the right balance between work and health.

Based on this year's quantified activity performance statistics, it can be seen that for employees who participated in InBody measurements at both the beginning and end of the Health Endurance Fitness Campaign, there were significant positive improvements in body weight, body fat percentage, and waist-to-hip ratio at the end of the period, and muscle rate also increased. Among them, those who also participated in the muscle gain and fat loss competition saw the most effective reductions in weight and body fat percentage. We hope that by caring for employees' health, we also cultivate healthy exercise habits and a positive wellness culture, working together toward a healthier future.



Company Contributions/Sponsorships to Community Public Welfare Organizations and Activities

● Care Initiative for Elderly Living Alone, Impoverished, and Scavenging Individuals and Active Aging Program for the Elderly Generation

Weikeng's (parent company) office is located in the Neihu District of Taipei. Upholding the spirit of corporate contribution to the local community and promoting the common prosperity and development of the aging generation's environment, the Company aims to improve the well-being of impoverished, solitary, and waste-picking elderly in the community. On October 28, 2024, the Company donated NT\$500,000 to the Elder Welfare Concerned Association in Neihu for the "Care Initiative for Elderly Living Alone, Impoverished, and Scavenging Individuals and Active Aging Program for the Elderly Generation." The donation assists the Association in providing essential living supplies, health and daily life community care in the Neihu area, elderly care services and festive-themed activities during major holidays, and urgent support cases including home repair or environment improvement, purchase of household equipment, eye exams and prescription glasses, emergency relief/medical expenses, as well as organizing diversified health promotion, dementia and disability prevention programs on an irregular basis. We hope to exert corporate influence in both the social and economic aspects of the local community, enabling disadvantaged elderly individuals to receive the care and attention they need, assisting the elderly generation in aging healthily, and enjoying a fulfilling and quality second half of life.

● Donation to the Next Generation Charity Association

The Company continues paying attention to improving and advancing community welfare, with a particular emphasis on charitable organizations within the Greater Taipei area. Following donations in 2022 and 2023 to support the Next Generation Charity Association, a charitable organization founded in Taipei, the Company once again donated NT\$100,000 to the Association in 2024 to further deepen its care for and assistance to underprivileged families and schoolchildren in the community, as well as to support the Association in helping other public welfare groups in urgent need of aid (primarily those benefiting youth). Weikeng continues to respond to the belief that "our generation has the ability, and those with the ability should make society better," consistently contributing behind the scenes to initiatives for supporting underprivileged children and youth in the community. We hope to provide children and youth in need with a warmer and more hopeful future.

● "i-Companionship" — 2024 Hsinchu City Fundraising Campaign for Diversified Professional Services for the Mentally Disabled

As the Company has an office in Hsinchu, it took the opportunity to organize a Family Day event at Leofoo Village Theme Park in Hsinchu in August 2024. During the event, the "Hsinchu Association for the Welfare of the Mentally Disabled" was invited to have its Drum & Star Percussion Group perform at the opening ceremony. The Association's fundraising campaign is guided by the mission and spirit of "recognizing our responsibility through the needs of families with persons with disabilities." Its goal of "expanding life education within society, and striving to foster greater understanding and awareness of individuals with disabilities to connect every seed of love and create infinite possibilities in life" aligns with the Company's efforts to address community issues and its adherence to the Sustainable Development Goals (SDGs) — including eliminating poverty, promoting good health and well-being, supporting quality education, reducing inequality, and focusing on peace and justice. Therefore, the Company donated NT\$500,000 to the Association to support this community fundraising initiative and assist in achieving its charitable objectives. The funds aim to provide assistance to persons with disabilities and their families in the community in areas such as education, employment, caregiving, and medical care, and to support the Association in becoming a driving force behind diversified services for persons with disabilities in the community.



Sponsorship of Medical Resources

● 2024 South-Link Mobile Medical Care Initiative

Weikeng has long been involved in public welfare activities. In addition to continually supporting charitable and underprivileged groups in its own community, the Company also extends its love and support to public fundraising efforts in communities beyond its own. While caring for the community we are rooted in, we also offer what help we can to other communities that are part of Taiwan's broader family. This initiative aims to provide better medical and healthcare services to remote areas, allowing residents to access medical care and emergency support close to home. At the same time, it reflects Weikeng's commitment to its corporate social responsibility for this land and its response to the United Nations Sustainable Development Goals. In 2024, the Company donated NT\$500,000 to the South-Link Medical Foundation for the "2024 South-Link Mobile Medical Care Initiative," in the hopes of supporting the Foundation's medical services in the Dawu Medical Sub-region (including the four townships of Dawu, Daren, Jinfeng, and Taimali). The donation will assist in realizing the goal over the next two years of providing 1,200 mobile medical consultations, 7,200 outpatient visits, 1,600 home nursing services, 120 cases of medical emergency assistance, and 500 trips of transportation support for remote areas. This will help ensure the safety of local community residents and the growing number of tourists, while achieving goals of accessibility, timeliness, safety, equality, health promotion, epidemic prevention education, and the establishment of a regional medical network.

Sponsorship of Research Institutes

● Chinese Association of Valuation

Weikeng (the parent company) is based in Taipei. To promote academic activities related to corporate valuation and respond to the government's efforts to promote knowledge economy and educational opportunities in corporate valuation, the Company sponsored NT\$300,000 in March 2024 to the "Chinese Association of Valuation," also based in Taipei. Through this support, we aim to encourage the vigorous development of various knowledge forums and academic seminars, and are committed to enhancing the academic literacy and critical thinking of all citizens.

● National Yang Ming Chiao Tung University

Weikeng continues to support higher education for domestic technological talent. In December 2024, the Company donated NT\$1,000,000 to the Institute of Electrical and Control Engineering, National Yang Ming Chiao Tung University for its "Ignite Innovation, Build the Future Together, Electrical and Control Reboot Fundraising Project," with the funds designated for talent cultivation and research equipment upgrades.

● Chinese Society for Management of Technology

Weikeng (the parent company) is located in the Neihu Technology Park in Taipei, a landmark area where technology and management talents converge. In hopes of promoting the integration of outstanding talents in the field of technology management in the Neihu area, we strongly support the "Chinese Society for Management of Technology," which serves as a bridge between industry, government agencies, and academic research institutions, and has long been dedicated to industrial sustainability, technology management, and practical applications. In April 2024, we sponsored NT\$200,000 to the Chinese Society for Management of Technology, with the expectation that our support will promote the sustainable development and advancement of technology management.

Integrating Technology Industry Sponsorship with Sports Resources

● High Tech Charity Association

Weikeng adheres to the business philosophy of "Connecting Technology and Creating Value." Through sponsorship of the High Tech Charity Association (HTCA), the Company joins Taiwan's tech industry to support golf, basketball, and other sports enthusiasts by providing public welfare funds to sponsor competitions, and by supporting activities beneficial to the physical and mental development of young people. These efforts aim to promote active participation from students, amateur athletes, and professional coaches, enabling the tech industry to contribute to public welfare in Taiwan. The Company has continuously sponsored the Association from 2019 to 2024, with a cumulative sponsored amount of NT\$1,800,000 as of 2024.



Appendix

Appendix I: GRI Content Index Table

Appendix II: BSI Independent Assurance Statement

Appendix III: Comparison Table of Taiwan Stock Exchange' s “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” for the Enhanced Disclosure of Sustainable Indicators for the Electronic Channel Industry

Appendix IV: Climate-Related Information of Listed Companies

Appendix V: Comparison Table of SASB Standards by International Sustainability Standards Board - Electronic Manufacturing Services & Original Design Manufacturing

Appendix 1: GRI Content Index Table

Statement of Use	Weikeng has reported the content from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI industry guidelines	No applicable GRI industry guidelines

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
GRI 2 General Disclosures 2021				
The Organization and Reporting Practice				
2-1	Organizational details	About Weikeng	03	
2-2	Entities included in the organization' s sustainability reporting	Editorial Policy About Weikeng	01 03	
2-3	Reporting period, frequency and contact point	Editorial Policy	01	
2-4	Restatements of information	Editorial Policy	01	
2-5	External assurance	Editorial Policy	01	
Activities and Workers				
2-6	Activities, value chain and other business relationships	About Weikeng 2.1 Operation Overview 3.1 Supply Chain Management	03 30 59	
2-7	Employees	4.2 Talent Attraction and Retention	89	
2-8	Workers who are not employees	4.2 Talent Attraction and Retention	89	

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
Governance				
2-9	Governance structure and composition	2.2 Corporate Governance	35	
2-10	Nomination and selection of the highest governance body	2.2 Corporate Governance	35	
2-11	Chair of the highest governance body	2.2 Corporate Governance	35	
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Promotion and Management	08	
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Promotion and Management	08	
2-14	Role of the highest governance body in sustainability reporting	Editorial Policy	01	
2-15	Conflicts of interest	2.2 Corporate Governance	35	
2-16	Communication of critical concerns	1.1 Sustainable Promotion and Management	08	
2-17	Collective knowledge of the highest governance body	2.2 Corporate Governance	35	
2-18	Evaluation of the performance of the highest governance body	2.2 Corporate Governance	35	
2-19	Remuneration policies	2.2 Corporate Governance	35	
2-20	Process to determine remuneration	2.2 Corporate Governance	35	
2-21	Annual total compensation ratio	4.2 Talent Attraction and Retention	89	
Strategy, Policy and Practice				
2-22	Statement on sustainable development strategy	Message from the Chairman	02	
2-23	Policy commitments	2.3. Honesty and Integrity and Regulatory Compliance	43	
		3.1 Supply Chain Management	59	
		3.3 Customer Relationship Management	65	
		4.1 Human Rights Protection	86	

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
Strategy, Policy and Practice				
2-24	Embedding policy commitments	2.3. Honesty and Integrity and Regulatory Compliance 3.1 Supply Chain Management 4.1 Human Rights Protection	43 59 86	
2-25	Processes to remediate negative impacts	1.2 Stakeholder Identification and Communication 2.3. Honesty and Integrity and Regulatory Compliance 2.4. Risk Management 4.1 Human Rights Protection	11 43 49 86	
2-26	Mechanisms for seeking advice and raising concerns	1.2 Stakeholder Identification and Communication 2.3. Honesty and Integrity and Regulatory Compliance	11 43	
2-27	Compliance with laws and regulations	2.3. Honesty and Integrity and Regulatory Compliance	43	
2-28	Membership associations	About Weikeng	03	
Stakeholder engagement				
2-29	Approach to stakeholder engagement	1.2 Stakeholder Identification and Communication 3.3 Customer Relationship Management	11 65	
2-30	Collective bargaining agreements	-	-	There is neither labor union established nor a group agreement signed.
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1.3 Analysis of Material Topics	19	
3-2	List of material topics	1.3 Analysis of Material Topics	19	
Material topic: Economic performance				
3-3	Management of material topics	Economic Performance Management Policy 2.1 Operation Overview	27 30	

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
Material topic: Economic performance				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by organization	2.1 Operation Overview	30	
	201-4 Financial assistance received from government	2.1 Operation Overview	30	
Material topic: Ethical corporate management				
3-3	Management of material topics	Management Policy for Ethical Corporate Management 2.3. Honesty and Integrity and Regulatory Compliance	28 43	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.3. Honesty and Integrity and Regulatory Compliance	43	
	205-3 Confirmed incidents of corruption and actions taken	2.3. Honesty and Integrity and Regulatory Compliance	43	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3. Honesty and Integrity and Regulatory Compliance	43	
Material topic: Customer privacy and information security				
3-3	Management of material topics	Customer Privacy and Information and Cyber Security Management Policy 2.5 Information and Cyber Security Management	29 53	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Information and Cyber Security Management	53	
Material topic [Self-owned issue]: Customer service and satisfaction				
3-3	Management of material topics	Customer Relationship Management Policy 3.3 Customer Relationship Management	58 65	
Material topic: Talent retention				
3-3	Management of material topics	Management policy for talent development and retention 4.2 Talent Attraction and Retention 4.3 Employee Rights and Benefits	85 89 98	



GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	4.3 Employee Rights and Benefits	98	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.2 Talent Attraction and Retention	89	
	202-2 Proportion of senior management hired from the local community	4.2 Talent Attraction and Retention	89	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.2 Talent Attraction and Retention	89	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3 Employee Rights and Benefits	98	
	401-3 Parental leave	4.3 Employee Rights and Benefits	98	
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity of governance bodies and employees	2.2 Corporate Governance 4.2 Talent Attraction and Retention	35 89	
	405-2 Ratio of the basic salary and remuneration of women to men	4.2 Talent Attraction and Retention	89	
Material topic: Talent cultivation				
3-3	Management of material topics	Management policy for talent development and retention	85	
		4.2 Talent Attraction and Retention	89	
		4.3 Employee Rights and Benefits	98	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.2 Talent Attraction and Retention	89	
	404-2 Programs for upgrading employee skills and transition assistance programs	4.2 Talent Attraction and Retention 4.3 Employee Rights and Benefits	89 98	
	404-3 Percentage of employees receiving regular performance and career development reviews	4.2 Talent Attraction and Retention	89	

Voluntary Disclosure Indicators

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
Specific theme standard: 200 economic indicators				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3.1 Supply Chain Management	59	
Specific theme standard: 300 environmental indicators				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	3.5 Environmental Protection	78	
	302-3 Energy intensity	3.5 Environmental Protection	78	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	3.5 Environmental Protection	78	
	305-2 Energy indirect (Scope 2) GHG emissions	3.5 Environmental Protection	78	
	305-3 Other indirect (Scope 3) GHG emissions	3.5 Environmental Protection	78	
	305-4 GHG emissions intensity	3.5 Environmental Protection	78	
Specific theme standard: 400 social indicators				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	4.3 Employee Rights and Benefits	98	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4 Employee Safety and Health	102	
	403-2 Hazard identification, risk assessment, and incident investigation	4.4 Employee Safety and Health	102	
	403-3 Occupational health services	4.4 Employee Safety and Health	102	
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4 Employee Safety and Health	102	
	403-5 Worker training on occupational health and safety	4.4 Employee Safety and Health	102	
	403-6 Promotion of worker health	4.4 Employee Safety and Health	102	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.1 Supply Chain Management	59	
	403-8 Workers covered by an occupational health and safety management system	4.4 Employee Safety and Health	102	
	403-9 Work-related injuries	4.4 Employee Safety and Health	102	
	403-10 Work-related ill health	4.4 Employee Safety and Health	102	

GRI Subject	Disclosure item	Corresponding chapter	Page number	Reason for omission/ explanation
Specific theme standard: 400 social indicators				
GRI 416:2016 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.1 Supply Chain Management	59	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.1 Operation Overview 2.3. Honesty and Integrity and Regulatory Compliance	30 43	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	2.1 Operation Overview 3.1 Supply Chain Management	30 59	
	417-2 Incidents of non-compliance concerning product and service information and labeling	2.3. Honesty and Integrity and Regulatory Compliance	43	
	417-3 Incidents of non-compliance with marketing communications	2.3. Honesty and Integrity and Regulatory Compliance	43	

Appendix II: BSI Independent Assurance Statement

INDEPENDENT ASSURANCE OPINION STATEMENT

Weikeng Industrial Co., Ltd. 2024 Sustainability Report.

The British Standards Institution is independent to Weikeng Industrial Co., Ltd. (hereafter referred to as Weikeng in this statement) and has no financial interest in the operation of Weikeng other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Weikeng only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Weikeng. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Weikeng only.

Scope

The scope of engagement agreed upon with Weikeng includes the followings:

1. The assurance scope is consistent with the description of Weikeng Industrial Co., Ltd. 2024 Sustainability Report.
2. The evaluation of the nature and extent of the Weikeng's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process. This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Weikeng Industrial Co., Ltd. 2024 Sustainability Report provides a fair view of the Weikeng sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the Weikeng and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate Weikeng's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Weikeng's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Weikeng's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 15 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that Weikeng has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Weikeng's inclusivity issues.

Materiality

Weikeng publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Weikeng and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Weikeng's management and performance. In our professional opinion the report covers the Weikeng's material issues.

Responsiveness

Weikeng has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Weikeng is developed and continually provides the opportunity to further enhance Weikeng's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Weikeng's responsiveness issues.

Impact

Weikeng has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Weikeng has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the Weikeng's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

Weikeng provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Weikeng's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the Weikeng's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.



For and on behalf of BSI:
Peter Pu, Managing Director BSI Taiwan



Statement No. SRA-TW-808265
2025-06-23

Taiwan Headquarters: 2nd Floor, No. 37, Ji-11th Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

...making excellence a habit

Appendix III: Comparison Table of Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" for the Enhanced Disclosure of Sustainable Indicators for the Electronic Channel Industry

Table 1-13 of Item 3, Article 4	Indicator type	Unit	Response
(1) Total energy consumption, percentage of purchased electricity, and utilization rate of renewable energy.	Quantization	GJ and %	Total energy consumption of 3,891.03 GJ, 89.90% purchased electricity, and no utilization of renewable energy.
(2) Total water intake and total water consumption	Quantization	Thousand cubic meters (1,000m³)	Total water intake was 4.59 thousand cubic meters. Not applicable (as Weikeng is in an office building, the water consumption cannot be calculated.)
(3) Weight and recovery percentage of hazardous waste generated.	Quantization	Ton and %	There was no hazardous waste.
(4) Explain the category, number of people, and ratio of occupational disasters.	Quantization	Quantity, Percentage (%)	1 case of left foot sprain, 2 cases of left hand crush and cut injuries, totaling 3 people, with a percentage of 0.62%.
(5) Disclosure of product life cycle management: including the weight of scrapped products and electronic waste, and the percentage of recycling.	Quantization	Ton and %	Scrapped products and electronic waste weighed 0.58 tons, and the percentage of recycling was not applicable. (Because Weikeng's industry type is a channel service industry, it does not engage in actual production but only manages warehousing and sales locations. In 2024, the weight of scrapped products and electronic waste totaled 0.58 metric tons. We engaged waste disposal contractors approved by the local Environmental Protection Bureau to handle the subsequent recycling. However, further statistics on the actual percentage of recycling were not available.)
(6) Description of risk management related to the use of key materials.	Qualitative description	Not applicable.	The combination of product lines represented by Weikeng is quite diverse and extensive. The vendors and suppliers are all world-famous manufacturers, and their production locations are diverse. If there is a supply chain production risk, the vendors and manufacturers can adjust their production through their diversified production bases to reduce the risk. Therefore, the Company also benefits from the diversity of vendors and suppliers, thus reducing the risks of single product procurement.
(7) The total amount of monetary losses caused by legal proceedings related to anti competition regulations.	Quantization	Reported currency	NT\$0 (There were no legal proceedings related to anti-competition regulations).
(8) Main product output by product category.	Quantization	Varies by product type	Weikeng Industrial does not have a manufacturing facility, so this is calculated based on the quantity of goods purchased. 578,461,801 pcs Chip group/specific application standard components: 578,461,801 pcs 2,960,688,167 pcs Hybrid and dispersed components: 2,960,688,167 pcs

Appendix IV: Climate-Related Information of Listed Companies

Item	Implementation Status
1. Describe the supervision and governance of the board of directors and management on climate related risks and opportunities.	The risk and opportunity management mechanism for climate change at the Company is overseen by the Board of Directors as the highest decision-making body. The Sustainable Development Committee is responsible for supervision and management, with five functional groups and an executive office established to assist with implementation. Since 2022, relevant topics and progress have been regularly discussed and reported to the Board of Directors. For detailed implementation status, please refer to Section 3.4 Climate Change Response of this report .
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the enterprise (short, medium and long term).	In 2024, a total of 1 high-risk item, 4 medium-risk items, and 3 medium-opportunity items were identified. The Sustainable Development Executive Office consolidated the results of risk and opportunity identification, financial impacts, and response strategies. For detailed implementation status, please refer to Section 3.4 Climate Change Response of this report .
3. Describe the financial impact of extreme climate events and transformation actions.	The climate risks identified in 2024 related to extreme weather events include flooding, extreme temperature changes, and increased insurance costs caused by climate change. Transition-related actions include sustainable aviation fuel, transition to low-carbon technologies, and demand for low-carbon products and services. For financial impacts, please refer to Section 3.4 Climate Change Response of this report .
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	To implement the risk management mechanism, strengthen risk assessment, and supervise risk-bearing capacity, the Board of Directors approved the "Risk Management Policy and Procedures" on June 29, 2021, as the basis for risk management execution. In September 2022, in accordance with the "Corporate Risk Management Practices for TWSE/TPEx Listed Companies" issued by the Taiwan Stock Exchange, the Company comprehensively revised the policy and procedures, which were approved by the Board of Directors on September 28, 2022, as the highest guiding principles for the Company's risk management. Additionally, due to practical management needs, the wording was partially revised on April 28, 2023, to incorporate climate change issues into the provisions. For detailed implementation status, please refer to Section 3.4 Climate Change Response of this report .

Item	Implementation Status
5. If scenario analysis is used to assess resilience in the face of climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used should be disclosed.	For descriptions of risk impact scenarios, parameters, assumptions, analytical factors, and major financial impacts, please refer to Section 3.4 Climate Change Response – Description of Risk Impact Scenarios and Possible Financial Impacts of this report .
6. If there is a transition plan to manage climate-related risks, the content of the plan, as well as the indicators and targets used to identify and manage physical risks and transition risks, should be disclosed.	In response to the global trend, the demand for low-carbon products and green products is increasing. The Company needs to have sufficient application support services and master the relevant product franchise to meet customers' needs for low-carbon products and green products, thereby strengthening the Company's contribution to technology of low-carbon products and maintaining the value of demand creation between vendors and customers. For detailed implementation status, please refer to Section 3.4 Climate Change Response – Response to Climate Change Opportunities of this report .
7. If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	To implement the risk and opportunity management mechanism for climate change, the Company has established a three-stage approach and continues to assess the implementation plan for internal carbon pricing.
8. If climate-related targets are set, the covered activities, scopes of greenhouse gas emissions, planning timeframe, and annual progress should be disclosed. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, the sources and quantities of the offset carbon reductions or the number of RECs should be specified.	Weikeng parent company, using 2024 as the base year, has set short-term (1–2 years) targets of reducing Scope 2 emissions across all its operating sites by 1–2%. For detailed implementation status, please refer to Section 3.4 Climate Change Response of this report .
9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and concrete action plans	In 2024, Weikeng (the parent company) conducted a greenhouse gas inventory, which underwent external verification in March 2025 and resulted in a verification statement being obtained in April 2025. Subsidiaries within the Group will formally conduct inventories in 2025 and undergo on-site verification in 2026 by the Taiwan branch of British Standards Institution (BSI) Group (Singapore) Pte. Ltd. For detailed information on the greenhouse gas inventory, assurance status, emission reduction targets, strategies, and specific action plans, please refer to Section 3.4 Climate Change Response and Section 3.5 Environmental Protection of this report .

Appendix V: Comparison Table of SASB Standards by International Sustainability Standards Board - Electronic Manufacturing Services & Original Design Manufacturing

Disclosed theme	Indicator code	Accounting indicator	Response	Page number
Water Resource Management	TC-ES-140a.1	(1) Total water intake, percentage in areas of high or extremely high baseline water stress (2) Total water consumption, percentage in areas of high or extremely high baseline water stress	(1) Total water intake: 4.59 thousand cubic meters, percentage in areas of high or extremely high baseline water stress: 0%. (2) Total water consumption: Not applicable (as Weikeng operates in an office building, water consumption cannot be calculated), percentage in areas of high or extremely high baseline water stress: 0%.	81
Waste Management	TC-ES-150a.1	(1) Amount of hazardous waste generated during the manufacturing process (2) Percentage recycled and reused	(1) There was no hazardous waste. (2) 0% (no hazardous waste).	82
Labor behavior	TC-ES-310a.1	(1) Number of work stoppage incidents (2) Total number of days delayed	(1) In 2024, number of work stoppage incidents: 0 (no work stoppage incidents occurred). (2) 0 days.	107
Labor conditions	TC-ES-320a.1	Calculation for (a) Full-Time Employees and (b) Temporary (Contract) Employees (1) Total Recordable Incident Rate (TRIR) and (2) Near Miss Frequency Rate (NMFR)	(a) Full-time employees: TRIR 0.64, NMFR 0.00. (b) Temporary (contract) employees: TRIR 0.00, NMFR 0.00.	107
	TC-ES-320a.2	(1) Proportion of organizational facilities and proportion of high-risk facilities that have passed the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or an equivalent audit (2) Proportion of tier-1 suppliers and proportion of high-risk suppliers that have passed the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or an equivalent audit	Not applicable (Because Weikeng's industry type is a channel service industry, it does not engage in actual production but only manages warehousing and sales locations, and does not supply relevant raw materials. Therefore, the regulations governing the RBA are not applicable). For vendor suppliers who are RBA Alliance members, please refer to https://www.responsiblebusiness.org/about/members/	-
	TC-ES-320a.3	Organizations should disclose nonconformities for facilities that have not passed the Responsible Business Alliance (RBA) Validated Audit Process (VAP) or an equivalent audit For organizational facilities: (a) Priority non-conformance issues, and (b) Other non-conformance issues and related improvement rates For tier-1 suppliers: (a) Priority non-conformance issues, and (b) Other non-conformance issues and related improvement rates	Not applicable (Because the Company's industry type is a channel service industry, it does not engage in actual production but only manages warehousing and sales locations, and does not supply relevant raw materials. Therefore, the regulations related to validated audit process (VAP) of the RBA are not applicable). For vendor suppliers who are RBA Alliance members, please refer to https://www.responsiblebusiness.org/about/members/ For detailed supplier management information, please refer to Section 3.1 Responsible Supply Chain Management of this report.	-

Disclosed theme	Indicator code	Accounting indicator	Response	Page number
Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and electronic waste recycled; percentage recycled	Not applicable (Because Weikeng's industry type is a channel service industry, it does not engage in actual production but only manages warehousing and sales locations. In 2024, the weight of scrapped products and electronic waste totaled 0.58 metric tons. We engaged waste disposal contractors approved by the local Environmental Protection Bureau to handle the subsequent recycling. However, further statistics on the actual percentage of recycling were not available.)	-
Raw material procurement	TC-ES-440a.1	Description of risk management for the use of critical materials	The combination of product lines represented by Weikeng is quite diverse and extensive. The vendors and suppliers are all world-famous manufacturers, and their production locations are diverse. If there is a supply chain production risk, the vendors and manufacturers can adjust their production through their diversified production bases to reduce the risk. Therefore, the Company also benefits from the diversity of vendors and suppliers, thus reducing the risks of single product procurement.	59
Activity indicator	TC-ES-000.A	Number of manufacturing sites	Weikeng's industry type is a channel service industry without factories; the Company has only warehousing and sales bases; there are a total of 6 operating bases in Taiwan, including Taipei NeiHu Headquarters, NeiHu Tanmei Storage Center, Taoyuan Housheng Storage Center, and Central South Liaison Offices (Hsinchu, Taichung, and Kaohsiung).	01
	TC-ES-000.B	Area of manufacturing sites	Weikeng's industry type is a channel service industry without factories, the Company has only storage and sales bases; the 6 operating bases in Taiwan cover an area of 11,319.87 square meters.	-
	TC-ES-000.C	Number of employees	In 2024, Weikeng had a total of 485 employees.	03



We bring Technology and Value

