大聯大控股
WPG Holdings

2025

WPG HOLDINGS SUSTAINABILITY REPORT

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Introduction

About the Sustainability Report

WPG Holdings Limited. (hereinafter referred to as "the Company" or "WPG Holdings"), as a leading international distributor of semiconductor components in the Asia-Pacific market, adheres to the principles of sustainable development, transparency, and integrity. Since 2014, the Company has independently prepared and published sustainability reports to disclose non-financial information. This report marks the 12th Sustainability Report issued by WPG Holdings (hereinafter referred to as "this Report").

WPG Holdings serves as a pivotal hub for maximizing the best interests of both "customers" and "IDM/Fabless." To demonstrate and deepen WPG Holdings' core business spirit, this Report is specifically organized under the theme of "L-I-N-K," echoing the Company's fundamental values: Chapter 1 "The First Choice of Industry • The Benchmark of Distribution" (Leadership), Chapter 2 "Accountability For Integrity; Win-Win In Profit" (Integrity), Chapter 3 "Common Good In Environment; Sustainable Value-Added" (Nature), and Chapter 4 "Empowering Talents; Social Prosperity" (Knowledge). Through this framework, we comprehensively reveal the Company's actions and performance across the governance, environmental, and social dimensions, actively responding to sustainability topics of interest to our external stakeholders.

In response to digital carbon reduction and the implementation of paperless policies, this report published exclusively in an electronic format, which can be accessed in the "Annual Reports Download" section of the company's website.

Annual Reports Download

Report Period and Issue Period

WPG Holdings publishes the Sustainability Report on a yearly basis. To ensure effective communication with global stakeholders, both Chinese and English versions are provided simultaneously. The reporting period covers fiscal year 2025 (January 1, 2025, to December 31, 2025), which is consistent with the Company's consolidated financial statements. To present a complete trend of sustainability performance, the scope of certain key indicators and project contents may be extended as needed and is not limited to the 2025 reporting period.

- Last issue date: July 2025

- Date of current issue: July 2026

- Next expected issue date: July 2027

Report Basis

Issuer	Compliance Guidelines
The Global Reporting Initiative, GRI	GRI Universal Standards 2021
Taiwan Stock Exchange	Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
United Nations	Sustainable Development Goals, SDGs The United Nations Global Compact, UNGC
Sustainability Accounting Standards Board, SASB	Sustainability Accounting Standard—Electronic Manufacturing Services & Original Design Manufacturing Multiline and Specialty Retailers & Distributors Standard
Financial Stability Board, FSB	Task Force on Climate-related Financial Disclosures,TCFD
International Sustainability Standards Board, ISSB	IFRS Sustainability Disclosure Standards IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information IFRS S2: Climate-related Disclosures

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Sustainability Report Preparation Process

1 Preparation of the Report

The information and data contained in the Report were collected, compiled and prepared by the ESG Office and the report editorial team members jointly.

2 Internal Verification

WPG Holdings has established the Procedures for the Preparation and Verification of the Sustainability Report in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and has incorporated them into the internal control system for sustainability information. The information provided by members of the report editorial team is initially reviewed and confirmed by the department heads. Subsequently, the Sustainability Office is responsible for coordinating the consolidation and verification of data. Upon completion of the first draft, it is reviewed again by the editorial team and finally submitted to the Board of Directors for approval.

3 External Verification

Deloitte Taiwan was commissioned to perform independent limited assurance on selected performance indicators in accordance with Standards on Assurance Engagements No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," and No. 3410, "Assurance Engagements on Greenhouse Gas Statements," issued by the Accounting Research and Development Foundation (ARDF). This engagement was conducted to confirm compliance with the disclosure requirements of the "Universal Standards and Topic Standards" published by the Global Reporting Initiative (GRI), the Greenhouse Gas Protocol (GHG Protocol), and the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." For the third-party limited assurance report, please refer to Appendix 5.1 of this report.

✓ Finalize Report

The Report is finalized after the independent third-party assurance is completed. In accordance with regulations, it is simultaneously published in the Sustainable Development Section of the Company's website and the Market Observation Post System (MOPS) of the Taiwan Stock Exchange (TWSE).

Report Scope

The coverage of this Report includes WPG Holdings, its two major sub-groups (WPI Group and AIT Group), and Global Business Group. The Company's operating locations span Taiwan, Hong Kong, China, South Korea, Southeast Asia, North America, and Europe, presenting the corporate sustainability practices and achievements in each region.

The scope of this Report is consistent with the Company's consolidated financial statements, except for subsidiaries that publish their own sustainability reports (Trigold Holdings Limited , stock code: 3709; Fortune Information Systems Corp, stock code: 2468) and subsidiaries established solely for investment purposes. Any differences between the disclosure scope and the consolidated financial statements will be further noted and explained within the text.

In this Report, the term "headquarters" refers to the Nangang Headquarters Building, and "operating locations" refer to regional offices and the Company's own logistics warehouses. Furthermore, unless otherwise specified, all financial data disclosed herein are reported in New Taiwan Dollar (NTD), and relevant statistical data follow internationally recognized standards.

In order to provide readers with a consistent description of the organizations appearing in this report, the following explanations are provided:

Holding Company	WPG Holdings	The Group
Refers specifically to "WPG Holdings Limited", a company duly registered in Taiwan	Refers to a subsidiary, including the holding company itself, with a shareholding of 50% or more owned by the holdings company or possesses controlling power in accordance with the IFRS.	Refers to WPG's internal management organization which is divided into Groups, including WPI Group and AIT Group.

Information Quality

	Reporting Standards	Assurance/Confirmation/ Certification/Verification
Sustainability Information	Limited assurance under TWSAE 3000 on "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and TWSAE 3410 on "Assurance Engagements on Greenhouse Gas Statements"	Deloitte Taiwan
Financial Data	Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Generally Accepted Auditing Standards	PwC Taiwan
Quality Management	ISO 9001 Quality Management System	Logistics warehouses certified by local third-party certification companies (e.g. SGS)
Environmental Information	ISO14001 Environmental Management System	Logistics warehouses certified by local third-party certification companies (e.g. SGS)

Contact Information

If you have any comments or suggestions on this report or on the corporate sustainability planning and practices of WPG Holdings, please contact:

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Feedback

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Management Commitment and Philosophy

Letter from the Chairman

To all partners who care about the corporate sustainable development of WPG Holdings:

This year has been one where challenges and opportunities coexist.

Despite the ongoing impacts of geopolitical volatility and trade tariff barriers on the global economy, the accelerated wave of AI and the rapid transformation of the industrial ecosystem have forged a brand-new landscape for the global semiconductor and electronics industries. Facing a fast-changing external environment, we have leveraged our accumulated experience in digital transformation and supply chain resilience over recent years to deeply integrate with AI technology—turning crises into opportunities and moving steadily toward our transformation goals.

In 2025, through close collaboration with all colleagues and supply chain partners, our annual revenue achieved another record high, reaching NT$999.11 billion and moving steadily toward the trillion-dollar milestone. While pursuing operational scale, we are also committed to improving the Return on Working Capital (ROWC) to translate operational outcomes into superior shareholder returns. This report card not only validates the correctness of our operational strategy but also clearly defines WPG's core value in the AI era. We will continue to leverage our advantage as a global electronics distribution hub, deepen our deployment in the US, precisely connect upstream and downstream technologies and applications, and together with our ecosystem to build sustainable resilience.

Robust and Transparent Corporate Governance and Financial Stability

A rigorous corporate governance framework is key to corporate sustainability, and integrity is the bedrock of governance. Through the "Nominating Committee," we implement the optimization of our Board structure and succession planning, focusing on long-term governance layout. Within a highly digitized supply chain system, information security is the cornerstone of maintaining trust with customers and partners. To this end, we actively deploy cybersecurity defenses and have introduced multiple information security management systems to continuously reinforce our overall digital operational resilience. Meanwhile, to seamlessly align with the IFRS Sustainability Disclosure Standards, we have established a dedicated project team that reports progress to the Board of Directors quarterly, while strengthening internal sustainability information management mechanisms to comprehensively enhance transparency and credibility.

Cultivating Professional Human Capital

Talent is an indispensable capital for corporate sustainable development. We are committed to fostering a friendly, inclusive, and equal workplace environment, providing a stage for every colleague to fully unlock their potential. Facing the wave of AI and the rapid turnover of the external environment, talent must possess the momentum for continuous growth. Therefore, we actively introduce AI tools and provide a diverse and comprehensive training system for our colleagues, effectively enhancing work efficiency. This year, we further launched employee childcare subsidies to continuously build a "happy enterprise."

Facing Climate Challenges; Expanding Corporate Sustainability Influence

The net-zero transition has become a shared responsibility and commitment for global enterprises; as an industry leader, we bear an undeniable duty. To concretely implement our 2050 net-zero target, we have introduced an internal carbon pricing mechanism to integrate carbon cost factors into daily operational decisions. Furthermore, we prioritize the wheeling of green power to key operating locations, driving the Group's low-carbon transition with practical actions, and successfully achieved our RE40 target in 2025.

In 2025, we continued to receive high recognition both domestically and internationally in the ESG field. Domestically, we have been selected for the TCSA Taiwan Corporate Sustainability Awards for consecutive years, and consecutively ranked in the top 5% of all listed companies in the Corporate Governance Evaluation. Internationally, our MSCI ESG rating maintained an industry-leading level, and we were selected for the Morningstar Sustainalytics 2025 ESG Top-Rated Companies List. This year, we further extended our sustainability vision to "natural ecosystems," launching ecological conservation volunteer activities for the first time to fulfill our commitment to biodiversity through action. These accolades are not only a recognition of our management team but also bestow upon us a deeper responsibility and mission as an industry leader.

Growing Together for a Sustainable Future

The core of "Holdings 2.0" lies in the fact that WPG is not merely an "electronic components distributor" but a holding company grounded in good governance. By extending our semiconductor experience, we have launched new businesses such as automated warehousing services and ICT systems, with the ultimate goal of establishing a "Dual-Axis Transformation"—propelling the distribution business and new ventures as parallel twin engines. Throughout this journey, we consistently adhere to the belief of "Proving trend, consistency, and creating value."

Looking ahead, we will remain committed to our vision of " To Cultivate lasting partnership for sustainable success." We will work hand-in-hand with all stakeholders to realize the sustainable goal of "Grow Together, Strive Together, and Win Together." With a steadier and more innovative pace, we move forward toward the next twenty years of continuous value creation.

Chairman of WPG Holdings Co., Limited

Simon Huang

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Letter from the CEO

Seeking Progress while Maintaining Stability: Reshaping the Future Amidst a Changing Landscape — A Commitment to the Next Two Decades.

Dear Stakeholders, Partners, and Colleagues,

Bridging the Past and the Future: Responsibility and Reflection on our 20th Anniversary

The year 2025 marks a pivotal turning point for WPG Holdings as we celebrate the significant milestone of our 20th anniversary. In Eastern culture, the age of twenty is known as "Ruoguan" (Coming of Age), symbolizing the transition into adulthood where one begins to shoulder greater responsibilities and face a wider world. Looking back, we are deeply grateful to our upstream and downstream partners for their trust and tolerance, which have accompanied WPG from its early stages to the scale we see today.

However, amidst geopolitical volatility, supply chain restructuring, the accelerated penetration of AI technology, and the challenges of energy and environmental issues, the global rules of engagement are being rapidly rewritten. We are acutely aware that pursuing scale alone is unsustainable, and chasing speed without caution leads to disorder. Therefore, at this cyclical inflection point, we have chosen a strategy not of reckless expansion, but of "Seeking Progress while Maintaining Stability." We aim to maintain our composure amidst uncertainty and accumulate strength within a changing landscape, laying a truly sustainable foundation for the next twenty years.

Organizational Evolution: From "Seven to Four" to "Four to Two"

WPG is no stranger to transformation. Following the successful "Seven to Four" transition in 2013, we officially launched a next-generation organizational design in 2025—the "Four to Two, Dual-Core Engines" model—which is scheduled to be fully operational by 2026.

This transformation is more than just a resource consolidation; it is designed to achieve client-centric cross-regional support, ensuring our services remain seamlessly integrated as operations shift geographically. Beyond efficiency, the primary goal is to build long-term resilience. By redesigning our operational structure, we turn scale into strength and transform complexity into a competitive advantage, empowering the organization with the capacity for continuous evolution. True sustainability is not simply about longevity; it is about ensuring that with every decade, the enterprise emerges stronger and more robust than the one before.

Action Compass: The Six Strategic Principles for "Better" Growth

In the face of intense competition in the semiconductor industry, we have established six strategic principles as the Group's action compass: "Globalization, Greatness, Empowerment, Effectiveness, Succession, Happiness."

These six directions point toward a single core objective: shifting our growth from simply becoming "larger" to becoming "better." We will continue to strengthen our global presence and service networks, while leveraging digital transformation and AI tools for platform empowerment to reengineer processes and enhance decision-making efficiency. Concurrently, we remain committed to seamless succession, ensuring that our partners receive consistently stable and trustworthy services.

Return to Essence: Serving as the Most Robust Bridge and a Well-being Enterprise

When reflecting on our positioning for 2025, we chose to return to the core essence of electronic component distribution: "Connection." We are not merely transactional traders; we are intermediaries and collaborators connecting technology with application, and demand with supply. We are dedicated to building a transparent, real-time connection ecosystem, enabling the efficient integration of information, logistics, and cash flows to maximize overall synergy.

Ultimately, all these efforts lead back to "People." A "Well-being Enterprise" is not a mere slogan, but our deepest understanding of sustainability. We are committed to empowering our employees, enabling our colleagues to master digital tools, reduce repetitive tasks, and create higher value. It is only when talent can continuously grow and feel trusted within our organization that corporate value can truly endure; and only when we take good care of our employees can they, in turn, take excellent care of our customers and partners.

Looking back on 2025, it has been a journey of gratitude, and moreover, the beginning of building momentum.

We express our sincere appreciation to all shareholders, customers, and colleagues for your support over the past twenty years. Although the future is fraught with challenges, WPG Holdings will uphold our shared values of Teamwork, Integrity, Professionalism, and Efficiency. Rooted in robust governance and digital capabilities, we strive to become the most trusted platform. Step by step, we will fulfill our commitment to "To Cultivate lasting partnership for sustainable success" as we march toward a truly sustainable next twenty years.

CEO of WPG Holdings Co., Limited

Mike Chang

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Letter from the Chairman of the ESG and Sustainable Development Committee

Twenty Years of Dedication; Cultivating Sustainability Resilience

In 2025, WPG Holdings celebrates a major milestone—its 20th anniversary. Faced with the uncertainties of climate change and geopolitics in recent years, we will continue to deepen our core sustainability values of "Sustainable Heritage, Selfless Sharing, Common Good," serving as the compass guiding WPG toward the future. With "Seamless Succession" as our core strategy, we drive intelligent knowledge transfer and continuity, ensuring that we can continue to make steady progress amidst a changing landscape and fulfill our long-term commitment to our colleagues, partners, and society.

Seamless Succession: Intelligent Heritage and Strengthening Human Capital

Talent is the cornerstone of sustainable business operations, and "heritage" serves as the bridge connecting the past with the future—the key to passing on the torch of corporate culture. We are committed to transforming the organizations deeply accumulated operational wisdom into valuable assets. Through a digital learning library and an internal instructor system, we seamlessly transfer time-tested best practices and practical experiences to the younger generation. Furthermore, by integrating Group-wide ESG general education courses, we comprehensively deepen our employees' sustainability literacy. This not only accelerates the development of key talent but also enables successors to continuously make breakthroughs based on the foundation laid by their predecessors, ensuring that WPG's shared values and competitiveness continue to endure and thrive through generational succession.

Mutual Benefit and Collective Prosperity: Linking Industries to Build a Win-Win Ecosystem

"Altruism" remains our unwavering original intention. We have long been committed to sharing business insights with the industry. Our "Supply Chain Management Program," in partnership with the College of Commerce at National Chengchi University, has entered its 15th year. We also continue to support the Management Intelligence Sharing Association (MISA), assisting growing enterprises in their transformation through the selfless sharing of invaluable experience from senior corporate fellows. We sincerely hope that through this spirit of sharing, we can unite the energy of the upstream and downstream supply chain and transform it into a powerful momentum driving the upgrading of Taiwan's industries, collectively building a win-win and thriving ecosystem.

Technology Empowerment: Sustainable Innovation to Safeguard the Environment

Regarding environmental sustainability, we adopt a dual-track strategy of "External Empowerment" and "Internal Practice."

Externally, we safeguard the land through technology. Now in its fourth year, the "ESG Technology Innovation Promotion Alliance" continues to rally the strength of our upstream and downstream partners to support the transformation of the primary industries (agriculture, forestry, fishery, and animal husbandry). This year, we have placed a greater focus on AI innovative applications. By empowering traditional industries through AI technology, we help them enhance their climate adaptation capabilities and strengthen their resilience against environmental impacts, creating new opportunities for Taiwan's sustainable development.

Internally, we safeguard the local environment through actions. To allow the seeds of biodiversity to sprout within our corporate culture, we held our first ecological volunteer event this year: "Protecting the Wings: Giving Them a Home." In collaboration with the Wild Bird Society of Taipei, we called upon employees and their families to participate in habitat maintenance, including the removal of invasive species and the prevention of bird-window collisions. WPG Holdings hopes that through action, we can magnify our sustainability impact and transform corporate resources into direct care for the environment and society.

Inheriting the Past and Ushering in the Future: Integrity, Transparency, and Moving Forward Sustainably

Looking ahead, WPG Holdings commits to upholding the principles of integrity management and adhering to the highest standards of openness and transparency. We will continue to share our governance effectiveness and ESG achievements with all stakeholders. We are determined to collaborate with our global supply chain partners to walk side by side on the path of sustainability, co-building a mutually beneficial and prosperous industry ecosystem. By continuously deepening our shared values of "Sustainable Heritage, Selfless Sharing, Common Good," we will embark on the next brilliant and everlasting twenty years for WPG.

Chairman of ESG and Sustainable Development Committee, WPG Holdings

K.D. Tseng

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2025 Sustainability Performance Highlights

Environment

43%
Developed and updated a total of 125 clean technology-related solutions in 2025, accounting for 26% of the total solutions for the year, with revenue growing 43% year-on-year, and developed 10 electric vehicle related application solutions.

Maintained the ISO 14001:2015 Environmental Management System certification.

100%
100% of procurement for general administration supplies and services is sourced from local suppliers.

68.95 $kgCO_2e$
Carbon footprint per metric ton of warehousing service was 68.95 $kgCO_2e$.

NT$2,500
Implemented Internal Carbon Pricing (ICP) using the shadow pricing method, setting the carbon price at NT$2,500 per metric ton.

Conducted annual Group-wide Scope 1 to 3 greenhouse gas inventories since 2024, and completed third-party verification/assurance for Scope 1 and 2 emissions of subsidiaries within the consolidated financial reporting boundary.

RE40 target
Completed the first green electricity wheeling project in the Taiwan region in 2025 and achieved the Group's RE40 target.

40%
The green procurement proportion for LaaS warehouses exceeded 40%.

Organized ecological conservation volunteering activities for the first time in 2025, taking concrete actions to support biodiversity and environmental sustainability.

NO significant violations of environmental laws and regulations or administrative penalties over the past three years. **NO violations**

Social

10.08%
Launched Employee Stock Ownership Trust with a coverage rate of 92.3%,with a cumulative rate of return of 10.08%.

16,145 hours
Invested NT$29,069,764 in education and training, with a total of 16,145 hours of training and 25.13 hours of training per capita.

1,100 participants per session
Organized Group sustainability courses for three consecutive years and designated them as mandatory for employees starting in 2025; conducted 4 sessions in 2025, with an average of over 1,100 participants per session.

>98%
The average percentage of raw materials sourced from compliant smelters has exceeded 98% for 6 consecutive years.

15 years
Supported the Supply Chain Management Program at National Chengchi University College of Commerce for 15 consecutive years.

HRflag 2025 Awards
Received four major annual awards at the HRflag 2025 Awards: "Best HR Business Partner Team," "Best HR Management Team," "Best HR Shared Services Center," and "Best HR Management Project."

Supported E.SUN Financial Holding's "2025 E.SUN ESG Sustainability Initiative Action" to co-create sustainable competitiveness through talent × technology.

Hosted the "4th IMV Technology Innovation Awards Competition" to continuously nurture startup teams.

Provided childcare subsidies totaling NT$1,325,269.

24th
Commemorated the 24th anniversary of the first corporate-affiliated kindergarten/after-school care center in Taipei City; approved for childcare subsidies in 2025, providing NT$10,000 per child per month until the age of 6.

Governance

Planned and evaluated the implementation of the ISO 27701 Privacy Information Management System.

10%
Ranked top 5% of all listed companies and top 10% of electronics companies with market capitalization over NT$10 billion in the 2025 (12th Round) Corporate Governance Evaluation.

ISO 27017
Maintained the validity of international certifications for the ISO 27001 Information Security Management System (ISMS) and ISO 27017 Information Security Controls for Cloud Services.

Established the Nominating Committee.

Level A
Maintained Level A certification of the Taiwan Intellectual Property Management System (TIPS).

no. 2
The world's second-largest distributor of electronic components.

1.16 billion
The omni-channel social interactive inbound marketing mechanism accumulated a promotional value exceeding RMB 1.16 billion.

160 videos
Internal knowledge transmission series courses—covering executive leadership, workplace skills, and business processes—led by the Chief Sustainability Officer to record educational videos, with 160 videos successfully uploaded.

NO major cybersecurity incidents or confidential data leaks over the past three years.

25 years
Won the "Global Distributor Excellence Performance Award" for 25 consecutive years.

100%
Achieved a 100% return rate in the Greater China region for both the Supplier Code of Conduct and the Supplier Code of Conduct Self-Assessment Questionnaire.

Revised the "Copyright Management Regulations" in 2025, optimized forms for various works and trademarks, streamlined relevant operational workflows, and established SOPs for trademark management, copyright management, and dispute resolution.

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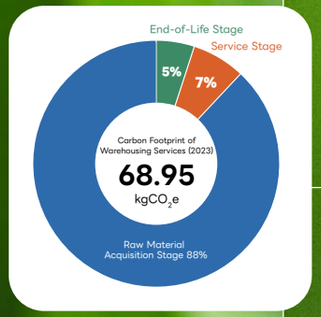
Green & Low-Carbon: Leading the Way in Sustainability

In response to global climate change challenges and the net-zero emissions trend, WPG Holdings has conducted carbon footprint inventories of its services. Starting from our four major core warehouses worldwide, we have established a precise quantitative foundation, transforming carbon emissions into manageable data metrics. Furthermore, we have implemented an Internal Carbon Pricing (ICP) mechanism to integrate carbon costs into our decision-making process. By setting a shadow price of NT$2,500 per metric ton, we are guiding resource allocation toward low-carbon innovation. This initiative builds a net-zero roadmap—from warehousing logistics to corporate strategy—as we advance alongside our upstream and downstream partners toward a vision of low-carbon sustainability.

Carbon Footprint Inventory of Services

As a distributor in the semiconductor component industry chain, WPG Holdings actively responds to the net-zero goals of our upstream and downstream supply chains. Although we are not directly involved in product manufacturing, we utilize digital management to proactively monitor the environmental impact of our warehousing services. In 2024, we launched our first carbon footprint service. Referencing the ISO 14067 international standard and Product Category Rules (PCR), we calculated the carbon footprint "per metric ton of warehousing services," establishing a foundation for subsequent improvements.



1 | International Standard-based Inventory and Professional Quantification

Referencing the ISO 14067:2018 international standard and the PCR for Land Transport Services, we have precisely calculated emissions across all stages of the service life cycle—including raw material acquisition, energy and resource consumption, and waste treatment—for our four major core warehouses in Linkou, Hong Kong, Dongguan, and Singapore. This ensures comprehensive data transparency and compliance.

2 | Hotspot Tracking and Targeted Reduction Actions

Based on the 2023 calculation results, the carbon footprint per ton of warehousing services is determined to be 68.95 kgCO2e. High carbon emission hotspots are identified according to the carbon footprint analysis, with priority given to measures such as the substitution of low-carbon raw materials and the recycling of packaging materials. These actions are implemented to mitigate impacts throughout the service life cycle from the source.

3 | Energy Efficiency Improvement and Monitoring Mechanism

The energy efficiency of warehousing operations is continuously optimized. Through the regular tracking of raw material and energy resource usage, reduction targets are established and monitored to achieve the objective of lowering the overall service carbon footprint.

Future Outlook

With the institutionalization of service carbon footprint, emission reduction planning is continuously implemented across the four major warehouses in Linkou, Hong Kong, Dongguan, and Singapore. Through data tracking and performance analysis, specific reduction targets will be formulated for high carbon emission hotspots. Furthermore, reduction actions during the raw material acquisition stage will be executed, and energy efficiency will be enhanced to progressively lower the service carbon footprint.

Internal Carbon Pricing (ICP)

In response to the national 2050 Net-Zero Emissions goal, an Internal Carbon Pricing (ICP) mechanism is officially introduced in 2025 and integrated into corporate operational decision-making processes. Through the monetization of environmental costs, the evaluation of carbon reduction projects and investment decisions is facilitated, thereby driving the group-wide low-carbon transition and sustainable management.

1 | Guiding Operational Decisions via Shadow Pricing

A "Shadow Price" model is adopted to integrate carbon costs into corporate operational decision-making processes. By reflecting the implicit benefits of carbon reduction projects through carbon pricing, the screening of priority projects is facilitated, guiding the precise allocation of resources toward low-carbon applications.

2 | Aligning with International Trends and Policy Recommendations

Following a comprehensive assessment referencing the World Bank's "State and Trends of Carbon Pricing 2024 report", the IMF's global minimum carbon price recommendations, and carbon pricing from the Ministry of Environment (Taiwan) and the EU ETS, the internal carbon price is set at NT$ 2,500/ton-CO_2e.

3 | Pilot Implementation and Gradual Scaling Up

During the initial phase, the Nangang Headquarters and Linkou Warehouse serve as the primary operational sites, utilizing the carbon pricing mechanism to optimize cost-benefit analysis. Our future plans involve introducing an "Internal Carbon Fee" system and gradually scaling up to our global locations, thereby strengthening the Group's internal voluntary carbon reduction.

Future Outlook

Carbon reduction achievements will be continuously reviewed, with mechanisms adjusted accordingly. The implicit benefits of carbon reduction projects are reflected through carbon pricing to guide resource allocation. Furthermore, the introduction of an internal carbon fee system and the expansion of implementation sites are planned to strengthen carbon reduction actions.

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Corporate Sustainable Development Goals

The philosophy that "profit is not the sole objective of corporate operations" is upheld by WPG Holdings. Through a deep connection with the core business of channel distribution, corporate sustainability transformation is actively promoted, with a commitment to mitigating impacts on the environment, society, economy, and human rights while expanding positive influence. Sustainability strategies are aligned with the United Nations Sustainable Development Goals (SDGs), with various strategies implemented in daily operations to maximize sustainable value. Through the review of 9 material topics this year, potential sustainability contributions are examined, with a focused response directed toward 7 UN SDGs.

SUSTAINABLE DEVELOPMENT GOALS

Material Topics	2025 Objectives	2025 Implementation Results	Achievement Status	2026 Objectives	Medium/Long-Term Objectives (2027-2030)	SDGs
Corporate Governance	Ranked in the top 5% of all TWSE-listed companies in their 12th annual Corporate Governance Evaluation.	Ranked top 5% among TWSE-listed companies of the 12th Corporate Governance Evaluation	Achieved	Ranked in top 5% of all TWSE-listed companies in the Inaugural ESG Evaluation.	- To Strengthen the Integrity and Ethics Committee management mechanism for ethical management. - To continue internalizing the sustainable development of ESG in business strategies, and gradually implement sustainable development through corporate operations. - To continue promoting relevant educational training to enhance employees' awareness of laws and regulations.	16
Operating and Financial Performance	Improve net profit after tax and control operating expenses	Operating income of NT$19.971 billion, net income after tax of NT$10.105 billion, and basic earnings per share of NT$5.77	Continue to optimize the operational quality of various functions to improve the profit margin rate	- Improve net profit after tax and control operating expenses - Strengthen operating asset management to ensure asset quality and liquidity. - Improve transparency and timeliness of information disclosure.	- Continue to expand the investment scope of the holding company, establish the industrial holding ecosystem - Improve information transparency, tax policy and risk management. - International sustainability ratings continue to rise. - Through platform empowerment to improve effectiveness. - Continue to provide value-added supply chain management services and develop smart logistics solutions.	17
	Strengthened operating assets management to ensure the quality and liquidity of assets	Key performance indicators (KPIs) include return on working capital (ROWC), 10.60%, and return on equity (ROE) of 12.17%.	Continue to manage operational performance through KPIs (ROWC, ROE)			
	Enhance information transparency and published financial reports within 2 months after end of fiscal year.	Annual financial report announcement brought forward to end of February.	Achieved			
	Continued to hold shareholders' meetings earlier at the end of May	Shareholders' meeting brought forward to end of May	Achieved			

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Material Topics	2025 Objectives	2025 Implementation Results	Achievement Status	2026 Objectives	Medium/Long-Term Objectives (2027-2030)	SDGs
Risk Control and Management	Develop and conduct annual Business Continuity Management (BCM) exercises	Completed business continuity plans and drills for the Linkou LaaS warehouse in Taiwan and the Dongguan LaaS warehouse.	Achieved	- Continuing scenario-based business continuity planning and drills for the new fiscal year	- Reduce the risk of disruption in operations, information and office operations. - Continuously promote risk management educational training to strengthen employees' risk awareness and enhance risk management culture.	13, 16
	Establish risk management internal audit management mechanisms and supply chain security risk management mechanisms.	Completed internal audits of risk management for the Shenzhen office, the Nangang Headquarters Building, and information security, as well as supply chain security management for the Linkou warehouse.	Achieved	- Track the improvement of the risk management internal audit for the Nangang Headquarters Building and conduct supply chain security management for the Dongguan warehouse.		
Product Distributorship and Customer Satisfaction	Continuously updated the market information sharing platform and expand the scope and range of customers	Continue to serve the top 30 customer groups and the top 20 IDM/Fabless business executives through market information sharing platform and increase the list of shared executives by 24% to support purchasing decision-making.	Achieved	- Increase the product distributorship portfolio related to generative AI applications, while enhancing technical reserves and business opportunity exploration in frontier markets. - In response to the everchanging geopolitics tensions and U.S. trade tariffs, continuously update the customer manufacturing relocation information sharing platform to help clients overcome relocation challenges.	- Adopted and leveraged AI-based tools to continuously update and optimize multilingual content on the market information platform, expanding accessibility for a broader range of customers. - Continue to expand the product distributorship portfolio to include offerings related to generative AI applications, humanoid robotics, and new-energy connected autonomous vehicles.	17
	Increase the number of combinations within the product line's franchise.	Increased total 42 new franchised product lines, including 18 new China-based ones to provide customers with a wide variety of component choices	Achieved			
Information Security and Data Privacy	In compliance with applicable regulations, successfully passed various internal audits of its information security management systems	Maintained the validity of ISO 27001 and ISO 27017 certifications through regular surveillance audits.	on July 22, 2025. Certified	- Implement regulatory compliance to ensure the continuous and effective operation of the Information Security Management System (ISMS), supported by successful audits and reviews. - Complete the ERP system upgrade to enhance system stability, performance, and user operational efficiency. - Conduct network and infrastructure security risk assessments and implement necessary improvements and enhancements based on the assessment results. - Evaluate the introduction of an AI Governance Framework to ensure compliance, risk control, and a robust governance mechanism for AI applications.	- Continue to implement the management spirit of PDCA (Plan-Do-Check-Act) and enrich the information security management and technology. - Depending on the NIST CSF (NIST Cybersecurity Framework) assessment results, assess the supply chain management enhanced mechanism development plan.	16
	Upgrade the internal Enterprise Resource Planning (ERP) system to continuously address and meet evolving business and user requirements.	In progress.	Scheduled for completion in 2026.			
	Conduct a security control assessment of network and infrastructure, with enhancement measures to be introduced based on the findings.	- Implemented SASE (Secure Access Service Edge) and optimized network maintenance mechanisms to enhance infrastructure security. - Launch the Data Loss Prevention (DLP) pilot program and completed its implementation within the IT department to strengthen the security control mechanisms for critical information. - Conduct malware source code scanning and detection operations. - Completed the evaluation and implementation of EDR (Endpoint Detection and Response) solutions to enhance endpoint threat detection, real-time response, and incident handling capabilities.	- Implementation was completed in November 2025, achieving a 100% availability rate. - In 2025, the DLP handling process was established and fully deployed across the IT department. - Completed scanning and detection operations in June 2025. - EDR execution activities commenced in December 2025.			

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Material Topics	2025 Objectives	2025 Implementation Results	Achievement Status	2026 Objectives	Medium/Long-Term Objectives (2027-2030)	SDGs
Product Trade Compliance	Establish employees' awareness of global compliance and continuously promote compliance training	Conducted compliance training for employees in Q4 each year, with a participation rate of no less than 90%	Achieved	Develop a comprehensive compliance training framework	Develop and Establish an online automated Q&A mechanism to provide timely responses and promote compliance awareness	16
Occupational Health and Safety	Plan and Implement the annual work plan, including the organization and execution of workplace safety training programs for occupational safety personnel	Established four major prevention plans covering "Ergonomics, Atypical Workload, Workplace Violence and Harassment, and Maternal Health Protection." Simultaneously, we launched professional training for OSH personnel and occupational safety awareness campaigns for employees.	Achieved	Implement concrete actions for the four major prevention plans and integrate routine OSH inspections into normalized operational management.	Strive to establish a zero-risk occupational health and safety environment at WPG Holdings	3
Talent Attraction and Retention	Enhance employee alignment and build a corporate culture based on shared values.	Conducted effective focus group interviews to listen to and understand employees' interpretations of the Group's purpose, seeked resonance between employees' career development and corporate values.	Phased target achieved; continuously promoting corporate shared values.	Continue to reinforce employees' awareness and implementation of the corporate purpose and shared values through the design and promotion of project activities centered on "Awareness, Alignment, and Practice." Combine multiple dimensions such as employee care, flexible benefits, and health promotion to embody the vision of a happy enterprise, thereby improving employee retention and overall well-being. Optimize the performance of the HR platform, promote HR digitalization and AI applications, and enhance the accuracy and analytical quality of management decisions. Introduce professional management consulting assessment tools to scientifically evaluate talent potential and continuously strengthen the quality and quantity of the succession pipeline.	By 2027, over 70% of employees align with the corporate purpose and demonstrate it in their daily work. By 2027, complete core value competency training, cultivation mechanisms, and evaluation mechanisms for employees in the Greater China region By 2027, build a culture-centered talent brand and internal promotion mechanism to enhance talent attraction.	5 8
	Enhance employees' sense of accomplishment and well-being at work	Actively execute employee health promotion programs and Employee Assistance Programs (EAPs), such as annual health examinations, psychological lectures, and counseling resources, enhancing employee well-being and engagement.	Phased target achieved; continuously promoting a happy workplace culture.			
	Cultivate key executive management teams and establish a succession mechanism, to aim for a seamless transition.	Implemented a 3-year Elite Talent Development Program to accelerate the cultivation of the succession pipeline.	The first phase of Action Learning has been successfully completed, achieving the expected development goals.			
	Reinforce HR platform operations, enabling managers at all levels to utilize the platform and data for talent development and management.	Introduced a succession module, to integrate development programs, performance appraisal modules, learning and development modules, and profile information to digitalize human resources. Launched the HR Smart Assistant to standardize HR operations and established a regulatory knowledge base, improving responsiveness to employee inquiries.	Achieved			
	Formulate overseas internship subsidy programs in response to global deployment, to develop multinational and diverse talent cultivation.	Recruited foreign talent through diverse channels, including the Taiwan External Trade Development Council's (TAITRA) "Contact Taiwan" and the Overseas Community Affairs Council (OCAC); actively collaborated with Tamkang University's College of Engineering on the English-based Master's Program in AI Smart Machinery and Sustainable Manufacturing to recruit international students, implementing industry-government-academia collaboration and expanded global talent deployment.	Phased target achieved; collaboration through diverse recruitment channels remains ongoing.			

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Material Topics	2025 Objectives	2025 Implementation Results	Achievement Status	2026 Objectives	Medium/Long-Term Objectives (2027-2030)	SDGs
IP Asset Management and Protection	Apply for and pass TIPS Level A Re-certification (Protect rights and prevent infringement)	Obtain Taiwan Intellectual Property Management System (TIPS) Level A Certification.	Achieved	Continually review and execute IP management and protection under the TIPS framework.	Maintain TIPS Level A Certification (In addition to protecting rights and preventing infringement, drive value creation through structured IP management).	16
Technology Empowerment and Digital Transformation	In 2025, WPG DADAWANT underwent a major transformation, evolving into Tech Highlights Solutions.	In 2025, WPG DADAWANT was upgraded to Tech Highlights Solutions and fully integrated into the WPI Group and AIT Group websites. The successful completion of the transformation project by year-end positioned the platform as a key digital hub for showcasing IDM/Fabless partner solutions and delivering webinars across the Group.	Achieved	• Promote webinars to achieve deep integration with IDM/Fabless partners, while simultaneously extracting core knowledge into immediately implementable application guides.	• Establish a centralized platform for IDM and Fabless partners to streamline information flow and integration, thereby building a comprehensive and highly efficient digital semiconductor service ecosystem.	9
Smart Logistics and Smart Warehousing	Increase the capacity while controlling the expense ratio.	• Implemented expenditure reduction measures, maintaining a stable overall expense ratio • Achieved a 12.2% increase in overall operational capacity • The back-office capacity doubling project progressed on schedule.	Achieved	• Enhance LaaS B2B2P (Warehouse and Logistics Services) with reliable quality and capacity. • LaaS IED (Capacity enhancement, impactful services) • Operational optimization to achieve a 10% overall increase in capacity. • Cost reduction and expense ratio control. • Promote ESG initiatives to foster industry-wide collaboration and optimize transportation models. Through adoption of multimodal transport and supply chain streamlining, direct shipments from IDM/Fabless partners to the Dongguan warehouse were enabled, resulting in a 10% increase in shipment volume. • Advance environmental sustainability and social responsibility by organizing community environmental initiatives and adopting low-carbon energy sources, aiming to reduce energy consumption by 2%.	We are planning to expand expanding our warehousing services to increase customer service coverage and promoting the B2B2P model, which enables the direct delivery of required components to customers' production workshops. Enhancing IED service efficiency by continuously promoting the consolidated transportation model and collaborating with partners to establish a vendor-managed inventory (VMI)hub Promoting smart delivery and land transportation to replace traditional air freight models Coordinate with freight forwarding partners to develop plans and timelines for transitioning to new energy vehicles Continue to maintain ISO 14001 and ISO 14064 certifications	13 9
	Logistics as a Service (LaaS)	Expanded the scale of B2B2P services, we successfully completed implementation across five factory sites by the end of 2025. Currently, we are actively negotiating partnership plans with multiple new sites to steadily increase the service coverage of our smart logistics.	Achieved			
	LaaS ESG (Green Logistics under the Logistics as a Service model)	Reduced redundant transportation by enabling direct inbound shipments from IDM/Fabless partners to the Dongguan warehouse without passing through transit warehouses, resulting in a 56.7% increase in shipment volume.	Achieved			

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2025 Honors and Recognitions

Sustainability Awards and International Recognitions

The 12th Corporate Governance Evaluation	Ranked in the Top 5% among All Listed Companies
2025 MSCI ESG Ratings	Rated A
2025 Morningstar Sustainalytics ESG Top-Rated	Best Performance among Global Industry Peers Best Performance among Asia-Pacific Enterprises
TCSA Taiwan Corporate Sustainability Awards	Gold Award /Top 100 Taiwan Sustainable Exemplary Enterprise Award
The 8th Blue Dot Award by Shenzhen Electronic Chamber of Commerce (SECC)	International Influential Brand Award

Media Recognition and Appraisals

CommonWealth Magazine "Top 2000 Survey": Service Industry	No. 2
CommonWealth Magazine "2025 Top 50 Most Powerful Business Groups"	No.11
Business Today "Top 1000 Enterprises in Mainland China, Taiwan, and Hong Kong" by Market Capitalization	No. 883
2025 Shanghai Top 100 Service Enterprises	No. 88
Brand Finance Global 500	No. 218

Industry Leadership

AspenCore	Global Electronic Component Distributor Awards (Consecutive 25 Years)
2025 Global Electronic Component Distributor Revenue Ranking	Global Rank: No. 2
Gartner 2025 Global Semiconductor Distributor Evaluation	Global Rank: No. 2
2025 IoT industry conference and 22nd Huicong brand	Distinguished Electronic Component Distributor Award

Great Workplace

Employer Branding Institute	Great Workplace Award
	Employer Branding Creativity Award – Best DEI Program
	Employer Branding Creativity Award -Employee Experience Innovation Award
HRflag 2025 Flag Awards	Best HR Business Partner Team
	Best HR Management Team
	Best HR Shared Service Center
	Best HR Management Project
China Association of Enterprises with Foreign Investment (Shenzhen)	Harmonious Labor Relations Promotion Award

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WPG Holdings

1 The First Choice of Industry The Benchmark of Distribution

Material Topics

"The First Choice of Industry, the Benchmark of Distribution" is the corporate vision upheld by WPG Holdings. This chapter will present the Company's industrial positioning, overall operating performance, and financial performance, while further deepening the disclosure of WPG Holdings' actions and achievements in digital transformation. WPG Holdings continuously improves the quality of service and integrates the diverse needs of suppliers and customers. We lead the development of the industry with professionalism and support industry initiatives and exchanges. Together with partners from the upstream and downstream of the value chain, we create new business models, expand service platforms, and drive industry prosperity and common good, solidifying our leading position as the first choice of distributor in the industry.

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Chapter Highlights

Data-Driven Value Chain Innovation to Co-Create a New Landscape for Sustainable Distribution

WPG Holdings is dedicated to enhancing professional services and digital platform transformation. In 2025, the company achieved annual consolidated revenue of NT$999.1 billion, further strengthening its leadership position in the global electronic components distribution industry. WPG Holdings also set a remarkable milestone by receiving the Global Electronic Component Distributor Awards for the 25th consecutive year, earning widespread recognition and respect across the industry.

Deepening Stakeholder Communication and Industry Influence

In terms of sustainable operation and communication, WPG actively operates diverse social media platforms, with over 640,000 Weibo followers. WPG also pioneered the "IC Micro-Portal" digital channel to help the public grasp the pulse of the IC industry; in 2025, the number of targeted followers reached 223,000, with cumulative annual views exceeding 444,000, and shares reaching 40,000, effectively exerting social impact through the dissemination of industrial knowledge.

Implementing Responsible Supply Chain Management

As a critical hub connecting the past and the future within the value chain, WPG demonstrates a high level of supply chain governance capability. In 2025, the response rate of the Supplier Self-Assessment Questionnaire (SAQ) in the Greater China region reached 100%. In terms of conflict minerals management, the percentage of raw materials sourced from compliant smelters increased to 99.5%. The procurement ratio from local suppliers for general administrative supplies remained at 100%, while the green procurement proportion for logistics warehouses exceeded 40%, ensuring that operational expansion and sustainability principles go hand in hand.

Digital Leadership: LaaS and One-Stop Services

WPG continues to advance its digital transformation, actively developing the "Logistics as a Service (LaaS)" model in 2025 and introducing intelligent systems to enhance warehousing efficiency and process transparency. Meanwhile, in conjunction with the comprehensive revision of the " WPGDADAWANT," the " Tech Highlights Solutions" were launched to integrate technical seminars and solution implementation, creating a one-stop service portal for electronic component applications.

By continuously investing in the triple-axis strategy of sustainability, supply chain, and digital transformation, WPG Holdings not only steadily improves its operating profitability and market share, but also drives the co-creation of a new value chain paradigm through a data-driven approach, becoming the preferred sustainable channel partner for global customers and IDM/Fabless partners.

Performance Highlights

No.2

The world's second-largest semiconductor and electronic components distributor.

98%

The average proportion of raw materials coming from qualified smelters has been greater than 98% for the past six consecutive years.

100%

The proportion of procurement amount of local general suppliers is 100%.

25 years

Recognized with the "Global Electronic Component Distributor Awards" for 25 consecutive years.

100%

Supplier Code of Conduct and 100% recovery rate of Supplier Code of Conduct Self-Evaluation Form in the Greater China Region.

1.16 billion

The cumulative inbound marketing value reached more than RMB 1.16 billion for social engagement.

40%

The green procurement proportion for LaaS (Logistics as a Service) warehouses exceeded 40%.

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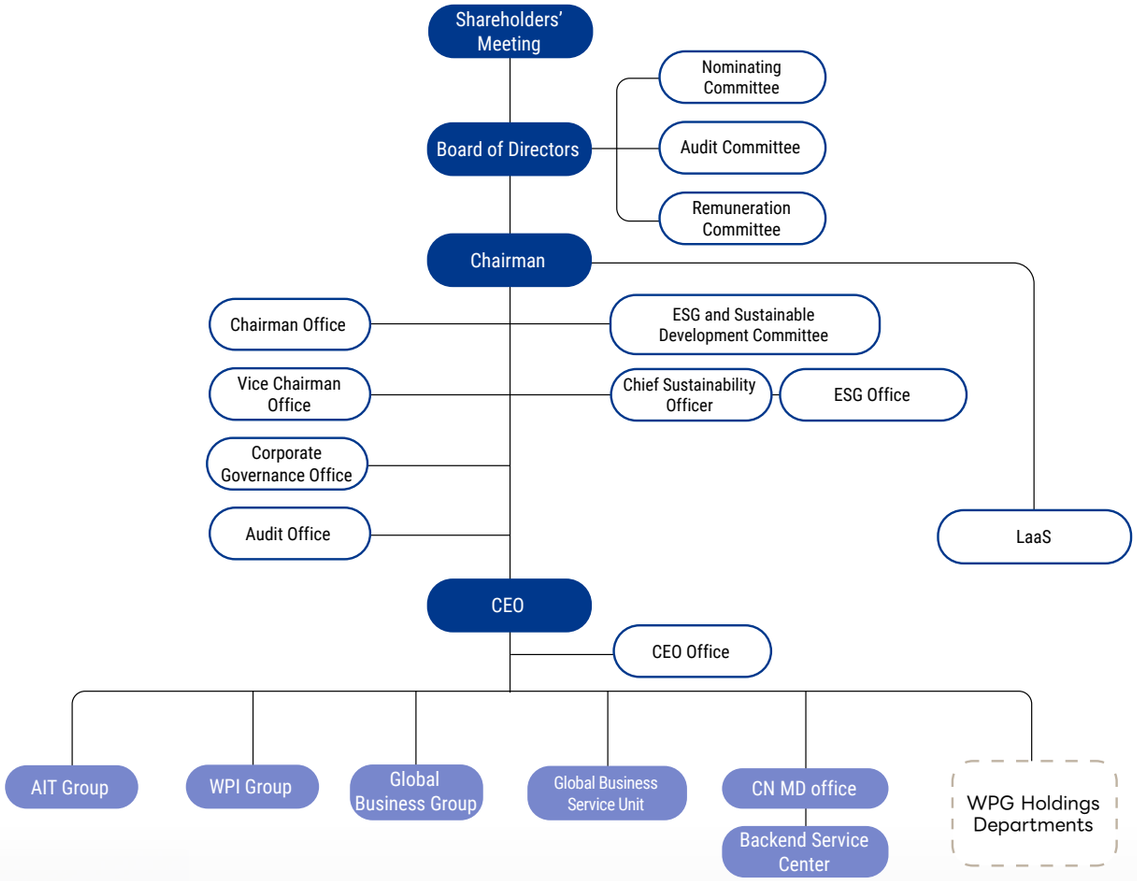
1.1.1 Organizational structure

About WPG Holdings

WPG Holdings is a leading international international semiconductor component distributor focused on the Asia-Pacific market. Founded in 2005, the Company is celebrating its 20th anniversary in 2025. Headquartered in Taipei (TSE: 3702), WPG Holdings operates through its two major business groups, WPI and AIT. The company employs approximately 5,000 people, represents more than 250 supplier brands, and maintains 67 service locations worldwide. In 2025, WPG Holdings achieved revenue of NT$999.11 billion (US$32.09 billion) and had paid-in capital of NT$16.79 billion.

WPG Holdings pioneered the industry's holding-platform business model, combining global operational scale with the flexibility of localized service. Dedicated to the Asia-Pacific market, the company is guided by its vision to be 'The First Choice of Industry and the Benchmark of Distribution.' Guided by its shared values of Teamwork, Integrity, Professionalism, and Effectiveness, WPG has been recognized with the 'Outstanding International Branded Distributor Award' for 25 consecutive years. Concurrently, WPG remains committed to driving ESG and sustainability initiatives, earning an MSCI ESG rating of 'A' for three consecutive years.

In response to new manufacturing trends, WPG is committed to transforming into a Data-Driven enterprise and advocates for the Logistics as a Service (LaaS) model, providing smart logistics services to assist customers in facing the challenges of smart manufacturing. Driven by a commitment to doing good and building trust through technology, WPG pursues the mission of "To Cultivate lasting partnership for sustainable success" aiming to build a co-opetition ecosystem through industry "alliances."



Organizational Structure

In 2025, as a result of industry transformation and global competition, WPG's global transformation plan was officially launched. As part of this strategic restructuring, the company consolidated its former four business sub-groups into dual-core engines, comprising the WPI group and AIT group. By strengthening our scale advantages through this dual-core structure, we are accelerating the "WPG 2.0" strategy to meet market challenges and pursue even more outstanding operational results. Driven by a commitment to doing good and building trust through technology, WPG pursues the mission of "To Cultivate lasting partnership for sustainable success." WPG Holdings is dedicated to establish management mechanisms and oversight for its affiliated groups and companies. By integrating and sharing resources across its platform, the Company focuses on enhancing back-end management efficiency and front-end coordination, thereby improving overall business performance. For descriptions of the main departments' functions and operations, please refer to the 2025 annual report of WPG Holdings.

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WPG Holdings Global Presence

Sales Locations in EMEA:

2 Registered Offices (NL & UK)

WPG Holdings Sales Locations in North America:

3 Physical Offices

(across USA, Canada, Mexico)

● Sales Locations *3 ● Distribution Center*1

Sales Locations in Asia Pacific:

◆ 38 IED service locations

● Sales Locations *36 ● Distribution Center*5

Taiwan	4 >	● Taipei ● Taoyuan ● Hsinchu ● Taichung ● Kaohsiung
China	20 >	● ● Hong Kong ● Shenzhen ● ● Shanghai ● Beijing ● Shenyang ● Qingdao ● Nanjing ● Hefei ● Suzhou ● Chengdu ● Wuhan ● Hangzhou ● Chongqing ● Ningbo ● Fuzhou ● Xiamen ● Guangzhou ● Dongguan ● Zhuhai
South Asia	11 >	● ● Singapore ● Bangkok ● Dhaka ● Manila ● Ho Chi Minh City ● Hanoi ● Bengaluru ● New Delhi ● Pune ● Kuala Lumpur ● Penang - Bukit Mertajam, Bayan Lepas
South Korea	1 >	● Seoul
Japan	2 >	● Tokyo ● Osaka

◆ 20 Non-IED service locations: 20 in South Asia

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Operating Strategy and Business Planning

WPG Holdings continues its focus on industry-level value chain dynamics and trends to quickly make short-term business adjustment plans. Simultaneously, we observe market trends and make long-term corporate development strategies. A brief overview is provided below. For more detailed information, please refer to WPG Holdings' 2025 Annual Report.

Short-Term Plans

Strengthen Customer Relationship Management (CRM) and Supply Chain Management (SCM), utilize the Enterprise Resource Planning (ERP) system to enhance horizontal cross-functional collaboration. Additionally, the implementation of e-Mycall can enhance knowledge management and technical support for our sales teams and Product Marketing Engineers (PME).

Self Operations

Industrial transformation is driven by comprehensive AI strategies spanning from cloud to endpoint

Generative AI product lines are continuously being developed; Specifically, the strengthening of Edge AI and Device AI applications in IT, communications, consumer electronics, automotive, and industrial electronics. By optimizing product portfolio management and enhancing Return on Working Capital (ROWC) performance, WPG Holdings aims to ensure sustainable revenue growth while steadily improving its gross profit structure and overall profitability.

Enhancing Global Channel Strategies and Expanding Authorized Distribution Territories

As a result of global supply chain shifts, distribution territories are extended beyond Taiwan, Hong Kong, and China to include Korea, Southeast Asia, North America, and Europe. This expansion provides customers with a more resilient global channel services.

Products and Services

Establishment of a Global Distribution Network

A worldwide semiconductor component distribution network is constructed through strategic M&A, equity investments, and deep alliances with local component suppliers. Competitive advantages in cross-border logistics and localized services are strengthened through this infrastructure.

Deployment in Emerging Fields and Expansion of Product Line Agency Scale

The development of new product line agencies is actively pursued, with a strategic focus on key application fields including Smart New Energy Vehicles (NEVs), AI+, AI Data Centers, Energy Storage and Green Energy, Industrial Automation, 6G, the Low-altitude Economy, and the Internet of Things (IoT).

Deepening FAE Technical Value-added and Design-in Services

Continue to strengthen the technical abilities of Field Application Engineers (FAE), building close links between upstream IDM/Fabless and downstream system designers, assisting clients with limited R&D resources in overcoming technical barriers, and accelerating product Design-in to achieve rapid market entry and seize business opportunities.

Long-Term Plans

Focused on its core business, WPG Holdings continues to expand its investments in businesses related to electronic component distribution. By extending its presence across the industry value chain, the company enhances the depth and breadth of its services to upstream suppliers, downstream customers, and industry partners, while strengthening its overall market influence.

Self Operations

Innovation of Business Models and the Construction of a Digital Service Ecosystem

WPG Holdings continues to deepen its engagement with global Electronic Manufacturing Services (EMS) providers and leading North American and European brands, delivering customized value-added services tailored to the unique needs of different customers. At the same time, the company leverages its digital transformation platform and supply chain service modules to drive data-enabled decision-making, creating a highly competitive and collaborative value chain ecosystem.

Implementation of Knowledge Management and Cultivation of a High-Resilience Management Team

Shared values of "Teamwork, Integrity, Professionalism, and Effectiveness" are implemented to construct the company's culture of continuous learning. Through knowledge transfer and systematic talent cultivation, organizational competitiveness is increased, creating a robust and leading management team.

International Capital Deployment and Optimization of Operating Cost Structures

Advance into international capital markets to diversify and strengthen funding sources, ensuring stable and sustainable access to capital for long-term growth. Through the deepening of strategic alliances and advantages of economies of scale, Return on Working Capital (ROWC) is refined, to effectively reduce overall operating costs and enhance financial resilience.

Global Marketing Channels and Acquisition of Key Product Agency Rights

Marketing channels for electronic application products are expanded with global agency rights for key semiconductor components secured. Comprehensive technical support and logistics solutions are provided to solidify the benchmark position in global distribution channels.

Products and Services

Becoming an International Distributor and Expanding Service Areas

Continue to expand operations in key regions, such as Southeast Asia, Europe and America.

Expansion of Supply Chain and Logistics Network

Developing a global supply chain and logistics network to meet customers'need for global services.

Digital Platform 2.0 Project

Continue strengthening the digital platform to improve order-processing efficiency for long-tail customers, enhance comprehensive service coverage for small and micro-sized enterprises, and address the challenges these customers face in sourcing and procuring components.

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1.1.2 Operational Performance

WPG Holdings continues to expand its investment scope through an industrial holding model, working collaboratively to build an industrial control ecosystem. This strategy enables resource integration and diversified operations, enhancing international competitiveness and leading the company into a new milestone. In 2025, consolidated revenue reached a record high of NT$999.109 billion, representing a 13.46% year-over year increase. Strong shipments of electronic components for AI servers, high-end AI PCs, and smart mobile devices are driven by the accelerated penetration of Generative AI from the cloud to the endpoint (Edge AI). Meanwhile, the product portfolio is effectively optimized by recovering memory prices and High-Performance Computing (HPC) demand. Besides, new business opportunities are generated by supply chain restructuring, with demand from Southeast Asian and North American markets gradually increasing.

Major Business Weight

Product Category	2023	2024	2025
Core components	38.23%	39.08%	37.45%
Analog IC and mixed-signal Component	9.74%	8.32%	8.43%
Discrete logic IC	12.76%	9.05%	8.72%
Memory components	21.09%	26.98%	27.68%
Optical components	9.97%	9.33%	7.74%
Passive components, electromagnetic components, and connectors	5.75%	5.17%	7.69%
Other components	2.46%	2.07%	0.02%
Agency Service Revenue	N/A	N/A	2.28%
Total	100.00%	100.00%	100.00%

2023-2025 WPG Holdings Financial Performance

Unit : NT$ thousands

		2023	2024	2025
Operating revenue		671,888,131	880,552,335	999,109,582
Operating cost		-646,502,451	-849,249,696	-959,569,737
Operating gross profit		25,385,680	31,302,639	39,539,845
Operating expense		-14,990,972	-16,602,126	-19,569,071
Income tax expense		-2,084,471	-1,818,083	-3,109,935
Net income after tax		8,109,407	7,245,173	10,105,237
Cash dividend	Common stock	5,876,699	5,372,982	6,380,670
	Preferred stock A	400,000	424,454	N/A
Income Taxes Paid		1,704,541	1,930,754	2,109,582
Employee Compensation and Benefits		-8,293,555	-9,573,048	-11,230,199
Investment in Social Engagement		29,433	33,674	35,566
Political donations		0	0	0

Note : For more detailed financial information, please refer to the Company's financial report or the Investor Zone on the official WPG website.

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Tax Management

To lean tax governance principles, the Accounting Department is tasked with coordinating daily tax administration and management. In addition to fulfilling obligations for honest filing and tax payment, professional knowledge of tax personnel within the accounting unit is strengthened through periodic tracking of changes in tax regulations, consultation services from external professional institutions, and experience sharing with tax authorities. These actions ensure tax transparency and, consequently, the fulfillment of corporate social responsibility.

Tax Strategy

Legal Compliance
- Compliance with the tax laws and regulation of each operating location is maintained, with accurate filing and the payment of appropriate and reasonable tax burdens fulfilled to meet corporate social responsibility.
- Inter-affiliate transactions are conducted in accordance with internationally recognized transfer pricing standards published by the Organization for Economic Cooperation and Development (OECD) and in accordance with conventional trading principles.

Transparency of Information
- Based on regulatory compliance, relevant tax information is processed and announced or reported in accordance with relevant regulations.

Tax Planning
- Tax incentives at each operating location are utilized in full compliance with the law.
- Tax planning is conducted without the intention of tax avoidance.

Tax Integrity
- Relationships based on compliance, information transparency, and integrity are maintained with tax authorities at each operating location, ensuring effective communication and mutual respect.

Risk Management
- Based on regulatory compliance, tax policies and laws in various countries are actively monitored, with potential tax risks for the group and each operating location assessed accordingly.
- The Company considers tax implications in all material decisions.

Tax Information

Units : NT$ thousands; %

	FY2023	FY2024	FY2025
Net profit before tax A	10,282,208	9,233,819	13,655,519
Income tax expense B	2,084,471	1,818,083	3,109,935
Effective tax rate %(B/A)	20.27%	19.69%	22.77%
Income tax paid C	1,704,541	1,930,754	2,109,582
Cash tax rate %(C/A)	16.58%	20.91%	15.45%

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Sustainability Management of WPG Holdings

1.2.1 Sustainable Development Principles and Goals

WPG Holdings upholds its corporate mission of “To Cultivate lasting partnership for sustainable success” and is committed to becoming the industry’s first choice and a benchmark in distribution.Through the co-opetition model of a distribution holding company, combined with the spirit of "Wholesome Service," cooperation with customers, suppliers, and all stakeholders is deepened, continuously enhancing the long-term value for partners. "Teamwork, Integrity, Professionalism, and Effectiveness" (T.I.P.E.) are embraced as shared values, with a profound belief that "Integrity" serves as the fundamental cornerstone for corporate sustainable development and successful operation. The principle of integrity has persisted within the corporate culture and all business activities, as only cooperation built on a foundation of integrity can achieve the goal of "Greatness, Prosperity, and Win-Win for All."

Corporate Governance

Implement a professional governance structure based on the integrity

Environmental Sustainability

Implement carbon reduction management and low-carbon innovation to mitigate the impact on the environment

Sustainable Supply Chain

Proactively cooperate with the upstream and downstream supply chains to achieve mutual prosperity and shared success

Social Participation

Exercise social influence, care for the disadvantaged, and value vocational and technical education

Sustainable Talent

People-oriented and sustainable workplace to build a happy enterprise

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1.2.2 Sustainability Governance Structure

ESG and Sustainable Development Committee

The WPG ESG and Sustainable Development Committee (hereinafter referred to as “the Sustainability Committee”) is the highest steering body for the promotion of sustainability governance operations of WPG Holdings. The Chief Sustainability Officer of the holding company serves as the Committee convener, and the Committee members consist of directors, including the Chairman of the Board of Directors, the Chief Executive Officer, and an independent director. Through this top-down governance structure, the committee is responsible for shaping and guiding the Group’s overall sustainability vision, strategy, and long-term development roadmap. ESG shared values are incorporated into business strategies to effectively drive the Group’s overall sustainability goals and the execution of action plans, demonstrating the determination for the implementation of sustainable operations.

A regular reporting mechanism is established, and the ESG implementation plan and promotion results are reported to the Board of Directors at least once a year to ensure that various ESG policies are effectively implemented. In 2025, a total of 4 meetings were held by the Sustainability Committee, and a100% attendance rate was reached (excluding proxy attendance), demonstrating the high emphasis and active participation of the Board in sustainability issues.

attendance rate	Title	Name	Frequency of Attendance
100%	Chief Sustainability Officer (Convener)	K.D. Tseng	4
	Chairman (Committee Member)	Simon Huang	4
	Director (Committee Member)	Mike Chang	4
	Independent Director (Committee Member)	Kathy Yang	4

The highest supervisory responsibility for corporate sustainability governance is held by the Board of Directors of WPG Holdings, with regular supervision and review of the implementation progress of various ESG-related projects and actions. Annual ESG plans, strategic goals, implementation progress, and outcomes are reported to the Board at least once a year by the Sustainability Committee Chairperson for an overall review and assessment. Based on the submitted content, guidance on strategic direction and adjustment suggestions are provided by the Board, with approvals issued on key matters to ensure that the sustainability direction aligns with the Group’s operational objectives.

In 2025, the Sustainability Committee made four submissions to the Board of Directors, covering the following agenda items:

(1) ESG key project progress report (including annual results of the Group's ESG training);

(2) Sustainability report (including the results of materiality analysis);

(3) Group greenhouse gas inventory planning and progress report;

(4) Domestic and international sustainability trends and policies;

(5) Formulation of annual work objectives;

(6) Revisions to sustainability-related policies, which are submitted by the responsible units.

Five Functional Groups of the Sustainability Committee

To effectively integrate resources and embed sustainable development concepts into daily operations, five functional groups are established under the Sustainability Committee: the "Corporate Governance Group," "Environmental Sustainability Group," "Sustainable Talent Group," "Social Participation Group," and the "Supply Chain Group." Each functional group is led by first-level executives from relevant business units to promote various projects and measures. These initiatives are expanded through a bottom-up implementation model to respond to material issues across all dimensions.

ESG Office

To assist in the coordination, planning, and management of the Group’s sustainability development affairs, a dedicated unit, called the "ESG Office," was established in the beginning of 2022, reporting directly to the Chief Sustainability Officer and serving as the executive hub for the group's sustainability governance. Domestic and international sustainability development trends are periodically collected and analyzed, with progress reports on sustainability initiatives presented to the Sustainability Committee on a quarterly basis. Through the regular tracking of execution effectiveness, continuous improvement mechanisms are established to ensure the stable implementation of all sustainability projects. Furthermore, to assist members of the Sustainability Committee in promptly grasping sustainability trends and international developments, a "Bi-weekly Sustainability Report" has been issued since the fourth quarter of 2023. These reports consolidate important sustainability issues and key global trends to continuously deepen the sustainability vision of directors and senior executives, strengthening the foresight and decision-making quality of the Group’s sustainability governance.

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● **The material issues of focus for each functional group are presented as follows, with relevant matters discussed on a regular basis.**

Sustainability Committee
Chair: Chief Sustainability Officer
Members: Chairman and CEO of the Holdings, Chief Sustainability Officer, an Independent Director

Chief Sustainability Officer

ESG Office

CEO of the Group

Corporate Governance Group	Environmental Sustainability Group	Sustainable Talent Group	Social Participation Group	Supply Chain Group
Chief Corporate Governance Officer (Concurrent) Chief Financial Officer of the Holdings (Concurrent)	Chief General Affairs Officer of the Holdings (Concurrent) Chief Logistics Officer of the Holdings (Concurrent)	Chief HR Officer of the Holdings (Concurrent)	Chief HR Officer of the Holdings (Concurrent)	Chief Marketing & Sales Officer of the Holdings (concurrent)
The Composition and Functions of the Board of Directors, the Transparency of the top-level's compensation/Policy/the Linkage of the sustainable performance, Corporate Sustainability Policy Board composition and functions, executive compensation transparency/policy/sustainability linkage to performance, corporate sustainability policy	Climate strategy and energy management: climate strategy, net-zero emissions, energy resource management, waste and pollution management, green building planning	Human Capital Development, Talent Attraction and Retention, Experience Inheritance / Corporate Culture	Public Welfare Activities (caring for the disadvantaged, supporting youth education, sponsoring sports events, proposing ESG technology innovation initiatives, conducting corporate volunteer input, etc.)	Customer Relationship (satisfaction)
Risk management: including but not limited to operating risk, information security, trade secrets, trade compliance, emerging risks, etc.	Sustainable Solutions (the promotion of LaaS, FAE Cleantech Solutions)	Occupational Health and Safety	Industry-Academia Collaboration	IDM/Fabless/IC design supply chain support and collaboration, including but not limited to conflict minerals, chemical safety of the product, human rights, and other sustainable supply chains
Ethical Management (anti- corruption/anti-bribery, fair trade, etc.)		Remuneration and welfare system		The Management of General Affairs Supplier

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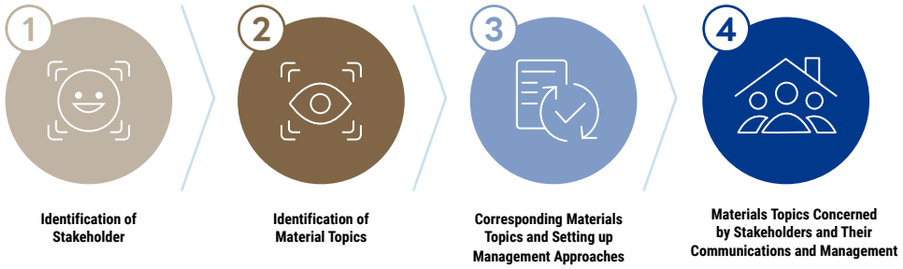
1.2.3 Stakeholder Identification and Communication

"To Cultivate lasting partnership for sustainable success" is upheld as the corporate mission of WPG Holdings. Consequently, collaborating with stakeholders and exploring ways to facilitate mutual growth are prioritized as key management tasks. Through a variety of regular and ad hoc communication channels, stakeholder's feedbacks are actively attended to, fostering dialogue and engagement, and identifying the issues that are most material and important to each stakeholder group. A deep understanding of stakeholder expectations and the provision of appropriate responses serve as a vital foundation for the pursuit of sustainable development.



Identification of Stakeholder

In order to accurately identify the impact of each issue on operations and to reflect the concerns and expectations of stakeholders, the steps for identifying material topics adopted are as follows: WPG Holdings, based on the scope of its impact, identifies stakeholders who may be affected by or have an impact on the group. By assessing the influence of the 12 categories of stakeholders were identified. To ensure the systematization and objectivity of stakeholder identification, the process follows the AA1000 Stakeholder Engagement Standard (AA1000) principles, evaluating stakeholders based on five aspects: Responsibility, Tension, Influence, Diverse Perspectives, and Dependency.

Through a stakeholder identification survey, each functional department assessed the 12 categories of stakeholders. After analyzing the responses, six categories of stakeholders with significant influence on WPG were selected, including: employees, customers, government agencies, upstream suppliers (IDM/Fabless/IC design), shareholders/investors, and banks. Considering the high relevance of these six stakeholders to operations and business development, dedicated communication mechanisms and contact channels are established to understand improvement suggestions and feedback. These are incorporated into future policies or action plans, continuously strengthening the focus on issues of concern to stakeholders and responding to their expectations.

The significance of these stakeholders to WPG Holdings are explained as follows :

Stakeholders	Significance to WPG Holdings
Employees	The "people-oriented" management philosophy is upheld by WPG Holdings to establish a positive workplace environment. Priority is placed on employee well-being and the promotion of harmonious labor-management relations, thereby building a stable and cohesive organizational foundation.
Customers	Through the integration of human resources, expertise, and comprehensive product lines, high-quality services meeting customer needs are provided. Customer feedbacks are attended to, creating long-term value.
Government Institutions	Strict compliance with the regulations of authorities are maintained by WPG Holdings, with the integrity implemented within the scope of business to ensure the compliance of all operational activities.
Upstream Suppliers (IDM/Fabless/IC Design)	Close cooperation with IDM/Fabless/IC Design to cultivate business growth and market expansion. The expansion to diversified customer bases is supported, while a wide variety of product options and professional technical services are provided.
Shareholders / Investors	Importance is attached to the management of investor relations. Through the regular provision of relevant information and the holding of investor conferences, transparency in information disclosure is maintained, thereby protecting the interests of investors.
Banks	Long-term and stable cooperative partnerships with banks are established, with a good credit record continuously maintained to support operational development and financial soundness.

Stakeholder Communication Channels

1. Stakeholder Area and Email: A dedicated stakeholder section is set up on the company's official website, providing real-time and smooth communication channels.
2. Whistleblowing and Protection: To respect and protect the legitimate rights and interests of stakeholders, a third-party managed whistleblowing platform is established to provide internal employees and external stakeholders with a safe and accessible channel for reporting issues and making anonymous complaints. Simultaneously, the "Stakeholder Suggestion and Complaint Handling Procedure" is implemented to build a robust whistleblower protection mechanism. A commitment to maintaining the confidentiality of the whistleblower's identity is upheld, ensuring that whistleblowers are not subject to inappropriate treatment or retaliation due to their suggestions or complaints.
3. Employee Communication Platform: Commitment is directed toward constructing harmonious labor relations and actively creating transparent and open communication mechanisms. Through regular group-wide employee meetings, the establishment of employee grievance emails, and the ad hoc implementation of employee opinion surveys, needs and expectations across all aspects of work are promptly understood and addressed. Additionally, quarterly labor-management meetings are held to facilitate two-way communication regarding policy implementation, major events, and issues of concern to employees. Through active listening and substantive responses, employee rights are safeguarded, with the aim of deepening employees' identification with the company and enhancing their sense of belonging.

Stakeholder Area

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Significance of Key Stakeholders and Communication Mechanisms

Stakeholders	Strategic Significance	Material Topics	Communication Mechanism & Frequency	Recommendations and Results	Response	Response/Remediation Mechanism
Customers	Integrated the team's human resources, knowledge, and product lines, provided services with customer satisfaction, attach importance to customer opinions, and jointly created value with its customers.	- Corporate Governance - Support and Integration of Supply Chain Platform - Product Trade Compliance - Operating and Financial Performance - Information Security and Data Privacy	Irregularly - Interview - Telephone - E-MAIL - Written form	Through ESG surveys and participation in supplier conferences, over 150 responses were recorded in 2025, with customers being the largest source. Among these interactions, nearly 60% were related to overall ESG topics, with net-zero issues accounting for 50%, making them the most frequent topics in the survey.	In response to customer survey and irregular meeting participation, provide customers with clear sustainability strategies and actual implementation progress to foster mutual exchange and growth.	Maintain open communication and contact channels (such as emails, phone calls, online/offline meetings, etc.) to ensure smooth cooperation with customers.
Major Issues Grievance Channel wpgh_vendor@wpgholdings.com						
Upstream Suppliers (IDM/Fabless / IC Design)	WPG Holdings cooperates closely with IDM/Fabless/IC Design to improve business operations and development, support the expansion to diversified customers, and offer a wide variety of products and technical services.	- Occupational Health and Safety - Product Trade Compliance - IP Asset Management and Protection - Information Security and Data Privacy - Talent Attraction and Retention	Irregularly - Interview - Telephone - E-MAIL - Written form	Completed the conflict minerals survey, with a total of 30 key suppliers sourcing raw materials from compliant smelters.	Supply chain management continued to maintain a sampling rate of over 90%, with the implementation of management philosophy becoming the core of supply chain management culture.	Developed clean technology-related product solutions with suppliers to promote green energy-related semiconductor component business opportunities and help the industry upgrade to low carbon transformation. Maintained smooth communication and contact channels (e.g. emails, telephone, regular meetings) to ensure smooth cooperation with IDM/ Fabless.
Major Issues Grievance Channel wpgh_vendor@wpgholdings.com						
Employees	Adhere to the people-oriented concept in establishing a positive working environment and maintaining a harmonious relationship between labor and management.	- Risk Control and Management - Operating and Financial Performance - Occupational Health and Safety - Product Trade Compliance - Product Distributorship and Customer Satisfaction	Irregularly - Company website (including corporate intranet websites and EIP) - Telephone - E-MAIL - Employee mailbox Regularly - All-hands meeting - CEO Livestream - Employee Focus Group Interview	Continuously track and perform rolling reviews on the implementation of concrete recommendations from previous "Employee Focus Group Interviews," and gaining in-depth insights into frontline employees' satisfaction with various welfare measures through regular departmental meetings.	Optimizing relevant workplace management policies based on the tracking results, and providing feedback on implementation outcomes to employees to strengthen the fulfillment of the company's commitment to its workforce, thereby achieving the sustainable development goals of an employee-friendly enterprise.	In response to employees' feedback, a section titled "I Have Something to Say" was established on the company's internal website to collect employees' thoughts and suggestions on specific topics. The gathered information is compiled and shared with the management team to serve as a basis for related improvement actions. This effectively establishes a communication bridge between the company and employees, helping achieve the goal of creating a happy workplace, enhancing team cohesion, and fostering a positive work environment.
Major Issues Grievance Channel wpgh_hr@wpgholdings.com						

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Stakeholders	Strategic Significance	Material Topics	Communication Mechanism & Frequency	Recommendations and Results	Response	Response/Remediation Mechanism
Banks	Cultivate long-term partnerships with banks and other financial institutions, maintaining a good reputation record.	- Corporate Governance - Product Distributorship and Customer Satisfaction - Information Security and Data Privacy - Operating and Financial Performance - Technological Empowerment and Digital Transformation - Sustainability Ratings and ESG Initiatives	Regularly - MOPS - Company website Telephone - E-MAIL - Written form - Review of the extension of bank loans - Bank Meeting - Institutional Investor Conference - Media Interview News	Information disclosed through filings and announcements on the Market Observation Post System (MOPS), the official company website, and investor conferences, and media interviews, we communicate and explain the operational performance, business growth strategy, profit prospect, and sustainable actions of WPG Holdings. Banks and other financial institutions maintained a high level of concern about our operational performance, business policies, and international sustainability ratings.	WPG Holdings provided banks with transparent disclosure of information about our operating results, risk management, corporate governance, and sustainability practices, and help them understand our long-term strategic goals and prospective outlook.	Cultivated a long-term relationship with the banks and maintain a good credit record.
Major Issues Grievance Channel IR@wpgholdings.com						
Shareholders / Investors	Provided investor-related information and held investor conference regularly to maintain transparency of information disclosure and protect investors' interests.	- Corporate Governance - Information Security and Data Privacy - Product Trade Compliance - Energy Management - Risk Control and Management - Sustainability Ratings and ESG Initiatives	Irregularly - MOPS - Company website - Telephone - E-MAIL - Written form - Investor conference/ Symposium/ Conference Annually - Annual General Shareholders' Meeting	- Transparent information on the business overview is provided to shareholders and investors, with business growth strategies, profitability prospects, and sustainability practices communicated to facilitate the understanding of long-term strategic goals and outlooks. In 2025, a total of 4 external institutional investor conferences and investor forums were held. Diversified channels for shareholder participation are provided, including one Annual General Meeting (AGM) conducted in person and supplemented by video conferencing. - High levels of concern are maintained by investors regarding issues such as corporate governance, operating performance, and financial results.	In response to Our commitment to shareholders and investors, WPG Holdings continued to strengthen our Board of Directors' operations and other sustainable practices, and to improve our corporate governance ranking.	WPG Holdings continued to announce the status of our operations in accordance with the law and the needs of our investors, holding investor conferences to maintain the transparency of information disclosure to protect the rights of our investors.
Major Issues Grievance Channel IR@wpgholdings.com						
Government Institutions	Abided by the regulations of the competent authorities and operated with integrity in the scope of business.	- Information Security and Data Privacy - IP Asset Management and Protection - Energy Management - Waste and Consumables Management - Biodiversity - Climate Strategy - Occupational Health and Safety	Irregularly - Supervision and review activities of the competent authority - Policy advocacy of the competent authority - MOPS - Company website - Meeting or seminar call - E-MAIL - Written form	Through public disclosure via the Market Observation Post System (MOPS) and announcements, as well as disclosing and responding to questionnaires on the official website, 94 significant messages were released and 19 questionnaires were responded to in 2025.	In accordance with the relevant regulations and questionnaire requirements of the competent authorities, WPG Holdings provides the competent authorities with open and transparent information on operational results, risk management, corporate governance, information security and data privacy, as well as sustainable practices through regular and irregular filings and responses. Additionally, WPG Holdings aligns with the government's Corporate Governance 3.0 -Sustainable Development Roadmap by planning ahead.	Continuously complied with the regulations of the competent authorities and operate with integrity in the scope of business.
Major Issues Grievance Channel IR@wpgholdings.com/wpgh_esg@wpgholdings.com						

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1.2.4 Analysis of Material Topics

To ensure that the disclosed sustainability information meets stakeholder expectations, a systematic analysis is adopted by WPG Holdings every two years to identify material sustainability topics. An annual sustainability issues list is established by referencing industry peers and supply chain concerns, previous materiality analysis results, GRI Universal Standards topics, international trends, and industry characteristics. Subsequently, senior executives at the CXO level and above from the holdings and each group are invited by the Sustainability Committee to assess operational impacts and significant risks. Stakeholder opinions are collected and integrated based on dimensions including the "significance of actual and potential impacts on the environment, economy, and people (including human rights)," the "level of stakeholder concern," and the "level of impact on WPG Holdings' operations" to construct the materiality matrix for the year.

Analysis Methods and Steps for Material Topics

To accurately identify the impact of each issue on operations and to reflect the concerns and expectations of stakeholders, the methods and steps for identifying material topics adopted are as follows :

1.Identification and Collection of Sustainability Topics:

WPG Holdings identifies international sustainability topics, trends, ratings, and indicators (including DJSI, MSCI, and SASB), and collects sustainability topics of importance to stakeholders. Concurrently, by referencing the focus areas of benchmark companies and comparing their material topics with those of WPG Holdings, we identify emerging sustainability topics. Finally, taking into account both the international trends and their applicability to WPG Holdings, we have complied the comprehensive sustainability topic list for the year.

2.Analysis of the Impacts of Sustainability Topics on Corporate Operations by Senior Executives and key stakeholders

Questionnaires were distributed to senior executives at the CXO level and above in WPG Holdings and each group to assess the degree of impact of each sustainability topic on corporate operations and to identify WPG Holdings' key stakeholders. In 2024, 40 and 33 valid questionnaires were respectively collected.

3.Analysis of the Positive and Negative Impacts and the degree of influence of senior executives and key stakeholders on the Economy, Environment, and People

Questionnaires were distributed to senior executives at the CXO level and above within WPG Holdings and each group, as well as to representatives of key external stakeholders, to assess the degree of positive and negative impacts of each topic on the economy, environment, and people, and their occurrence probability. Furthermore, the levels of concern from key stakeholders regarding each topic were ranked accordingly. In 2024, 32 and 175 valid questionnaires were respectively collected.

4.Determine the Material Topics Matrix

Based on the results of 207 completed questionnaires, the X-axis represents the perceived impact of each topic on the company's value according to senior executives, while the Y-axis represents the perceived impact on the economy, environment, and society according to stakeholders. A material topics matrix is created, and seven material topics are initially selected.

5.Determination of the Final Material Topics

Based on the results of the 207 questionnaires, the 21 material topics Analysis in Step 3 were presented as bar charts to show their positive and negative impacts on the economy, environment, and people. After assessing the occurrence probability of each topic, the final 9 material topics were determined.

6.Sustainability Committee Review and Approval

The chair of the Sustainability Committee convenes a meeting to review the evaluation methods of the above material topics, and to confirm the final material topics decided. Finally, 9 material topics and 12 basic topics were identified.

7.Development of Management Guidelines for Material Topics

Align the material topics with the United Nations Sustainable Development Goals, developing management policies, and set work objectives for each material topic.

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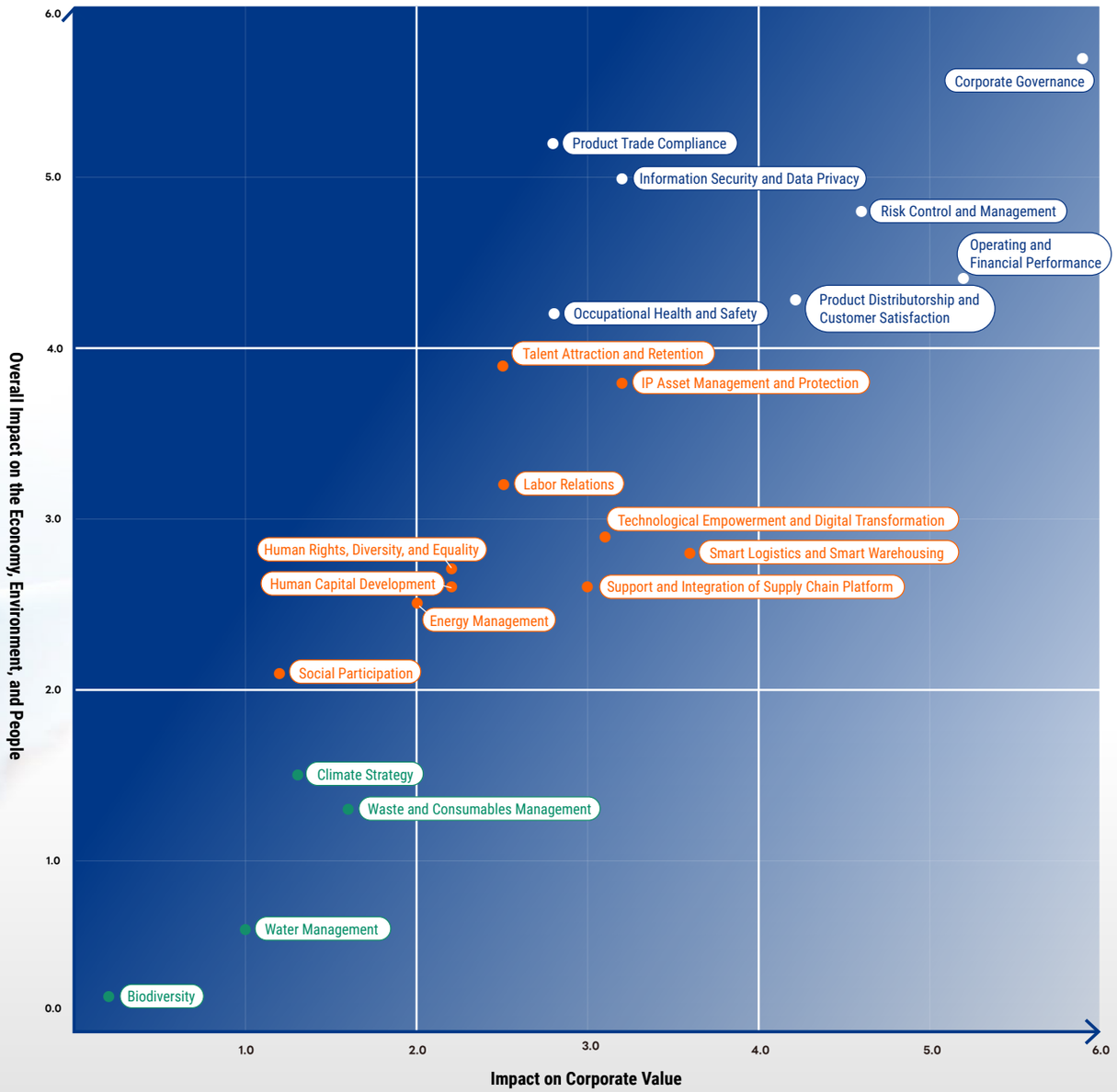
Material Topics and Basic Topics

The results of the previous year's identification are reviewed for 2025. Based on the prior year's material topics matrix and operational impact analysis, key issues are established as indicators for report preparation, with no adjustments made compared to the 2024 material topics. The 9 material topics identified for priority management this year are listed in order: Corporate Governance, Operational Performance and Financial Results, Risk Control and Management, Product Distributorship and Customer Satisfaction, Information Security and Data Privacy, Product Trade Compliance, Occupational Health and Safety, IP Asset Management and Protection, and Talent Attraction and Retention.

Matrix of Material Topics

X-axis: Impact on Corporate Value; Y-axis: Overall Impact on the Economy, Environment, and People



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Management Approach for Material Topics

Align the material topics with the United Nations Sustainable Development Goals and develop management approaches and set work objectives for each material topic.

Aspect	Material Topic	Significance to WPG Holdings	Management Approaches
Economy and Governance	Corporate Governance	• Implemented corporate management responsibilities, strengthened the rights and responsibilities of management, ethical management, established anti-corruption and anti-bribery management mechanisms, improved internal reporting channels, and increased information disclosure and transparency. • Continue to promote corporate sustainability strategies and plans to practice sustainable operations.	• Established the Audit Committee and Remuneration Committee to strengthen and monitor the internal control mechanism of WPG Holdings. • Established the "Ethical Corporate Management Best Practice Principles" and "Code of Ethical Conduct" to implement the management of integrity governance. • Based on the "T.I.P.E. Conference", regularly reviewed and improved the implementation of integrity management.
	Operational and Financial Performance	Focused on related performance such as operating profit, investment profit/ loss, financial status, operating cost and others, as well as indirect economic impacts generated by operation process, to move toward the goal of sustainable management.	• Continuing to expand its investment scope under the industrial holding model while establishing the investment holding ecosystem simultaneously. By primarily focusing on global services and based on digital transformation, it is committed to improving the earnings after tax, controlling operating expenses effectively, and strengthening investment management. • Setting of the sustainable development performance indicators that are optimized year by year, along with having independent third-party experts verify the actual achievement. • Focus on the glocalization of operations and promote a tax governance strategy that is consistent with corporate sustainable development.
	Risk Control and Management	• Emphasis is placed on the management of integrated risks. Prior to actively engaging in various business activities, relevant control mechanisms are established, with potential risks and opportunities identified and addressed in advance. • Integrated awareness of risk management into daily decision-making and operational activities to establish a comprehensive corporate risk management culture.	• Regularly reviewed and tracked key risks and established a risk response evaluation mechanism.
	Product Distributorship and Customer Satisfaction	Maintained good customer relationships, improved overall service efficiency, represented a wide range of products and brands, and maintained a stable supply to elevate customer satisfaction.	• Utilize market information sharing platforms for information sharing as a reference for procurement decision-making. • Introduce new product line representation to provide customers with diverse product options.
	Information Security and Data Privacy	• Strengthened the information security management system and enhanced the emergency response capability for information security incidents to improve the company's information security protection capability. • Safeguarded the privacy of customers and strengthened the privacy protection mechanism.	• Implemented information security policies and information security management standards so that all employees can follow the standards to ensure the security of all sensitive data. • Regularly review information security assessment indicators, implement improvement measures, and enhance the effectiveness of information security practices.
Economy and Governance	Product Trade Compliance	Set management objectives, internal control mechanisms, and practical procedures to ensure that the products are traded in compliance with national regulations	• Monitor the changes in laws and regulations of various regions/ countries, with timely updates for legal compliance. • WPG Holdings conducts regular internal trade compliance training courses every year, highlighting the importance of export control and changes in export control regulations of related countries, regions, and governments. Additionally, the courses introduce WPG Holdings' trade compliance policies, management mechanisms, system controls, and new trade compliance requirements from IDM/Fabless partners.
	Occupational Health and Safety	Promoted management measures and policies related to occupational safety and health, including workplace safety maintenance, the risk management of occupational accidents, the programs of employee health management, health inspections, etc.	• Regularly maintain the work environment, formulate emergency response measures, and organize public safety advocacy courses from time to time, including general safety and health education, occupational accident prevention, disaster prevention, and fire drills. • In response to changes in internal/ external risks, WPG Holdings conducts hazard identification and risk assessment related to occupational accidents and confirms the key risks that need improvements every year for hierarchical control and tracking management. • Clear guidelines and standard operating procedures are applied to instruct the laboratory staff on how to properly handle chemicals, equipment, and laboratory operations to mitigate the risk over accidents. • Provide regular health checkups for office staff once every two years and arrange annual health checkups for warehouse and logistics staff.
Society	IP Asset Management and Protection	In order to facilitate the management of intellectual property to achieve the organization's operational goals, improve the research development of innovation and effectiveness, ensure that the operations of WPG Holdings and the subsidiaries comply with the requirements of intellectual property-related laws and regulations and that the intellectual property required for operation is properly protected to avoid infringement of third party intellectual property rights, and is part of the internal control system.	• Protected and enabled the accumulation, enrichment, and transmission of WPG Holdings' IP assets. • Produced the IP assets that can create value for WPG Holdings, the IDM/ Fabless, or the customer. • Improved the regulation system and education to avoid infringement of others' intellectual property rights.
	Talent Attraction and Retention	• Provided internally fair and externally competitively salaries and benefits, improved holistic employee care mechanism, and planned diversified long-term measures for talent retention. • Strived to form an image as an outstanding employer and established various employment channels. • In response to the needs of digital transformation and development, they attracted professional and outstanding talents.	• Evaluated the ability and performance of human resources through the performance evaluation mechanism. • Regularly conducted salary market surveys in the Greater China region to strengthen selection and retention measures. • Implemented all labor rights in accordance with the law and regularly reviewed local labor-related regulations to ensure compliance. • Deployed a health management system to track employee health.

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Impact Boundaries of Material Topics and Corresponding Chapters

Aspect	Material Topics	Impact Boundaries							GRI Topic	Corresponding Chapter
		WPG Holdings	Subsidiaries	Shareholders / Investors	Upstream uppliers (IDM/Fabless/IC Design)	Customers	Banks	Government Institutions		
Economy and Governance	Corporate Governance	●	●	●	●	●	●	●	2 General Disclosures 205 Anti-corruption 206 Anti-competitive Behavior 405 Employee Diversity and Equal Opportunity 416 Customer Health and Safety	1-1-1 Organizational Structure 1-2-2 Sustainable Development Principles Goals 2-1-2 Diversity of the Board of Directors Performance Evaluation 2-2-1 Ethical Corporate Management
	Operational and Financial Performance	●	●	●		●	●		201 Economic Performance 203 Indirect Economic Impacts	1-1-2 Operational Performance
	Risk Control and Management	●	●	●			●	●	2 General Disclosures	2-2-2 Risk Management 2-2-3 Internal Audit 2-2-5 Laws and Trade Compliance
	Product Distributorship and Customer Satisfaction	●	●			●	●		417 Marketing and Labeling	1-3-1 Distribution Management and Service Strategies
	Information Security and Data Privacy	●	●	●	●	●	●	●	418 Customer Privacy	2-2-4 Information Security Management
	Product Trade Compliance	●	●	●	●	●			2 General Disclosures	2-2-5 Laws and Trade Compliance
	IP Asset Management and Protection	●	●		●			●	Custom Topic	2-2-5 Laws and Trade Compliance
Society	Occupational Health and Safety				●			●	403 Occupational Health and Safety	4-2-4 Occupational Health and Safety
	Talent Attraction and Retention	●	●	●	●	●			201 Economic Performance 202 Market Presence 401 Employment 404 Training and Education	4-1-2 Talent Cultivation 4-2-1 Employee Compensation and Benefits 4-2-2 Human Rights Protection 4-2-3 Labor-Management Communication

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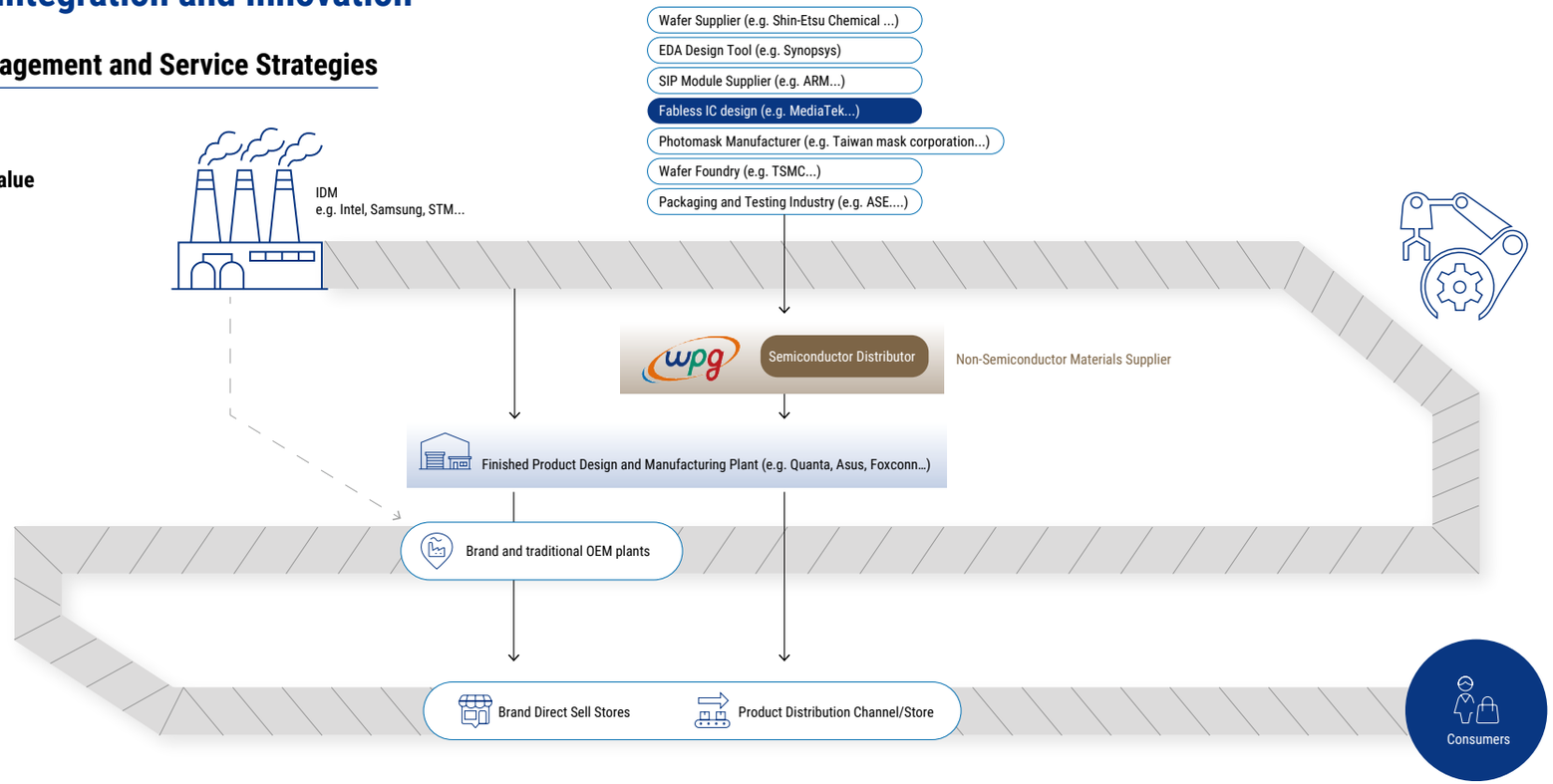
1.3 Distribution Integration and Innovation

1.3.1Distribution Management and Service Strategies

● **Semiconductor Industry Value Chain Analysis**



● **Industry value chain and corresponding material topics :**

Sustainability Value Chain	Corporate Governance	Operational and Financial Performance	Risk Control and Management	Product Distributorship and Customer Satisfaction	Information Security and Data Privacy	Product Trade Compliance	Occupational Health and Safety	Talent Attraction and Retention	IP Asset Management and Protection
Upstream suppliers (IDM/ Fabless/IC design)	●	●	●	●	●	●	●		
WPG Holdings	●	●	●	●	●	●	●	●	●
Downstream customers (manufacturers/ brands)	●		●	●	●	●			

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For upstream semiconductor suppliers, the role of semiconductor distributors is to support the suppliers' sales of semiconductor components; for downstream product manufacturers, the main function of semiconductor distributors is to assist customers in purchasing semiconductor components that are indispensable to manufacturing. In addition to dealing with various semiconductor components with complex specifications that are irreplaceable. The supplementary service and value proposition cover an even more extensive range that includes financial services, material management, logistics, technical support, etc. The professional services include (1) Product Promotion, (2) Inventory Management, (3) Order Management, (4) Sales Management, (5) Logistics Management, (6) Financial Management, and (7) Information Management.

1 **Product Promotion**

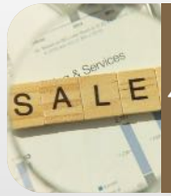
To deliver semiconductor components to many customers in the shortest possible time, upstream suppliers must cooperate with professional regional distributors. The distributors often must recruit sales representatives and technicians who are familiar with the suppliers' products to provide suitable products and technical support and respond to customer needs instantly. To assist the customers in developing new products rapidly, WPG Holdings cooperated with the suppliers and introduced various total solutions to complete product development work on time with limited manpower.

2 **Inventory Management**

In recent years, due to fierce competition in the electronic information industry, customers have predicted shorter and more varied future demands. Product brands have been promoting the BTO (Build to Order) mechanism, requesting our downstream customers to complete manufacturing more than 90% of finished products within 1 week of receiving orders. This trend is substantially increasing the importance of distributors' role as inventory managers.

3 **Order Management**

Orders are placed collectively to suppliers for batch operations, which not only significantly increases their order management capacity but also helps to maintain the stability and efficiency of semiconductor manufacturing operations. Simultaneously, the acquisition of required semiconductor components is ensured for customers in accordance with predetermined delivery dates and quantities.

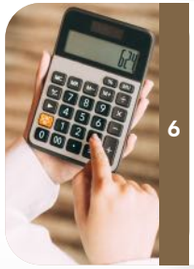


4 **Sale Management**

Distributors play an important role in the price negotiation process. Through centralized orders, distributors can manage to lower the prices for small and mid-scale customers; for suppliers, price is maintained through distributors, thus achieving the purpose of sales management.

5 **Logistics Management**

Suppliers are only required to follow the orders of channel distributors, with goods delivered through centralized batch operations to designated shipping warehouses, thereby reducing the complexity of multiple split shipments. Responsibilities for addressing the individual needs of numerous small and medium-sized customer groups are assumed by the channel distributor. Notably, packaging cartons made from renewable materials are selected and promoted by WPG Holdings. The distribution of semiconductor components is completed in accordance with each customer's specified packaging methods (including labeling operations), delivery documents, and designated delivery locations. This approach not only significantly reduces the time and costs of logistics management for suppliers but also effectively lowers the manpower and space requirements for downstream customers' warehousing operations.



6 **Financial Management**

Distributors usually grant a certain line of credit to customers according to many objective conditions such as customers' history of bank transactions, credibility, business operations, the person in charge's character, and usual transaction records, and provide payment terms better than those granted by suppliers to help customers obtain suppliers' products and services at a lower financing cost. Through distributors, suppliers also familiarize themselves with financing operations in the local market, so as to avoid financial risks and secure market share and business opportunities at the same time. The role distributors play in financial and risk management is especially important in the Asia market.

7 **Information Management**

Semiconductor suppliers' core competencies lie in semiconductor component research and development, manufacturing, and industry standard specification. Distributors play an indispensable role in consolidating suppliers' specialties with sufficient local professionals. As a trusted intermediary within the supply chain, WPG Holdings consolidates feedback and insights from a broad customer base, enabling suppliers to better understand market needs and deliver more suitable products and services. This collaborative approach also helps customers meet their product design, development, and manufacturing requirements for next-generation electronic devices. WPG Holdings fulfilled the role of communication and coordination of semiconductor distributors and highly cooperates with downstream customers to jointly tackle the challenges in the everchanging markets.

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1.3.2 Digital Platform

Value Creation through Inbound Marketing of WPG Holdings

In response to the network community trend, WPG Holdings creates and continues to promote Inbound Marketing, implements interactive mobile marketing services, focuses on promoting the digital transformation contents, and makes good use of the influence of KOLs to manage cumulative inbound marketing. Meanwhile, it also establishes the "Inbound Marketing Values" to reflect the effectiveness of marketing and promotion. Until the end of 2025, the cumulative inbound value exceeded RMB 1.16 billion. Leveraging social media resources such as Weibo, WeChat, Moments, and forums, and through the use of viral marketing campaigns, self-media operations have been enhanced. With the implementation of various marketing activities, a mutually beneficial marketing service across the upstream and downstream supply chain has been created, continuously improving customer loyalty and engagement.

The number of followers and posts is the highest in the industry, with 640,828 followers. Daily updates of 1 to 3 posts, including industry trends, technology updates and the latest news of WPG.

The first IC-themed mobile portal promotes the public's understanding of IC industry trends through in-depth market trend articles. In 2025, the number of followers reached 223,625, with regular 4 group messages per month, **accumulating more than 444,000 views and 40,000 shares**, leading peers in operational effectiveness and continuing to operate an engineer community and demonstrate technical support capabilities and also set up a service number for the human resources team to provide real-time recruitment information for those interested.

With nearly 5,031 total exposures across Taiwan and Mainland China, it is ranked first in the industry.

Launching the Dual-Core Driver Tech Platform: Pioneering a New Era of Tech Marketing

With the flourishing growth of business platforms, WPG Holdings' WPGDADAWANT initiated a major strategic transformation in 2025 by evolving into "Tech Highlights." Officially going live on January 1, 2026, Tech Highlights is directly integrated into the official websites of WPI Group and AIT Group, becoming the core engine for the Group to drive IDM/Fabless solutions and webinars.

- **Target Audience & Core Clientele**: Focused on serving IDM/Fabless.
- **Core Product & Service Offerings**: Focused on promoting IDM/Fabless solutions, webinars, and multimedia content. By integrating into the Group's official websites and offering a multilingual, login-free browsing experience, the platform lowers the barrier to information acquisition for clients, thereby maximizing exposure for IDM/Fabless partners' solutions and enhancing the efficiency of digital customer services.

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1.3.3 Smart Logistics and Warehousing

WPG Holdings upholds the "Customer First" philosophy, continuously enhancing service processes and quality to provide customers with stable, efficient, and competitive logistics services.

The Operations Planning Office and Logistics Service Group are primarily responsible for warehouse operation analysis and management, regional warehouse operational management and auditing, logistics process design and improvement, and logistics system management and optimization. To maintain the integrity of logistics system management, regional units conduct at least one irregular audit annually. For any deficiencies identified during audits, regional logistics units must propose specific corrective actions and implementation schedules, overseen and supported by the Operations Planning Office. Furthermore, monthly performance evaluations and irregular inspections are implemented for outsourced logistics providers; taking the Hong Kong, Dongguan, and Linkou warehouses as examples, **there were no instances of freight forwarding KPIs not being met in 2025**.

Furthermore, through the construction of a transparent platform connecting internal and external information, standardized operational processes are systematized, while flexible or variable items are managed through offline manual processing to realize a collaborative and symbiotic ecosystem with partners. Operational efficiency is enhanced through intelligent transportation and intelligent routing, utilizing management dashboards to integrate real-time information and strengthen the command over various management indicators and equipment status.

Performance of key projects in 2025 is presented as follows:

Location	Project	Operational Scope	Implementation	Specific Results
Hong Kong Warehouse	Capacity Improvement of Packing Stations	Outbound Operations	- Continue to verify productivity data. - Analyze factors contributing to productivity growth. - Break down processes to identify optimization solutions	Packaging station capacity increased by 3.35% compared to 2024
	Hong Kong-Dongguan Logistics Synergy	Inventory operations	Transfer portions of cargo to the Dongguan warehouse for storage	Achieved a 21.68% ratio in inventory allocation between Hong Kong and Dongguan
	Reducing Cost per Carton	-	Strengthen the tracking of operating costs per carton to precisely control operating expenses (OPEX).	Unit packaging costs decreased by 3.25% compared to the annual target
Dongguan Warehouse	Packaging Station Capacity Enhancement	Outbound operations	Identify bottlenecks through data validation to continuously optimize operational processes and workflows.	Packing station capacity increased by 10.56% compared to 2024
	Customized logistics (shorten the delivery and reduce unnecessary transportation)	Inbound operations	Promote the "Direct-to-Dongguan Warehouse" model to shorten transit procedures and reduce unnecessary transportation.	Cargo volume ratio of direct-to-Dongguan warehouse reached 56.7%
	Reduce the cost per carton	-	Strengthen the tracking of operating costs per carton to precisely control operating expenses (OPEX).	2025 operating cost per carton decreased by 10.71% compared to the target
Linkou Warehouse	Business Promotion of the B2B2P Business Model	Inbound, outbound, and stock operations	Maintain normal operations, expanding logistics business, meeting customer needs, and stabilizing customer relationships	B2B2P Client Operational Implementation—Officially Launched
	Smart Warehousing Management Upgrades via B2B2P and IED Integration	Shipping Operations	Integrate Industrial Engineering Design (IED) to optimize smart warehousing packaging capacity and operational efficiency	• Packing station capacity: 26.72 cartons • Packing station capacity increased by 15.2% compared to 2024
	Diversify the Development of Indirect Service Operations	-	- Enhance the value of logistics operations - Goal: Obtain Certification	• Timeliness of customs declaration for bonded goods (100%) • Obtained AEO (Authorized Economic Operator) certification in August

* shorten the delivery and reduce unnecessary transportation

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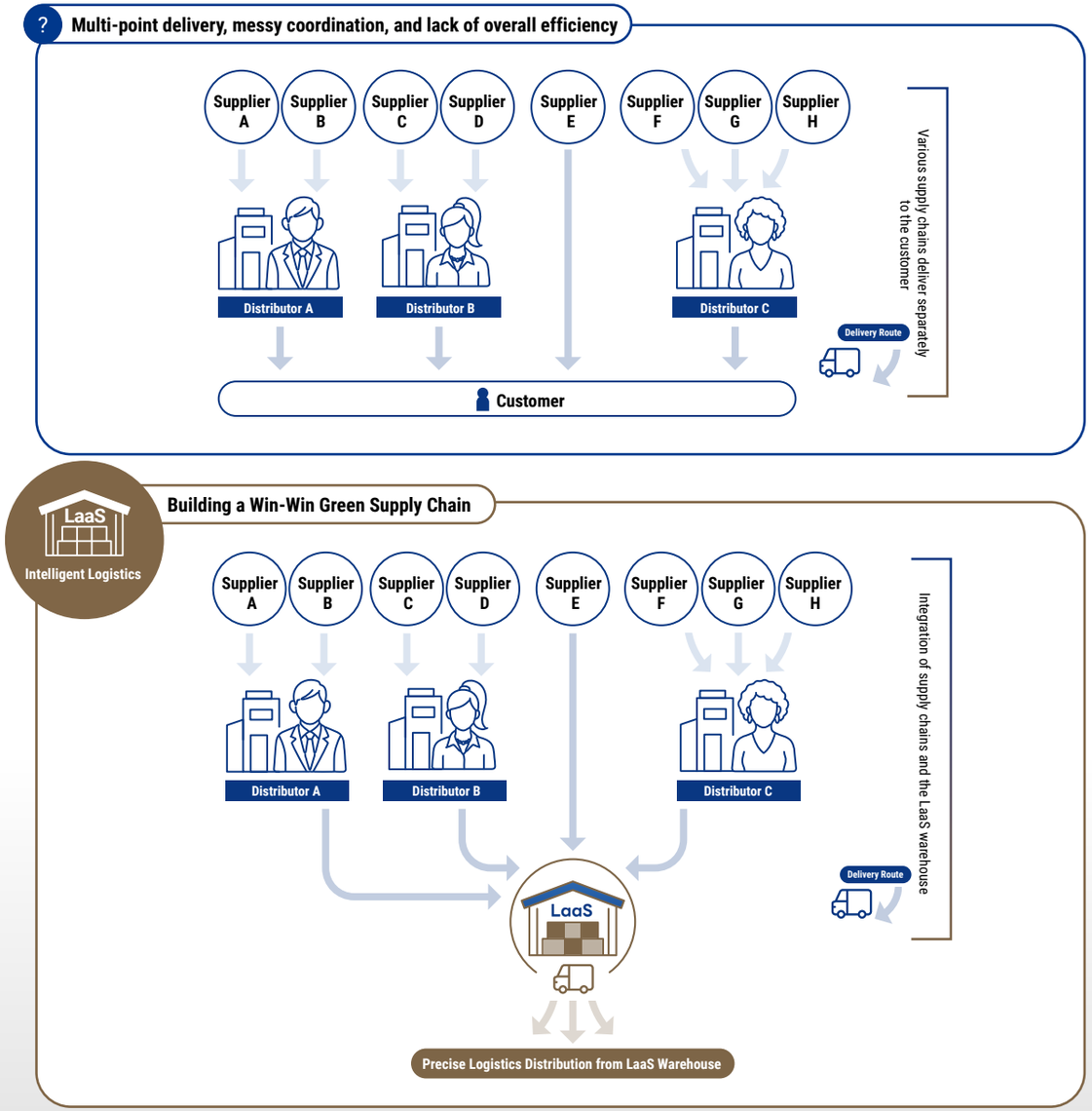
B2B2P Serviqce Model: Direct Delivery from Manufacturer to Manufacturer's Production Workshop

Logistics as a Service (LaaS) is based on smart warehousing and centered around "capacity multiplication and warehousing contract manufacturing," aiming to realize the goal of "my warehouse is your warehouse" and ensuring customers enjoy consistent service.

Within the LaaS B2B2P model, vertical specialization and multi-warehouse management are leveraged to expand service coverage and improve overall operational efficiency. For existing facilities, the company continues to provide stable and reliable services while optimizing production capacity; meanwhile, drawing on extensive experience, it can quickly introduce services to new sites, expanding collaboration opportunities and deepening industrial chain connections. Through these efforts, we are committed to providing more valuable logistics solutions for our partners, driving shared industry prosperity and higher-level development.

Additionally, WPG Holdings officially launched the "In-plant BBP" project in 2025. Through the innovative model of direct delivery from suppliers to production lines, it creates an extremely efficient supply chain and co-creates growth value with industry partners.



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1.3.4 Supply Chain Management

【 Types of Suppliers 】

WPG Holdings is a semiconductor component distributor with two primary categories of suppliers: " Principal (IDM/Fabless/IC Design) Suppliers" and " General Affairs Supplier."

1.IDM/Fabless/IC Design Suppliers

WPG Holdings serves as a distributor (agent/dealer) in the semiconductor component supply chain and is not involved in the product manufacturing process. However, as an integral part of the industry value chain, WPG Holdings proactively monitors the products it distributes/represents, verifying their compliance with environmental and social issue regulations. Through public information disclosure on our corporate website, we disclose whether key suppliers comply with environmental regulations and other requirements. This initiative helps enhance transparency across the entire value chain and increase consumer awareness, allowing WPG Holdings to leverage its influence within the value chain to jointly build a sustainable global electronics supply chain.

As a semiconductor component distributor, WPG Holdings provides Business-to-Business (B2B) electronic component supply chain services to upstream semiconductor manufacturing OEMs and downstream electronic product manufacturers. To unleash our value as a central hub between upstream and downstream partners, we establish robust cooperative relationships through regular and ad-hoc meetings, visits, monthly/quarterly performance reviews, and unscheduled audits. This ensures alignment and collaborative synergy across both parties' short-, medium-, and long-term development goals and corporate social responsibility planning. To provide localized customer service, we have established offices across our Taiwan headquarters, Asia, the Americas, and other regions, with dedicated windows for both OEMs and customers to respond promptly to feedback regarding product quality, environmental management, and social responsibility. Regarding support for customer initiatives on hazardous substance control, WPG has established an Eco-Friendly Corner on its official website and assigned dedicated units to provide necessary and sufficient information in real time to satisfy the requirements of downstream clients, end customers, and public sectors. We also cooperate with clients' CSR programs to conduct necessary activities, surveys, verifications, audits, and relevant data collection.

As of the end of 2025, WPG Holdings represents various semiconductor OEMs and IC design suppliers, using the "revenue share percentage" as the basis for identifying key suppliers. The top 30 major suppliers accounted for over 82% of WPG Holdings' total revenue. These suppliers are primarily located in the United States, Taiwan, Europe, Mainland China, South Korea, and Japan. In terms of revenue ranking, the

USA	Taiwan	Europe	China	South Korea	Japan
14	6	4	2	2	2

Driven by global sustainability initiatives, WPG Holdings supports the "Conflict-Free Smelter Program" developed by the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI). Every year, we utilize the Conflict Minerals Reporting Template (CMRT) or Form SD to periodically review the mineral and smelter source information within the supply chains of our top 30 key Principal suppliers. Simultaneously, we monitor chemical safety management and publicly disclose the results of our due diligence reviews.

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2.General Affairs Suppliers

For general affairs suppliers, WPG Holdings has formulated a complete supplier policy and identified supplier risks, devoted to assisting supplier partners to continuously improve management measures.

【Evaluation and Management Mechanisms】

Principal IDM/Fabless/IC Design Suppliers

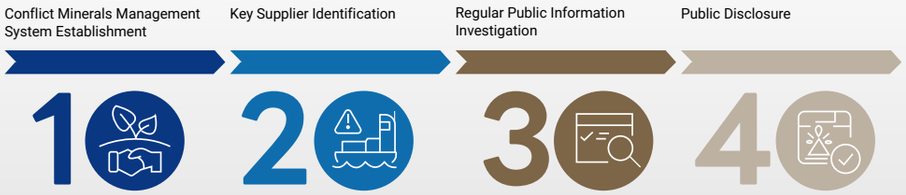
Conflict Minerals Management

The U.S. Congress passed the Dodd-Frank Wall Street Reform and Consumer Protection Act in 2010. Pursuant to Section 1502 of the Act, the U.S. Securities and Exchange Commission (SEC) promulgated Rule 13p-1 under the Securities Exchange Act of 1934 in August 2012. This rule aims to address human rights abuses associated with mining operations in the Democratic Republic of the Congo (DRC) and adjoining countries. Minerals extracted from this region are referred to as "3TG," representing Tin (Sn), Tungsten (W), Tantalum (Ta), and Gold (Au).

As a semiconductor component distributor, WPG Holdings is not directly involved in the product manufacturing process. To communicate our requirements regarding conflict minerals, WPG Holdings is committed to not knowingly purchasing, directly or indirectly, any conflict minerals or products containing conflict minerals sourced from conflict-affected areas. Moving forward, we will continue to conduct annual supply chain due diligence to fulfill and enhance our sustainable supply chain management goals.

To implement WPG Holdings' requirements for conflict minerals, we review suppliers' conflict mineral management policies, their countries-of-origin investigations, and other publicly disclosed data every two years to track information. By publicly disclosing these findings, WPG Holdings reinforces its commitment to support the use of legal, conflict-free minerals.

Conflict Minerals Management Process:



WPG Holdings conducts conflict minerals due diligence every two years. According to the latest investigation results, 67% (20 out of 30) of key suppliers have publicly disclosed their lists of compliant smelters. Furthermore, within their raw material sources, the average percentage sourced from compliant smelters is as high as 99.5%.

Among the 10 suppliers that have not yet publicly disclosed their lists, 7 are members of the Responsible Business Alliance (RBA) and have issued statements through official channels. Because the data provided by suppliers is the aggregated result collected across the entire supply chain, it is currently not possible to analyze individual product items. WPG Holdings executes due diligence on a two-year cycle and will continue to optimize the tracking mechanism in the future, aiming to more precisely grasp dynamic supply chain information.

Among the 30 key suppliers, the average percentage of raw materials sourced from compliant smelters is 99.5%.

Note: Average percentage of raw materials sourced from compliant smelters = (Compliant percentage disclosed by key suppliers x Number of key suppliers with that specific compliant percentage) / Number of key suppliers that have disclosed their compliant percentages.

Implementation and Promotion of the "WPG Value Partner EP Sharing Platform" to Enhance Supply Chain Transparency

To further improve the efficiency of supply chain compliance management, WPG Holdings initiated the construction of the "WPG Value Partner EP (short for Environmental Policy data, including most conflict minerals data) Sharing Platform" (hereinafter referred to as the "EP Sharing Platform") in 2025. This platform integrates environmental policy data resources across the supply chains of various subsidiaries within the Group. Through digital methods, a comprehensive environmental policy big database is established, significantly reducing data duplication while reinforcing data verification and tracking capabilities.

In terms of conflict minerals management, the EP Sharing Platform delivers the following synergistic benefits:

Data Digitalization and Standardization：

The platform introduces OCR (Optical Character Recognition) technology to automatically parse environmental policy data provided by OEMs, such as conflict minerals test reports in PDF format. It filters relevant values based on customer and regulatory requirements, effectively replacing the previous workflow that heavily relied on manual comparison. This mitigates the risk of errors caused by manual input and ensures the accuracy of conflict mineral reporting data.

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Cross-Group Resource Sharing：

Designed with the core spirit of "cross-group resource sharing," the platform allows the same environmental policy data test report to be shared under configured conditions when provided to the same customer. This avoids repetitive requests that place burdens on suppliers. Concurrently, it establishes a comprehensive mechanism for data inquiry, download, and permission control to ensure sensitive data is properly protected.

Continuous Optimization Timeline：

The EP Sharing Platform was planned in early 2025, and the development of the main platform was completed by the end of 2025, with employees already utilizing it. Optimization is expected to take place in 2026, alongside interface connection and integration with third-party and client-side databases, progressively realizing the end-to-end digital management of supply chain compliance data.

Through the continuous construction of the EP Sharing Platform, WPG Holdings will further enhance data collection efficiency and transparency based on its existing annual supply chain investigations, fulfilling its long-term commitment to conflict mineral issues and continuously strengthening its sustainable supply chain management capabilities.

General Affairs Supplier Management

WPG Holdings places great emphasis on corporate sustainability. As we move towards our sustainability goals, collaborating with and leading our partners toward mutual growth and sustainable operations is a vital component of fulfilling our corporate commitment.

WPG Holdings deeply integrates sustainability values into its core operations, viewing the collaborative growth of partners as a central link in achieving its sustainability goals. To strengthen supply chain management and ensure that working environments, human rights, environmental responsibility, and business ethics meet the highest standards, WPG Holdings formally established the "WPG Supplier Code of Conduct" in 2018, referenced from the Responsible Business Alliance (RBA) Code of Conduct. Since 2019, all new suppliers in the Greater China region have been required to sign the "WPG Supplier Code of Conduct Commitment Letter" to confirm that administrative suppliers fully understand and implement these standards. Simultaneously, through this Code of Conduct, suppliers perform self-assessments across five dimensions—Labor, Health and Safety, Environment, Business Ethics, and Management Systems—to proactively identify potential issues and enhance supply chain resilience.

In 2025, the response rate of the Commitment Letter from new suppliers was 93%. Furthermore, the "WPG Supplier Code of Conduct Self-Assessment" is conducted annually to investigate whether suppliers have implemented management policies related to ethical management, anti-corruption, and anti-bribery. In 2025, a total of 135 self-assessment forms were collected, obtaining a response rate of 100%.

General Affairs Supplier Evaluation

Since 2017, WPG Holdings has continuously conducted annual evaluations of its partners, covering multi-dimensional indicators such as price, service, quality, delivery time, and payment terms to systematically monitor and enhance supplier service quality. For partners with performance needing improvement, WPG Holdings proactively assists in identifying potential issues and provides recommendations for enhancement to ensure supply chain stability and mutual prosperity. In 2025, the average score of the supplier evaluation was 4.0 (out of a maximum of 5.0), and no contracts were terminated due to poor evaluation performance.

WPG Suppliera Code of Conduct

Local Procurement and Green Procurement

WPG Holdings actively implements supply chain management, prioritizing local and green procurement strategies:

2025 Procurement Status	General Administrative Procurement	Non-General Administrative Procurement
Local Procurement (%)	100%	99%

2025 Green Procurement Status for General Administrative Supplies

Region	Green Procurement Amount(NTD)	Green Procurement Ratio (%)
Linkou Warehouse	2,992,635.70	23.35
Dongguan Warehouse	3,213,380.20	52.29
Hong Kong Warehouse	1,274,034.50	49.42

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大聯大控股 WPG Holdings

2 Accountability for Integrity Win Win in Profit

"Integrity" is firmly held by WPG Holdings as a basis for corporate success. Integrity has long been integrated into every facet of the corporate culture and business activities, with the conviction that partnerships anchored in integrity are the sole means to catalyze "Grow Together, Strive Together and Win Together."

In terms of governance performance, to demonstrate a high degree of connectivity between shared values and management philosophies, a robust corporate governance framework has been established by WPG Holdings, ensuring that all decisions and operational behaviors maintain strict alignment with standard governance principles. Not only are potential risks effectively identified and controlled through this system, but corporate longevity and sustainable operations are also secured.

Concurrently, the corporate spirit of ethical management is consistently upheld by WPG Holdings. While statutory and regulatory compliance is strictly adhered to, emerging risk issues, such as information security, are proactively addressed to reinforce overall risk management and internal control systems. Furthermore, responsible commitments are actively demonstrated toward internal employees, customers, partners, and the entirety of society, with dedication directed toward forging relationships of mutual trust and co-prosperity.

Looking ahead, integrity will continue to serve as the cornerstone for WPG Holdings. Corporate governance effectiveness will be further deepened, and the trajectory toward sustainable development will be driven forward, thereby fulfilling the operational vision of "Grow Together, Strive Together and Win Together," generating positive impacts for long-term corporate value growth and societal progress.

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Chapter Summary

Integrity and Resilience: Building an Excellent Corporate Governance System

Adhering to "ethical management" as the core value for corporate sustainable development, a robust corporate governance system is built by WPG Holdings. Through the integration of an integrity culture, information security, risk control, internal control auditing, and compliance mechanisms, the vision of "Grow Together, Strive Together and Win Together" is realized.

Sound Board Governance and Diversity

In 2025, the highest honor of being ranked in the top 5% of listed companies in the Corporate Governance Evaluation by the Financial Supervisory Commission (FSC) was achieved for the fourth consecutive year. Operational efficiency of the Board of Directors was demonstrated with a Director attendance rate of 98.99%, while the proportion of Independent Directors was increased to 44%. Furthermore, the Nominating Committee was officially established to strengthen the diversity of the Board composition and deepen succession planning for senior leadership.

Deepening of Integrity Culture and Whistleblowing Mechanisms

To implement integrity management, the internal grievance platform and internal/external whistleblowing processes were actively optimized by the Ethics Committee and the Executive Secretary Group of the Ethics Committee in 2025. Multiple educational campaigns on ethical management were conducted throughout the year, reaching a total of 5,516 attendees, ensuring that the spirit of integrity is internalized into the daily behavior of employees.

Digital Security and Risk Defense Resilience

In terms of information security and risk management, ISO 27001 and ISO 27017 international certifications have been comprehensively introduced, and a comprehensive information security response and business continuity plan (BCP) has been established. A record of zero information security incidents was maintained throughout 2025. In addition, Key Risk Indicators (KRIs) and a "red-and-yellow light early warning mechanism" were utilized to conduct real-time monitoring on information security, supplier stability, and logistics risks.

Legal Compliance and Intellectual Property Protection

Regarding legal and trade compliance, an intellectual property and personal data protection system has been constructed. Taiwan Intellectual Property Management System (TIPS) Grade A verification was passed for the fourth consecutive year, demonstrating a high commitment to intellectual property and personal data protection. In 2025, 12 compliance courses covering topics such as fair trade, intellectual property rights, and information security were offered, with a total of 19,568 attendees. Organizational resilience is effectively enhanced through the simultaneous advancement of institutional frameworks and education.

Supervision of Internal Control Effectiveness

To ensure the effectiveness of internal controls, 57 audit operations were executed by the Audit Office in 2025. The scope encompassed both domestic and overseas subsidiaries, as well as special compliance audits, thereby fulfilling supervisory duties and safeguarding the long-term interests of the company and its shareholders.

Performance Highlights

44%

Independent directors accounted for about 44%

5%

Ranked in top 5% of all TWSE-listed companies in the Corporate Governance Evaluation for four consecutive years.

98.999%

Board meeting attendance rate reached 98.999%.

The validity of international certifications

The validity of international certifications, including the ISO 27001 Information Security Management System and the ISO 27017 Cloud Service Information Security Controls, is continuously maintained.

Nominating Committee

Establish a Nominating Committee

Level A certification

Obtained the Certificate of Taiwan Intellectual Property Management System (TIPS) Level A certification

ISO 27701

Introduction of the ISO 27701 Privacy Information Management System is planned and evaluated

Copyright Management Regulations

The "Copyright Management Regulations" were revised in 2025

Zero Data Leaks

No major information security incidents or confidential data leaks occurred over the past three years

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2.1Board of Directors Operation

2.1.1 Board of Directors Structure

The highest governance body of WPG Holdings is the Board of Directors, which is led by the Chairman, coordinating the promotion and implementation of the Company's various corporate governance affairs. The Board of Directors holds ultimate supervisory responsibility for the overall operational performance and major affairs of the Company, and makes decisions on key matters such as investments, mergers, and acquisitions. Concurrently, the Board of Directors oversees the management team to respond to changes in relevant domestic and foreign laws and regulatory environments.

To enhance governance efficiency, the responsibilities of the Chairman and the Chief Executive Officer (CEO) are distinctly divided. The CEO is a professional manager who is responsible for implementing the decisions of the Board of Directors and comprehensively managing the Company's operations and business results within the scope of authorization.

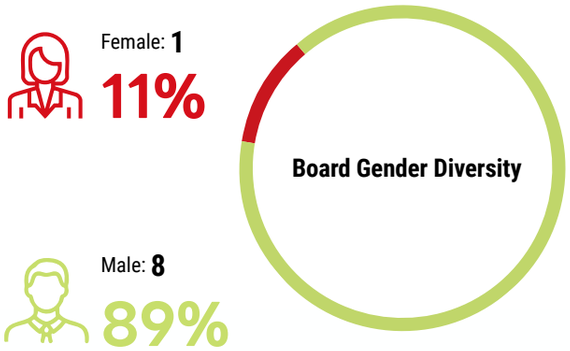
A comprehensive re-election of the Company's Board of Directors was completed on May 31, 2023, with a term from May 31, 2023, to May 30, 2026, forming the 7th Board of Directors. The Board consists of a total of 9 directors, including 4 independent directors. In 2025, the Board of Directors convened a total of 11 meetings, with an in-person attendance rate of directors reaching 98.99%, which follows the provisions stipulated in Article 38 of the Company's Corporate Governance Best Practice Principles: "The in-person attendance rate of all directors of the company shall be at least 80%". Regulatory requirements were fully adhered to throughout the operational process of the Board of Directors, and the mechanism for the avoidance of directors' conflicts of interest was strictly executed. For more detailed information regarding the operation of the Board of Directors, please refer to the Annual Report of the Shareholders' Meeting.

2.1.2 Diversity of the Board of Directors and Performance Evaluation

Board Nomination Mechanism

The selection and nomination of the Board of Directors is based on the provisions of the Articles of Incorporation, the "Rules Governing the Election of Directors", and the "Corporate Governance Best Practice Principles", employing a candidate nomination system through a fair, impartial, and open process. The nomination and election of board members comprehensively consider the corporate operational models and long-term development strategies, taking into account factors such as professional background, expertise, industry experience, gender, age, and nationality to ensure that the Board of Directors possesses the overall capability to support the sustainable management of the company.

In accordance with Article 20, Section 4 of the "Corporate Governance Best Practice Principles," the diversity policy for the composition of the Board of Directors encompasses two major criteria: basic conditions and professional competencies. In addition to the core expertise in the electronic components industry, the backgrounds of the directors also cover diverse fields, including investment management, strategic management, financial accounting, law, and international markets.



Diverse Backgrounds of the Directors

The professional backgrounds of the 7th Board of Directors encompass investment management, strategic management, finance and accounting, legal, and international market perspectives, in addition to the core electronic components industry. The Board of Directors consists of a total of 9 seats, including 2 directors with employee status (including appointed managers) and 4 independent directors.

In terms of gender structure, there are 8 male directors (89%) and 1 female director (11%), meeting the goal of at least 1 female director. 100% of the age distribution is over fifty years old There are 3 independent directors with less than 9 years of service and 1 with more than 9 years of service, and the average length of service of all directors is 13 years.

The four independent directors of the Company are Mr. Jack J.T. Huang, founder and chairman of Taiwan Renaissance Platform Co., Ltd.; Mr. Charles Chen, former vice president of PwC Taiwan; Kathy Yang, former President of CDIB Capital Management Corporation; and Mr. Joseph Yu, Distinguished Professor of Chang Gung University. Possessing diverse and complementary professional backgrounds, they provide independent, professional, and forward-looking governance recommendations to the Board of Directors.

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The directors' industry experience/ professional distribution are as follows

Name	Title	Nationality	Gender	Age		Tenure of independent director		Decision-Making Management	Finance and Accounting	Industrial Knowledge	Finance and Accounting	Law	Human Resource	Risk Management (Include Information Security)	Global market perspective	Investment Management
				Under 70 years old	70 years old and above	Less than 9 years	Over 9 years									
Simon Huang	Chairman	R.O.C	Male		●			●	●		●					●
Frank Yeh	Vice Chairman		Male		●			●	●	●			●	●	●	
K.D. Tseng	Director		Male		●			●	●	●	●			●		●
Mike Chang	Director		Male		●			●	●	●			●		●	
T.L. Lin	Director		Male		●			●	●	●	●			●		●
Jack J. T. Huang	Independent		Male		●		●	●	●	●	●	●		●	●	
Charles Chen	Independent		Male		●	●		●	●		●		●	●		
Kathy Yang	Independent		Female	●		●		●		●	●				●	●
Joseph Yu	Independent		Male		●	●		●	●		●		●		●	

Note 1 : In accordance with Taiwan's Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, no independent director of the Company may concurrently serve as an independent director of more than three other public companies.

Note 2 : For the information on directors holding concurrent positions in other companies, please refer to the Shareholders Meeting Annual Report - Information on Directors

Functional Committees

In addition to the establishment of independent directors, multiple functional committees are instituted based on operational needs, being respectively responsible for the review and supervision of critical operational and governance topics.

Audit Committee

Committee Roles and Responsibilities

The WPG Audit Committee is established in accordance with the "Audit Committee Charter". The primary focus of its supervision include the fair presentation of the company's financial statements, the appointment (and dismissal), independence, and performance of the certifying CPA, the effective implementation of the company's internal controls, the compliance of the company with relevant laws and regulations, and the management's oversight of existing or potential risks within the company.

2025 Operations of the Sustainability Committee

In 2025, the Audit Committee convened a total of **11** meetings, with the committee member attendance rate reaching **97.72%** (exclusive of attendance by proxy).

Remuneration Committee

Committee Roles and Responsibilities

The WPG Remuneration Committee is established in accordance with the law,with all members possessing independence. Operations are conducted in accordance with the "Remuneration Committee Charter". Its responsibilities include formulating recommendations for the compensation of Directors and senior executives, preparing regular evaluation reports, and periodically reviewing performance evaluation standards and execution results. Reports on the execution status are submitted to the Board of Directors by the Remuneration Committee.

2025 Operations of the Sustainability Committee

In 2025, the Remuneration Committee conducted a total of **6** meetings, with a committee member attendance rate of **100%** (exclusive of attendance by proxy).

Nominating Committee

Committee Roles and Responsibilities

The Nominating Committee is established in accordance with the "Nominating Committee Charter". It is responsible for assisting the Board of Directors to form the principles for determining the composition and qualifications of the board members, This encompasses required qualifications, professional expertise, the number of seats, terms of office, and diversity policies for the Board. It is also responsible for identifying, selecting, and nominating qualified director candidates, reviewing the qualifications of director candidates nominated by shareholders, and submitting review opinions to the Board of Directors. Furthermore, the Nominating Committee assists the Board of Directors in establishing selection criteria for the CEO, conducting the selection and nomination of CEO candidates, and assisting in formulating succession plans for directors and the CEO, while periodically reviewing and supervising their execution status.

2025 Operations of the Sustainability Committee

In 2025, the Nominating Committee conducted a total of **2** meetings, with a committee member attendance rate of **100%** (exclusive of attendance by proxy).

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Succession Planning for Board Members

For subsidiaries with a single corporate shareholder (such as WPI Group and AIT Group), a policy for supervising the board of directors of subsidiaries and assignment principles has been established since 2013. Through assigning senior executives of subsidiaries to serve as directors of subsidiaries and practically participating in the operation of the board of directors of subsidiaries, the executives can familiarize themselves with corporate governance affairs and the duties of directors, gradually developing the management and professional abilities required to serve as a director.

Concurrently, when director training programs are conducted, directors, supervisors, and key management of subsidiaries are also invited to participate to strengthen the overall governance awareness and consistency of the Group. In the past, practical experience has been established in which the CEOs of subsidiaries transitioned to serve as the CEO and directors of WPG Holdings. By strengthening the governance and operation of subsidiaries' boards of directors, an important source for the director talent pool is provided.

Furthermore, based on operational development and strategic needs, extensive recruitment of professionals with diverse backgrounds in law, finance, accounting, investment, and international development is conducted. A long-term and robust talent pool for director candidates is constructed to support future director selections and the needs of sustainable board operations.

Conflict of Interest Management

To prevent potential conflicts of interest among Board members and safeguard the collective interests of the Company and its shareholders, Article 15 of the "Rules of Procedure for Board of Directors Meetings" expressly states the relevant provisions regarding recusal for conflicts of interest. For the implementation of recusal from conflicts of interest at Board of Directors meetings in 2025, please refer to the Shareholders' Meeting Annual Report - Corporate Governance Status.

To implement fairness in stakeholder transactions and enhance operational soundness and security, the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" were approved and promulgated by the Board of Directors. The contents explicitly stipulate that all transactions should strictly adhere to core principles such as integrity, priority of the Company's interests, confidentiality, and fair dealing, thereby strictly preventing conflicts of interest and eliminating opportunities for private gain.

To build a transparent communication environment, the "Rules for Handling Suggestions and Complaints from Stakeholders" were also established, and a whistleblowing platform independently managed by a third party was introduced. The receipt and handling progress of cases are directly supervised by the Audit Committee. The entrusted third-party management unit is required to report progress on a regular basis and cooperate with the investigation needs of the Audit Committee at any time. In 2025, a total of 2 reported conflict of interest cases were received; all cases have been actively processed in accordance with internal procedures, and the handling progress is continuously tracked by the competent units.

Performance Evaluation of the Board of Directors

The company clearly performance targets to improve the operational efficiency of the Board of Directors to implement corporate governance and improve the functions of the Board of Directors. In December 2015, the Board of Directors formulated the " Rules for Performance Evaluation of Board of Directors ", which stipulated that internal performance evaluation should be reviewed at least once a year. In October 2019, the amendment of the procedures added that the evaluation shall be performed by an independent professional agency, external expert, or scholar team at least once every three years.

Internal Performance Evaluation of the Board of Directors

The Board performance evaluation is performed after the end of each fiscal year, where the self-evaluation form on internal performance is filled in by all Board members and functional committee members. The 2025 performance evaluation of the Board of Directors and the committees was reported to the Board on January 27, 2026. For the evaluation results, please refer to: WPG Board Internal Performance Evaluation.

Procedures for the Performance Evaluation of the Board of Directors:

The measurement dimensions for the overall, individual, and functional committee performance evaluation of the Board of Directors include the following:

Measurement Dimensions	Overall Performance of the Board of Directors	Individual Performance of Directors	Overall Performance of Each Functional Committee
Degree of Participation in Company Operations	●	●	●
Internal Control and Risk Management of the Company	●	●	
Management of External and Internal Relationships	●	●	
Composition and Capabilities of the Board of Directors / Appointment and Continuing Education of Directors	●		
Board Decision-Making Quality and Operations	●	●	
Execution and Achievement of Current Term Work Objectives	●	●	
Directors' Understanding of Responsibilities, Professionalism, and Continuing Education		●	
Composition, Appointment, and Operations of Committees			●
Understanding of Committee Responsibilities			●
Improving Decision-Making Quality of Functional Committees			●
Internal Control			●
Achievement of Current Term Committee Work Objectives			●

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External Performance Evaluation of the Board of Directors

In accordance with Article 3 of the "Procedures for the Performance Evaluation of the Board of Directors," an external professional independent institution or external expert and scholar team shall be commissioned to conduct the performance appraisal on the Board of Directors once per 3 years. The Company commissioned the external institution, "Taiwan Corporate Governance Association" to conduct the latest external appraisal in 2025. It conducted performance appraisal on the Company's Board of Directors through questionnaires and on-site visits. The institution and experts are considered acting independently. The appraisal results have been reported to the Board of Directors on March 2026 and disclosed on the Company's official website. For the evaluation results, please refer to: WPG Board External Performance Evaluation.

Continuous Education for Directors

The development of collective knowledge for the highest governance body continues to be promoted by WPG. In 2025, the directors attended the continuing training for a total of 61 hours, with an average of 6.7 hours attended by each director. On-site continuing education courses were planned for the Board of Directors, including "Global Enterprise Management Strategy" and "AI-Driven Industry Digital Intelligence Transformation and Commercial Innovation Applications." Furthermore, professionalism is improved and sustainable risks and opportunities are focused on by Board members through continuous participation in a variety of external continuing education courses, performing job duties faithfully with the duty of care as a good administrator, and thoroughly exercising operational decision-making, leadership, and supervision functions. All newly appointed directors receive an "Onboarding Guide" provided by the company upon assuming office. The content includes integrity-related regulations such as the "Corporate Governance Best Practice Principles," "Ethical Corporate Management Best Practice Principles," "Code of Ethical Conduct," and "Anti-Corruption and Anti-Bribery Policy," ensuring compliance with the above provisions while performing duties.

2.1.3 Executive Compensation Policy

Performance Indicators and Remuneration Structure of the Chairman and Executive Management

Senior managerial officers' remuneration is closely linked to performance. The remuneration policy and performance evaluation standards are established annually, taking into account both internal equity and prevailing market compensation levels. These policies are reviewed by the Remuneration Committee and subsequently submitted to the Board of Directors for approval prior to implementation. In addition, the distribution of employee and director compensation is included in the report items of the annual general meeting of shareholders each year.

The remuneration and performance of the managerial officers are measured by the implementation of the shared values in the company, the demonstration of senior management performance indicators, leadership and management capabilities, ESG sustainable development strategies, relevant operational performance indicators, and other special contributions, etc. The bonus for managerial officers is calculated based on the results of the current year's performance evaluation, and individual amounts of managerial compensation are submitted to the Remuneration Committee for review, and approval before issuance and then summarized and submitted to the Board of Directors for approval.

Measurement Dimensions	Item		Weight
Performance Indicators of the Chairman	**Social Aspect** • Maintenance of stakeholder relations	• Supervision of social corporate responsibility activities to enhance social influence • Assisting in the promotion of succession planning, and advancing the implementation of purpose, vision, and shared values	40%
	Corporate Governance Aspect • The Board of Directors implements planning • Establishment and implementation of the post-management mechanism for investment review	• Supervision and achievement of operating objectives	60%
Performance Indicators of the CEO	Finance and Sales Indicator • Profit After Tax	• Return on Working Capital	50%
	Comprehensive Management Indicator • Advance and implement the Company's purpose, vision, and share values while fostering a strong corporate culture to realize its vision of Growing Together, Thriving Together, and Winning Together. • Supervision of the discussion, planning, and execution of long-term strategic objectives, demonstrating organizational leadership and management capabilities	• Supervision of the establishment and optimization of the WPG 2.0 investment management mechanism to enhance operational management efficiency • Supervision and assistance in the promotion of succession planning, strengthening human resource management and talent cultivation • Advancement of innovation, and implementation of risk management, legal compliance, and ESG sustainable development strategies	50%

Link between Board of Directors' Compensation and Sustainable Performance

To align with international ESG evaluations and strengthen corporate sustainable development performance, the sustainable development performance is linked with board compensation by WPG, encompassing the connection between the Group's performance evaluation mechanism and ESG KPIs.

Performance Evaluation:

Annual internal performance evaluations are conducted each year by the Board of Directors and its respective functional committees, with the evaluation scope encompassing strategic planning, risk control, and work objective achievement rates.

ESG KPI Connection:

The "continuous achievement of the top 5% in the Corporate Governance Evaluation" is incorporated into the annual key work objectives by the Audit Committee, with the achievement status directly linked to the committee's performance remuneration.

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2.2 Corporate Governance

WPG Holdings participates in the Corporate Governance Evaluation hosted by the Taiwan Stock Exchange Corporation (TWSE) and executed by the Securities and Futures Market Development Joint Foundation (SFI). Active cooperation with various indicator requirements is maintained to strengthen corporate governance. In the 12th Corporate Governance Evaluation (2025), WPG Holdings was ranked among the top 5% of all listed companies and the top 10% in the electronics category with a market capitalization of TWD 10 billion or more.

Figure: Jason Liu, Director of WPG Holdings (right), received recognition at the 12th Corporate Governance Evaluation Award Ceremony

5% | All Listed Companies

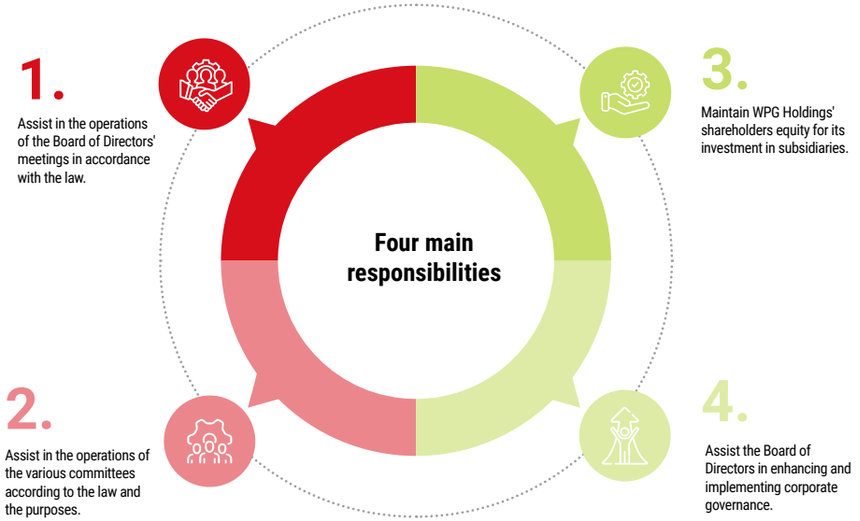
10% | Listed Electronics Companies

Chief Corporate Governance Officer

The company's Chief Legal Officer is currently appointed as the Corporate Governance Officer in accordance with government and legal requirements since May 1, 2019, and the original "Board of Directors' Secretary's Office" has been renamed as "Corporate Governance Office", to enhance performances related to the implementations of corporate governance.

The Corporate Governance Officer is mainly responsible for handling matters related to board meetings and shareholders' meetings according to laws, creating board meetings and shareholders' meetings minutes, furnishing information required for business execution by directors and supervisors, and assisting directors and supervisors with legal compliance.

In addition, according to WPG Holdings' actual operational needs, four main responsibilities have been established:



2.2.1 Ethical Corporate Management

Since integrity governance is an essential element for corporate sustainability, "Integrity" is one of WPG Holdings' shared values for corporate governance and employee conduct. We formulated the Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct as the important basis for the company to implement ethical management, which clearly stipulates the provisions on avoiding the conflict of interests, grievance mechanism and punishment. The company also established Ethics Committee to manage and plan integrity governance strategy. Furthermore, to promote ethical behavior provisions, WPG formulated the "Employee Code of Conduct" and "Employee Consent" to implement its ethical concept of "Self-Discipline for the Good of Others" for all employees.

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Ethics Committee

For the purpose of implementing the Ethical Corporate Management Best Practice Principles, WPG Holdings established the “Ethics Committee” in 2017, with the CEO of the WPG Holdings as the chief convener and the CEOs of each group as members. The Committee meets from time to time to discuss violations, response measures, and discuss various issues and related work progress.

To implement the affairs assigned by the Ethics Committee, the "Executive Secretary Group of the Ethics Committee" is formed by certain functional units of the holdings company (heads and spokespersons of the Legal Affairs Service, F&A Service, Corporate Governance Office, Process Excellence Management Service, HR service, ESG Office, etc.). The Group is responsible for integrity code-related system planning, management method development, and promotion to employees. The Executive Secretary Group is required to report to the Board of Directors at least once a year and convene internal meetings from time to time based on operational needs. In 2025, the implemented items included routine tasks such as reviewing the execution of integrity-related internal training, the signing of the Employee Code of Conduct, and the handling of integrity-related whistleblowing cases. No incidents of corruption or significant violations of integrity principles occurred in 2025. In addition, discussions focused on strengthening diverse employee communication channels and enhancing the mechanisms for addressing grievances raised by employees of non-routine suppliers regarding issues within their organizations.

Implementation of the Relevant Principles for Ethical Management

The amendments to the “Ethical Corporate Management Best Practice Principles” and “Code of Ethical Conduct” of WPG Holdings have been approved by the Audit Committee and submitted to the Board of Directors for review and resolution. The “Employee Code of Conduct” was reviewed and revised by the Integrity Executive Secretarial Team at the committee meeting. The implementation status of relevant standards was compiled and discussed in the T.I.P.E management mechanism sharing meeting of WPG Holdings to ensure that the relevant standard requirements are accurately implemented and the standards and processes were aligned with the corporate operating procedures

Related Links

Ethical Corporate Management Best Practice Principles;

Code of Ethical Conduct

Employee Code of Conduct

Corporate Governance Best Practice Principles

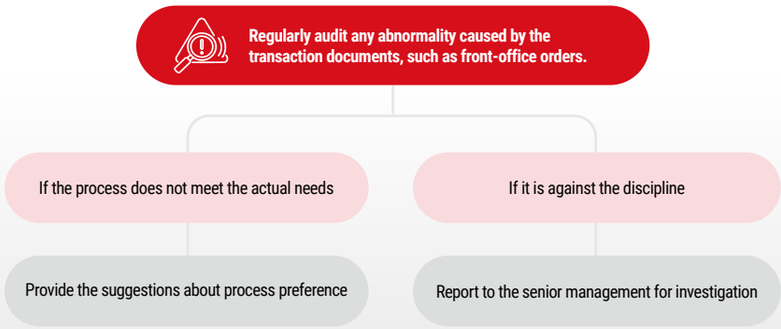
Anti-Corruption and Anti-Bribery Policy

Cross-group T.I.P.E Management Mechanism Sharing Meeting

The T.I.P.E Meeting has been regularly held since 2016 for cross-group exchanges on the processes of procurement, sales, inventory, and accounts receivable, jointly attended by risk management units and relevant functional units of each group, including business management, legal affairs, IT, and accounting.

Each group's risk management unit regularly reports at the meeting to analyze abnormalities discovered after auditing transaction documents and proposes recommendations to optimize operating processes or measures to improve personnel behavior. If illegal matters are involved, legal support will be requested simultaneously to assist in the investigation. The belief of "avoid indulging in fraud" is upheld by each group company toward employee fraudulent behaviors, with penalties imposed based on the severity of the circumstances and reported to the Ethics Committee; cooperation with judicial authorities is conducted when necessary.

T.I.P.E Management Mechanism



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Education Training of Ethical Management Principles

To enhance employee awareness of ethical management topics, relevant educational training is planned and promoted by WPG Holdings. Information regarding the Employee Code of Conduct is disseminated through the construction of an internal platform, while online learning courses are concurrently provided. There is also continuous promotion during onboarding training or monthly meetings. In 2025, a total of 5,516 attendees were accumulated for integrity-related educational training.

No.	Region	Courses	Number of Attendees (Persons)	Rate of Participation
1	Taiwan Region	Analysis of Legal Regulation of Insider Trading from Practical Cases	1,881	93.3%
2	Taiwan Region	Legal Regulations Governing Unethical Conduct and Practical Case Studies	1,847	91.6%
3	Hong Kong Region	Integrity as the Foundation of Success: ICAC Hong Kong Case Series	112	100%
4	Mainland China Region	Compliance in Mind, Integrity in Action: Corporate Anti-Fraud and Criminal Risk Prevention and Control	1,676	86.4%

Note: The participation rate is calculated as the number of participants divided by the number of required participants.

2.2.2 Risk Management

WPG Holdings promotes integrated risk management. Risk management is included in the daily operations by risk management units at each level systematically through risk identification, risk assessment, risk response, and monitoring based on the overall operational model. WPG Holdings is dedicated to balance operational performance and actively expanding various businesses under the premise of effectively controlling risks to enhance overall operating revenue.

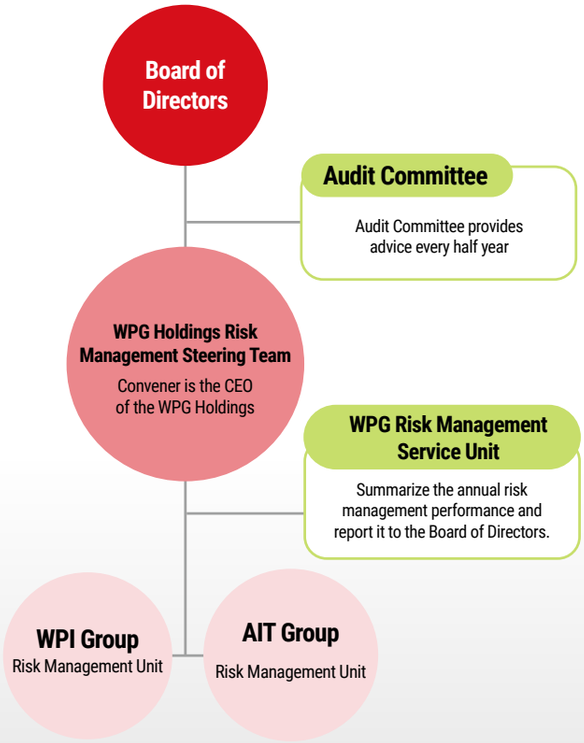
Since the establishment of the risk management department in 2017, the formation and implementation of the risk management system have been promoted by WPG Holdings based on the risks identified at each level and relevant Key Risk Indicators, gradually establishing employee awareness of risk management.

To further strengthen employee and organizational risk management awareness and deeply embed risk awareness into the corporate culture, risk management education and training are conducted for all employees each year. Concurrently, fire prevention, emergency response, and personnel safety reporting mechanism drills are also held for major offices and logistics warehouses in various regions.

Organizational Structure of Risk Management

The highest decision-making body for risk management of WPG Holdings is the "Risk Management Steering Team," which is composed of the CEOs of WPI Group and AIT Group, and the CEO of WPG Holdings. Among them, the CEO of WPG Holdings is the convener of the decision-making team and directly reports decisions to the Board of Directors.

The WPG Holdings Risk Management Service Unit regularly compiles the risk management results and reports them to the Audit Committee. The WPG Holdings Risk Management Service Unit compiles the annual risk management performance and reports it to the Board of Directors every year.



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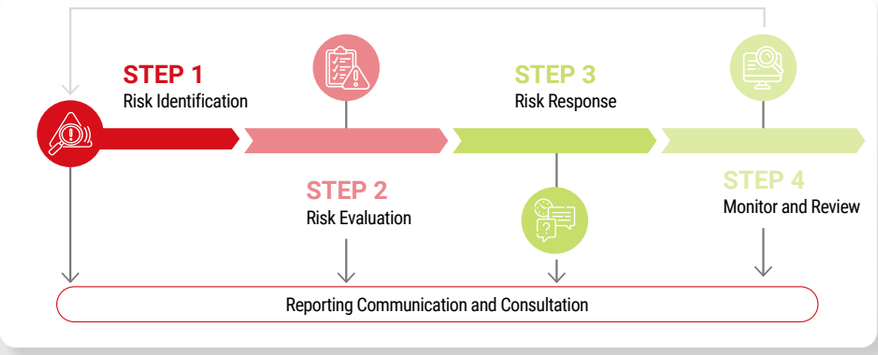
Unit	Responsibility
Board of Directors	Board of Directors are responsible for supervising the Company's overall operations and affairs and making decisions on major investments, mergers and acquisitions, and other matters.
Audit Committee	The purpose of the Audit Committee is to assist the Board of Directors to perform their supervisory responsibilities. The items of reviewing include the Company's financial statements, company audit, accounting policies and procedures, and the Company's internal control system, This further improves the corporate governance system of WPG Holdings, enhancing the audit supervision and management functions.
WPG Holdings Risk Management Steering Team	Risk Management Steering Team is the decision-making unit for risk management activities. The convener is the CEO of the company, the members are the CEOs of each group, and the risk management unit of the company is the executive secretary.
WPG Risk Management Service Unit	Main responsibilities are to promote, collect, analyze, summarize, and report the risk management activities, and to assist the Risk Management Steering Team to promote relevant decisions.
Each group's risk management unit	Cooperating with the Risk Management Service Unit of WPG Holdings to promote risk management activities and report management results.

Risk Management Process

The initial risk identification was completed by WPG Holdings in 2017, with continuous monitoring and management maintained for existing risks and risk management performance reported monthly to the CEO of WPG Holdings for review. Furthermore, in response to changes in the industrial environment and international situations, the identification and assessment of emerging risks are being performed by WPG.

The risk management process of WPG Holdings includes: risk identification, risk assessment, risk response, monitoring and review, as well as reporting, communication, and consultation. This management framework follows the PDCA (Plan, Do, Check, Act) management spirit, integrating the identification of emerging risks into risk management.



Risk Identification

Risk identification and assessment are conducted by the Risk Management Service Unit and relevant functional units. Risk response and the planning and execution of subsequent action plans regarding key risks are performed by each corresponding unit, while monitoring, tracking, and reporting are conducted monthly by the Risk Management Service Unit.

Market Risk

- Politics and economics: Domestic and foreign regulations and complex tax policies.
- Industry: Industrial change and disintermediation

Business Risk

- Business management: Concentrated product line, business interruption, horizontal competition, incomplete risk management structure and crisis management mechanism, KPI setting and communication, and cybersecurity.
- Integrity management: Fraud, anti-corruption detection and prevention mechanism, and shaping corporate culture.
- Supply chain: Outsourced business interruption.
- Customer relationship: Customer complaints are not handled on time.
- Finance: Management of accounts receivable.
- Information security: Digital security and data protection regulations.

Investment Risk

- Finance: No clear Unclear M&A strategy, performance not as expected

Legal Risk

- Legal compliance: Failing to comply with import and export laws and related regulations.

Environmental Risk

- Business operations: Business interruption caused by natural disasters.

Emerging Risk

- Generative AI Information Security Risks

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Risk Assessment

To construct a resilient operational system, the establishment of Key Risk Indicators (KRIs) for the enterprise risk management system was initiated by WPG Holdings in 2017, and the mechanism's operation was fully implemented in the following year, establishing key risk items and corresponding threshold values. Through the implementation of a "red and yellow light" tiered management mechanism, routine monitoring is executed by the Risk Management Service Unit to identify potential risk precursors and track root causes in real time. When an indicator triggers a warning interval, corresponding disposal measures are immediately initiated, and reports are regularly submitted to the Risk Management Steering Team of WPG Holdings.

Risk Monitoring, Response, and Tracking

Following the PDCA management spirit, risk management is continuously optimized, and corporate risk resilience is enhanced.

In the event of an incident with the following characteristics, the discovering personnel or the notified supervisor shall immediately notify the risk management unit without being limited by office hours. If any query arises during the incident reporting process, consultation with the next-higher level supervisor shall be prioritized.

List of Incidents

- Cases potentially involving damage or litigations
- Intervention by governments or public authorities, or the occurrence of searches by prosecutors and investigators
- Occurrences of employee death or serious injury
- Severe damage to operational premises resulting in rendering them unusable
- Discovery of rumors or hearsay unfavorable to the company or senior executives
- Receipt of unfriendly threats such as black letters, extortion, or blackmail directed at the company or senior executives
- Media coverage regarding incidents unfavorable to the company
- Operational difficulties of the IDM/ Fabless, customers or key suppliers

Identification of Key Risks and Risk Control Measures in 2025

Currently, The Risk Management Service Unit regularly monitors key risk indicators related to warehouse business continuity management (BCM), office BCM, and information security as part of the Company's key risk management framework. A monitoring indicator mechanism has been established, and risk response tracking reports are prepared and submitted on a regular basis to the Convener of the Risk Management Steering Team. The Company's key risks are as follows:

Emerging Risk Management

With the increase in the number of global emerging risk and occurrence probability, WPG Holdings also identifies and manages emerging risks in the risk management process. WPG Holdings' assessment of emerging risks in 2025 were mainly focused on "Generative AI Information Security Risks."

Risk Factors	With the rapid rise of generative AI technologies, internal or external AI tools may be used by employees in the absence of explicit regulations or controls . This results in an increase in information security and data governance risks.
Risk Description	Unregulated usage of generative AI may generate incorrect, misleading, or fabricated information without the users' knowledge, affecting users' judgment and decision-making. Concurrently, personal data, corporate confidential information, or other protected data may be inadvertently inputted or disclosed by employees when using AI tools, thereby triggering data leakage or information security incidents.
Impact or Influence on Operations	• Elevating the risks of corporate data leakage and the occurrence of information security incidents. • Affecting the accuracy of internal decision-making and operational efficiency. • Potentially causing regulatory compliance risks and potential legal liabilities • Exerting negative impacts on WPG's brand reputation and the trust of customers and partners.
Mitigation Measures	• Emerging risks (including Generative AI Information Security Risks) are formally integrated into the overall risk management process. • The group-wide "Generative AI Management Guidelines" was published in 2025, explicitly regulating AI usage principles and responsibilities. • Controlled ChatGPT applications are introduced into the corporate intranet to enhance colleagues' digital capabilities and reduce the risks of using external, unregulated AI tools.

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2.2.3 Internal Audit

To comply with laws and regulations and strengthen corporate governance, the Audit Office, which is directly subordinate to the Board of Directors, is established by WPG, with operational processes monitored by the Audit Committee and routine administrative operations managed by the Chairman. The primary responsibility of the Audit Office is to audit the contents of the annual plan, with project audits executed additionally based on operational needs. Upon completion of audits, audit reports are submitted to the Audit Committee.

The execution status and results are regularly reported by the Chief Auditor during Audit Committee and Board of Directors meetings. Additionally, when difficulties emerge during execution, relevant communication is conducted with the convener of the Audit Committee, and communication meetings are convened by the convener of the Audit Committee when necessary.

Furthermore, the Audit Office oversees each department's annual self-assessment process to ensure the effective implementation of the Company's self-monitoring mechanism and reviews the results of these self-assessments.

Annual Audit Plan and Execution Status

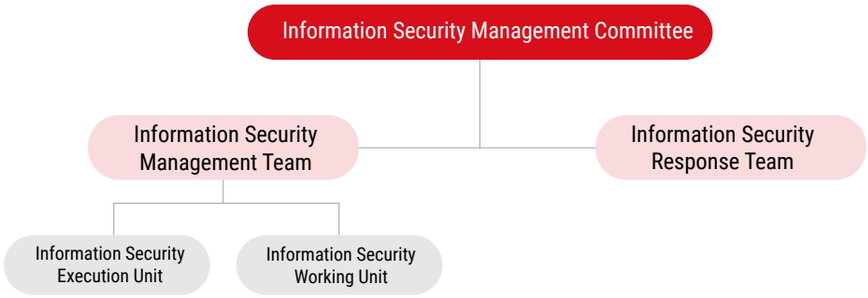
Based on the 2025 annual audit plan approved by the Board of Directors, auditing operations covering finance, business, operations, regulatory compliance, and management systems targeting each department and group were executed by the Audit Office. In 2025, a total of 57 auditing operations were executed by the Audit Office, and supervisory audits of subsidiaries were conducted in Dongguan, Shanghai, Shenzhen, Hong Kong, Singapore, South Korea, and India in accordance with the audit plan. Auditing operations for derivative transactions, as well as fund lending and endorsement/guarantee operations, were conducted on a monthly and quarterly basis. Additionally, the Audit Office continuously tracks the implementation of corrective actions based on the improvement plans submitted by the audited units. The progress of these corrective actions is regularly reported to the Audit Committee and the Board of Directors.

2.2.4 Information Security Management

To ensure secure and reliable information management systems and electronic exchange environments for each company within the group, and as well as ensuring the security of the data, servers, application systems, equipment, and networks, the implementation guiding principles of the "Information Security Management Regulations" are established by WPG Holdings. This framework aims to avoid information assets from being improperly accessed, disclosed, altered, damaged, or otherwise compromised as a result of human error, malicious actions, or natural disasters.

Information Security Governance

To effectively promote various tasks of the information security management system, the "Information Security Management Committee" is established by WPG Holdings, with the CEO of WPG Holdings serving as the convener. Under the Information Security Management Committee, an information security management team is established, within which the Chief Information Security Officer is responsible for comprehensively managing information security policy promotion and resource deployment affairs, with meetings convened monthly.



Unit		Responsibility
Information Security Management Team	Information Security Execution Unit	• In charge of the convening of management team meetings. • The proposals and discussions at the information security management team meeting. • Assist in the classification of information assets and the Company's risk evaluation operations. • Assist in judging and tracking information security incidents. • Assist in compiling systems and documents related to information security management. • Assist in planning and evaluating information security-related technologies, processes, solutions, etc. • Providing the education and training of information security within the organization. • Regularly report to the Board of Directors on information security initiatives.
	Information Security Working Unit	• The information security incident notification contacts person who assist in judging, processing, and tracking information security incidents. • Responsible for responding to topics related to information security of each unit. • Maintain the inventory of information assets of each unit, and the designated person is responsible for compiling the inventory of the Company's information assets. • Establishing and maintaining information security management-related systems and documents. • Assist in the implementation and coordination of diverse information security management systems. • Assist in the planning of projects related to the information security system. Implement the information security management and control in the project management process. • Contact and Coordinate about information security-related matters. • The proposals and discussions at the information security management group meeting. • Execute the tasks assigned by the information security execution unit. • Assist in promoting various information security activities. • Act as the contact person for investigating matters, transmitting, and collecting the data
Information Security Response Team		This team is a temporary group. When a major information security incident or personal information dispute occurs, the team will respond accordingly based on aspects such as regulations, public relations, customer service, and information.

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Information Security Management Measures

Comprehensive Information Security Management Regulations are formulated by WPG Holdings. The validity of the ISO 27001:2022 transition certification as well as the validity of the ISO 27017 Information Security Controls for Cloud Services certification are maintained.

ISO 27001 Certificate Link

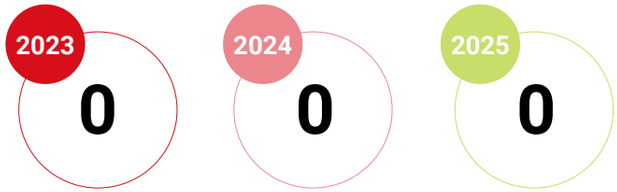
ISO 27017 Certificate Link

Information Security Management Measures	Content Description
Routine Information Security Management	• Perform regular threat intelligence collection, information security indicator evaluation, information asset inventory, and information security risk evaluation. • Conduct annual testing, maintenance, review, and social engineering drills, vulnerability scanning operations, penetration testing, and information business operation continuity plans. • Conduct annual information security self-assessments and management review meetings to drive continuous improvement and ensure the ongoing effectiveness of the Company's information security management practices. • Evaluate the information security rules of WPG Holdings at least once a year; to reflect the updated developments in the government laws, technologies, and business to ensure the effectiveness of the information security practices. • The external consultants are used to assist the implementation of said projects to ensure the completeness and reliability of the implementation.
Information Security Incident Management	• Prevention: Regular business continuity plan (BCP) drills, internal audits, and the execution of information security awareness promotion and education training courses are conducted. • Monitoring: The operational and usage status of systems and network resources is monitored in real time. • Tracking: The maintenance of incident notification and handling, the correction and improvement management of internal audit findings, and the PDCA continuous improvement process are implemented.
Information Security Incident Notification and Handling	• If the handling unit of the reporting determines that it is an information security incident, they should record it accordingly, notify the information security execution unit, and conduct reporting operations in accordance with the Company's contingency process , Furthermore, business department will confirm whether the incident needs to be notified to the relevant external units for attention. • If the impact level of an information security incident is above a certain level, the time for handling the incident shall be evaluated and the person in charge of the information security execution unit shall be notified . Moreover, the information unit, shall decide whether or not to activate the off-site backup room or activate the emergency response operation procedure. • The handling unit shall record and track the status of information security incident handling, including the progress of response actions and the date on which each incident is resolved and closed. They should respond promptly and track the progression record to ensure the completeness of the record.

Information Security Incidents

If an information security incident involves regulatory violations, relevant competent authorities shall be actively notified, full cooperation shall be provided throughout the review process, and relevant evidence shall be retained. No major information security incidents or confidential data leakages have occurred at WPG over the past three years, nor have any losses been caused to the company and customers.

Information Security-Related Incidents



Information Security-Related Education Training and Awareness Promotion

Educational training for information security is carried out annually by the information security execution unit, with training outcomes consolidated and tracked. With this, annual information security training requirements are established, Concurrently, upon the official appointment of new employees, educational training related to information security topics is arranged to ensure that employee responsibilities and obligations are understood and employee information security awareness is enhanced. Regarding managers and employees across the Group, relevant precautions regarding recent information security incidents are promoted from time to time.

Summary of Information Security Education and Training in 2025

No.	Learner Region	Content	Total hours (hours)	Total number of participants (persons)	Attendance rate (persons)
1	Entire Group	Social Engineering Education and Training	3,879	3,879	90.13%
2	IT Personnel in Taiwan, China, and Hong Kong Regions	Mock Audit Education and Training	221	221	100.00%
3	Taiwan IT Personnel	Cloud Information Security	178	178	96.22%

Note: The scope covered the entire Group, excluding North America.

Business Continuity Plan

The Business Continuity Plan (BCP) is promoted by WPG Holdings. In the event of system abnormalities where services cannot be provided normally, all system services shall be switched to the backup data center to avoid the disruption of system services that would prevent normal operations.

Testing and reviews are conducted by WPG Holdings at least once annually, with the execution contents detailed as follows:

Contact information on the drill roster shall be confirmed to be entirely correct.

personnel with the steps of system switching procedures shall be confirmed, ensuring that each procedure can be executed according to plan.

The duration (in minutes) of the drill steps shall be ensured to be completed within the expected timeframes.

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2025 BCP Drill Scenario	
Scenario setting	Status of implementation
Remote Backup Data Center Switching Drill	To cope with increasingly complex information security risks and business continuity demands, the "Remote Backup Data Center Switching Drill" is initiated regularly by WPG. Scenario simulations are conducted to ensure that when unexpected situations occur in the primary data center, systems can be swiftly switched to the remote backup center, thereby ensuring uninterrupted services. This drill is conducted in an annual format to enhance colleagues' response speed when facing emergencies, while concurrently verifying backup data integrity and recovery objectives (RTO/RPO).

2.2.5 Legal and Trade Compliance

	Execution Strategy	2025 Key Achievements
Establishment of Confidential Information Management System	• To ensure a sound confidential information management system, each functional unit is required to regularly review and update the confidential information classification table to ensure the effective management of confidential information of varying degrees. • Existing data control processes are continuously optimized to enhance management efficiency and mitigate risks. • The "Basic Concepts of Intellectual Property and Policy Objectives" course should be organized.	• Passed the Taiwan Intellectual Property Management System (TIPS) Level A Certification in 2025 • Taiwan Intellectual Property Management System (TIPS) Certificate Link https://www.wpgholdings.com/uploads/bu/bu_1/Corporate_Governance/2023-TIPS.jpg
Intellectual Property Management Plan	• Regular inventories and roster listings of trademark and copyright achievements are conducted and managed. • Regarding the primary trademarks of WPG Holdings, global procedures for authorizing third-party usage and application windows are formulated. • Rights maintenance measures are proposed, and legal means are adopted to issue warnings or request the elimination of infringements. • Aiming at the new business model of WPG Holdings, LaaS "Logistics as a Service", and the warehouse management system WMS (Warehouse Management System), market competitive dynamics are researched and analyzed in depth, and forward-looking strategies are formulated. • Relevant educational training or study activities are organized based on operational needs. • An intellectual property protection mailbox is established to serve as a communication channel for intellectual property rights and interests incidents. • A management review meeting for the intellectual property management system is convened at least once annually. • The intellectual property management plan of WPG Holdings and its execution status are reported to the Board of Directors at least once annually.	• In February 2025, the signing of the amended Employee Service Agreement along with its special chapter "Computer Software/Hardware Equipment and Network Usage Section" and the Employee Rewards and Punishments Measures were completed, and education training was conducted concurrently. • In 2025, the "Company-Issued Computer Project" target colleagues who utilize specific technical software was executed, whereby computers were centrally procured and technical software approved by the group was installed for usage by colleagues. • In 2025, market competitive dynamics of LaaS and WMS were researched and analyzed in depth, and analysis reports for Taiwan and Mainland China were completed. • In July 2025, an internal assessment of intellectual property management implementation regulations targeting key departments of WPG Holdings was conducted. • In 2025, the study and revision of various intellectual property laws and regulations were conducted in accordance with regulations, and a management review meeting for the intellectual property management system was convened. • In 2025, the review results and improvement measures were submitted and reported to the Board of Directors.
Personal Data Protection Management System	• Regular updates are tracked periodically, and internal compliance statuses are reviewed. • Internal personal data inventories and risk assessment operations are conducted annually in accordance with the "WPG Holdings Limited Personal Data Protection Policy." • Retain personal information only as long as necessary to fulfill the purpose of collection or meet legal requirements, and delete or anonymize such data upon expiration in accordance with relevant laws. • The "Compliance Training Series Courses" are organized periodically each year targeting colleagues. • A Personal Data Privacy Protection Mailbox is established to serve as a dedicated channel. • All units and subsidiaries within the Group maintain corresponding contracts to govern suppliers and business partners, and regularly review their compliance.	• In 2025, an inquiry from a personal data subject was received via the designated mailbox, and immediate response and escalation to the responsible unit for handling were executed. • No personal data leakage incidents have occurred to date.

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Highlights of Personal Data Protection Management System: ISO 27701

To comply with regulatory amendment trends of competent authorities and supply chain management system requirements, the introduction of the ISO 27701 Privacy Information Management System is planned and evaluated. In 2025, current-status risk identification was conducted, and regulatory applicability, impact scope, and gaps within the scope were confirmed. The evaluation results shall be applied to the group-level privacy protection mechanism and system established in 2026; furthermore, the personal data management system and privacy governance framework are established in accordance with PDCA, and personal data inventories and registries, privacy impact assessments (PIA), and risk appraisal operations are executed.

In addition, a personal data protection task force has been established to handle consultations, complaints, the exercise of personal data subjects' rights, and emergency notifications, and an external consultant has been appointed to serve as the Data Privacy Officer (DPO). Certification is expected to be obtained in 2027 after the introduction of the privacy protection mechanism and system establishment are perfected.

Enhancing Risk Prevention and Safeguarding the Realization of Creditors' Rights

Great emphasis is placed on enhancing the efficiency of accounts receivable recovery. Debt protection is continuously strengthened and accounts receivable risks are mitigated by the legal unit, in collaboration with business units and credit management units through cross-departmental communication and collaboration, and relevant promotion mechanisms and educational training are continuously planned. This includes the "Legal Micro-Course Series" online training courses, through which colleagues can conduct online self-study or offline presentations can be arranged by the legal unit, aiming to enhance colleagues' relevant capabilities through promotion and course offerings.

Regulatory Compliance Promotion

To enhance compliance awareness across departments, reinforce corporate governance, and protect investor interests, the Legal Affairs Service launched the "Compliance Training Series" in 2025. An online platform was established to provide live streams and course videos, allowing regional employees to learn flexibly at any time. To reinforce key concepts, online assessments were conducted following each session. In 2025, 12 courses were held, recording 19,568 participant attendances.

2025 Regulatory Compliance Training Series Implementation Status

No.	Region	Course Title	Participants	Participation Rate
1	Taiwan	Practical Case Analysis of Insider Trading Laws and Regulations	1,881	93.3%
2	Taiwan	Legal Regulations and Practical Case Studies on Dishonest Conduct	1,847	91.6%
3	Hong Kong	Integrity First: ICAC Case Series	112	115.5%
4	Mainland China	Intellectual Property Essentials: Raising IP Awareness	1,658	85.5%
5	Taiwan	Basic Concepts and Policy Objectives of Intellectual Property	420	100%
6	Mainland China	Commitment to Compliance and Integrity: Anti-Fraud and Criminal Risk Prevention	1,676	86.4%
7	Taiwan & Mainland China	Copyright Matters: Intellectual Property in Fonts and Images	3,265	82.5%
8	Taiwan	Know the Rules; Know How to Win: Navigating Antitrust Compliance	1,681	83.4%
9	Mainland China	Practical Corporate Anti-Monopoly Compliance Training	1,181	60.9%
10	Greater China	Personal Data Awareness and Protection Training	2,419	58.3%
11	Greater China	Trademarks Trilogy: Understanding, Usage, and Rights Protection	2,244	54.1%
12	Taiwan	Guardians of Corporate Secrets: Trade Secrets Essential Course	1,184	58.7%

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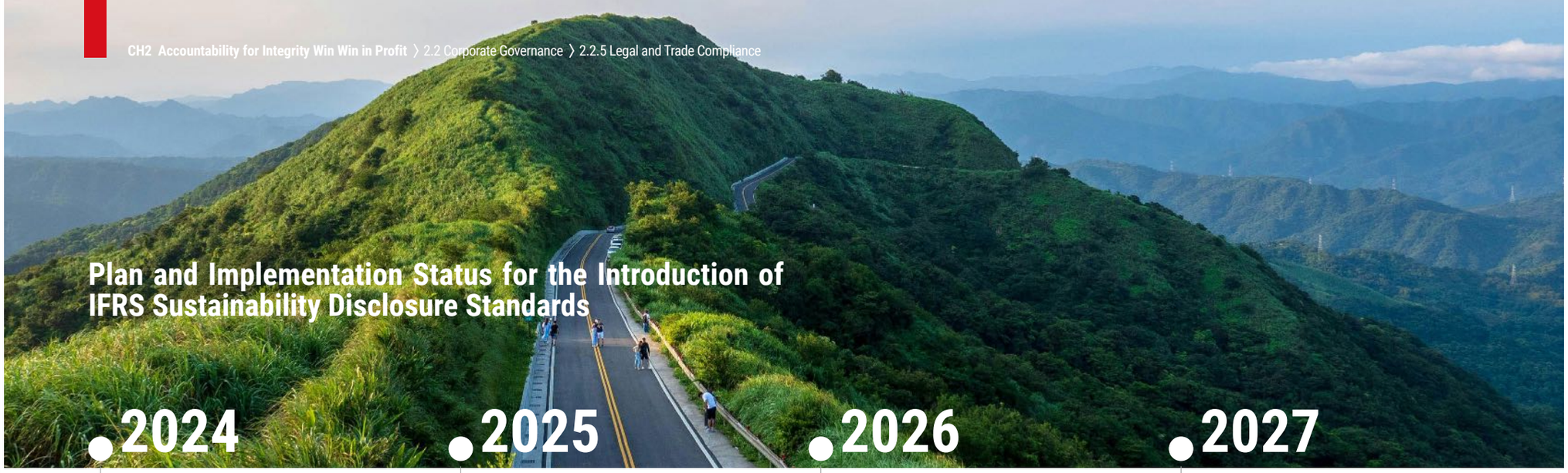

Plan and Implementation Status for the Introduction of IFRS Sustainability Disclosure Standards

2024

An IFRS Sustainability Disclosure Standards task force was established to serve as a guide for advancement by identifying material gaps and impacts between current sustainability information and the IFRS Sustainability Disclosure Standards.

2025

Sustainability-related (S1) and climate-related (S2) risks and opportunities are identified, and their financial impacts are recognized to evaluate relevant material financial information.

2026

The trial preparation of the sustainability special chapter in the annual report is executed, and relevant internal control procedures are continuously updated.

2027

The sustainability information special chapter of the annual report is publicly announced and filed.

> In alignment with the Financial Supervisory Commission's (FSC) "Roadmap for Taiwan's Alignment with IFRS Sustainability Disclosure Standards," and as a listed company subject to the standards in 2026, the initiation was launched in 2024 according to the timeline mandated by the competent authority. Furthermore, reporting to the Board of Directors and filing the introduction progress with the Taiwan Stock Exchange (TWSE) have been executed in accordance with regulations.

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大聯大控股 WPG Holdings

3 Nature Common Good in Environment Sustainable Value-Added

WPG Holdings actively faces the trend of carbon reduction by promoting climate control and improving operational efficiency internally and promoting low-carbon innovative product solutions and developing green business opportunities externally. We are also promoting technology research and development with green solutions, coexisting and co-benefiting with the environment and ecology, strengthening climate resilience, actively responding to climate change, allowing technology to connect with nature, and improving environmental impact. By building trust through technology, integrating upstream and downstream resources, and responding to the value of " Striving Together," WPG Holdings can enhance sustainable value for customers and upstream suppliers.

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Chapter Summary

Deepening Climate Governance and Advance Clean Initiatives to Create New Value for Green Transformation

In 2025, climate governance was continuously deepened, resource management was advanced, and the clean technology layout was actively expanded by WPG Holdings as a response to the global net-zero vision and the demands for low-carbon industrial transformation. Comprehensive inventories and verifications of Scope 1, Scope 2, and Scope 3 greenhouse gases were completed across all locations, revealing a total emission of 42,706.45 metric tons of CO_2e. An internal carbon pricing (ICP) mechanism was initiated for the first time this year to convert carbon risks into operational decision-making momentum. Furthermore, based on the inventory results, the "Greenhouse Gas Reduction Targets and Action Plan" was formulated; targeting core locations such as Nangang, Shenzhen, and Linkou, steady progress toward carbon reduction targets is pursued through energy management systems, equipment replacement, and the introduction of electric vehicle fleets.

Energy and Resource Management: Implementing Circular Economy and Natural Capital Protection

Considering the industry characteristics of the distribution channel business, WPG adopts "intensity reduction" as the core of its resource management to minimize environmental impacts while expanding its operational footprint. In 2025, water intensity decreased significantly by 35.3% compared to the base year, the proportion of recyclable waste reached 35.95%, and a carton recycling performance of 84,565 kilograms was achieved. Regarding ecological preservation, we ensure that all operational locations avoid biodiversity hotspots. Furthermore, we actively respond to the national natural carbon sink strategy by promoting "One Bird, One Tree" habitat creation and roadside tree adoption, cumulatively planting 2,500 trees from 2024 to 2025, extending environmental protection from internal operations to community education.

Clean Technology Layout: Driving Green Growth and Technological Influence

The influence of a distributor is fully leveraged to accelerate the application and popularization of clean technology solutions. Through the deep layout of critical technologies such as third-generation semiconductors (SiC/GaN), IGBTs, and power management ICs, a robust year-on-year growth rate of 43% in sales revenue from clean solutions was driven, and the proportion of green revenue was also increased to 4.6%. Relevant applications extensively encompass seven major fields, including new energy, electric vehicles, and environmental control, leading value chain partners to jointly realize green economic transformation.

Performance Highlights

100%
The greenhouse gas inventory scope reached 100%.

125
A total of 125 clean technology-related solutions were achieved.

ISO 14001
The ISO 14001:2015 Environmental Management Certification was maintained.

43%
Revenue from clean technology solutions grew by 43% compared to the previous year.

Ecological conservation volunteer activities
In 2025, ecological conservation volunteer activities were organized for the first time.

10
Ten electric vehicle-related application solutions were developed.

Zero Environmental Violations
Zero material environmental regulatory violations or penalties have occurred in the past three years.

Inventory Completed
Since 2024, group-wide Scope 1 to Scope 3 inventories have been completed annually, and verification/assurance has been conducted for Scope 1 and Scope 2 of subsidiaries within the consolidated financial statements boundary.

RE40
In 2025, green power wheeling in the Taiwan region was completed for the first time, and the group's RE40 target was achieved.

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3.1 Climate Change and Strategy Management

3.1.1 Climate-Related Financial Disclosures (TCFD)

The frequency of extreme climate events continues to increase worldwide, while the sea levels are rising at a pace that exceeds previous expectations. with numerous extreme weather phenomena breaking through geographical boundaries and frequently appearing in regions previously considered low risk. As a leading international semiconductor components distributor, the impacts of climate instability on operations and the supply chain are deeply recognized. In addition to publicly supporting and following to the Paris Agreement to implement low-carbon operations, the Group is dedicated toward minimizing the environmental impacts of value chain activities.

In accordance with the management framework recommended by the Task Force on Climate-related Financial Disclosures (TCFD), the risks, opportunities, and financial impacts brought about by climate change on the global distribution network, warehousing safety, and supply chain stability are systematically identified and evaluated. These evaluations encompass short-, medium-, and long-term scenarios, and mitigation and adaptation actions are promoted to mitigate risks and enhance resilience. Furthermore, to align with international sustainability disclosure standards, WPG Holdings officially commenced the identification and assessment of sustainability-related and climate-related risks and opportunities in 2025 in accordance with the IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2) implementation plan approved by the Board of Directors.

Governance

Regarding climate issues, the Board of Directors is the highest supervisory unit to oversee the strategic direction of overall climate strategies and monitor the execution of climate-related risk management by relevant units. Five functional task forces are established under the Sustainability Committee, with the Chief Sustainability Officer (CSO) serving as the convener, responsible for managing and supervising the implementation status of relevant climate risks and opportunities. Progress on climate and sustainable development initiatives, including implementation results and future planning, is reported periodically each year to the Board of Directors by the convener of the Sustainability Committee. Concurrently, in compliance with the regulations of the Financial Supervisory Commission's (FSC) "Sustainable Development Roadmap for TWSE/TPEx Listed Companies," the timeline planning for greenhouse gas inventories and verifications is submitted to the Board of Directors, and execution progress is reported to the Board of Directors on a quarterly basis.

Unit	Responsibilities and Duties
Board of Directors	Steering the climate strategy and climate change related management policy of WPG Holdings
Sustainability Committee	Promote sustainability goal setting and implementation plan of WPG Holdings
Five Functional Groups	The heads of the relevant functional units are responsible for leading and implementing sustainability-related initiatives and action plans, ensuring that sustainability issues are effectively addressed and integrated into the Group's day-to-day operations.
ESG Office	Regulatory reports on the status of sustainability implementation and management to the Sustainability Committee on an annual basis, regarding climate related issues, and the progress of greenhouse gas inventory and verification, etc.

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Strategy

Referencing the TCFD guidelines, we identify 5 climate change risks and 5 opportunities for WPG Holdings through workshop discussions and assessments of climate related issues. The impact period of climate risk is divided into short-term (1~3 years), mid-term (3~10 years), and long-term (more than 10 years).

Climate-Related Risks

Risk Type	Climate-Related Risks	Risk Factor	Potential Financial Impact	Impact Period
Transition Risk	Policy and Legal	Carbon emission cost pass-through of goods transportation	The imposition of carbon taxes or fees by the government will increase operating costs and lead to the pass-through of logistics and distribution costs.	Mid-term
	Market	Energy transition leads to higher electricity prices	Increase in operating costs	Mid-term
	Reputation	Reputational damage due to low environmental or ESG-related ratings	Failure to implement sustainable management-related practices may result in international sustainability ratings lagging those of our industry peers, potentially lead to reputational damage	Mid-term
Physical Risk	Acute	Flooding Disasters	Natural disasters may damage storage facilities, cause goods to be exposed to moisture, disrupt information systems and network services, or result in employee injuries or fatalities, ultimately leading to supply chain disruptions and business interruption.	Short-term
	Chronic	Rise in Global Average Temperature	Increase in the related operating costs, including electricity bills, due to higher demand for air conditioning to maintain office temperatures	Mid-term
		Rising sea levels	Financial loss due to the inundation of operational sites	Long-term

Climate-Related Opportunities

Type	Opportunity Factor	Potential Financial Impact	Impact Period
Resource Efficiency	Use of more efficient buildings	Increase the value of fixed assets and reduce operating costs such as electricity and water bills.	Short-term
Energy Sources	Use of low emission sources of energy	Use lower-emission sources of energy and reduce potential carbon emissions costs.	Mid-term
Products and Services	Development and expansion of low emission goods and services	The demand for electronic components featuring non-toxic and hazardous-free substances as well as low-carbon characteristics is projected to increase continuously. Relevant solutions are actively developed in collaboration with customers through Field Application Engineers (FAE) to create business opportunities.	Mid-term
Markets	Access to new markets	Carbon emissions reduction policies in various countries will lead to increasing demand and business opportunities for electronic components, creating business opportunities in low carbon/green markets	Long-term
Resilience	Establish effective contingency plans	Improve the ability to respond to risks	Short-term

Climate Change Management Policy and Response Actions

In response to the key risks and opportunities caused by climate change, WPG Holdings has established the following management plans to address the issues of low-carbon operations and promotion of green value chain:

Low Carbon Operations

The management of greenhouse gases, energy, water and waste is divided into the following two main areas according to the business structure of WPG Holdings:

1. Office Areas: Energy-saving equipment is procured progressively to enhance energy utilization efficiency within office areas, and solar power systems installed at the Group's headquarters building.
2. Logistics and Warehousing: Intelligent monitoring equipments are established, and multimodal transportation models are promoted; internal carbon pricing (ICP) demonstration sites are promoted to plan the long-term carbon reduction model.

Renewable Energy Usage

The utilization of renewable energy at operational sites is evaluated and promoted, and high-energy-consuming equipment, such as large-scale chillers are replaced.

Green Value Chain

Clean Technology Development: Assist with the development of product solutions for clean technology through collaboration with customers to promote green energy-related semiconductor component business opportunities.

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Climate Change Scenario Analysis

In response to international initiatives, limiting the increase in global average temperature to 1.5°C has been established as a shared long-term global goal. Despite the remaining gaps in the differences in climate policies across various countries, WPG Holdings conducts climate scenario analysis to effectively assess and respond to the risks associated with a range of potential future climate pathways. Through this analysis, the risk impacts under various scenario assumptions—covering two physical risks (flooding disasters and rise in global average temperature) and one transition risk (carbon emission cost pass-through of goods transportation)—are evaluated. Concurrently, appropriate response strategies are formed to mitigate the potential impacts of climate risks.

Risk Scenarios	Analysis Factors	Climate Environment Simulation	Assessment Result/Financial Impact Conclusion
Flood Damage	Degree of hazard and vulnerability	SSP1-2.6 and SSP5-8.5 scenarios were simulated using the flood risk map published by the NCDR's Climate Change Adaptation Platform	• Baseline Scenario: 1 warehouse is classified as high climate risk. • SSP1-2.6 Scenario: 1 office site and 1 warehouse are classified as high climate risk. • SSP5-8.5 Scenario: 1 office site and 1 warehouse are classified as high risk. The office site is located on a high floor; following evaluation, the impact on equipment and operations is determined to be limited. Business continuity and emergency response procedures for operational disruptions have been established for the warehouse, with relevant risks monitored and response strategies formulated periodically.
Global Average Temperature Increase	Air-conditioning energy costs	The warming trend simulated using the Network for Greening the Financial System (NGFS) (RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5)	• RCP2.6 scenario: The electricity bill expenditure is estimated to increase by NT$ 0.934 million, about 0.0000934 % of the total operating revenue. • RCP8.5 scenario: By 2050, electricity expenditure is projected to increase by approximately NT$1.391 million, representing approximately 0.000139% of total revenue.
Pass-through of Commodity Transportation Carbon Emission Costs	Transportation cost	Analysis of the STEPS, APS, and NZE 2050 scenario under NGFS scenarios	• 2050 net zero emission scenario: The total carbon cost pass-through exceeded NT$156 million.

Acute Physical Risk - Flooding Damage

Scenarios	Scenario 1	Scenario 2
NCDR Scenario	SSP1-2.6	SSP5-8.5
Scenario Simulation Period	Short-term (2021–2040)	Short-term (2021–2040)
Scenario Description	Global CO_2 emissions are significantly reduced. Although the progress of carbon reduction is gradual in the initial phase, aggressive transformation is implemented under international consensus. The societal focus shifts from economic growth toward overall social well-being and environmental sustainability, with the average temperature rise limited to approximately 1.8°C by the end of this century.	Global CO_2 emissions are projected to double by 2050. Rapid global economic growth is driven primarily by fossil fuel extraction and energy-intensive lifestyles. The average temperature rise reaches approximately 4.4°C by the end of this century.

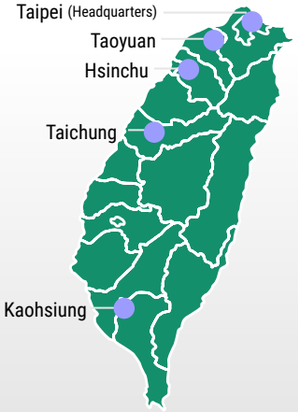
Extreme rainfalls have become increasingly frequent in recent years, concurrently causing large-scale flooding disasters. As a leading semiconductor components distributor in the Asia-Pacific market, with operational sites and logistics warehouses established globally, the flood disaster risk maps published by the National Center for Disaster Reduction (NCDR) Climate Change Disaster Risk Adaptation Platform are referenced by WPG Holdings. Scenario simulations are prioritized for the Taiwan region to evaluate the impacts faced by various sites under different climate scenarios. The selected scenarios encompass short-term climate scenarios of SSP1-2.6 and SSP5-8.5, while impact assessments are concurrently conducted targeting baseline current risks.

STEP 1

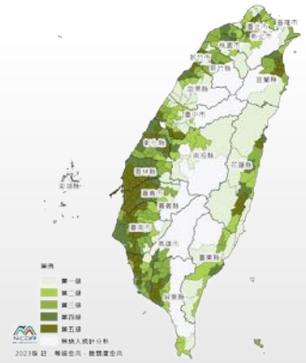
Understanding operational sites and warehousing information of WPG Holdings.

STEP 2

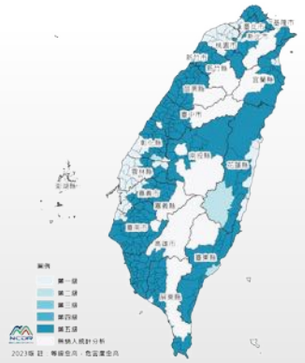
Flooding hazard and vulnerability levels across various regions are differentiated through flooding maps (SSP1-2.6, SSP5-8.5).



Note: The calculation scope covers 19 operating sites in Taiwan (including warehouses).



Projected Future Hazard Level



Flooding Vulnerability

Source:
National Center for Disaster Reduction (NCDR) Disaster Prevention and Data Service Platform

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STEP 3

Climate risk levels of each site are analyzed based on hazard and vulnerability scores.

Climate Risk	Risk Value	Baseline Period	SSP1-2.6	SSP5-8.5
High	>=20	(Office) 0 (Warehouse) 1	(Office) 1 (Warehouse) 1	(Office) 1 (Warehouse) 1
Medium	7-19	(Office) 2 (Warehouse) 0	(Office) 2 (Warehouse) 1	(Office) 2 (Warehouse) 1
Low	<=6	(Office) 2 (Warehouse) 1	(Office) 1 (Warehouse) 0	(Office) 1 (Warehouse) 0

Note: The risk value is calculated by multiplying hazard and vulnerability.

>Scenario Assumptions

A total of six sites in the Taiwan region (including two warehouses) are analyzed regarding their flooding risks under the SSP1-2.6 and SSP5-8.5 scenarios. In simulation mapping, the hazard (torrential rain probability) and vulnerability (disaster potential) of flooding disasters are classified into five levels. Regions with a risk value—calculated by multiplying hazard and vulnerability—greater than or equal to 20 are defined as high climate risk, those between 7 and 19 as medium climate risk, and those less than or equal to 6 as low climate risk.

>Analysis Results

1. Under the baseline current scenario, 1 logistics warehouse was classified as high climate risk; 2 office sites were classified as medium climate risk; and 2 office sites along with 1 logistics warehouse are classified as low climate risk.

2. Under the SSP1-2.6 scenario, 1 office and 1 logistics warehouse were classified as high climate risk; 2 office sites and 1 logistics warehouse were classified as medium climate risk; and 1 office site is classified as low climate risk.

3. Under the SSP5-8.5 scenario, 1 office and 1 logistics warehouse were classified as high climate risk; 2 office sites and 1 logistics warehouse were classified as medium climate risk; and 1 office site is classified as low climate risk.

>Response Strategies

1.Strengthening Physical Protection for Logistics and Warehousing

Critical Asset Safety Protection: Considering the high sensitivity of semiconductor components to temperature and humidity, warehousing storage guidelines are comprehensively optimized. Products of higher-value were relocated to middle and high tiers of shelving, and automated floodgates along with high-efficiency pumping equipment were deployed in high-risk areas to minimize the threat of ground water seepage to assets.

Intelligent Warehouse Monitoring: Real-time water level monitoring and overflow alarm systems were established, and disaster early-warning models were constructed to secure more sufficient time for protective response.

2.Supply Chain Logistics Scheduling and Backup Plans

Dynamic Inventory Management: Tailored to periods of high climate risk (such as typhoon seasons), inventory transfer recommendations are proactively provided to customers.

Diversification of Delivery Routes: An "Emergency Delivery Alternative Routes" database is established for high-risk areas to ensure that when surrounding transportation is disrupted by disasters, logistics modes can be switched swiftly to maintain the continuity of channel services.

3.Deepening Business Continuity Management

Extreme Scenario Drills: Extreme scenarios are incorporated into annual business continuity training, and cross-site drill mechanisms are executed periodically.

Financial Risk Pass-Through Strategies: Physical assets at various sites are inventoried and updated periodically to ensure that the coverage and policy limits of corporate property insurance are sufficient to address potential physical losses. Concurrently, the applicability of business interruption insurance is continuously evaluated to safeguard the rights and interests of shareholders and customers.

4.Flexible Working to Ensure Employee Safety

Remote working infrastructure and cybersecurity protections are implemented to ensure that employees can adopt flexible working arrangements under extreme weather scenarios, mitigating commuting risks.

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Chronic Physical Risk — Rise in Global Average Temperature

Scenario	Scenario 1	Scenario 2	Scenario 3	Scenario 4
NGFS Scenario	RCP 2.6	RCP 4.5	RCP 6.0	RCP 8.5
Scenario Descriptions	A scenario characterized by a relatively low increase in greenhouse gases, where radiative force peaks at 3W/m-2 around the middle of the 21st century before gradually declining toward the end of the century.	A scenario where radiative forcing stabilizes at approximately 4.5 W/m-2 by the end of the 21st century, representing a context where intensive efforts are made globally to achieve greenhouse gas reduction targets.	Similar to RCP4.5, but with a radiative forcing of 6 W/m-2, representing a context where proactive efforts to achieve greenhouse gas reduction targets are not fully pursued on a global scale.	Radiative forcing continuously increases to exceed 8.5 W/m-2, representing a context where no reduction actions are implemented globally.

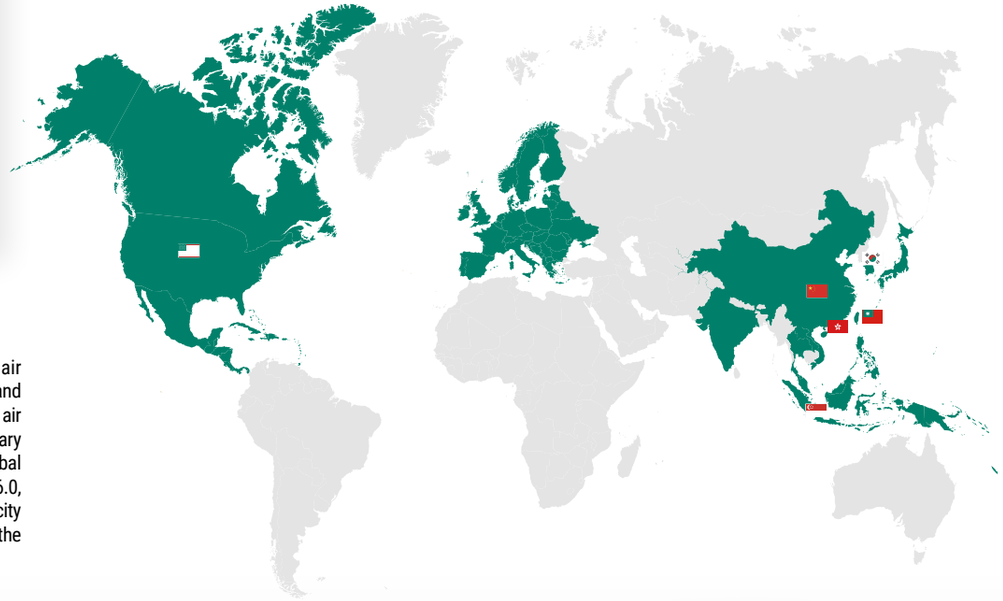
The most direct impact of the rise in global average temperature is the growth in energy demand through air conditioning. As a semiconductor components distributor, with operational sites primarily consisting of offices and logistics warehouses, energy utilization during operations is concentrated in intelligent warehousing systems and air conditioning equipment, among which electricity consumption by air conditioning equipment serves as the primary source of energy consumption. Therefore, the temperature changes across various locations under different global average warming environments, as well as the warming trends under different scenarios (RCP 2.6, RCP 4.5, RCP 6.0, and RCP 8.5), are referenced through the Network for Greening the Financial System (NGFS). Based on the electricity utilization status and average electricity costs of each site, the occurrence timing and financial impact amounts of the rise in global average temperature are projected.

>Scenario Assumptions

The growth in energy consumption at operational sites located across Taiwan, Hong Kong, China, South Korea, the United States, the United Kingdom, Singapore, Malaysia, Thailand, the Philippines, Vietnam, and India are projected through scenario analysis. Projections are conducted under the assumption that "Air Conditioning Electricity Consumption" accounts for 40% of total electricity utilization. Furthermore, it is assumed that future electricity rates under all scenarios will not vary with policy or energy transition progress, and the effects of equipment efficiency improvements are excluded, thereby evaluating the impact of the global temperature rise on energy expenses.

STEP 1

Understanding operational sites and warehousing information of WPG Holdings.



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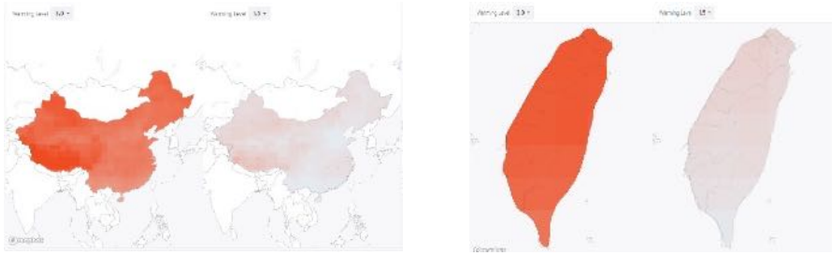
STEP 2

Warming conditions at each site are evaluated through models (taking China and Taiwan as examples).

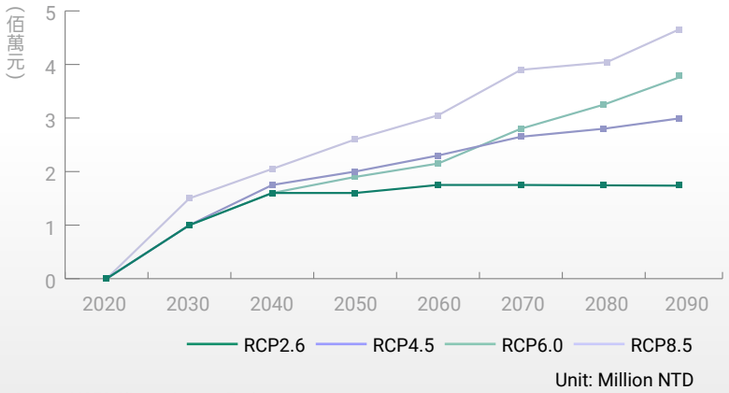


STEP 3

Electricity consumption (kWh) and regional electricity rates for each site are collected.

STEP 4

Impact analysis on the increase in air conditioning expenses.



Unit: Million NTD

Source: NGFS Climate Impact Explorer.

Note 1: Warehouses (Linkou, Tuen Mun, Dongguan, South Korea, Singapore) are estimated based on actual electricity expenses; other regions are estimated based on Taiwan's 2025 average electricity price of NTD 3.9013/kWh.

>Financial Impact Analysis and Evaluation

1. Under the RCP 2.6 scenario, due to controlled warming, the growth in air conditioning electricity consumption peaks by 2055. The increase in electricity expenses is projected to be approximately NTD 934,000 (accounting for approximately 0.0000934% of total revenue).

2. Under the RCP 8.5 scenario, rising ambient temperatures are expected to drive a continuous increase in air-conditioning demand across the Company's operations. As a result, electricity costs are projected to increase by approximately NT$1.391 million by 2050, representing approximately 0.000139% of total revenue.

Overall, the projected increase in air-conditioning expenses resulting from global warming is expected to have a relatively limited financial impact on WPG Holdings. The Company will continue to review and update its financial impact assessments on a rolling basis, taking into account evolving international trends and national energy policies.

>Response Strategies

1.Strengthening Warehousing Facilities and Energy Saving Resilience

- High-Efficiency Equipment Replacement Plan: Energy efficiency evaluations are initiated; aging and high-energy-consuming equipment are improved or replaced, with maintenance and updates executed periodically.
- Green Site Benefit Evaluation: The feasibility of incorporating green building elements into operational sites is proactively evaluated. Cost-benefit analyses of cooling facilities, such as rooftop high-reflectivity thermal insulation paint and intelligent ventilation systems, are included to serve as a reference for environmental optimization negotiations with property owners.

2. Intelligent Energy Scheduling and Logistics Management

- Intelligent Energy Management System: The installation of automated sensors at operational sites is evaluated, combining outdoor temperature forecasts with real-time peak and off-peak electricity rates data to dynamically regulate the air conditioning operational periods of offices and intelligent warehouses.

3.Digitalization of Asset Operations and Maintenance

- Equipment energy efficiency reviews and preventive maintenance are conducted periodically to ensure the storage reliability of semiconductor components under constant temperature environments, thereby preventing high-value inventory damage caused by unstable power supplies or equipment failures.

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Transition Risk — Pass-Through of Commodity Transportation Carbon Emission Costs

Scenario	Scenario1	Scenario2	Scenario3
NGFS Scenario	STEPS Stated Policies	APS Announced Pledges	NZE 2050 Net Zero Emissions by 2050
Scenario Descriptions	Only currently implemented policies are maintained, leading to a global temperature rise of approximately 3°C and severe physical risks.	All pledged Nationally Determined Contributions (NDCs) policies are implemented effectively; however, this still leads to a global temperature rise of approximately 2.6°C, accompanied by moderate to high physical risks, while transition risks remain relatively low.	Net greenhouse gas emissions expected reach zero around 2050, with a 50% probability of limiting the global temperature increase to not exceeding 1.5°C by the end of the century. Physical risks are relatively low, but transition risks are higher.
Carbon Price in 2050	USD 6.48	USD 37.71	USD 300

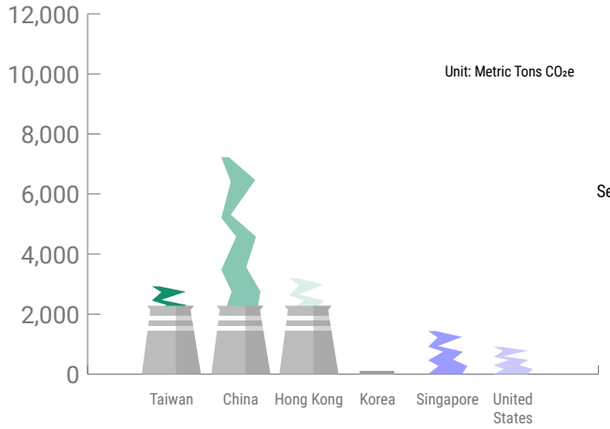
To achieve global carbon reduction targets, the levying of carbon fees commenced domestically in 2025. Concurrently, international policies such as the European Union's Carbon Border Adjustment Mechanism (CBAM) indicate that the pricing of carbon emissions has become a global economic trend, compelling enterprises to balance environmental costs while expanding their business landscapes. Although not classified as a major greenhouse gas emitter as defined by competent authorities, substantial greenhouse gas emissions may still be generated during upstream and downstream logistics transportation processes. If carbon fees are levied on transportation emissions in the future, cost pass-through risks arising from the carbon cost burdens of logistics partners may be anticipated. Accordingly, variations in carbon fees under different transition scenarios are simulated by referencing the Network for Greening the Financial System (NGFS). Taking the threshold of 25,000 metric tons of CO2e set by competent authorities as the levying threshold, the potential pass-through expenses from logistics transportation are estimated based on the upstream and downstream transportation greenhouse gas emissions of each warehouse.

>Scenario Assumptions

Driven by greenhouse gas emission controls and in alignment with the 2050 net-zero emissions target, it is assumed that a carbon fee of USD 300 per metric ton is levied in 2050, and the carbon fees incurred by upstream and downstream logistics providers are passed through to transportation costs. Furthermore, due to limited technological advancement, the primary modes of transportation are assumed to remain dependent on fossil-fuel vehicles, with a transition to electric vehicles not yet achieved.

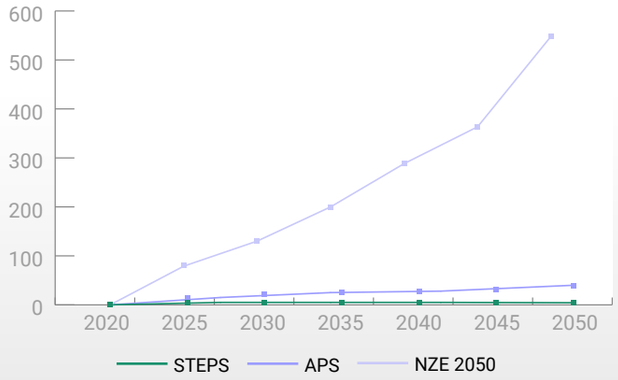
STEP 1

Understanding upstream and downstream transportation carbon emissions of self-owned warehouses in each region.



STEP 2

Simulating carbon fee pathways across various scenarios through NGFS.



Source: NGFS Phase 5 Scenario Explorer.

STEP 3

Setting potential pass-through carbon fee rates for each scenario.

STEP 4

Evaluating the growth rate of transportation costs for self-owned warehouses in each region by 2050.

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Unit: Carbon Fee Cost / Total Transportation Cost (%)

Proportion of Carbon Fees to Transportation Costs in 2050			
Region	STEPS Stated Policies	APS Announced Pledges	NZE 2050 Net Zero Emissions by 2050
Taiwan	0.37%	2.11%	14.66%
China	0.12%	0.72%	5.47%
Hong Kong	0.24%	1.38%	10.00%
South Korea	0.01%	0.08%	0.61%
Singapore	0.51%	2.89%	19.13%
U.S.A	1.09%	6.02%	33.74%
Total	0.19%	1.12%	8.29%

Note 1: Carbon prices are projected with reference to the REMIND-MAgPIE 3.2-4.6|Other Asia model published in the NGFS Scenario Explorer.

Note 2: The USD exchange rate is estimated based on the 2025 average exchange rate of 1:31.171.

>Analysis Results

In 2025, the total upstream and downstream transportation greenhouse gas emissions reached approximately 16,700 metric tons of CO2e. Based on the NGFS model, variations in carbon fees under three scenarios—current policies, NDCs, and net-zero emissions by 2050—were analyzed. Following evaluation, under the hypothetical scenario where no transition of transportation vehicles is conducted by logistics providers and carbon fees are levied on greenhouse gas emissions generated by transportation activities as part of government emission controls, logistics transportation expenses are projected to grow substantially. Under the net-zero emissions by 2050 scenario, the pass-through costs generated by carbon emissions are estimated to exceed NTD 156 million in total.

>Response Strategies

Green Transformation of Transportation Modes

- Promotion of Multimodal Transportation Models: While ensuring customer delivery schedules, single high-carbon emission routes are replaced with multimodal transportation models to mitigate potential carbon tax costs at the source.
- Prioritization of Low-Carbon Transportation: Collaboration with logistics partners is established to formulate plans for transitioning to new energy vehicles, and the feasibility of utilizing Sustainable Aviation Fuels (SAF) is evaluated to reduce the carbon footprint during the transportation process.

Logistics Efficiency and Route Optimization

- Benefit Evaluation of Consolidation and Hub Centers: WPG Holdings continuously evaluates the feasibility of strengthening regional consolidation hubs to enhance logistics efficiency. By centralizing logistics operations and leveraging economies of scale, the Company aims to reduce overall transportation frequency, minimize energy consumption, and lower transportation-related carbon emissions.
- Intelligent Monitoring and Route Optimization: Delivery routes are optimized using intelligent distribution systems to shorten supply chain distances and improve load capacity, thereby directly reducing the carbon emission burdens generated by unnecessary energy consumption.

Carbon Cost Management and Pricing Strategies

- Continuous Evaluation and Expansion of Internal Carbon Pricing Mechanisms: Internal carbon cost evaluation models are established, and carbon pricing is integrated into long-term operational planning and cost accounting to ensure that financial stability is maintained under different climate scenarios.

Dynamic Review of National Carbon Pricing Regulations

- Progressive tracking of carbon fee collection progress and draft regulations across global operational sites is conducted to pre-simulate the impact levels of different carbon prices on logistics costs, ensuring that operational decisions remain forward-looking.
- In addition to promoting smart logistics services and enhancing logistics efficiency, multimodal transportation models are driven to shorten supply chain distances through intelligent distribution. Furthermore, WPG Holdings plans to establish consolidation hubs to reduce energy consumption through intelligent logistics planning and centralized transportation. Communication with partners (freight forwarders) is established to formulate plans for transitioning to new energy vehicles. Regarding aviation transportation, the utilization of Sustainable Aviation Fuels (SAF) for a specific proportion of services will be evaluated to reduce the corporate carbon footprint.

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Risk Management

The climate change risk management process has been integrated into the general risk management framework (for details, please refer to Section 2-2-2 of this report). Six major risks are defined through risk identification, including environmental risks (such as operational disruptions caused by natural disasters), and business continuity and emergency response procedures have been established. The climate risk management process is primarily divided into three stages: "Identification and Assessment," "Monitoring and Response," and "Reporting." Furthermore, annual greenhouse gas inventories have been conducted since 2021, and annual budgets are allocated accordingly. In 2025, the action costs invested in managing climate risks accounted for approximately 0.001% of the total revenue.

Climate Change Risk Management Process

Identification and Assessment

International trends, relevant regulations, and physical climate changes are collected periodically, and potential environmental risks (including climate change) that could impact operations are identified and assessed while considering industry characteristics.

Monitoring and Response

Following the periodic assessment of potential impacts, responsive measures—such as adopting control controls or activating emergency response procedures—are implemented.

Reporting

The progress of corporate sustainability advancement, including the implementation outcomes and future planning of climate-related issues, is reported to the Board of Directors by the Convener of the Sustainability Committee periodically (at least once a year); furthermore, information is disclosed in alignment with the TCFD framework.

Metrics and Targets

To achieve the group's declared net-zero emissions target, greenhouse gas inventories are conducted annually, and third-party verification is secured to ensure the credibility and consistency of emission data. Furthermore, the greenhouse gas inventory scope and verification boundary of the group are continuously expanded, and disclosures related to climate-related financial disclosures are publicly released.

2025

The renewable energy utilization rate across operational sites reaches 40%.

2030

- Net-zero emissions are achieved across all operational sites (offices and self-owned warehouses) of the group.
- The renewable energy utilization rate across operational sites reaches 100%.

2050

Achieve the Group's net zero emission goals and adjusting related goals and indicators on a rolling basis in response to climate risks and opportunities.

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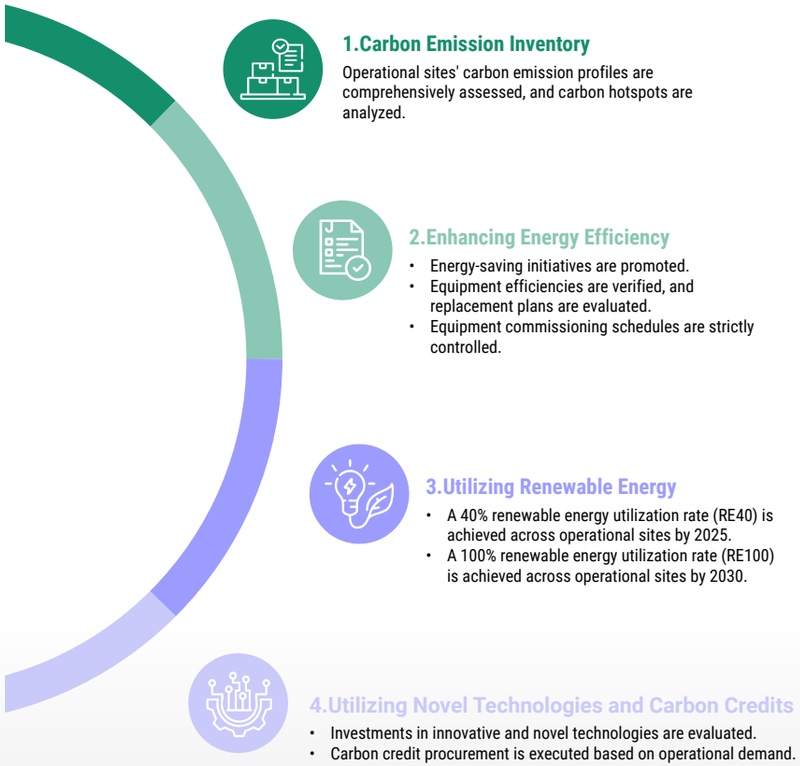
Net-Zero Vision and Roadmap

With the ultimate objective of achieving net-zero emissions by 2050, a comprehensive carbon emission inventory is conducted across the entire group. Referencing the science-based (SBTi) reduction pathways, a progressive transition toward net-zero is driven through a three-stage approach: "enhancing energy efficiency (energy saving), utilizing renewable energy, and executing removal via novel technologies or offsetting residual emissions through carbon credits."



1.Carbon Emission Inventory

Operational sites' carbon emission profiles are comprehensively assessed, and carbon hotspots are analyzed.

2.Enhancing Energy Efficiency

- Energy-saving initiatives are promoted.
- Equipment efficiencies are verified, and replacement plans are evaluated.
- Equipment commissioning schedules are strictly controlled.

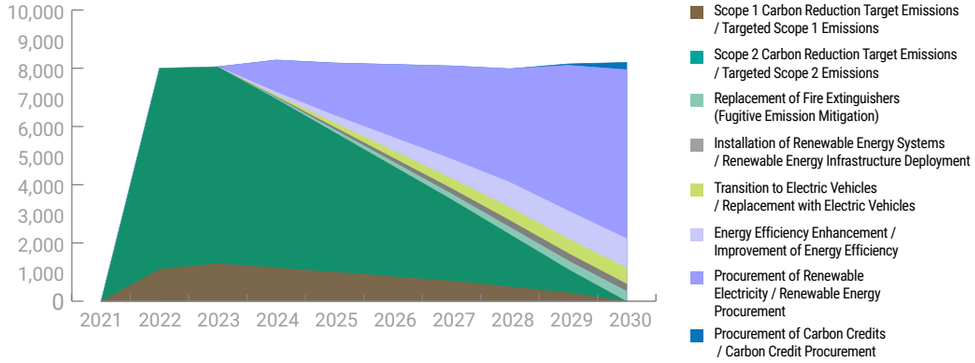
3.Utilizing Renewable Energy

- A 40% renewable energy utilization rate (RE40) is achieved across operational sites by 2025.
- A 100% renewable energy utilization rate (RE100) is achieved across operational sites by 2030.

4.Utilizing Novel Technologies and Carbon Credits

- Investments in innovative and novel technologies are evaluated.
- Carbon credit procurement is executed based on operational demand.

To achieve the group's Scope 1 and Scope 2 net-zero targets by 2030, existing carbon reduction technologies are proactively integrated, and carbon reduction action plans as well as annual reduction targets are systematically formulated. Through clear carbon reduction pathways and resource allocations, a stable decline in carbon emissions is ensured. Concurrently, dynamic rolling management will be implemented to adjust strategies based on practical conditions, while carbon reduction performance will be monitored periodically to ensure the fulfillment of net-zero targets.



3.1.2 Biodiversity

WPG Holdings plans to adopt the internationally recognized AR3T framework (Avoid, Reduce, Restore & Regenerate, Transform) is planned for adoption as the core mechanism for managing future environmental impacts. Key initiatives include executing risk identification and monitoring, planning environmental impact mitigation programs, and collaborating across the value chain to fulfill ecological conservation commitments. Following the collection of stakeholder feedback, the formal policy text will be reviewed by the Sustainability Committee and subsequently submitted to the Board of Directors for approval prior to its public release.

Biodiversity Policy

In response to the Global Nature Positive movement and evolving international sustainability frameworks, biodiversity has been formally integrated into core corporate governance. Concurrently, in alignment with the core principles of the Taskforce on Nature-related Financial Disclosures (TNFD), the Science Based Targets Network (SBTN), and the Kunming-Montreal Global Biodiversity Framework (GBF), a Biodiversity Policy has been formulated to comprehensively manage the impacts of the value chain on the natural environment.

WPG Holdings plans to adopt the internationally recognized AR3T framework (Avoid, Reduce, Restore & Regenerate, Transform) is planned for adoption as the core mechanism for managing future environmental impacts. Key initiatives include executing risk identification and monitoring, planning environmental impact mitigation programs, and collaborating across the value chain to fulfill ecological conservation commitments. Following the collection of stakeholder feedback, the formal policy text will be reviewed by the Sustainability Committee and subsequently submitted to the Board of Directors for approval prior to its public release.

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Biodiversity Impact Assessment

To further implement biodiversity management, biodiversity impact assessments were conducted across 9 operational sites in Taiwan. Potential overlaps with biodiversity hotspots were verified by cross-referencing the biodiversity hotspot mapping data from the Taiwan Ecological Network, published by the Forestry and Nature Conservation Agency of the Ministry of Agriculture. The assessment results indicate that none of the operational sites are located within designated biodiversity hotspots. Potential impacts of operational activities on the ecological environment will be continuously monitored. Furthermore, biodiversity considerations will be integrated into site selection evaluation criteria for future construction or expansion of sites to minimize environmental disturbance.

Assessment Scope	9 operational sites in Taiwan
Reference Mapping Data Source	Biodiversity hotspot mapping data from the Taiwan Ecological Network, published by the Forestry and Nature Conservation Agency, Ministry of Agriculture
Assessment Results	No operational sites are located within biodiversity hotspots, indicating a lower direct impact of current operational boundaries on critical ecological environments.

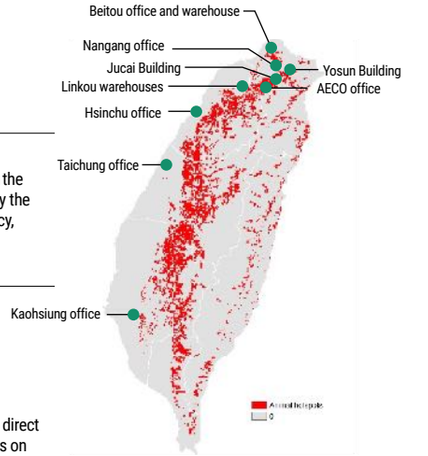

Figure: Operational Sites and Biodiversity Hotspots in Taiwan

Source: Taiwan Ecological Network, Forestry and Nature Conservation Agency, Ministry of Agriculture, https://www.forest.gov.tw/0004767

Biodiversity Management and Future Planning

Biodiversity Actions

- Through the WPG Ladies Open golf tournament, the Company actively promoted ESG and sustainability through its "One Bird, One Tree Initiative." From 2024 to 2025, a cumulative total of 2,500 trees were planted, contributing to the natural environment and providing essential habitats for various flora and fauna.
- Since 2021, the adoption of roadside trees in front of the WPG Nangang Headquarters Building has been maintained to assist in the maintenance and management of local green spaces.

Biodiversity Material Topic Management

- Operational Sites and Operational Impact Assessment: Potential impacts of group operational activities on ecosystems are continuously tracked.
- Eco-Friendly Initiatives: The adoption of parks, green spaces, and vegetation is expanded to optimize habitat quality and protect local species.
- Biodiversity Education and Promotion: Employee awareness regarding biodiversity material topics is enhanced, transforming resource consumption reduction and biodiversity conservation into voluntary employee actions.

3.2 Low-Carbon Operations

issues are proactively addressed, with a formal declaration established to achieve Net-Zero Global climate emissions across all operational sites (offices and self-owned warehouses) of the group by 2030, and a commitment to reaching net-zero emissions across the entire group by 2050. To this end, a greenhouse gas inventory program was initiated, leading to the early completion of the inventory within the consolidated financial statements boundary in 2024. In 2025, the greenhouse gas inventory coverage rate was successfully maintained at 100%.

3.2.1 Environmental Management

The critical importance of environmental protection is deeply recognized. To implement systematic environmental management, the ISO 14001:2015 Environmental Management System certification has been comprehensively adopted and verified across the Linkou, Hong Kong, Singapore, and Dongguan warehouses, establishing a robust organizational framework and policy initiatives. Guided by the principles of energy conservation, carbon reduction, and efficient resource utilization, various management measures are proactively driven within office operations to mitigate environmental impacts throughout operational processes.

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Key Focus Areas of Environmental Management:

Intelligent Warehouse Management

- Process Optimization: Intelligent consolidation and distribution, along with land transportation dispatch optimization, are implemented to eliminate redundant transport routes. This enhances distribution efficiency while significantly reducing energy consumption.
- Low-Carbon Logistics: Logistics management that balances high efficiency with environmental sustainability is achieved, with a dedicated focus on reducing the carbon footprint across the value chain.

TPE One Building

- Corporate resources are managed centrally. Through the sharing of infrastructure and administrative systems, resource waste caused by redundant development is minimized, and operational synergies are enhanced.

Green Building Deployment and Green Office Management

- Gold-Level Green Building: Eco-friendly green building materials are utilized and energy-saving facilities are configured within the headquarters building, which has successfully secured the Gold-level Green Building Label.
- Renewable Energy and Waste Reduction: Solar panels are installed to increase the proportion of renewable energy. Concurrently, subscription-based eco-friendly multi-function printers are implemented, supplemented by paperless initiatives and wastepaper reuse, to proactively mitigate energy and consumable burdens.

Intelligent Building Management / Digitalized Operations and Maintenance Management

- Real-Time Monitoring: An intelligent management system is established to achieve real-time monitoring and anomaly notification mechanisms for environmental facilities, enabling precise control over resource dispatching and current usage status across all areas.
- Data Governance: An environmental database is established to analyze energy consumption patterns for the formulation of science-based management metrics. Furthermore, the scope of intelligent monitoring is systematically expanded to drive the precision of data-driven environmental governance.

Number of Material Environmental Law and Regulation Violations in the Past Three Years:

Note: Material violations are defined as incidents resulting in fines exceeding USD 10,000 or TWD 300,000.

3.2.2 Green Building and Green Office Management

TPE One Building

The "TPE One Building" project was initiated in 2016, centered around the core philosophy of resource centralization and value sharing. Operational sites originally scattered across the Greater Taipei area were integrated into the corporate headquarters building. Through the centralized management of physical infrastructure and the deep integration of digital tools, internal organizational communication efficiency and decision-making execution pathways are accelerated, embedding sustainable development philosophies into an intelligent working environment.

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Gold-Level Green Building Label

The construction planning of the corporate headquarters building was driven by the objective of creating a "sustainable building," fully incorporating eco-friendly building materials and energy-saving facilities. Following rigorous evaluation under metrics including vegetation carbon sequestration, base water retention, daily energy saving, waste reduction, water resources, and sewage and garbage improvement, the "Gold-level Green Building Label" was formally secured in 2020.

Sustainable Configuration: From Building Materials to Equipment

- High-Efficiency Energy-Saving Glass: Low-E double-glazed energy-saving glass is utilized for the curtain walls, delivering exceptional thermal insulation performance to significantly reduce energy consumption and carbon dioxide emissions generated by HVAC operations.
- Low-Pollution Green Building Materials: Low-formaldehyde paint, gypsum boards, calcium silicate boards, and high-pressure laminates (HPL) are comprehensively adopted for all interior fit-outs, ensuring a healthy working environment.
- Modular Design: Exposed grid ceilings and lightweight partitions are implemented to minimize construction waste and enhance spatial flexibility.
- Energy-Efficient End-Use Equipment: Inverter energy-saving HVAC systems, high-efficiency LED lighting fixtures, and appliances with Grade-1 Water Saving Labels are fully configured to mitigate resource consumption at the end-use stage.

Resource Circulation and Reuse

- Renewable Energy and Lighting: Solar panels are installed on the rooftop to harvest solar energy during the day, which directly supplies power for the first-floor streetlights, successfully executing the self-generation and self-consumption of renewable electricity. 雨
- Rainwater Harvesting and Climate Regulation: An automated rainwater harvesting and irrigation system is established to fulfill the watering requirements for all vegetation throughout the building. Concurrently, permeable pavements combined with rain barrels (cisterns) are implemented in the first-floor outdoor areas, effectively collecting rainwater and serving a thermal regulation function.

Waste Circulation and Flow Management

In addition to dedication to source reduction, a rigorous classification and flow management mechanism is established for end-of-pipe waste treatment within the headquarters building. This maximizes the mitigation of operational burdens on the surrounding environment:

- Water Circulation and Discharge: A dedicated wastewater discharge pipeline is configured on the first floor of the headquarters building, ensuring that all operationally generated wastewater is channeled into the municipal sanitary sewer system for professional treatment.
- Centralized Waste Management: A standardized centralized waste storage room is established in the basement floor, facilitating planned classification and disposal of general waste and various recyclable materials.
- Reshaping the Resource Value of Food Waste: Dedicated refrigerated food waste storage equipment is installed to effectively suppress odors and prevent pests. Concurrently, the stable quality of food waste is maintained to facilitate subsequent circular utilization as compost or animal feed.

Intelligent and Digitalized Operations and Maintenance

With the implementation of green building objectives for the headquarters building, the Group is dedicated toward transforming the premises into a leading intelligent workplace, optimizing resource allocation through the deep integration of smart systems and operational processes. Through the deployment of a Building Information Modeling (BIM) management platform, AI-driven access control, environmental control systems, and electric vehicle (EV) charging stations, a comprehensive environmental data collection and analysis mechanism is constructed. This mechanism serves as the foundation for management decisions and continuous optimization, establishing a green benchmark and model for global operational sites.

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3.2.3 Greenhouse Gas Management

To internalize the vision of sustainable development, climate governance is strengthened within daily operations, and voluntary energy conservation and carbon reduction are proactively driven to minimize impacts on the ecological environment. Since 2015, Scope 2 (Category 2) greenhouse gas emissions have been inventoried annually, with the inventory boundary expanding systematically year by year since 2021. In alignment with the IFRS Sustainability Disclosure Standards, the GHG Protocol corporate accounting and reporting standards have been adopted since 2025 to execute a comprehensive greenhouse gas inventory across all categories. Furthermore, the inventory scope for Scope 1 and Scope 2 has achieved 100% coverage across all operational sites within the group.

Scope 1 (Category 1) Greenhouse Gas Emissions Statistics

Unit: Metric Tons of CO2e Equivalent (MT CO_2e)

Type	Region	2023	2024	2025
Office Area	Taiwan	166.29	119.49	118.09
	China (Including Hong Kong)	286.98	296.28	552.49
	South Asia	443.76	20.36	22.43
	India	11.76	5.07	6.42
	South Korea	5.34	2.52	2.04
	U.S.A.	0.002	12.30	10.12
	EMEA	0.00	0.00	0.00
Logistics Warehouse	Taiwan	52.71	122.14	143.54
	Hong Kong	64.32	57.18	55.53
	Dongguan	0.91	3.52	2.81
	Singapore	114.73	132.95	88.16
	South Korea	0.27	0.14	0.08
	U.S.A	10.12	74.84	85.33
Total		1,157.19	846.79	1,087.05

Scope 2 (Category 2) Greenhouse Gas Emissions Statistics

Unit: Metric Tons of CO2e Equivalent (MT CO_2e)

Type	Region	2023	2024	2025
Office Area	Taiwan	1,460.27	1,318.10	1,190.89
	China (Including Hong Kong)	1,326.57	1,411.95	1,301.40
	South Asia	210.28	248.44	226.53
	India	108.78	124.55	112.93
	South Korea	16.06	15.78	15.47
	U.S.A.	39.20	55.32	38.23
	EMEA	1.53	0.13	0.00
Logistics Warehouse	Taiwan	454.11	709.07	1,292.72
	Hong Kong	383.76	369.31	322.10
	Dongguan	1,763.11	1,526.31	1,425.15
	Singapore	153.93	355.30	315.67
	South Korea	4.69	3.82	4.05
	U.S.A	102.90	105.12	94.54
Total		6,025.21	6,243.19	6,339.69

Unit: Metric Tons of CO2e Equivalent (MT CO_2e)

Scope 2 Calculation Methodology	2023	2024	2025
Location-Based Approach	6,025.21	6,243.19	6,339.69
Market-Based Approach	6,025.21	4,481.99	3,481.41

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Description of Scope 1 and Scope 2:

The calculation of greenhouse gas emissions is primarily based on the "Emission Factor Method." Emission factors from the "Greenhouse Gas Emission Factor Management Table Version 6.0.4" published by the Ministry of Environment, Executive Yuan, are utilized for emission calculations. Additionally, lifecycle assessment factors from the "Carbon Footprint Calculation Service Platform of the Ministry of Environment" are applied to calculate Scope 1 and Scope 2 carbon emissions. Global Warming Potential (GWP) values for various greenhouse gases are sourced from the IPCC Sixth Assessment Report. (Emissions （ CO2e ） = Activity Data × Emission Factor × GWP.)

Data Consolidation Methodology: Operational Control Approach.

Scope 2 Emission Factor Calculation Baseline: Priority is given to regional factors for each location, followed by national emission factors, and lastly, international factors.

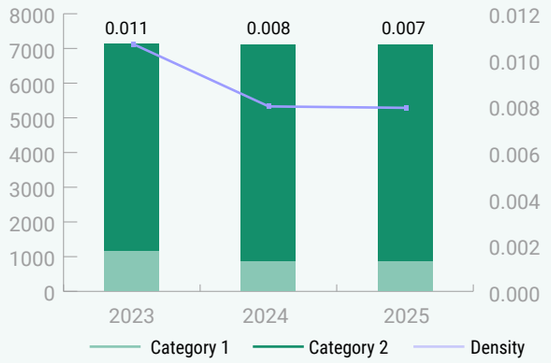
Description of Inventory Boundary: Starting from 2023, the inventory boundary for offices and self-owned warehouses covers **100%**.

Inventory Exclusion Boundary: Holding companies with no physical operational sites, subsidiaries engaged in general investment activities, and subsidiaries with no personnel or business activities at their locations are excluded from the inventory.

Description of Verification Boundary: In 2023, all locations in Taiwan and Mainland China (including Hong Kong), South Korea, Singapore, and Malaysia were covered; starting from 2024, all subsidiaries within the consolidated financial statements are covered.

In 2025, a total of **6,000** MWh of International Renewable Energy Certificates GECs) was purchased, with assurance completed by Deloitte & Touche.

For carbon emissions intensity, please refer to Appendix 5-7 of this report.



Note: The unit for the left axis is metric tons of CO2e, and the unit for the right axis is (Scope 1 + 2 carbon emissions) / NTD 100 million in revenue.

Scope 3 (Category 3) Greenhouse Gas Emissions Statistics

To fully understand the emissions across all Scope 3 categories and provide a reference baseline for future carbon reduction planning, the Scope 3 inventory boundary has been expanded annually. Complete inventory verification for all categories has been achieved starting from 2024, with emissions detailed in the table below:

Unit: Metric Tons of CO2e Equivalent (MT CO2e)

Scope 3 (Category 3) Greenhouse Gas Emissions Statistics	2023	2024	2025	2025Assurance
Purchased goods and services	-	875.32	1,045.47	●
Capital goods	-	263.21	211.61	
Fuel- and energy-related activities	1,154.98	1,006.07	1,193.08	
Upstream transportation and distribution	19,879.32	25,264.94	16,749.46	●
Waste generated in operations	-	269.78	115.33	
Business travel	1,671.65	4,325.48	11,958.04	●
Employee commuting	-	2,118.51	1,931.65	
Upstream leased assets	-	39.03	4.73	
Downstream transportation and distribution	Due to the adoption of the GHG Protocol, the classification of Scope 3 has been redefined based on transportation responsibility and cost attribution. All inbound and outbound transportation borne by the Company is classified under upstream transportation and distribution. Consequently, downstream transportation and distribution are not disclosed for the current year, and the figures for upstream transportation and distribution in 2023 and 2024 have been adjusted accordingly.			
Processing of sold products	As an electronic components distributor without involvement in actual manufacturing, this item is not applicable.			
Use of sold products				
End-of-life treatment of sold products				
Downstream leased assets	963.88	1,338.01	1,089.59	
Franchises	As there are no franchise arrangements within the Company, this item is not applicable.			
Investments	4,655.63	2,913.40	981.05	
Total	28,325.46	38,413.75	35,280.01	

1. Starting from 2024, the Beitou warehouse has been added in addition to the 2023 warehouse inventory boundary, totaling 7 locations.
2. The calculation of greenhouse gas emissions is primarily based on the "Emission Factor Method." Calculations are performed by combining various activity data (such as procurement amounts, cargo weight, transport distance, and personnel activities) with emission factors from the Ministry of Environment, Executive Yuan, or international databases. Global Warming Potential (GWP) values are sourced from the IPCC Sixth Assessment Report (AR6). (Emissions （ CO_2e ） = Activity Data × Emission Factor × GWP.)
3. Description of Inventory Boundary: Complete inventory verification for all Scope 3 categories has been achieved starting from 2024, and the inventory boundary will continue to be refined and expanded annually based on value chain activities.
4. Transportation Emissions Calculation Principles: Emissions are estimated based on the weight of each shipment and the transport distance. Starting from 2025, in accordance with the GHG Protocol, inbound and outbound transportation borne by the Company is uniformly classified under upstream transportation and distribution, with historical data adjusted simultaneously to ensure consistency.

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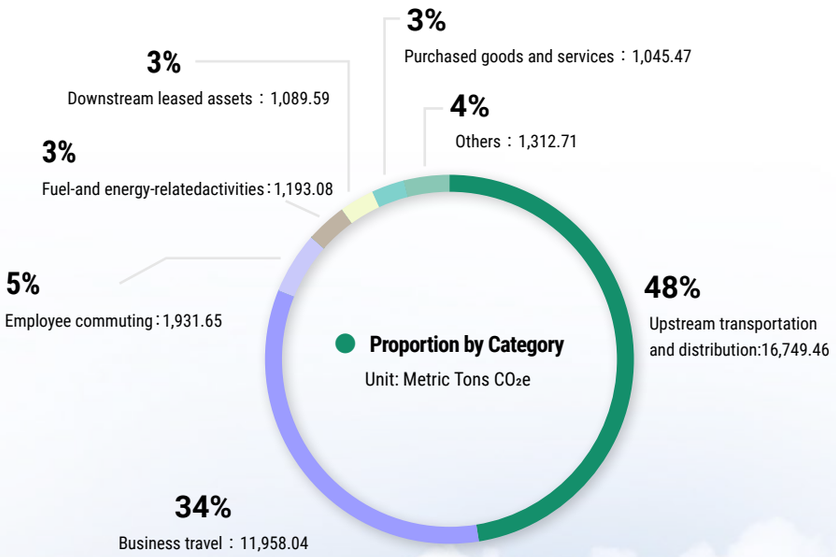

Greenhouse Gas Assurance Information

In 2025, the total greenhouse gas emissions of WPG amounted to 39,848.47 metric tons of CO_2e (calculated using the market-based approach). Among these, 35,726.13 metric tons of CO_2e (accounting for 89.7%) were assured by the assurance institution (Deloitte & Touche) in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 Edition) and Taiwan's Statement of Assurance Engagements No. 3410 "Assurance Engagements on Greenhouse Gas Statements." For historical greenhouse gas assurance information, please refer to Appendix 5-7 of this report.

Inventory and Statistics of the Seven Major Greenhouse Gas Emissions

Greenhouse Gas Emissions (Metric Tons CO2e /Year) and Percentage (%)							
CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3	Total
3,684.1113	51.6259	1.8868	830.8373	-	-	-	4,568.4613
80.64%	1.13%	0.04%	18.19%	0.00%	0.00%	0.00%	100.00%

Note 1: The disclosure scope covers Scope 1 and Scope 2.

Note 2: Data is presented based on the market-based approach.

Greenhouse Gas Reduction Targets and Action Plans

To strengthen the carbon management of the Group's own operations, carbon management projects have been launched across individual operational locations throughout the Group. Operational locations with material emissions are prioritized for management, and overall corporate carbon emissions are reduced through the establishment of carbon reduction targets and the formulation of concrete action plans.

Achievement Status of 2025 Greenhouse Gas Reduction Targets

Type	Target	Achieved	Description
Office Areas	1% carbon reduction in Taiwan	Yes	A total reduction of 4.1% was achieved across Scope 1 and Scope 2 combined.
Logistics Warehouses	2% carbon reduction in Greater China warehouses	No	The primary reason was the introduction of a new business model at the Linkou warehouse, which led to the installation of additional equipment. If this factor is excluded from the calculation, a reduction of 20.3% was achieved compared to the previous year. Target achievement status for warehouses in each region will continue to be tracked going forward.

2026 Greenhouse Gas Reduction Targets and Action Plans

Type	Material Operational Locations	Target	Action Plans
Office Areas	Nangang Headquarters	2% electricity reduction annually	• Strengthen awareness campaigns for energy conservation and carbon reduction • Implement lighting and air conditioning controls alongside regular floor inspections • Install energy management systems for intelligent management, and increase automated control sensors • Conduct inventories of aging equipment to evaluate replacement options • Optimize office space utilization to reduce leased office areas
	Shanghai Office	2% electricity reduction annually	
	Shenzhen Office	2% carbon reduction annually	
	Singapore Office	2% carbon reduction annually	
Logistics Warehouses	Linkou Warehouse	2% reduction in carbon emissions per box compared to the baseline year (2024)	• Install energy management systems for intelligent management • Replace existing units with high-efficiency central air conditioning chillers • Evaluate the introduction and implementation of ISO 50001 • Implement temperature and humidity controls across warehouses • Increase automated control sensors • Continue the introduction and adoption of electric vehicles
	Hong Kong Warehouse	2% reduction in carbon emissions per box compared to the baseline year (2023)	
	Dongguan Warehouse	2% reduction in carbon emissions per box compared to the baseline year (2023)	
	Singapore Warehouse	2% carbon reduction annually	

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3.2.4 Energy Management

In terms of energy management, real-time energy consumption control is primarily achieved through the installation of smart equipment. By digitizing system data, the added value of various indicators is enhanced to conduct effective analysis, serving as the foundation for management and improvement. Additionally, regular maintenance and servicing are performed annually on existing facilities and equipment, with evaluations for replacement to select high-energy-efficiency options. In the logistics warehouse sector, main power-consuming equipment—including air conditioning, lighting, and refrigeration systems—is further replaced with energy-saving equipment to reduce energy consumption. The installation of solar panels on logistics warehouses will also be evaluated in the future to provide additional electricity supply for operation.

Energy Management Targets

To achieve the targets of net zero emissions for operational locations by 2030 and net zero emissions for the Group by 2050, energy conservation is prioritized as the primary method of reduction. Electricity consumption across material operational locations is analyzed to strengthen power management at each site, with energy management targets planned as follows:

Type	Short-term	Mid-term	Long-term
Taiwan Office Area	2025: reduction by 1%	2026: cumulative reduction by 2%	2027: cumulative reduction by 3%
Logistics Warehouse	2025: cumulative reduction by 2%; 2026: cumulative reduction by 4%; 2027: cumulative reduction by 6%		

Note: The baseline year for office areas is 2023, and the baseline year for logistics warehouses is 2024.

Renewable Energy Targets and Implementation

In addition to strengthening power management across all locations, the utilization rate of renewable energy will be progressively increased. Strategic tools such as "purchasing Renewable Energy Certificates (RECs), procuring green power, and self-built installations" are utilized to achieve the phased renewable energy utilization targets of the Group. In 2025, self-built renewable energy in office areas reached 11,904 kWh, accounting for 0.08% of the Group's total electricity consumption. Combined with the purchase of I-REC certificates, a 41% renewable energy utilization rate was achieved for the Group.

Targets

- 2025 Target: RE40 (Achieved)
- 2030 Target: RE100 (Offices and self-owned warehouses).

Strategies

- Office Areas: The source of renewable energy for office areas is solar power. Solar panels have been installed at the WPG headquarters building to collect electricity for use as the lighting of elevator halls within the operational building. Starting from 2025, WPG Holdings further expanded its use of green electricity through renewable energy wheeling arrangements. At the same time, feasibility assessments for green power are being conducted based on the environmental conditions and grid infrastructure of various operational locations.
- Logistics Warehouses: Starting from 2025, the wheeling of green power has been introduced at the Linkou warehouse in Taiwan, with plans to scale up the wheeled capacity to accelerate the low-carbon transition of warehousing locations.

Renewable Energy Performance in the Past Two Years

- 2024 **RE29**
- 2025 **RE41**

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Energy Use Statistics

Type	Region	2023 Purchased Non-Renewable Energy (kWh)	2024 Purchased Non-Renewable Energy (kWh)	2024 Purchased Renewable Energy and RECs(kWh)	2025 Purchased Non-Renewable Energy (kWh)	2025 Purchased Renewable Energy and RECs (kWh)	2023 Gigajoules (GJ)	2024 Purchased Non-Renewable Energy (GJ)	2025 Purchased Non-Renewable Energy (GJ)
Office Area	Taiwan	2,950,046	2,780,792	-	2,560,880	114,115	10,620.17	10,010.85	9,219.17
	China (including Hong Kong)	2,686,183	2,868,424	533,487	2,604,139	2,525,183	9,670.26	10,326.33	9,374.90
	South Asia	454,817	540,267	-	500,294	-	1,637.34	1,944.96	1,801.06
	India	132,180	171,314	-	159,060	-	475.85	616.73	572.62
	South Korea	39,035	38,359	-	34,072	-	140.53	138.9	122.66
	U.S.A	98,651	182,299	-	132,609	-	355.14	656.27	477.39
	EMEA	7,402	626	-	-	-	26.65	2.26	-
Logistics Warehouse	Taiwan	917,400	1,495,931	-	2,678,800	110,000	3,302.64	5,385.35	9,643.68
	Hong Kong	984,005	946,950	-	947,358	153,939	3,542.42	3,409.02	3,410.49
	Dongguan	3,410,271	3,466,513	3,466,513	3,225,049	3,225,049	12,276.97	12,479.45	11,610.18
	Singapore	369,128	862,383	-	785,250	-	1,328.86	3,104.58	2,826.90
	South Korea	11,392	9,279	-	8,919	-	41.01	33.40	32.11
	U.S.A	293,600	313,443	-	281,134	-	1,056.96	1,128.40	1,012.08
	Total	12,354,110	13,676,580	4,000,000	13,917,564	6,128,285	44,476.50	49,236.50	50,103.23

Energy Intensity

Type	2023	2024	2025
Energy Intensity (kWh / NTD 100 Million in Revenue)	1,838.715	1,553.182	1,392.997
Per Capita Electricity Consumption in Taiwan (kWh / Total Number of Full-Time Employees)	1,935.659	2,121.390	2,622.462

Note 1: Non-renewable fuels are utilized for all energy statistics of WPG.

Note 2: Conversion factors for electricity units are sourced from the unit conversion table of the Energy Administration, Ministry of Economic Affairs.

Note 3: Energy consumption in both office areas and logistics warehouses is derived from purchased electricity, with statistics compiled based on the duration of use.

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3.3 Resource Use and Waste Management

3.3.1 Water Management

Water resource management is established as a key operational policy by WPG, with proper and sustainable utilization as the core principle. Water recycling and reuse are actively implemented, and rainwater harvesting systems are installed at operational locations to utilize recycled water for landscape planting maintenance, fulfilling the purpose of diversified resource utilization. Currently, these systems have been deployed at the headquarters building and the Linkou warehouse, with feasibility assessments being conducted for other operational locations. Additionally, real-time monitoring systems and periodic data analysis are simultaneously introduced across various operational sites to promptly identify anomalies and execute improvement measures, thereby continuously optimizing overall water efficiency.

Water Consumption Statistics

Unit: Thousand Cubic Meters (Million Liters)

Type	Region	2023	2024	2025
Office Area	Taiwan	17.97	16.49	15.77
	China	16.60	16.35	7.92
	Other overseas	0.82	2.25	1.98
Logistic Warehouse	Taiwan	5.30	5.66	9.30
	Hong Kong	0.89	0.77	0.00[Note]
	Dongguan	12.89	9.97	11.53
Total		55.83	51.71	46.50

Note 1: The statistical scope for office areas includes Taiwan (Taipei, Kaohsiung, Hsinchu), Mainland China (10 cities including regional offices), and other overseas regions including South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila (7 cities in total). The statistical scope for logistics warehouses covers Taiwan (Linkou) and Mainland China (Dongguan, Hong Kong).

Note 2: Starting from 2024, the data collection scope for office areas has expanded to include Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila.

Note 3: Water data is compiled based on the billing periods of water bills from each location.

Note 4: Automated rainwater harvesting and irrigation facilities have been installed at the WPG enterprise headquarters building to collect rainwater resources and reuse them for flowerbed sprinkler irrigation. In 2025, the volume of collected water resources reached 5.28 cubic meters, which is automatically monitored daily by internal systems.

Note 5: Water consumption statistical coverage rate = Total number of employees at locations within the statistical scope at the end of the year / Total number of full-time employees at the end of the year. The water resource coverage rate for 2025 was 74%.

Note 6: Water fees for certain locations in North China are included in the property management fees, making it impossible to obtain water consumption data separately.

Note 7: In 2025, the water resource data for the Hong Kong logistics warehouse was 0.000703 thousand cubic meters (million liters).

Water Intensity

Type	2023	2024	2025
Water Intensity (Thousand Cubic Meters / NTD 100 Million in Revenue)	0.008107004	0.005872451	0.004654346
Per Capita Water Consumption in Taiwan (Thousand Cubic Meters / Total Number of Full-Time Employees)	0.011646647	0.010987103	0.012551051

Note 1: Data is presented in intensity and calculated per unit of revenue in the 2025 Sustainability Report, with per capita water consumption disclosed simultaneously.

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Water Resource Management Targets and Achievement Status

Due to the expansion of business scale and the growth of operational performance in recent years, coupled with industry characteristics that are not manufacturing-oriented, the baseline for water consumption remains low. Following internal discussions, the target was shifted from total water consumption to water intensity in 2025, applying collectively across both office areas and logistics warehouses. While embracing the AI market, control and reduction of water resource consumption are also expected by WPG. The 2025 reduction targets and performance are as follows:

Type	2025	Achievement Status	Short-Term Target (2026)	Medium- to Long-Term Target (2030)
Intensity Reduction	Cumulative reduction of at least 3%	Achieved 35.3% reduction compared to the baseline year	Cumulative reduction of at least 4%	8% reduction compared to the baseline year

Note 1: Intensity reduction is calculated using 2022 as the baseline year, with the baseline water intensity being 0.007193228 (Thousand Cubic Meters / NTD 100 Million in Revenue).
Note 2: In view of the fact that the 2025 achievement status has exceeded the target, water resource management targets will be reviewed by WPG in 2026.

3.3.2 Paper Resource Management

Operational digitization is actively promoted by WPG, utilizing smart equipment and digital tools to optimize processes, reduce paper consumption, and avoid resource waste. With system data serving as the foundation for management, a comprehensive digitization of operational workflows is established. This concept is implemented across the headquarters office areas and various logistics warehouses, thoroughly realizing the business philosophy of environmental sustainability.

Digital Management and Process Optimization

Hardware and software environments are enhanced by WPG to fully transform traditional paper-based operational models into digital management, leveraging the convenience and advantages brought by technology:

Electronic Administration and Auditing:

Tools such as Microsoft Forms and Power Apps are extensively applied to fully digitize documents, including daily inspections, resource access, SOP audits, warehouse temperature and humidity statistics, and emergency shipping slips, significantly improving operational efficiency.

Intelligent Equipment Management:

Aging printers have been replaced with subscription-based multi-function peripherals (MFPs), with priority given to refurbished products that meet performance requirements to implement a circular economy. Additionally, a "badge-swipe retrieval" mechanism has been fully implemented to effectively track usage trajectories. In 2025, this mechanism was further extended to overseas logistics locations, such as Hong Kong, with feasibility assessments ongoing for global implementation.

System Alternatives:

Electronic faxes continue to replace physical faxes, and digital systems are utilized to track paper usage data, ensuring that resource management is supported by a scientific analytical foundation.

Building a Waste-Reduction Corporate Culture

In addition to increasing investments in hardware and software, efforts are made by WPG to raise employee environmental awareness, internalizing resource conservation as part of the corporate culture:

Responsible Procurement and Reduction:

Priority is given to selecting copy paper brands that comply with eco-label certifications. Concurrently, environmental slogans are posted around MFP areas to advocate for double-sided printing and single-sided paper reuse, reducing paper consumption through daily behaviors.

Source Waste Reduction Initiatives:

Source Waste Reduction Initiatives: To reduce the consumption of single-use resources, the printing and sourcing of paper cups have been completely suspended by WPG, promoting the use of eco-friendly cups instead. Through internal collection and resource sharing, paper cups in pantries have been fully replaced with reusable mugs, implementing waste reduction in daily life from the source.

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Paper Usage Statistics

Unit: Thousand Sheets

Type	Region	2023	2024	2025
Office Area	Taiwan	1,590	1,524	1,307
	China	995	898	782
	Other overseas	230	327	301
Logistic Warehouse	Taiwan	685	800	815
	Hong Kong	1,916	1,865	1,823
	Dongguan	3,888	3,988	4,505
Total		9,304	10,058	9,533

Note 1: The statistical scope for office areas includes Taiwan (4 cities including regional offices), Mainland China (21 cities including regional offices), and other overseas regions including South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, Manila, Hanoi, and Ho Chi Minh City (9 cities in total). The statistical scope for logistics warehouses covers Taiwan (Linkou) and Mainland China (Dongguan, Hong Kong).

Recycled Cardboard Box Reuse Statistics

Great emphasis is placed on a circular economy model by WPG logistics warehouses to ensure that resources are utilized effectively. When cardboard boxes within the warehouses are no longer suitable for reuse, WPG Holdings works with qualified recycling contractors to ensure they are properly recycled and converted into other reusable resources, supporting the circular use of paper materials. The quantities of recycled and reused cardboard boxes from 2023 to 2025 are as follows:

Region		2023	2024	2025
Recycled Amount	Taiwan	20,645	47,655	59,275
	Hong Kong	21,137	13,294	13,685
	Dongguan	11,411	11,619	11,605
Total		53,193	72,568	84,565

Note 1: The scope of calculation covers the cleared and recycled cardboard boxes from each warehouse.

3.3.3 Waste Management

Waste generation at WPG Holdings is primarily categorized into two core areas: office areas and logistics warehouses. Due to the nature of the industry, no hazardous waste is generated during operations, and all waste has been identified as falling outside the scope of domestic hazardous industrial waste standards. Although the total volume of waste from both office areas and logistics warehouses has shown an upward trend in recent years alongside business expansion and operational growth, environmentally friendly principles are still upheld by WPG, with clear reduction indicators established and various waste reduction initiatives actively promoted.

Waste Management Targets

To effectively control waste generation, scientific and quantitative indicators are established, and achievements as well as variances are reviewed annually by WPG to serve as a reference for future waste reduction execution. In recent years, expanding business scale and growing operational performance have led to an increase in shipment volumes from office areas and logistics warehouses, resulting in a rise in waste. In 2025, target settings were reviewed by WPG, and non-recyclable waste intensity was adopted as the reduction indicator. In 2026, waste generation from 2025 will also be reviewed to adjust management measures.

Type	2025	Achievement Status	Description	2026
Recyclable waste	2% increase in the proportion of recyclable waste compared to the base year	Achieved	6.88% increase in the proportion of recyclable waste compared to the base year	3% increase in the proportion of recyclable waste compared to the base year

Note 1: The scope of calculation includes office areas and logistics warehouses.
Note 2: The base year is 2023, with the proportion of recyclable waste at 29.08%, and the target is set to increase by 1% annually in principle.

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Waste Management Plan

Although the volume of industrial waste generated by WPG in its operations is relatively small, the environmental impact of its operations is still thoroughly considered. Grounded in the principle of proper waste disposal, environmental sustainability is integrated into daily operations. Beyond viewing office waste management as an essential link to internalizing environmental awareness, dedication is directed toward reducing the environmental burden of waste through a robust resource classification system and data tracking, thereby fostering a corporate culture of employee self-discipline and simple eco-friendly actions.

To accurately track recycling effectiveness, resource recycling initiatives and advocacy have been implemented by WPG since 2017, accompanied by the classification, weighing, and recording of recycled resources. Following the inauguration of the enterprise headquarters building in 2020, reduction measures were further intensified:

Source Reduction Implementation:

Individual trash cans have been completely removed from office areas. Instead, clearly classified recycling stations (including food waste) are set up in the pantries on each floor. Employees independently centralize and sort their waste into the pantries, which are then gathered by cleaning personnel into the waste storage room for further classified processing.

Data-Driven Management:

Starting from 2022, statistics on domestic waste volumes have been further compiled by WPG to serve as a foundation for planning carbon reduction initiatives. Active attention is also directed by WPG toward the disposal flows of waste streams, such as wastewater and solid waste.

Classified Disposal and Sensitive Information Handling:

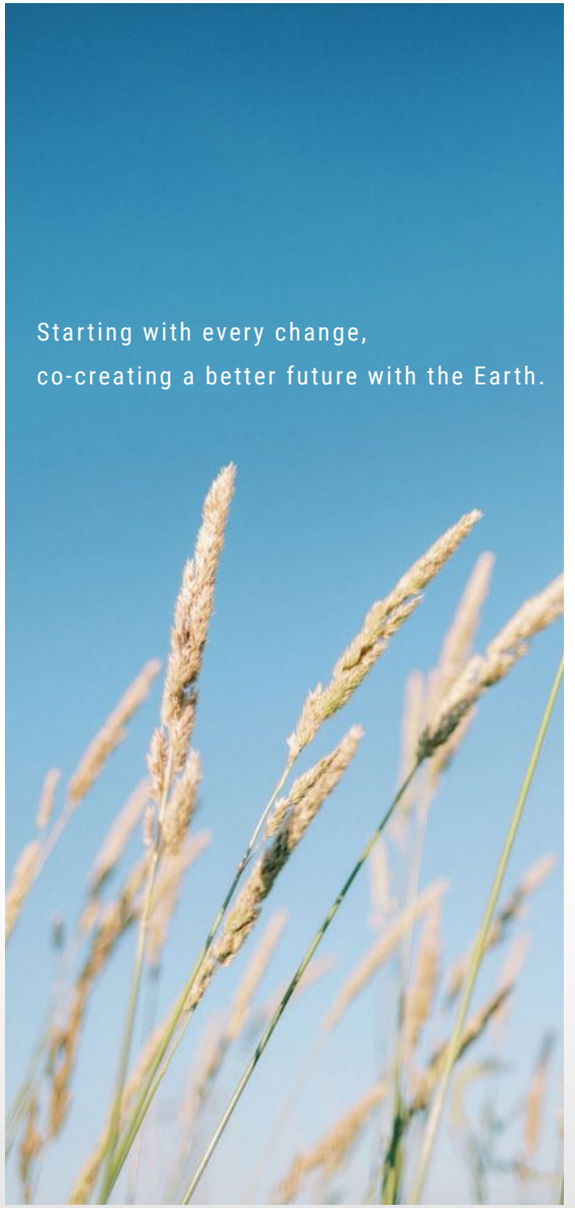
To ensure that all types of resources flow precisely into legal disposal pathways, a management mechanism of "weighing before recycling" has been established for operational waste generated by logistics warehouses, such as damaged pallets and waste plastic wrap. This waste, along with domestic waste and general recyclables from the headquarters building, is entrusted to legal waste management contractors for disposal. Furthermore, confidential documents containing commercially sensitive information are securely destroyed by specialized vendors on a project basis, fulfilling regulatory compliance and environmental responsibility under the premise of ensuring information security.

Food Waste Recycling and Reuse:

Dedicated food waste refrigeration equipment is installed at the headquarters to secure the storage environment. Collected food waste is uniformly transferred to ecological farms to be converted into compost or animal feed, achieving a circular pathway where resources return to nature.

Wastewater Disposal and Monitoring:

The flow of wastewater generated during operations is strictly controlled by WPG to ensure compliance in disposal processes. Dedicated sewage and wastewater discharge pipelines have been constructed at the enterprise headquarters building to channel effluent uniformly into the municipal public sewerage system, effectively minimizing impact on the surrounding environment.



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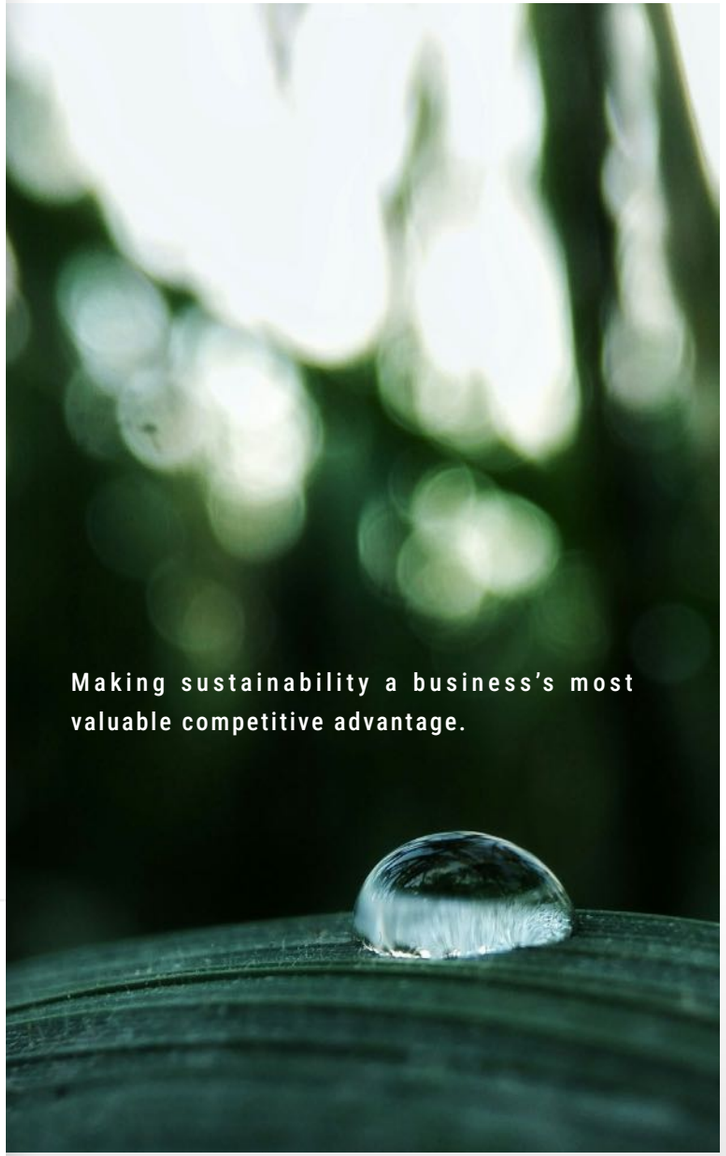

Waste Statistics

Unit: Metric Tons

Type	Type of Waste	2023	2024	2025
Office Area	Non-Recyclable Waste	115.389	127.463	175.347
	Recyclable Waste	41.194	37.317	52.050
	Total Waste	156.583	164.780	227.397
Logistics Warehouse	Non-Recyclable Waste	83.080	104.311	133.608
	Recyclable Waste	40.185	89.419	121.397
	Total Waste	123.265	193.730	255.005
Total	Non-Recyclable Waste	198.469	231.774	308.955
	Recyclable Waste	81.379	126.736	173.447
	Total Waste	279.848	358.510	482.402

Note 1: The statistical scope for office areas includes Taiwan (Taipei) and Mainland China (8 cities including regional offices). The statistical scope for logistics warehouses covers Taiwan (Linkou) and Mainland China (Dongguan, Hong Kong).

Note 2: Food waste from Taipei (office area) and Shenzhen (office area) is included in the calculation of "Recyclable Waste" due to its reuse.

Note 3: As Shenzhen (office area) and Shanghai (office area) only began introducing the data aggregation mechanism in mid-2023, some waste data does not cover the entire year of 2023, whereas full-year data has been covered starting from 2024.

Note 4: Waste statistical coverage rate = Total number of employees at locations within the statistical scope at the end of the year / Total number of full-time employees at the end of the year; 2025 waste coverage rate was 81%.

Waste Intensity

Waste Intensity 0.041650981
(Metric Tons / NTD 100 Million in Revenue)

Waste Intensity 0.040714218
(Metric Tons / NTD 100 Million in Revenue)

Waste Intensity 0.048283192
(Metric Tons / NTD 100 Million in Revenue)

Note: Data is presented in intensity and calculated per unit of revenue in the 2025 Sustainability Report.

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3.4 Green Value Chain

3.4.1 Clean Technology Strategy and Development

Although WPG Holdings acts as a distributor for semiconductor components and does not directly participate in the manufacturing of the final products, it plays an integral role in the green value chain. In the face of the rapid global growth trend in clean technology, WPG leverages its intermediary advantages to collaborate with upstream and downstream supply chain partners. By focusing on R&D investment and market promotion for clean technology applications, WPG successfully transforms green transition demands into tangible revenue growth.

To achieve value co-creation, WPG has established a technology-sharing ecosystem. Through highly transparent information transmission, interactions and technical alignment with stakeholders are strengthened, thereby accelerating the widespread adoption of clean technology solutions, creating brand-new business opportunities for supply chain partners, and enhancing corporate profitability.

Upholding the spirit of serving industry partners, WPG is dedicated to becoming a key intermediary driver that links and propels clean technology. By collaborating with industry partners to maintain a leading position, WPG actively promotes the following three strategic directions:

Facilitator of Clean Technology Application Solutions

Continuous investments are made by WPG in the clean technology-related fields, scaling up hardware commitment and talent deployment within the sector. In 2025, a total of 135 professional development engineers (R&Ds & FAEs) were deployed to optimize team structure and cross-domain collaboration, effectively meeting the ever-growing market demands.

In terms of hardware facilities, technical verification capabilities continue to be strengthened. The research space has expanded to 110 pings, and 11 power electronics laboratories have been established in Shanghai. The scope of these laboratories covers professional fields such as new energy high-voltage, environmental simulation, EMI Chamber, anechoic chambers, and networking technology. Through comprehensive experimental equipment, the development of green products is accelerated while ensuring stable quality.

In response to digitalization trends and the restructuring of the group, original online platforms have been fully upgraded. "WPI Tech Highlights Solutions" and "AIT Tech Highlights Solutions," which are deeply cultivated by their respective sub-groups, are dedicated to the two-way optimization of system interfaces and user experience. Under the AI trend, active search suggestions have also evolved into AI-driven mechanisms that directly obtain and provide precise solutions for customers. Through a dual-core drive model, deep technical alignment with IDM/Fabless experts is achieved via online Webinars on one hand; on the other hand, core knowledge integration is promoted to extract solution marketing and technical sharing into immediately deployable application guides, significantly enhancing the l accessibility and practical value of technical information.

In 2025, a total of 125 clean technology application solutions were completed and updated by WPG. These fields span new energy development, battery manufacturing or transportation, industrial automation technology manufacturing or transportation, smart metering device manufacturing or transportation, LED lighting development or transportation, conventional pollution control development and transportation, as well as technical system improvement development or transportation. R&D resources are precisely directed toward market demands to ensure each output holds high market competitiveness. Within mainstream business, the conventional LED lighting market faced challenges due to technological maturity and unit price adjustments, yet competitiveness was maintained through product innovation and expansion into new markets. Furthermore, in the more strategically significant energy conversion and energy storage markets, WPG achieved a strong year-on-year sales growth of 43% by virtue of its deep layout in IGBT (Insulated-Gate Bipolar Transistor), power management, solar cells, and wide-bandgap semiconductors (SiC/GaN), significantly raising the proportion of green revenue to 4.6%.

Continuous Promotion of Electric Vehicle (EV) Solutions

Deepening EV Strategic Layout and Integrating External Technologies

WPG actively links the value of the global EV supply chain through strategic investments and cross-domain collaboration. An investment of NTD 75 million has been made in the startup "Advanced Vehicle Systems Co., Ltd." to drive the technical development of advanced driver-assistance systems (ADAS) and smart cockpits for electric vehicles, successfully entering the supply chains of tier-1 international automakers and achieving significant milestones.

>Key Execution Achievements and Layout:

- Mass Production Track Record with Key Customers: Products have been successfully shipped to international automakers, including Japan's commercial vehicle leader FORVIA, US commercial vehicles, as well as Mitsubishi and Toyota (Southeast Asian models).
- Strategic Partner Ecosystem Integration: A deep strategic partnership has been established with AUO Corporation. Following AUO's acquisition of Germany's BHTC, WPG has officially entered the system side. Both parties have fully launched technical collaboration to jointly expand into the global automotive system market.
- Medium- to Long-Term Development Targets: R&D collaboration continues to deepen with partners such as Ability Enterprise (DMS/IMS technology), E-Lead Electronic (AVM/ADAS products), Clientron, and Whetron. Looking ahead, WPG will target world-class Tier 1 manufacturers including Bosch, Denso, and Aisin, dedicating itself to becoming a key driver in the global EV core ecosystem through technical integration and distribution advantages.

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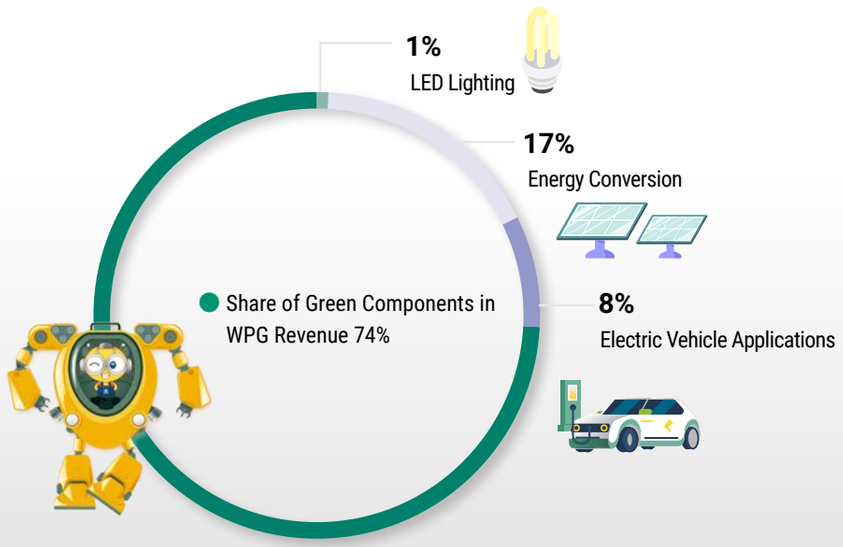
Solution Development for Enhancing Key Electric Vehicle Technologies

In response to the global trend of transportation equipment electrification, WPG has actively mapped out its green technology layout. In 2025, the Group successfully developed 10 application solutions in the EV sector and published over a hundred technical blogs, with EV solutions accounting for 26.4% of the total. The core of development focuses on smart body electronics, wide-bandgap semiconductors, and energy management systems. By introducing new SiC (silicon carbide) and GaN (gallium nitride) technologies, combined with innovative sensing and smart power management, automotive energy conversion efficiency is substantially optimized. Concurrently, advanced battery management systems (BMS), high-power fast charging facilities, and smart cockpit systems are integrated to build comprehensive, high-performance electrified solutions. Benefiting from technical integration and market demand, sales of green components in 2025 grew by 43% year-on-year, with their revenue share rising from 0.7% in 2024 to 4.6%, achieving a mutually beneficial outcome for both environmental benefits and financial performance.

3.4.2 Clean Technology Development Achievements

WPG Holdings continues to expand its layout in the field of clean technology, developing a broader range of application solutions to respond to changes in market demand. Clean technology-related solutions encompass seven major categories of applications. In 2025, 33 clean technology-related solutions were developed and updated, accounting for a 26% share of the total number of solutions in 2025, with revenue growth increasing by 43% compared to 2025.



Seven Major Categories of Clean Technology Applications

Development Type	Environmental and Social Benefits
New Energy Power Supply	Optimizes power conversion efficiency and supports the global transition to a low-carbon energy architecture.
Battery Manufacturing or Distribution	Accurately monitors battery state of health (SOH) to extend the lifespan of battery assets and enhance safety.
Industrial Automation Technology	Empowers smart manufacturing and significantly reduce resource waste through automation and AI monitoring.
Improved Technology and Systems	Optimizes the circuit design of existing systems to reduce standby power loss and increase energy use density.
Smart Metering Devices	Tracks energy use through digitized data, providing an accurate foundation for corporate carbon footprints and energy-saving decisions.
Conventional Pollution Control	Use technological methods to strengthen environmental risk management and ensure operational site safety.
LED Lighting	Accurately controls the deployment of light resources to substantially reduce the power consumption of lighting equipment.

Powered by clean technology, we are shaping a sustainable energy future and building a better world for generations to come.

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大聯大控股 WPG Holdings

4 Knowledge: Empowering Talents Social Prosperity

Internally, WPG Holdings is dedicated to enhance human capital, continuously driving human capital development through the spirit of industry co-creation. The Group places great emphasis on corporate culture inheritance and knowledge management, empowering employees and connecting talent, while encouraging a culture of mutual learning and sharing to pursue corporate optimization. Externally, WPG Holdings cares for the vulnerable in society, aspiring to drive the industry forward with social impact, support industry initiatives and exchanges, expand its influence, and promote corporate growth and social inclusion.

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Chapter Summary

Talent Assets and Diverse Cultivation: Driving Sustainable Competitiveness

Upholding the core values of "Teamwork, Integrity, Professionalism, and Effectiveness", WPG Holdings regards human capital as the foundation of sustainable development. In 2025, NTD 29 million was invested in employee training, with per capita training investment increasing by 12.43% year-on-year. Through sustainability training courses and over 160 digital experience inheritance videos, the professional development of talent was accelerated. Outstanding human resource practices enabled WPG to sweep four major annual awards at the 2025 HRflag Awards: "Best HR Business Partner Team," "Best HR Management Team," "Best HR Shared Services Center," and "Best HR Management Project."

Happiness in Workplace and Labor Rights: Creating an Environment for Shared Growth

While expanding its business footprint, WPG is also dedicated to building a happiness in workplace by promoting the Employee Stock Ownership Trust (ESOT) program, which achieved a coverage rate of 92.3% and a cumulative return rate of 10.08%, realizing two-way wealth growth for both employees and the organization. Furthermore, WPG provides diverse benefits, including an affiliated kindergarten, paid volunteer leave, and comprehensive health examinations, earning recognition with the "Happy Workplace Award" from the Employer Brand Institute. Regarding workplace safety, a record of zero occupational disasters was maintained throughout 2025, and segments with higher human rights risks continue to be tracked to ensure equity and diversity across operational sites.

Social Participation and Youth Cultivation: Fostering Industry and Cross-Disciplinary Co-Prosperity

WPG actively fulfills its corporate citizenship responsibilities, with total social investment reaching NTD 35.56 million in 2025. The Group has driven the "IMV Technology Innovation Awards" and the "Tech Universal Crazy Design Competition" to stimulate innovation potential among youth. Concurrently, cooperation on the supply chain academic-industry project with the NCCU College of Commerce has entered its 15th consecutive year to foster industry talent. In terms of startup investment, as of the end of 2025, investments have been made in 5 startup enterprises possessing forward-looking technologies, with a total investment scale of approximately NTD 400 million, supporting 5 pioneering startups including PackAge+ and TechDynamics to cultivate the social enterprise ecosystem.

Cultural Inheritance and Local Promotion: Promoting Dialogue Between Art and the Public

WPG is dedicated to cultural asset preservation and local art promotion, investing over NTD 4.85 million to support diverse artistic and cultural activities in 2025. Through sponsoring "Masterpieces from The Metropolitan Museum of Art Exhibition," One Song Orchestra concerts, and the subsidy programs of the Taipei Performing Arts Center, bringing art into everyday life. Furthermore, no effort is spared in helping Taiwanese industry knowledge align with international standards. In 2025, NTD 1.87 million was invested to support English translation projects for important domestic industrial publications, sponsoring over 5,000 books to facilitate cross-domain dialogue on cultural values.

Performance Highlights

92.3%
Employee stock ownership coverage rate of 92.3%

25.13hrs
Average annual training hours per capita of 25.13 hours

160videos
Recorded over 160 experience inheritance series course videos

NTD1,325,269
Provided childcare subsidies totaling NTD 1,325,269

15 years
Supported the NCCU College of Commerce Supply Chain Management Project for 15 consecutive years

4 major annual awards
HRflag 2025 Flag Awards, winning four major annual awards: "Best HR Business Partner Team," "Best HR Management Team," "Best HR Shared Services Center," and "Best HR Management Project"

2025 E.SUN ESG Sustainability Initiative
Responded to E.SUN Financial Holding's "2025 E.SUN ESG Sustainability Initiative," co-creating sustainable competitiveness through talent × technology

4sessions
Organized corporate sustainability courses for three consecutive years, which became mandatory for employees starting in 2025, with 4 sessions held in 2025, averaging over 1,100 participants per session

Childcare benefits
The first corporate-affiliated kindergarten/after-school care center in Taipei City reached its 25th anniversary, and in 2025, childcare allowance subsidies were approved, providing NTD 10,000 per month per child until reaching 6 full years of age

4 th IMV Technology Innovation Awards
Hosted the "4th IMV Technology Innovation Awards," continuously incubating startup teams

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4.1 Talent Empowerment

4.1.1 Talent Structure

Diverse Distribution of Workforce Structure

WPG Holdings complies with the corporate "Human Rights Policy" and relevant statutory regulations to ensure equal employment opportunities and establish a fair, friendly, and inclusive workplace. WPG promotes workplace inclusion, ensuring that employers do not discriminate against job seekers or employed staff based on race, social class, language, ideology, religion, political party, ancestral native place, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, disability, or past labor union membership.

WPG Holdings had a total of 4,622 full-time employees in 2025. In response to the corporate development strategy, organizational restructuring and manpower deployment were conducted, resulting in a slight decrease in workforce compared to 2024, while manpower allocation and structure remained stable in recent years. In terms of gender structure, male executives accounted for 14.9%, female executives for 7.2%, male non-executives for 37.5%, and female non-executives for 40.4%. Regarding age distribution, executives under 30 accounted for 0.1%, executives aged 30–50 for 13.8%, executives over 50 for 8.3%, non-executives under 30 for 12.2%, non-executives aged 30–50 for 57.3%, and non-executives over 50 for 8.3%. In terms of employee diversity, 14 full-time employees with disabilities were employed, representing 0.3% of the total workforce. Regarding turnover rates, there were 370 new hires in 2025, with a new hire rate of 7.91%, while 459 employees departed, resulting in a turnover rate of 9.81%.

Gender and Employee Proportions

Unit: Number of People

	Item	Gender		Total
		Male	Female	
2023	Number of People (Persons)	2,545	2,272	4,817
	Proportion (%)	52.8%	47.2%	100%
2024	Number of People (Persons)	2,490	2,247	4,737
	Proportion (%)	52.6%	47.4%	100%
2025	Number of People (Persons)	2,422	2,200	4,622
	Proportion (%)	52.4%	47.6%	100%

Note 1: The headcount statistics utilize Full-time Equivalent (FTE). The statistical scope is as of December 31, 2025

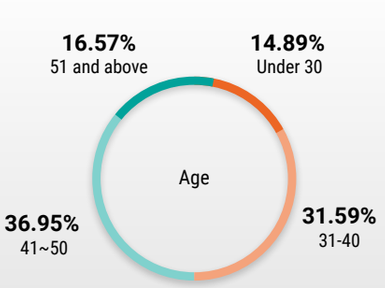
Note 2: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

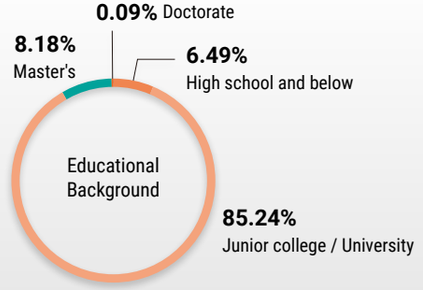
Note 3: Employees with disabilities serving as executives account for 0.1% of the total workforce, and non-executives account for 0.2% of the total workforce; employees without disabilities serving as executives account for 22.1% of the total workforce, and non-executives account for 77.6% of the total workforce.

Gender Distribution of Full-Time PersonnelAcross Different Ages and Educational Backgrounds Regions

Unit: Number of People

Item	Distribution	Gender		Position		Total	Proportion (%)
		Male	Female	Executive	Non-Executive		
Age	Under 30	340	348	8	680	688	14.89
	31-40	657	803	138	1,322	1,460	31.59
	41~50	932	776	495	1,213	1,708	36.95
	51 and above	493	273	384	382	766	16.57
	Total	2,422	2,200	1,025	3,597	4,622	100.00
Educational Background	High school and below	154	146	28	272	300	6.49
	Junior college / University	1,989	1,951	858	3,082	3,940	85.24
	Master's	275	103	137	241	378	8.18
	Doctorate	4	0	2	2	4	0.09
	Total	2,422	2,200	1,025	3,597	4,622	100.00





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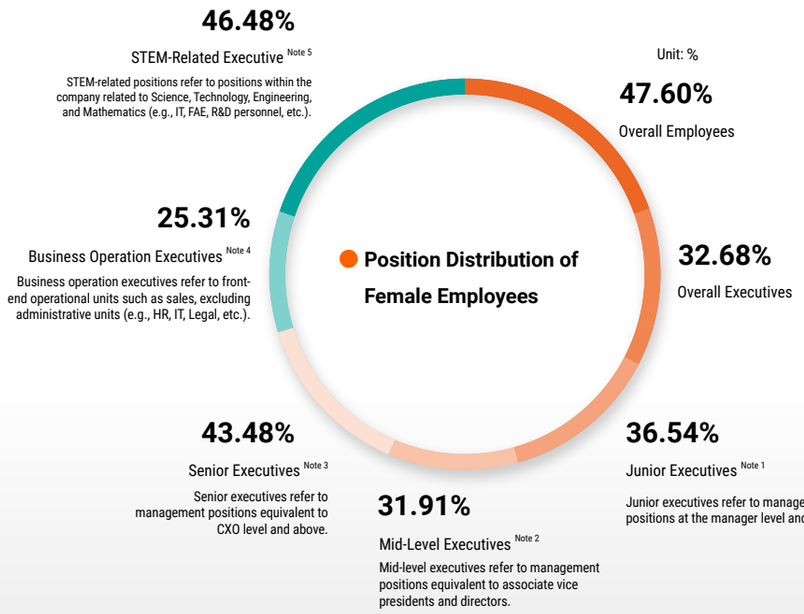
Gender and Position Distribution of Full-Time Personnel Across Different Regions

Unit: Number of People

	Item	Gender		Total
		Male	Female	
Taiwan	Executive	293	167	460
	Non-Executive	672	866	1,538
Overseas	Executive	397	168	565
	Non-Executive	1,060	999	2,059

Note 1: The headcount statistics utilize Full-time Equivalent (FTE). The statistical scope is as of December 31, 2025.

Note 2: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.



Note 1: Junior executives refer to management positions at the manager level and below

Note 2: Mid-level executives refer to management positions equivalent to associate vice presidents and directors.

Note 3: Senior executives refer to management positions equivalent to CXO level and above.

Note 4: Business operation executives refer to front-end operational units such as sales, excluding administrative units (e.g., HR, IT, Legal, etc.).

Note 5: STEM-related positions refer to positions within the company related to Science, Technology, Engineering, and Mathematics (e.g., IT, FAE, R&D personnel, etc.).

Note 6: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

Employee Type Statistics

Unit: Number of People

	Taiwan		Overseas	
	Male	Female	Male	Female
Non-Term Contract Employee	965	1,033	1,457	1,167
Term Contract Employee (Contractor)	10	12	17	11
Full-Time Employees	968	1,035	1,461	1,170
Part-Time Employees	7	10	13	8
Gig-Economy Worker	0	0	0	0

Note 1: The headcount statistics utilize Full-time Equivalent (FTE). The statistical scope is as of December 31, 2025.

Note 2: Due to statistical limitations, permanent employees currently include staff in Mainland China who have signed three-year fixed-term labor contracts in accordance with local regulations.

Note 3: Part-time employees share the same definition as casual/part-time staff, referring to employees whose working hours are fewer than those of full-time employees.

Note 4: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

Number of New Full-Time Employees

Unit: Number of People; %

	Taiwan		Overseas		Total (Persons)	New Hire Rate (%)
	Male	Female	Male	Female		
Under 30	44	32	46	39	161	3.44
31-40	30	46	32	19	127	2.71
41-50	22	22	19	8	71	1.52
51 and above	4	2	1	4	11	0.24
Total	100	102	98	70	370	7.91
New Hire Rate (%)	2.14	2.18	2.09	1.50		

Unit: Number of People; %

	Male	Female
Headcount by Gender (Persons)	198	172
New Hire Rate by Gender (%)	4.23	3.68

Note 1: The statistical scope is as of December 31, 2025.

Note 2: The new hire rate is calculated as: Number of new hires during the year / 【(Number of employees at the beginning of the year + Number of employees at the end of the year) / 2】.

Note 3: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

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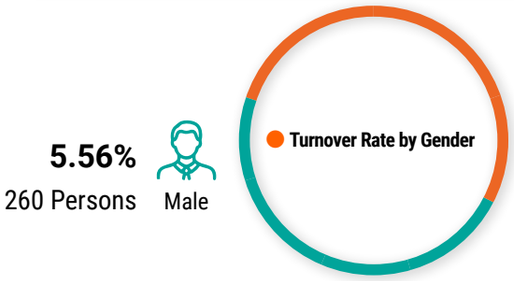
Number of Departed Full-Time Employees

Unit: Number of People; %

	Taiwan		Overseas		Total (Persons)	Turnover Rate (%)
	Male (Persons)	Female (Persons)	Male (Persons)	Female (Persons)		
Under 30	27	33	34	37	131	2.80
31-40	31	28	52	36	147	3.14
41-50	30	26	53	16	125	2.67
51 and above	19	13	14	10	56	1.20
Total	107	100	153	99	459	9.81
Employee Turnover Rate (%)	2.29	2.14	3.27	2.12		

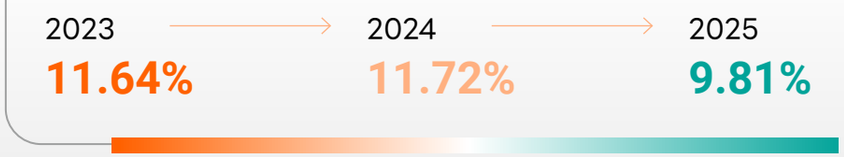


Note 1: The statistical scope is as of December 31, 2025.

Note 2: The turnover rate is calculated as: Number of employee departures during the year / 【(Number of employees at the beginning of the year + Number of employees at the end of the year) / 2】

Note 3: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

Turnover Rates Over the Past Three Years



WPG's turnover rate in 2025 decreased significantly compared to the previous two years, dropping by approximately 1.9% from the prior year. This decline is primarily attributed to the recent promotion of multiple employee benefit policies and the improvement of the employee career development and training systems. Looking ahead, WPG will continue to proactively attend to and track the reasons for employee departures, utilizing these insights as a foundation for improving the corporate talent cultivation strategy to achieve the goal of a year-on-year reduction in turnover rates.

Number of Voluntary Departures of Full-Time Personnel

Unit: Number of People; %

	Voluntary Turnover Rate	Involuntary Turnover Rate	Unpaid Leave
Under 30	115	16	5
31-40	119	28	15
41-50	81	44	1
51 and above	36	20	1
Total	351	108	22
Proportion (%)	7.50	2.31	0.47

Note 1: The statistical scope is as of December 31, 2025.

Note 2: The turnover rate is calculated as: Number of employee departures during the year / 【(Number of employees at the beginning of the year + Number of employees at the end of the year) / 2】.

	Male	Female
Headcount by Gender (Persons)	260	199
Voluntary Turnover Rate(%)	5.56	4.25

Note 1: The statistical scope is as of December 31, 2025.

Note 2: The turnover rate is calculated as: Number of employee departures during the year / 【(Number of employees at the beginning of the year + Number of employees at the end of the year) / 2】.

Note 3: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

Non-Employee Workers

In response to warehouse operational demands there is an addition of cleaning staff at the Shenzhen office to handle environmental maintenance.

Unit: Number of People

	2023	2024	2025
Full-Time Workers	58	95	186
Part-Time Workers	26	27	26
Total Number of Workers	84	122	212

Note: This includes long-term contracted third-party partners, such as property management, security, and cleaning personnel responsible for operational sites, on-site contracted nurse

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4.1.2 Talent Cultivation

Upholding its "Talent Policy," WPG Holdings regards attracting, cultivating, and retaining talent as the core driving force of corporate growth. The company strictly abides by relevant laws and regulations to ensure that there is no discriminatory treatment based on diverse factors such as race, gender, sexual orientation, or religion during the recruitment and evaluation processes, thereby implementing fair competition, diversity, and inclusion.

To strengthen human capital, WPG has established a comprehensive cultivation system that provides forward-looking courses to inject innovative thinking, helping employees enhance their competencies and transitional resilience amidst industrial transformations. WPG views investing in employee career development as key to achieving the organizational vision, believing that only high-quality human capital can deliver exceptional professional services and co-create brand value.

Talent Cultivation Planning

WPG has established a tiered training system, ensuring that all colleagues possess consistent foundational competencies through general education curriculums. Professional curriculums are provided for sales and product departments to enhance market competitiveness and translate capabilities into business results. Furthermore, management curriculums are designed for executives at all levels to empower leadership, guiding the organization to respond to environmental changes and realize the vision of sustainable development.

	Main Course Content	Course Objective	Courses Offered in 2025
★ **General Education Curriculum** (New Hires, All Employees)	Includes company profile, core values introduction, foundational guidelines, and relevant basic skill guidance courses. General education courses include information management training, implementing internal system platform usage training (such as ERP, WMS, and WEBFLOW), and trade compliance, among others.	1. Help new employees understand the company, integrate into team operations, and actively introduce "AI Tool Application" courses to optimize work efficiency in response to technological trends. 2. Convey core corporate values and establish the T.I.P.E. culture. 3. Strengthen soft skills and enhance work efficiency.	1. New Employee Training 2. WPG Shared Values T.I.P.E. 3. Internal Experience Inheritance Series Courses – Business Leadership, Workplace Skills, Operational Processes, etc. 4. Sustainability Development Series Courses 5. Generative AI Series 6. K-Talks 7. Health Promotion Seminars
★★ **Professional Curriculum** (Product Personnel, Sales Personnel, etc.)	Plan and allocate appropriate professional courses based on different position and competency requirements and conduct irregular training sessions targeting the product technologies and business models of the entire upstream and downstream supply chain.	Establish a front-end service team with professional competitiveness. For other functional roles, corresponding training courses are planned and executed in alignment with the development of professional trends and the enactment of relevant regulations, enabling employees to continuously upgrade their expertise.	1. Patent Courses 2. Industry Opportunity Seminars 3. Various Product Training & Front-End Technology Training 4. Mandatory Legal Compliance Training: Intellectual Property, Personal Data Protection, Anti-Monopoly and Compliance, Insider Trading 5. New Feature On-Site Training Programs
★★★ **Management Curriculum** (Senior, Mid-Level, and Junior Executives)	Curriculum planning and arrangements covering management, industry trends, and mindset perspectives for senior, mid-level, and junior management.	Continuously develop the capabilities of senior, mid-level, and junior executives in accordance with organizational development, market competition, and manpower deployment needs.	1. Leadership Pipelines & New Executive Training 2. Management Skills Series Courses 3. Executive Networking & Exchange Forums 4. 2025 Talent Identification and Interview Practices 5. Potential Accelerator Assessment Group Feedback & IDP Workshop

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Succession c for Key Management

Starting from 2023, a three-year initiative for the 3rd Talent Elite Development Program was launched. In its first year, the program adopted a model that combines in-depth coursework with action learning. Breaking through corporate organizational boundaries, cross-unit groupings were formed, requiring participants to propose strategic solutions for the company's key issues. Guided by professional coaches, participants reflected on their leadership traits through practical application and broke through cognitive frameworks via cross-disciplinary discussions. This initiative not only enhances personal leadership literacy but also injects innovative momentum into the organization, achieving co-prosperity and growth for both individuals and enterprise.

Succession Pipeline Selection and Assessment

Each year, the Talent Assessment Committee conducts candidate evaluations and dynamic adjustment discussions for the succession pipeline based on corporate business strategies and long-term business development needs.

Diversified Competency Development and Cultural Deepening

Expand the business vision and professional depth of successors through cross-functional and cross-regional job rotations. Concurrently, the practice of core values are emphasized (Teamwork, Integrity, Professionalism, and Effectiveness) to ensure the inheritance of corporate culture.

Senior Leadership Transformation and Cultivation

Promote the "Elite Development Program" to design management curriculums targeted at senior and key talent. In the face of rapid shifts in the global supply chain and industry uncertainties, senior executives must possess the transformative mindset and critical decision-making capabilities required to lead teams flexibly.

Education and Training Program

WPG continuously builds a culture of autonomous learning, providing over 1,500 online courses covering business leadership, workplace requirements, and operational processes through the LMS (Learning Management System), supplemented by reward mechanisms to incentivize knowledge sharing. Concurrently, the Group independently develops digital content aligned with corporate culture, encompassing corporate purpose, core values, OKRs (Objectives and Key Results), digital tools, and cross-generational communication, helping employees precisely align personal development with organizational strategies.

To ensure organizational resilience, we promote in-depth training for executives and the cultivation of the succession pipeline, strengthening leaders' abilities to solve complex problems through cross-group exchanges, action learning, and internal and external coaching mechanisms.

In 2025, the Group's investment in talent training reached NTD 29,069,764, representing a 10% growth compared to 2024. Furthermore, the overall training hours increased significantly, with the annual training hours per capita increasing by 9 hours compared to the previous year, demonstrating WPG's sustained commitment and investment in employee development.

Education and Training Statistics Over the Years

	2023	2024	2025
Total Number of Trainees (Persons)	4,817	4,737	4,622
Total Training Hours (Hours)	96,921	76,754	116,145
Average Training Hours per Capita (Hours)	20.12	16.20	25.13
Total Investment Expenses (NTD)	21,173,906	26,498,613	26,498,613
Average Investment Expenses per Capita (NTD)	4,395.66	5,593.97	6,289.43

Note 1: The total number of trainees is based on the regular full-time employees in service as of December 31 of the respective year; the statistical scope covers the entire Group.

Note 2: The total training hours are calculated based on the training hours of regular full-time employees in the Greater China region.

2025 Education and Training Statistics

	Male	Female	Executives	Non-Executives
Total Training Hours (Hours)	58,973	57,172	19,496	96,649
Number of Employees (Persons)	2,422	2,200	1,025	3,597
Average Training Hours per Capita (Hours)	24.35	25.99	19.02	26.87
Training Person-Times (Person-Times)	65,479	66,067	18,319	113,227

Note 1: The statistical scope covers regular full-time employees in service as of December 31, 2025. The training person-times include regular full-time employees who successfully qualified or passed the training.

Note 2: The scope of statistical operational sites is the Greater China region.

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Promoting Sustainability Training to Deepen Employees' Sustainability Knowledge

To enhance the Group's dedication towards ESG, specialized sustainability seminars are held by WPG to build a solid foundation of sustainability knowledge among all employees. Beginning in 2024 with the Greater China region as the starting point, the sustainability general education series courses were launched. In 2025, these courses were further classified as mandatory courses across the Group to continuously strengthen employees' sustainability literacy and practical capabilities. In 2025, a total of 4 training sessions were conducted, with the total number of participants reaching 4,575, and the average satisfaction score was 4.6 points (out of 5 points), reflecting high recognition of the course content among Group employees. In the future, sustainability training will continue to be promoted, and professional courses tailored to different groups will be customized and designed.

2025 Sustainability Training Series Courses:

Participant Region	Course Title	Number of Participants (Persons)
Greater China Region	Circular Regeneration: Shaping Corporate Sustainability and Competitiveness	1,052
Greater China Region	Preparation Before the Arrival of the Low-Carbon Competition Era	1,077
Greater China Region	The Core of Diversity, Equity, and Inclusion: Crafting a Boundless Organizational Culture	1,193
Greater China Region	The New Era of ESG: Analyzing International Trends and Corporate Sustainability Risks	1,253

Note: The course participation rate is calculated based on the number of active employees in the Greater China region on the day the course is held.

Annual Course Participation and Total Number Average Participation per Session

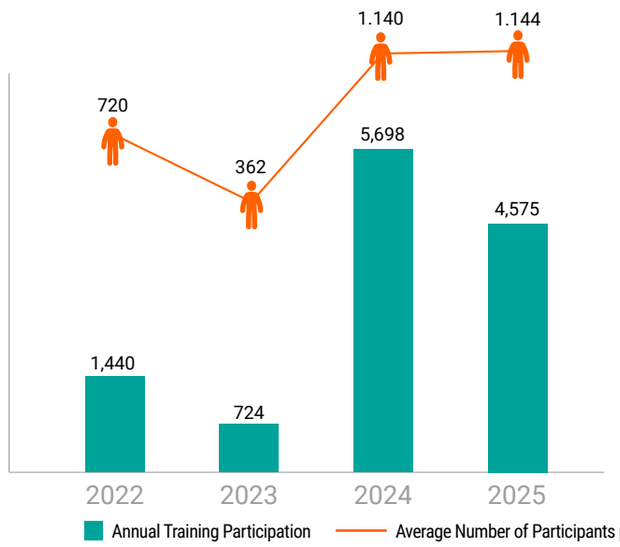

Figure: 2025 Sustainability General Education Courses

Deepening Corporate Culture and Experience Inheritance

In response to digital transformation and future market changes, behavioral indicators for the four core values of "Teamwork, Integrity, Professionalism, and Effectiveness" have been re-examined and explicitly defined by WPG. These values are gradually internalized into corporate systems and the Employee Code of Conduct. To strengthen experience inheritance, internally developed courses are continuously promoted by the Group, establishing a curriculum system that covers three major categories: practical business operations, business leadership, and workplace skills. Currently, more than 160 online learning videos have been provided, and course instructors are all served by internal senior executives. Furthermore, after employees complete the online courses, physical training sessions are coupled, and practical exercises are conducted by internal managers to accelerate experience transfer and deepen learning effectiveness.

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4.2.1 Employee Compensation and Benefits

Compensation System

In the formulation of compensation policy, performance results and talent competency growth are balanced by WPG Holdings, ensuring fairness and transparency through institutionalized principles. In addition to emphasizing clear rewards and punishments alongside information disclosure, the overall compensation framework relies on "determining salary levels by position," "adjusting salaries based on competency," and "distributing rewards according to performance" as core operational principles, serving as the foundation for the Group's compensation management.

1 **Salary Offering**

The foundation of "guaranteed compensation" at WPG Holdings is based on the positions employees hold and the knowledge and skills possessed, striving to maintain a certain level of attractiveness within the talent market.

2 **Merit Increase**

Through continuous education, training, and technological empowerment, employee capabilities are enhanced, ensuring that employees and the organization maintain a premium competitive edge in a volatile and uncertain future era.

3 **Performance Management**

"Teamwork" is the primary core value of WPG Holdings. Therefore, the design of "variable compensation" is built on the philosophy of "Grow Together, Strive Together and Win Together." Overall interests and performance are prioritized, followed by the individual performance of subordinate teams and single employees, and variable compensation is distributed based on performance outcomes.

The Compensation Committee, jointly composed of human resources representatives from each business group under WPG Holdings, regularly reviews and evaluates the salary structures across different groups and job levels. During the compensation planning process, factors such as relevant government policies, the overall economic environment, and industry salary standards are comprehensively considered. Through localized salary surveys and analysis, employee professional capabilities and relevant experience are utilized as core considerations, serving as crucial reference points for the formulation of recruitment and salary determination systems.

In 2025, the ratio of standard salary for entry-level personnel (regardless of gender) in the Taiwan region to the local minimum wage was 1.15:1, which is superior to the local basic salary standard.

2025 Remuneration and Salary Ratio by Gender

	Executives	Non-Executives
Male	1.22	1.31
Female	1	1

Note: The statistical scope covers the Taiwan region of WPG Holdings, using the average compensation as the basis for comparison.

Number of Full-Time Non-Executive Employees, Salary Average, Salary Median, and Difference from the Previous Year

Unit: Persons; NTD in thousands

Item	2024	2025	Difference
Number of Full-Time Non-Executive Employees	365	386	21
Average Salary of Full-Time Non-Executive Employees	1,330	1,353	23
Median Salary of Full-Time Non-Executive Employees	1,176	1,178	2

Note 1: The filing applies the criteria for companies in general industries.

Note 2: The statistical scope for 2024 and 2025 covers the operational sites of the Company in the Greater China region (Taiwan, Mainland China, and Hong Kong).

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Performance Appraisal Mechanism

The performance appraisal system is integrated with the PDCA cycle by WPG Holdings to ensure a rigorous management process with flexibility for dynamic adjustments.

>Performance Cycle Management:

Explicit objectives are set at the beginning of the period, progress is consistently tracked with timely recalibrations mid-term, and comprehensive appraisals are conducted at the end of the period.

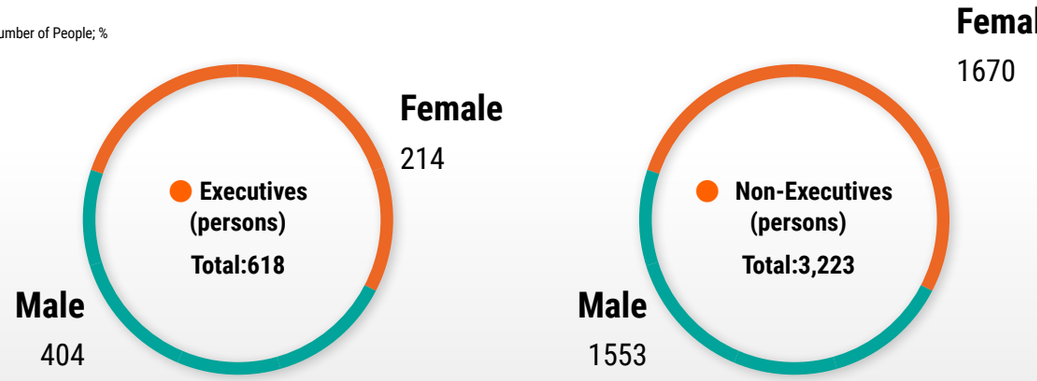
>Transformation and Development Orientation:

Since introducing the performance management system in 2020, WPG has adopted the strategy of "utilizing tools to drive behavioral changes, which in turn adjust concepts and mindsets," successfully transforming performance management from being purely "evaluation-oriented" into a "development-oriented mechanism.

Through digitalized systems, organizational vision and individual goals are effectively linked by WPG, ensuring employee development remains aligned with corporate strategic directions. Built-in real-time coaching and feedback functions in the system assist managers in dynamically empowering subordinates, and feedback can also be proactively requested by employees, achieving mutual and transparent communication outcomes. Relevant performance records will be converted into key reference points for talent cultivation and career development, further deepening human capital quality and enhancing overall organizational efficiency. All appraisals and promotions are based on employee professional competence and job performance as evaluation standards, without discriminatory treatment based on gender or sexual orientation. In 2025, 100% of employees in the Greater China region who met the eligibility criteria for performance evaluation completed performance appraisals.

Statistics of Employees Receiving Regular Performance Appraisals

Unit: Number of People; %



Note 1: Personnel receiving regular performance appraisals refer to regular full-time employees in the Greater China region (Taiwan, Mainland China, and Hong Kong).

Note 2: Percentage of employees receiving regular performance appraisals = Number of personnel receiving regular performance appraisals in the Greater China region (Taiwan, Mainland China, and Hong Kong) / Total number of employees in the entire Group.

Remuneration Transparency

At WPG Holdings, the ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all other employees (excluding the highest-paid individual) is 10.10:1; the ratio of the percentage increase in the annual total compensation for the highest-paid individual to the median percentage increase in the annual total compensation for all other employees is 1.68:1.

Annual Total Compensation Ratio

Unit: NTD

Annual Total Compensation Ratio	
Annual Total Compensation for the Highest-Paid Individual in 2025	14,164,000
Annual Total Compensation for the Highest-Paid Individual in 2024	11,213,965
Median Annual Total Compensation for All Employees (Excluding the Highest-Paid Individual) in 2025	1,402,289
Median Annual Total Compensation for All Employees (Excluding the Highest-Paid Individual) in 2024	1,212,550
Annual Total Compensation Ratio	10.10 : 1
Ratio of Increase in Annual Total Compensation	1.68 : 1

Note 1: Annual Total Compensation Ratio = The ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for other employees (excluding the highest-paid individual).

Note 2: Percentage Increase in Annual Total Compensation Ratio = The ratio of the percentage increase for the highest-paid individual to the median percentage increase in annual total compensation for other employees (excluding the highest-paid individual).

Note 3: Statistical Scope: Regular full-time employees of WPG Holdings in the Greater China region (Taiwan, Mainland China, and Hong Kong), excluding managers and contract employees.

Note 4: Full-Time Equivalent (FTE) alignment applies to all regular employees within the scope.

Note 5: Annual total compensation includes basic salary, allowances or positional stipends, fixed bonuses (including festival bonuses), and variable bonuses (including performance bonuses and employee profit sharing).

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Diversified Benefits

A friendly and sustainable workplace environment is strived to be created by WPG Holdings. Adhering to various labor regulations, comprehensive employment protection is provided for regular full-time employees, and physical and mental care programs are designed within feasible scopes. To respond to rapidly changing work styles and enhance organizational flexibility and efficiency, a remote working system is implemented by the Group, helping employees balance job performance with life integration.

In terms of benefit planning, the Group offers a diverse array of foundational benefits to meet different employee needs, extending these benefits to dependents to foster a sense of corporate alignment and belonging. Concurrently, performance-linked benefits are gradually being constructed as institutional designs to support employees in achieving their professional goals. The Group's performance in employer branding and human resource management has also received external acclaim, including the Happy Workplace Award, the Best DEI Initiative Award, and the Employee Experience Innovation Award from the Employer Branding Institute. Furthermore, the Group was honored by HRflag with the 2025 Flag Awards for Best HR Business Partner Team, Best HR Management Team, Best HR Shared Services Center, and Best HR Management Project, as well as the 2025 Happy Enterprise Silver Award from 1111 Job Bank, and the National (Shenzhen) Outstanding Foreign-Invested Enterprise - Harmonious Labor Relations Promotion Award from the China Association of Enterprises with Foreign Investment.

Employee Benefit Items

Benefits	Description
Festival Bonuses Note 1	Lunar New Year startup red envelope, Dragon Boat Festival, Mid-Autumn Festival, Labor Day, and employee birthdays
Allowances & Subsidies	Marriage bonuses, childbirth bonuses, condolence payments for funerals, injury/illness hospitalization allowances, and emergency relief assistance
Travel Subsidies	Organization of employee trips or applications for travel subsidies
Recreational Activities Note 2	Family days, sports days, year-end banquets (Weiya), and minor festive activities
Club Activities	Financial subsidies for employee club activities
Group Insurance Note 3	Free group insurance for employees and preferential group insurance rates for dependents, covering term life insurance, critical illness insurance, accidental injury insurance, accidental medical expense reimbursement insurance, hospitalization medical insurance, cancer health insurance, and business travel insurance.
Other Benefits	- Birthday leave - Advanced special annual leave (superior to the Labor Standards Act) - Childcare subsidies - Paid volunteer leave - Regular employee health checkups - Preferential discounts with contracted merchants and corporate group-buying programs

Note 1: Lunar New Year startup red envelopes are limited to Mainland China (including Hong Kong); Labor Day bonuses are limited to the Taiwan region.

Note 2: Activities are held non-periodically, depending primarily on actual regional execution.

Note 3: All employees enjoy foundational coverage under the group insurance, and specific group insurance policies are adjusted slightly based on regional requirements.

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Friendly Workplace Childcare Environment to Provide Family Care Support

WPG Holdings strives to create a childcare-friendly workplace environment. In addition to the establishment of the unpaid parental leave system and lactation rooms in accordance with relevant laws and regulations, friendly childcare measures are also planned to assist employees in balancing work and family needs. In the Mainland China region, regular full-time employees with children under the age of three are provided by WPG with at least 10 days of paid parental leave per child each year, and the most favorable terms are applied in accordance with local regulations to which the employees belong.

Childcare-Friendly Measures

The kindergarten for employees' children affiliated with WPG WPI Group in the Taiwan region has been operating in Nangang, Taipei for over **24** years, through which professional and stable childcare services are provided to employees and the community. Additionally, a childcare subsidy mechanism for tuition and fee reductions is established.

In 2025, the total subsidy amount for the WPG kindergarten for employees' children was NTD 1,325,269. Approximately **57%** of the students in the kindergarten were employees' children, and the remainder were children from the neighboring community.

Note: A Halloween event was held by the affiliated kindergarten of WPI Group at the Nangang headquarters of WPG Holdings.

Childcare-Friendly Measures 2

The "WPG Winter and Summer Vacation Childcare Program" was promoted by the Shenzhen and Shanghai offices to assist employees in childcare needs during the winter and summer vacations.

In 2025, the operating period of the childcare program reached 6 to 7 months, and the cumulative number of served person-times exceeded **1,500** , which was **5** times that of 2024.

Note: The WPG winter and summer vacation childcare program was held in the Shanghai region in 2025.

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Parental Leave

Unpaid Parental Leave Statistics	Male	Female	Total
Number of employees eligible for parental leave in 2025 (Persons)	206	90	296
A: Total number of employees applying for unpaid parental leave in 2025	3	13	16
B: Number of employees applying for reinstatement in 2025 (Persons)	3	12	15
C: Actual number of reinstated employees in 2025 (Persons)	3	11	14
D: Number of employees who continued to work for one year after reinstatement from unpaid parental leave in 2024 (Persons)	2	25	27
E: Number of employees reinstated from unpaid parental leave in 2024 (Persons)	6	30	36
Reinstatement Rate = C / B (%)	100.00	91.67	93.33
Retention Rate = D / E (%)	33.33	83.33	75.00

Note: The statistical scope covers the Greater China region of the Company (Taiwan, Mainland China, and Hong Kong).

Retirement and Employee Stock Ownership Plan

Employee retirement matters are handled by WPG Holdings in accordance with the retirement-related laws and regulations of each operating site, and pension funds are contributed based on the local social insurance mechanism. Meanwhile, relevant assistance is continuously provided at different stages of employee careers, and information on government subsidies and employment counseling is provided upon the termination of employment relations. For the amounts of pension expenses and pension liabilities in 2025, please refer to the 2025 consolidated financial statements.

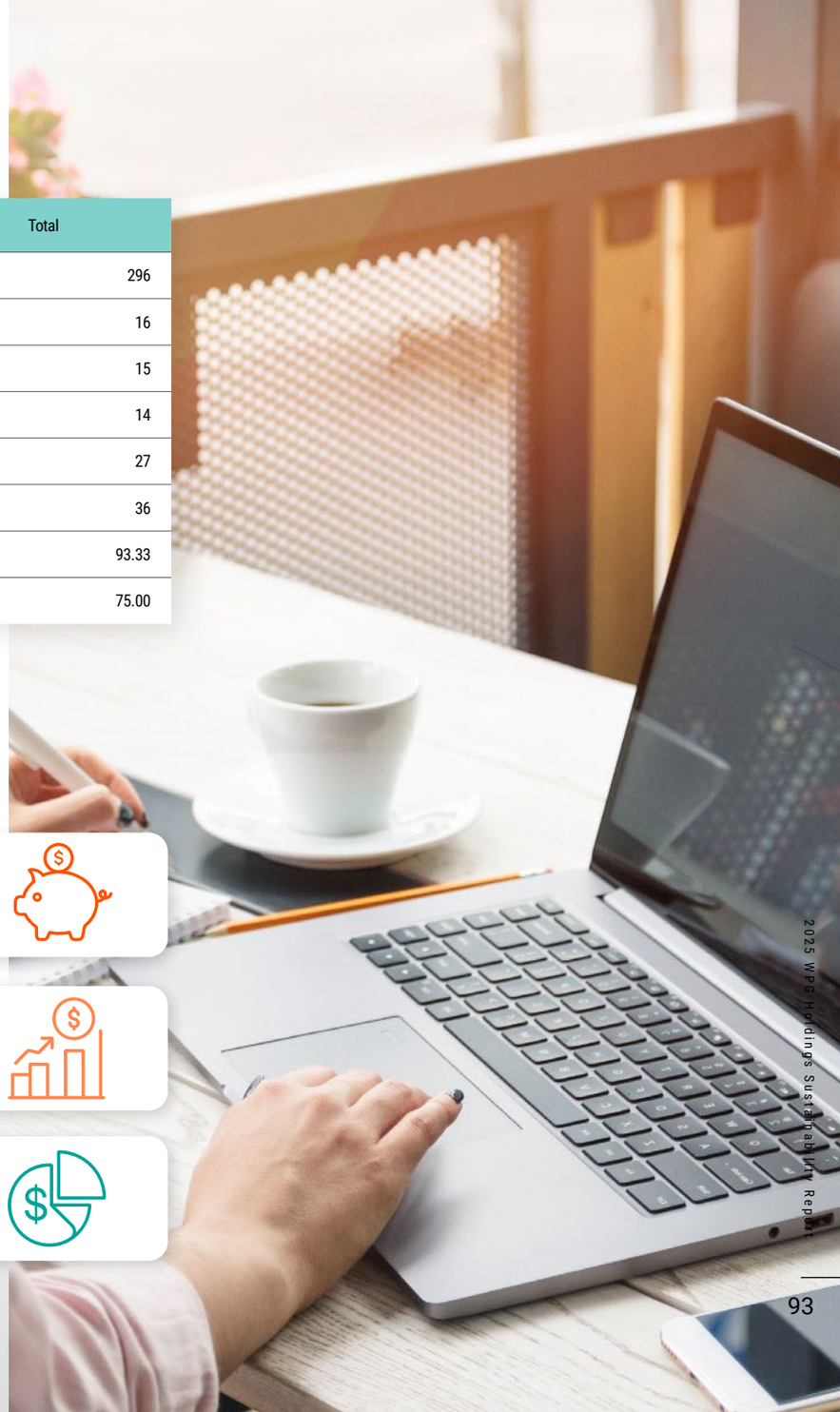
To strengthen the retirement protection of employees in the Taiwan region and encourage early retirement planning, the Taiwan Region Employee Stock Ownership Association was established and placed in trust starting from 2021. Employees with one year of service can apply for membership on a voluntary basis, with a fixed amount contributed monthly up to a contribution ceiling of 8% of the fixed salary, and corresponding incentives are contributed monthly by WPG Holdings and Taiwan subsidiaries. Through this mechanism, in addition to assisting employees in establishing more comprehensive retirement planning, diversified profit-sharing methods are also provided to attract and retain talent, and to promote mutual growth between employees and the Company.

2025 Employee Stock Ownership Trust

Net Assets (NTD in thousands)
NT.982,783

Cumulative Return Rate
10.08%

Coverage Rate
92.3%



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4.2.2 Human Rights Protection

Human Rights Principles

The basic human rights of employees, supply chain partners, and various stakeholders are valued by WPG Holdings, and a friendly and dignified workplace environment is strived to be created. With reference to international standards such as the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization's Core Labour Conventions, and the OECD Guidelines for Multinational Enterprises, the "WPG Holdings Human Rights Policy" has been formulated to serve as the compliance basis for human rights management within the Group. Meanwhile, relevant laws and regulations of each operating site are strictly complied with, and joint compliance from upstream and downstream supply chains as well as business partners is expected to continuously enhance the management and improvement of human rights issues.

In terms of employee human rights, equal employment and promotion opportunities are implemented by the Group:

• Profession-Based:

Professional capabilities and relevant experience are utilized as the core evaluation standards for recruitment, appointment, and compensation systems.

• Fairness Mechanism:

Precise salary determination is conducted through an internal peer review mechanism to ensure the fairness and competitiveness of remuneration.

• Zero-Discrimination Commitment:

For various personnel decisions, discriminatory treatment based on race, religion, disability, gender identity, sexual orientation, age, or marital status is strictly prohibited, fully implementing the remuneration equality policy.

For supplier partners and other stakeholders, a clear compliance framework for human rights issues is established by WPG through systems such as the Supplier Code of Conduct and the Conflict Minerals Policy, jointly promoting human rights protection and sustainable operations with cooperative partners.

Issues Covered by WPG Human Rights Policy

- Prohibition of Child Labor
- Prohibition of Forced Labor and Human Trafficking
- Respecting Diversity and Guaranteeing Equality
- Eliminating Discrimination and Promoting a Zero-Harassment Environment
- Implementation of Occupational Health and Safety
- Respecting Collective Bargaining and the Right to Freedom of Association
- Personal Information and Data Privacy Protection
- Commitment to Responsible Procurement

WPG Holdings Policies and Certificates:

Continuous Improvement of Human Rights Policy

The WPG Holdings Human Rights Policy was approved and issued by the Board of Directors and is managed and supervised specifically by the Sustainable Talent Group established under the "ESG and Sustainable Development Committee." Through regular reviews and rolling updates of policy guidelines, the management mechanism is ensured to precisely align with international trends and practical needs. To implement various human rights guidelines, diversified publicity and education training are actively promoted by WPG to deepen the human rights awareness of internal employees and external partners. Through continuous risk identification and control mechanisms, negative impacts on human rights issues during operations, sales, and service processes are strived to be prevented, actively practicing the sustainable responsibility of respecting and protecting human rights.

Item	Description	Implementation Status
Screening the List of Human Rights Risk Issues	Based on the human rights risk issues concerned by industry supply chain partners and the United Nations human rights issue list, a list of WPG human rights risk issues is screened and selected.	Through the identification of international human rights issues and trends, and with reference to the development of human rights issues concerned by upstream and downstream supply chains as well as industry peers, a list of WPG Holdings human rights issues, totaling 13 items, was focused on and produced. Following stakeholder identification, due diligence was expanded on own operations, and identification was conducted in 2022 through the distribution of questionnaires via random sampling, generating a material human rights risk identification matrix. According to the identification results, all human rights risk issues fell within the low-to-medium risk zones, and human rights issues were not re-identified in 2025.
Identifying and Assessing Material Corporate Human Rights Risks	Due diligence is expanded on own operations, materiality ranking is conducted in response to the severity of negative impacts and the probability of occurrence of human rights risks, and material human rights risk issues are regularly reviewed.	
Introducing Mitigation and Adaptation Measures	Mitigation and remediation measures are formulated for various human rights issues to prevent, avoid, and mitigate negative impacts, and benefit tracking is integrated into the company's internal management processes. The execution status is regularly tracked, and execution effectiveness is measured, utilizing the measurement results for subsequent rolling improvements.	Transparent and effectively diversified communication channels have been established by WPG Holdings to respond to the needs and suggestions of stakeholders, including employees. Both internal and external stakeholders can report potential human rights issues through multiple channels within the [Stakeholder Section] on the company's official website. Upon receiving a report, an investigation procedure will be launched immediately by the relevant competent units. Furthermore, threats or retaliatory behaviors against employees who make reports in good faith or propose suggestions are strictly prohibited by WPG Holdings. If relevant complaints and reported cases are verified to be true, effective remediation measures will be provided through legal procedures.
Communication and Information Disclosure	For internal corporate stakeholders, education and training on human rights issues are implemented, and the implementation of human rights risk management is publicized. For external corporate stakeholders, disclosures are made regularly through policy announcements and the Sustainability Report to assist stakeholders in understanding the current status of human rights issue execution at WPG Holdings. In addition, expectations regarding human rights issues are communicated non-periodically to suppliers.	

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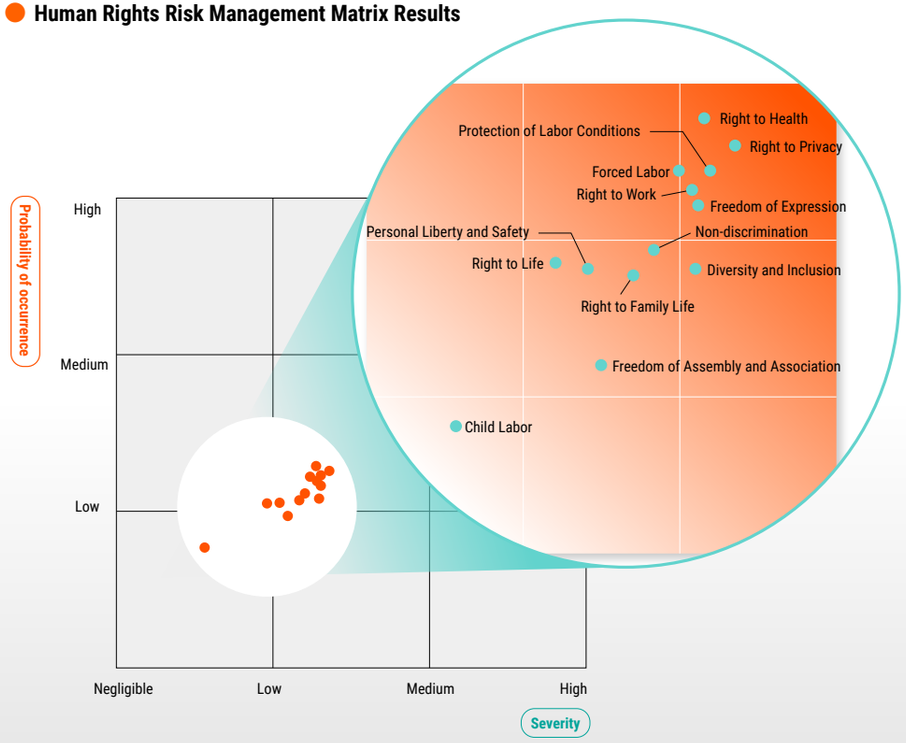
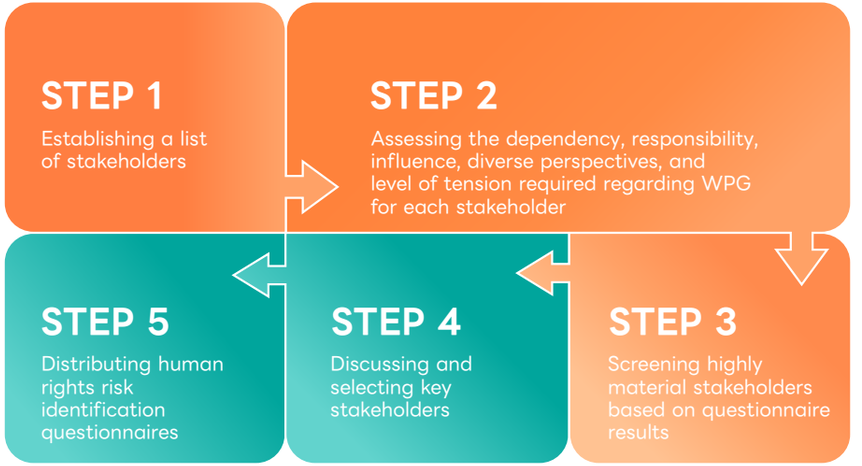
Identification of Material Human Rights Risks

Through the identification of international human rights issues and trends, and with reference to the development of human rights issues concerned by upstream and downstream supply chains as well as industry peers, a list of WPG Holdings human rights issues, totaling 13 items, was focused on and produced. Following stakeholder identification, due diligence was expanded on own operations, and identification was conducted in 2022 through the distribution of questionnaires via random sampling, generating a material human rights risk identification matrix. According to the identification results, all human rights risk issues fell within the low-to-medium risk zones, and human rights issues were not re-identified in 2025.

Human Rights Risk Management Matrix Results



Stakeholder Identification Process



Human Rights Issues Individually Concerned by Stakeholders

Employees	Customers	Upstream Suppliers (IDM/Fabless / IC Design)
Right to Health	Right to Privacy	Right to Health
Forced Labor	Protection of Labor Conditions	Right to Freedom of Expression
Right to Privacy	Forced Labor	Protection of Labor Conditions
Right to Family Life		
Protection of Labor Conditions		

Note: Stakeholders such as shareholders/investors, government agencies, and banks are not the impact targets of human rights risks and opportunities caused by WPG Holdings, and therefore they are temporarily not included in the inventory of mitigation and remediation measures.

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Mitigation and Remediation Measures

	Employees: Mitigation Measures	Employees: Remediation Measures
Right to Health	- A health consultation room and contracted medical personnel are established in the headquarters building to assist with general emergency injury and illness treatment, health care consultation, health education publicity, and preventive healthcare. - The "Ergonomic Hazards Prevention Plan" is implemented, through which employee health assessments are conducted and the prevention of office ergonomic hazards is publicized annually, and health promotion courses for stress reduction and physical and mental health improvement are organized. - Provide regular employee health examinations that exceed statutory requirements, and employee health management is carried out based on the checkup results. - On-site environmental assessments by occupational physicians are conducted at least once a year in the headquarters building, and an environmental control system is established to monitor air quality (CO2), temperature, and humidity at any time. For each operating site, measurements of workplace environmental illuminance and CO2 are commissioned regularly each year to a third-party certification institution announced by the local competent authority. - Investigations, analyses, and records regarding potential hazard factors in warehouse factory areas are implemented regularly by occupational safety personnel. - The occupational injury notification process and emergency reporting mechanism are implemented. - An employee care hotline is established, through which emotional release and psychological counseling are provided by a professional third party, and a fixed amount of psychological counseling resources is provided annually.	- Work is stopped immediately when an accident occurs in the workplace, and medical treatment is assisted by the occupational safety unit. - Medical assistance, legal counseling, and salary compensation in accordance with the law are provided to employees when occupational accidents occur. - Track and implement corrective actions for deficiencies identified through workplace environmental assessments. If there are hazardous premises, the use of relevant items must be stopped immediately or entry must be prohibited. - For environmental measurement reports, items that do not meet the requirements of the Labor Safety and Health Act are required to be improved within a limited time and tracked; if abnormalities in air quality, temperature, or humidity are encountered, adjustments are made immediately.
Right to Privacy	- The "Personal Data Privacy Policy ", its lower-tier regulations (Personal Information Protection Management Organization Charter, Personal Information Processing Procedures, and Procedures for Handling Personal Information Incidents), and internal control systems are formulated, and regional additional provisions are added with reference to personal data laws in various jurisdictions. - A personal information protection team is established to accept consultations, complaints, the exercise of relevant rights by personal data subjects, and emergency notifications. An external consultant is also appointed as the Data Protection Officer (DPO). - Personal data risk simulations are planned, and guidebooks and SOPs are formulated. Self-assessment operations are conducted annually to review the current execution status of personal data, effectively guaranteeing the security of customer and employee personal data. - The annual personal data education and training is a mandatory course for all staff to promote the implementation of personal data policies, enable employees to fully understand legal requirements, and strengthen employee compliance awareness. - The ISO/IEC 27001:2022 certification is obtained to improve overall information system security, and self-auditing is conducted at least once a year. - The obligation to inform regarding personal data is fully fulfilled, and the "Personal Data Notification Letter" is signed by all staff. - The TIPS certification is obtained, and personal data items are inventoried annually in cooperation with the legal department, implementing the classification and management of confidential documents to protect employee personal data. - For employee personal belongings or departmental documents, individual dedicated lockers or public lockers with locking functions are provided to protect privacy and security.	- If potential personal data incidents affecting employee rights are discovered by corporate departments or individual employees, an internal notification to the legal department and the Data Protection Officer (DPO) should be conducted by the department/individual by filling out the "Personal Data Incident Description Form" in accordance with the "Procedures for Handling Personal Information Incidents". A "Personal Data Incident Impact Assessment Form" is then completed by the legal department and the Data Protection Officer (DPO) to assess materiality and perform preliminary emergency handling, formulate handling principles, conduct in-depth investigations and damage control, and design necessary remediation measures. Afterwards, reports are submitted to the Chief Executive Officer / regional highest supervisor, and remediation measures as well as notifications to personal data subjects / government competent authorities in various countries are executed in accordance with their instructions. - A public personal data mailbox is established for subjects to consult and apply for personal data rights, and responses are provided to the subjects within the time limits prescribed by applicable personal data laws and regulations. If requests from subjects to exercise personal data rights are received, responses will be provided to the subjects within the prescribed time limits in accordance with the "Procedures for the Collection, Processing, and Utilization of Personal Data." - In the event that filing cabinets are damaged or stolen, reviews are conducted immediately through facial recognition and surveillance systems, and subsequent tracking and handling are performed.
Forced Labor	Forced labor is explicitly regulated and prohibited by the WPG Human Rights Policy, and joint compliance is expected from mergers, acquisitions, joint ventures, upstream and downstream supply chains, and business partners.	Currently, no forced labor incidents have occurred at WPG Holdings. However, if a forced labor incident is verified to be true, compensation will be provided based on the relevant matters and internal regulations, and internal tracking will be strengthened.
Right to Family Life	- Lactation rooms are established in the workplace to be friendly to female employees. - Priority enrollment in the kindergarten established by WPI Group is granted to employees, and tuition and fee subsidies are provided.	- Employees with childcare needs can apply for unpaid parental leave in accordance with the law. - Exit interviews are conducted for resigned employees who "did not reinstate from unpaid parental leave" or "did not continue to work for one year after reinstatement" to clarify the reasons and to understand the support that is required for employees to balance family obligations.
Protection of Labor Conditions	- Work rules compliant with local laws and regulations are formulated and implemented, and the obligation to inform regarding labor conditions is fully fulfilled. The "Employee Service Agreement" is signed by all staff, and the work code is publicly announced within the company to ensure that all colleagues understand their labor rights. - Labor-Management Meetings are organized regularly to conduct a two-way communication. - Diversified employee grievance channels are established to encourage employees to voice their concerns and provide feedback through a variety of accessible channels. - Relevant regulations on maximum working hours and continuous working hours for employees are established, and assessments as well as counseling for abnormal work overloads are conducted regularly.	- Diversified grievance channels are established to ensure that timely and proper handling can be executed when employees' labor rights and interests are violated. - In response to abnormal work conditions, subsequent tracking, workload assessments, and counseling operations will be conducted by the human resources unit.

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Customers: Mitigation Measures

Right to Privacy	- The "Personal Information Protection Law", its lower-tier regulations (Personal Information Protection Management Organization Charter, Personal Information Processing Procedures, and Procedures for Handling Personal Information Incidents), and internal control systems are formulated, and regional additional provisions are added with reference to personal data laws in various jurisdictions. - Personal data risk simulations are planned, and guidebooks and SOPs are formulated. Self-assessment operations are conducted regularly to review the current execution status of personal data, effectively guaranteeing the security of customer and employee personal data. - A personal information protection team is established to accept consultations, complaints, the exercise of relevant rights by personal data subjects, and emergency notifications. An external consultant is also appointed as the Data Protection Officer (DPO) to assist the company in personal data legal compliance. - The ISO/IEC 27001:2022 certification is obtained to improve overall information system security, and self-auditing is conducted at least once a year. - Stakeholder contact windows and third-party grievance channels are publicly disclosed.
Protection of Labor Conditions	The guidelines of "Implementation of Occupational Health and Safety" and "Respecting Collective Bargaining and the Right to Freedom of Association" have been stated in the human rights policy, and descriptions are provided to encourage customers to jointly comply.
Forced Labor	- The "Human Rights Policy" is formulated to oppose any form of forced labor and the use of any inhumane means to force workers into involuntary labor, expecting upstream and downstream suppliers to jointly comply. - The "Conflict Minerals Policy" is publicly declared, and the "Conflict Minerals Management Measures" are internally formulated, striving to avoid products handled from originating in conflict mineral regions involving forced labor, child labor mining, or armed conflicts.

WPG Holdings Human Rights Policy

WPG Holdings Conflict Minerals Management

Upstream Suppliers: Mitigation Measures

Right to Health

The guideline of "Implementation of Occupational Health and Safety" has been stated in the human rights policy, and joint compliance from upstream suppliers is expected.

The conflict minerals management policy is formulated by WPG, and due diligence is conducted to confirm that key suppliers meet the requirements for conflict-free minerals, so as to safeguard the Right to Health of employees in material production areas.

Right to Freedom of Expression

Stakeholder contact windows and grievance channels are publicly disclosed, the "Measures for Handling Stakeholder Suggestions and Grievances" are formulated, and the supervision of the handling of stakeholder suggestions and grievances is handled by the Audit Committee.

Protection of Labor Conditions

Responsible procurement is committed to in the human rights policy.

Note: WPG Holdings serves as a communication bridge between upstream suppliers (IDM/Fabless / IC design) and customers. Considering the industry format and practice, remediation measures related to human rights issues will be initiated mainly by customers and suppliers, and therefore are not listed here.

2025 Human Rights Publicity and Training

Unit:hours; Number of People; %

	Total Hours (Hours)	Number of Participants (Persons)	Percentage of Participating Employees to Total Employees (%)
Publicity on Sexual Harassment Prevention Measures	339.41	389	8.00
Employee Code of Conduct Promotion	50.10	167	4.00
Personal Information Protection Series Seminars	1457.72	2,958	64.00

Note 1: The statistical scope covers Taiwan, Mainland China, and Hong Kong.

Note 2: The publicity on Code of Conduct covers human rights issues such as anti-discrimination, workplace violence, and privacy.

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Grievances and Feedback on Human Rights Issues

Transparent and diversified communication channels are established by WPG Holdings to actively respond to the needs and suggestions of employees and various stakeholders. Both internal and external stakeholders can report potential human rights risks or cases through dedicated channels in the Stakeholder Section on the official website. Upon receiving a report, an investigation procedure will be launched immediately by the relevant competent units, and handling will be conducted in adherence to the principles of fairness and objectivity. To ensure the effectiveness of communication channels, threats or retaliatory behaviors in any form against those who make reports in good faith or propose suggestions are strictly prohibited by WPG. If the content of the grievance is verified to be true, effective remediation and improvement measures will be provided by the company in accordance with statutory procedures to safeguard the legitimate rights and interests of stakeholders.

Creating a Diversified, Equal, and Friendly Workplace

Equal employment opportunities are implemented by WPG Holdings. In talent recruitment and appointment procedures, evaluation and employment opportunities for candidates are strictly prohibited from being affected by any form of individual differences such as race, gender, age, nationality, religion, marital status, gender identity, or disability. To deepen the practice of the spirit of human rights, the formulation of various internal regulations and codes within the Group is guided by the human rights policy, establishing an institutionalized, diversified, and equal workplace environment.

In career development WPG Holdings is committed to providing equal opportunities, ensuring that all employees are treated fairly and are not disadvantaged on the basis of their personal background. Meanwhile, assistance is dedicated to the growth and development of relatively disadvantaged colleagues within the organization. To provide a friendly office environment for colleagues with disabilities, an accessible space design is adopted for the headquarters building to provide a full range of accessible office experiences, implementing integration and friendliness in the workplace environment.

4.2.3 Labor-Management Communication

Diversified communication channels are constructed by WPG Holdings, through which public communication channels are created via the "Employee Communication Platform" and the "Workplace Sexual Harassment Handling Process." In addition to holding all-staff meetings regularly, two-way exchanges on material issues are also conducted through quarterly Labor-Management Meetings, through which employee opinions are integrated into the basis for management improvement, implementing continuous organizational growth and trust, and promoting mutual benefits between the enterprise and employees.

In 2025, there were 4 cases of labor disputes subjected to labor arbitration, all 4 of which achieved consensus with employees through mediation, and no other subsequent derived occurred. No internal employee grievance cases occurred in 2025.

Labor Dispute Incidents

	2024	2025
Cases Occurred in the Current Year	0	4
Mediation Completed	0	4
Under Mediation	1	0
Improvement Measures	Unobstructed grievance channels are continuously provided or focus group interviews are organized non-periodically to promote good communication and reduce misunderstandings.	

Note 1: The statistical scope covers the Greater China region (Taiwan, Mainland China, and Hong Kong).

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Implementing Employee Opinion Surveys

An effective [Auscultation Mechanism] is expected to be utilized by WPG Holdings to discover problems, listen to employee voices, and identify key focus points for improvement actions, to enhance the employee experience and move toward a sustainable and happy enterprise.

● Employee Communication Platform

Group-Wide All-Staff Meetings

All staff meetings are convened from a group-wide perspective to communicate corporate philosophies, key policies, and material event information, ensuring consistency in information transmission.

Real-Time Electronic Announcements

Real-time notifications and material announcements are released through the employee portal to maintain internal information transparency.

Diversified Grievance Channels

Provide employees with multiple channels to express their opinions and share feedback in any form. Feedback can be submitted through direct verbal communication, the utilization of internal employee intranet grievance/suggestion boxes, or emails sent to the human resources unit.

Quarterly Labor-Management Meetings

In-depth dialogues on material labor-management issues are conducted regularly to build consensus between labor and management.

Employee Opinion Surveys

Engagement or special topic surveys are organized non-periodically to precisely grasp employee feedback in the workplace, serving as directions for future improvement.

● Sexual Harassment Prevention

Number of Discrimination or Harassment Cases in the Past Three Years **0**

Workplace Sexual Harassment Incident Handling Process

Incident Notification

> When sexual harassment is encountered by employees in the workplace, grievances can be submitted to the human resources unit.

>A grievance box is established by the company, and submissions can be made by complainants verbally, in writing, or through other methods. To safeguard the rights and interests of complainants, grievances are handled in a "confidential manner." Upon acceptance, incidents are referred to the Sexual Harassment Grievance Handling Committee for investigation, resolution, and handling.

Disciplinary Action and Corrective Measures for Incidents

>If sexual harassment behaviors are verified to be true through investigation, depending on the severity of the circumstances, handling may be executed against the respondent of the complainant in accordance with relevant disciplinary regulations such as work rules, and tracking as well as supervision will be conducted to avoid the recurrence of harassment incidents or retaliatory behaviors.

>If criminal liability is involved, assistance should be provided to the complainant to file a complaint.

>If sexual harassment behaviors are proven to be false accusations, depending on the severity of the circumstances, disciplinary action or handling may be executed against the complainant in accordance with relevant regulations such as work rules.

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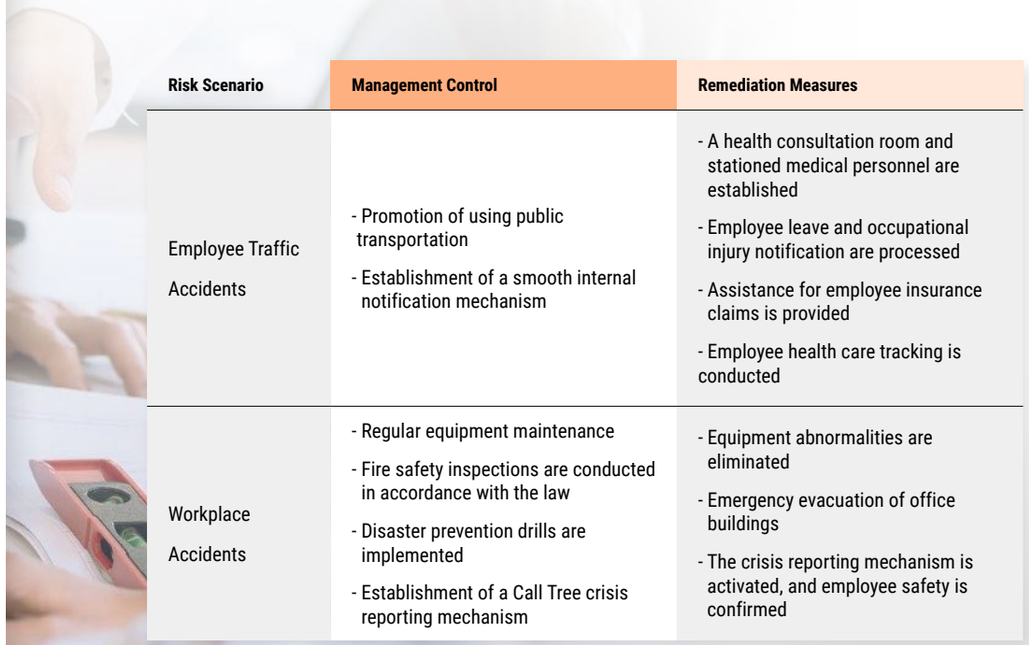
4.2.4 Occupational Health and Safety

The occupational health and safety of employees in the workplace is viewed as a top priority by WPG Holdings, and dedication is directed toward constructing a comprehensive safety protection system to ensure the personal safety of all colleagues through regular office environment maintenance and rigorous emergency response measures. To deepen the safety awareness of employees, occupational safety and health education is systematically promoted by the Group, covering practical courses such as occupational accidents prevention, disaster prevention publicity, and fire drills, strengthening employees' professional knowledge of safety management and risk identification capabilities. In addition, diversified health promotion plans implemented to provide comprehensive care for colleagues through physical and mental health as well as resource sharing, creating a safe, healthy, and resilient workplace environment.



Risk Scenario	Management Control	Remediation Measures
Employee Traffic Accidents	- Promotion of using public transportation - Establishment of a smooth internal notification mechanism	- A health consultation room and stationed medical personnel are established - Employee leave and occupational injury notification are processed - Assistance for employee insurance claims is provided - Employee health care tracking is conducted
Workplace Accidents	- Regular equipment maintenance - Fire safety inspections are conducted in accordance with the law - Disaster prevention drills are implemented - Establishment of a Call Tree crisis reporting mechanism	- Equipment abnormalities are eliminated - Emergency evacuation of office buildings - The crisis reporting mechanism is activated, and employee safety is confirmed

Occupational Safety and Health Management Objectives

1. Systematic Education and Training: Develop and implement the annual occupational health and safety work plan. With this, professional education and training on occupational safety are organized regularly to strengthen colleagues' risk prevention awareness

2. Creating a Zero-Accident Workplace: Operational environment management is continuously optimized, striving to build a friendly workplace environment with "zero occupational safety risks" at WPG.

Workplace Safety Management in the Operating Environment

Although WPG Holdings belongs to an industry with low occupational safety and health risks, high-standard management principles are still adhered to. Safety and health work is implemented in accordance with the Regulations for Occupational Safety and Health Management of the Ministry of Labor, and the workplace health and safety of employees is jointly maintained by cross-departmental units. The "Occupational Safety and Health Support Center" was established in May 2024 to specifically promote safety and health matters through a cross-departmental collaboration mechanism, actively preventing occupational accidents, and dedicating committed to creating a safer, healthier, and more supportive workplace for all workers.

1. Risk Identification and Education and Training
   Potential risks are identified and occupational accident hotspots are grasped through systematic mechanisms, and preventive as well as mitigative measures are actively taken to reduce negative impacts on employees. Meanwhile, sufficient education and training are provided to deepen the occupational safety awareness of all staff, ensuring that every colleague possesses professional knowledge for risk identification and self-protection.

2. Occupational safety management measures are clearly formulated by WPG in the work rules to ensure the standardization of various operations. In response to colleagues encountering commuting accidents or occupational accidents, the following support mechanisms are established by the company:

   >Active Care Mechanism: If colleagues encounter commuting or occupational accidents, the care mechanism will be activated by the company to deeply understand the cause of the accident and provide subsequent support; recuperation can also be applied for by colleagues in accordance with regulations to ensure full physical and mental recovery.

   >Comprehensive Insurance Protection: Full-time employees are provided with benefits that exceed statutory requirements, including company-funded group insurance fully paid for by WPG (covering compensation subsidies such as accidental injuries and hospitalization medical care), strengthening colleagues' life resilience and long-term security commitment.

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Emergency Response Measures in the Operating Environment

Business continuity is listed as one of the top five key risks of the organization by WPG. Since 2017, a comprehensive emergency response system has been constructed, a crisis and emergency decision-making center has been established, and a Call Tree crisis reporting mechanism has been set up to ensure that notifications can be launched immediately and the safety status of all staff can quickly grasped when natural disasters or material emergencies occur. In response to scenarios such as fires, earthquakes, and infectious diseases, standard operating procedures and post-incident investigation mechanisms are established by the company. Physical fire drills every two years have been resumed since 2023, while online training is increased to ensure the continuity of response knowledge. In addition, occupational safety laws and regulations are strictly complied with by WPG, granting employees the right to a safe retreat during emergencies. Operations can be stopped voluntarily and retreats to safe places can be made without endangering others. A commitment is made not to impose adverse treatment on colleagues who exercise this right, ensuring that the personal safety of colleagues is the primary consideration.

Workplace Safety Education and Training

2025 Workplace Safety Education and Training	Number of Sessions Held	Number of Participants (Person-times)
Disaster Prevention Knowledge Publicity for New Employees	31	52
Emergency Response Measures Publicity	5	326
General Safety and Health Education and Training	4	146
Firefighting Team Training and Instruction Courses	3	569
Fire Safety Drills	5	479

Note: The statistical scope covers regular employees in the Greater China region.

Occupational Accident Analysis and Statistics Table

Type of Workers	WPG Holdings Employees		
	Male	Female	Total
Employee Absenteeism Rate (%)	0.14	0.42	0.27
Occupational Accidents			
Total Number of Working Days (Days)	598,044	543,876	1,141,920
Total Number of Working Hours (Hours)	4,784,352	4,351,008	9,135,360
Number of Fatalities as a Result of Work-Related Injury (Persons)	0	0	0
Rate of Fatalities as a Result of Work-Related Injury (%)	0	0	0
Number of High-Consequence Work-Related Injuries (Persons)	0	0	0
Rate of High-Consequence Work-Related Injuries (%)	0	0	0
Number of Recordable Work-Related Injuries (Cases)	0	0	0
Rate of Recordable Work-Related Injuries (%)	0	0	0
Near-Miss Incident Rate (%)	0	0	0
Near-Miss Incident Ratio (%)	0	0	0

Note 1: The operational scope of statistics covers the entire WPG Holdings Group, and other workers whose workplaces or work are controlled by WPG Holdings, such as contractors, are not included.

Note 2: Absenteeism includes sick leave, menstrual leave, and occupational injury leave (occupational injury data refers to the figures reported to the government in the occupational accident statistics summary table for the current year).

Note 3: The total working hours are estimated at 2,000 hours per person based on the working days in the annual calendar.

Note 4: High-consequence work-related injury is defined as a work-related injury that results in a fatality, or an injury from which the worker cannot, or is difficult to, recover to pre-injury health status within 6 months.

Note 5: A near-miss incident refers to an accident that is work-related or occurs during work, causing no loss and involving no casualties.

Note 6: In 2025, there were no incidents of high-consequence work-related injuries (unable or difficult to recover to pre-injury health status within 6 months) or fatal incidents caused by work-related injuries.

Publicity on Laboratory Safety Regulations

In response to laboratory environmental safety, rigorous environmental regulations and standard operating procedures (SOP) are formulated by WPG Holdings. Through clear guidelines and education and training, the correct operation of equipment and proper handling of chemicals by personnel are ensured, reducing accident risks from the source. In addition, professional protective facilities such as protective gloves, face masks, and smoke exhaust devices are fully provided in laboratories, and regular maintenance as well as replacement mechanisms for equipment are implemented. Laboratory regulations are also integrated into the emergency response plan, covering fire escape procedures and first-aid measures, and a dedicated emergency notification window is established to ensure that handling procedures can be quickly activated when unexpected situations occur, constructing a safe, professional, and compliant R&D and testing environment.

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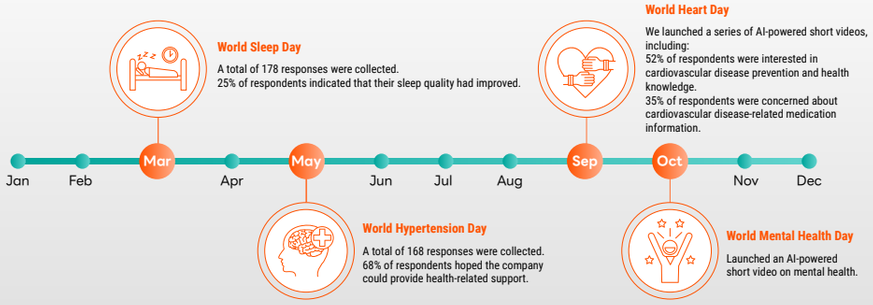
Employee Health Promotion

Comprehensive health protection for employees has been constructed by WPG. For office colleagues, regular health checkups are provided every two years; for front-line personnel such as warehouse logistics staff, special project health checkups are arranged once a year to implement high-standard health monitoring. In addition, contracted physicians are arranged to provide on-site consultation services to answer employee health doubts in real time. To transmit diversified and correct health and safety information, soft courses and health promotion activities are actively promoted by WPG, including professional health lectures, on-site cancer screenings (breast cancer, cervical cancer, and colorectal cancer), physical fitness testing, and blood donation activities.

In 2025, an external Chinese medicine physician was invited by WPG Holdings to conduct free consultations for colleagues in the China region, providing free health checkups and treatments. Through professional Chinese medicine diagnosis and treatment, physical conditions can be understood by employees in a timely manner, helping to prevent diseases and enhance physical fitness. Meanwhile, healthcare knowledge is learned, health awareness as well as self-healthcare capabilities are enhanced, and care and emphasis from the company regarding employee health are further felt.

Note: Chinese Medicine Diagnosis and Treatment Day Service in the China region

In 2025, health management activities in the China region of WPG Holdings revolved he physical and mental health of colleagues, through which colleagues are guided to care for themselves, learn scientific stress reduction, and regulate difficulties in physical and psychological aspects. In 2025, the participation rate of colleagues in the China region participating in health activities was 21%, showing significant growth compared to 11% in 2024.



2025 Health Promotion Lectures

Course Title	Number of Participants (Person-times)
Fragrant Life: Essential Oil Stress Relief and Relaxation	30
Survive! A Survival Guide for the New Generation in the Workplace	502
Green Thumb Healing Power: Handmade Plant Cultivation	30
The Balancing Act between Workplace and Family	501
How to Age Slowly and Gracefully	561
Enhancing the Sense of Ritual in Life: Collaged Coaster Stress-Relieving Gadgets	30

A friendly workplace environment is created by WPG. A health consultation room is set up at the headquarters, equipped with examination beds and first-aid kits, to provide temporary rest for colleagues who feel physically unwell. Contracted medical personnel are also assigned to provide professional consultations such as emergency injury and illness handling, health care, health education publicity, and preventive healthcare. To safeguard the health rights and interests of female colleagues, lactation rooms are established in both the headquarters and the Linkou warehouse, providing private, comfortable, and friendly spaces. In addition, a smoke-free policy for all staff is strictly implemented to ensure the air quality, health, and safety of the office environment.

In terms of promoting the physical and mental balance of colleagues, the establishment of clubs by employees is actively encouraged, and funding subsidies are provided by the Group. Currently, diversified sports clubs such as softball, badminton, yoga, and fitness have been voluntarily formed by colleagues. In the training classroom area on the 20th floor of the WPG Headquarters Building, venue rental services during after-work hours are provided to assist employees in relieving stress outside of work, achieving a harmonious balance between life and work.

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4.3 Social Prosperity

Corporate social responsibility is practiced by WPG Holdings based on the core values of "Teamwork, Integrity, Professionalism, and Effectiveness " (T.I.P.E.). Long-term investments are directed into industry exchanges, industry-academia projects, and social philanthropy, creating a virtuous cycle in the spirit of WPG Holdings. In addition, attention is also directed toward environmental issues, and multiple green actions are participated in. In terms of social philanthropy, with "Caring for Disadvantaged Groups and Regaining the Spirit of Technical and Vocational Education" as the main axis, efforts are focused on social care for the disadvantaged and skill cultivation, expecting to inject fresh water into society and lay the foundation for future sustainable development.

Adhering to the belief of "taking from society and giving back to society," corporate social responsibility is exerted, and donations are made to establish the WPG Holdings Education Foundation to enhance the knowledge economy, construct a high-quality educational environment, and promote research on business management academics and practices, as well as activities such as care for arts and humanities and environmental education. Furthermore, industry feedback is regarded as a strategic development focus. Channel industry knowledge is deeply cultivated, core capabilities of industry supply chain management are exerted, and professionals required by the industry are cultivated through methods such as industry-academia cooperation and support for education. Adhering to the concept of "sustainable inheritance and selfless mutual benefit," internal experience is selflessly passed on to the outside, enabling the supply chain to achieve mutual prosperity and mutual benefit.

Vision and Strategy for Social Involvement

Vision

Adhering to the belief of "taking from society and giving back to society," corporate social responsibility is exerted, with the enhancement of the knowledge economy, the construction of a high-quality educational environment, the promotion of research on business management academics and practices, the care for arts and humanities, and environmental friendliness regarded as the vision.

Strategic Pillars	Entry Points
Environmental Friendliness	Green Actions Technological Innovation
Social Prosperity	Care for the Disadvantaged Industry Exchanges and Industry-Academia Cooperation
Technical and Vocational Cultivation	Golf Player Cultivation Technological Innovation

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4.3.1 Industry Promotion

The spirit of mutual growth and mutual benefit is exerted by WPG Holdings, combining its own expertise in corporate business and supply chain management. Dedication is directed toward sharing industry knowledge to give back to society, and industry elites are also cultivated through methods such as supporting diversified industry-academia cooperation.

The IMV Competition has been promoted by the ESG Technology Innovation Promotion Alliance for four consecutive years

[The World-Changing AI+: New Solutions, New Paradigms, Starting from AI Innovation]

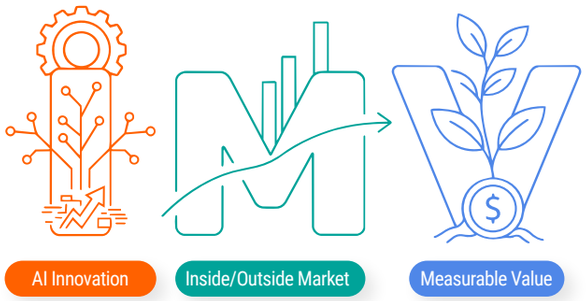
Background of Promotion

In 2022, the IMV Technology Innovation Awards was jointly launched by WPG Holdings and Business Weekly, bringing together leading enterprises including SYSTEX, LITEON Technology, Qisda, and Advantech to support the initiative. The program aims to identify and recognize outstanding teams that demonstrate excellence in AI Innovation (I), Inside/Outside Market (M), and Measurable Value (V) through innovative technologies and applications.

In 2025, the influence of IMV continued to expand, and Phison Electronics officially joined the ranks of joint initiative partners, standing up together for the sustainable future of Taiwan. The 4th IMV Competition took "AI-Driven Transformation" as its core, focusing on four major themes: "AI+ Agricultural, Forestry, Fishery, and Animal Husbandry Innovation," "AI+ Energy Saving and Carbon Reduction Practices," "AI+ Disaster Prevention and Relief Upgrades," and "AI+ Industry Innovation and Transformation." A total of 135 groups of contestants were attracted to submit proposals, representing a significant growth of 63% compared to last year. After workshops, field visits, and levels of screening, 16 groups of excellent teams that best fit the IMV spirit were finally selected.

Positive sustainable values are expected to be transmitted jointly through the ESG Technology Innovation Promotion Alliance by WPG Holdings, utilizing technology to drive industrial transformation and joining hands with supply chain partners to pay attention to and support more new solutions for climate issues.

IMV Spirit



SDGs Targets

Official Alliance Website

531
participating enterprises or teams were contacted

68
award-winning companies/ teams were selected

1,805
Cumulative prize money of up to NT$18.05 million was awarded

93
site visits and workshops were organized

87
online/offline municipal and campus briefing sessions

150
cross-media exposures were achieved

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Industry Exchanges

WPG Holdings actively strengthens its engagement with industry associations and professional organizations. Through building real-time communication platforms and organizing various types of professional activities, dedication is directed toward promoting the sharing of knowledge resources, as well as facilitating strategic alliances and alliance opportunities among members, expecting to elevate the voice and strategic height of Taiwanese distributors in the international industry system. Utilizing the core expertise of the Group, active assistance is provided to various supply chain optimization plans to practice corporate citizenship responsibilities.

To co-create sustainable value with supply chain partners, climate action initiatives are actively responded to, and the Taiwan Climate Partnership (TCP) is officially joined by WPG as an institutional member, joining hands to achieve the vision of net-zero and mutual benefit.

Type	Organization	Position	Strategic Purpose
Industry Exchanges	Taiwan Listed Companies Association	Honorary Chairman	A learning platform is expected to be co-built with outstanding Taiwanese entrepreneurs and professionals to strengthen the competitiveness of listed companies in Taiwan.
	Taiwan Industrial Holding Association	Honorary Chairman	Enterprises are encouraged to organize industry holdings and strategic alliances to build a win-win industrial ecosystem, thereby enhancing the international competitiveness of Taiwanese enterprises.
	Management Intelligence Sharing Association(MISA)	Chairman	Corporate masters and corporate fellows in Taiwan are gathered to impart business wisdom refined over decades to leaders of growing and transitioning enterprises, enabling precious corporate business wisdom to be expanded and inherited.
	Taipei Electronic Components Suppliers' Association (TECSA)	Director	Cooperation is conducted with the association to co-organize relevant keynote speeches and courses, to promote the development of electronic components-related industries.
	Taiwan M&A and Private Equity Council (MAPECT)	Supervisor	Assistance is provided to construct a comprehensive merger & acquisition and private equity investment environment in Taiwan.
	Sinocon Industrial Standards Foundation	Standing Supervisor	The joint formulation of industrial standards across the Taiwan Strait is promoted to co-create a win-win situation.
	Cross-Strait CEO Summit	Alternate Supervisor	Dedication is expected to contribute to constructing a new platform for cross-strait corporate cooperation and cross-strait economic and trade strategic dialogues.
	Monte Jade Science and Technology Association (Taiwan)	Member	Dedication is expected to be contributed together with the Monte Jade Science and Technology Association to constructing a "Technology, Talent, Entrepreneurship, Investment—Global Chinese Knowledge Economy Community," inheriting the wisdom, persistence, and innovative spirit of Chinese entrepreneurs.
	Taiwan Japan Association for Business Communication	Member	Taiwan-Japan business exchanges are expected to be strengthened, establishing long-term, sound, and stable economic and trade relations as well as mutually beneficial and win-win cooperation mechanisms.
	Taiwan Semiconductor Industry Association (TSIA)	Member	Association activities are expected to be participated in to align with international standards, thereby enhancing the overall competitiveness of Taiwan's semiconductor industry.
	Global Logistics & Commerce Council of Taiwan (GLCT)	Member and Director	Joint dedication is directed with the association to promote the application and research of global logistics, and serving as a lecturer for logistics manager certification courses, thereby assisting domestic enterprises in the integration and management of global logistics (logistics), promoting their competitive advantages, and achieving the purpose of aligning with national economic development policies.
	Chinese National Association of Industry and Commerce(CNAIC)	Member	Joint dedication is directed to "optimize the investment and operating environment," "global economic and trade cooperation," "strengthen industrial and commercial innovation momentum," and "blueprint-planning a sustainable and mutually beneficial future" to align with the world.
	Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Member	Through the industry interaction, mutual interests are enhanced and industrial upgrades are driven to promote economic development, thereby enhancing the overall competitiveness of Taiwanese industries.
Sustainable Development	Taiwan Institute of Directors (TWIoD)	Member	Corporate governance is strengthened, the operations of the board of directors are improved, and the goal of corporate sustainable development is achieved.
	Taiwan Corporate Governance Association (TCGA)	Director	The internal and external mechanisms of corporate governance as well as the vision of "international alignment" are expected to be strengthened.
	Taiwan Association of Green Energy Transition	Director	Participation in association activities is expected, and joint dedication is directed with the association to promoting domestic green power market mechanisms and innovative green energy applications, accelerating green energy and net-zero transformation.
	Taiwan Climate Partnership (TCP)	Member	International climate trends and issues are grasped through participation in climate roundtable action meetings, and low-carbon transformation strategies are exchanged with member enterprises to enhance corporate resilience under climate change.
	Commonwealth Sustainability League	Member	Participation in member privileges such as member capacity-building workshops, industry-government seminars, benchmarking enterprise visits, and corporate advocacy exchanges is expected to grasp the latest international sustainable development trends and enhance corporate ESG transformation momentum.

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Industry Co-creation

1.Taipei Electronic Components Suppliers' Association (TECSA): Legacy Lecture Hall

To promote on-the-job learning in the electronic components distribution industry, long-term support has been provided by WPG to the Taipei Electronic Components Suppliers' Association (TECSA) to organize the "Legacy Lecture Hall," ensuring that industry knowledge and practical experiences can be sustainably inherited.

- Core Operations: Experts from various fields and corporate managers are invited to share forward-looking insights on global economic trends, business management, talent development, and technological changes.
- 2025 Achievements: Five major sessions of Legacy Lectures were held, with themes covering team management, global supply chains, corporate inheritance, resilience in adversity, and AI transnational management. A total of 239 participants (person-times) were involved in constructing a knowledge exchange platform for two-way interaction in the industry.

2. Management Intelligence Sharing Association (MISA): Inheriting Business Wisdom

Experience inheritance is taken as the core of MISA. The position of chairman is held by Mr. K.D.Tseng, Chief Sustainability Officer of WPG, through whom senior entrepreneurs are called upon to serve as "Corporate Masters" to assist leaders of growing and transitioning enterprises in accelerating transformation.

- Digital Empowerment:
  A massive video database is established through the "MISA Video Academy," covering professional fields such as strategy, marketing, talent, and authorization, assisting small and medium enterprise owners as well as senior executives in overcoming time and space limitations to engage in deep exchanges with corporate fellows.

3. Taiwan Industry Holding Association (TIHA): Promoting the Mutual Benefit Business Model

Since its establishment in 2005, excellent performance has been created by WPG by virtue of the "industry holdings" model. TIHA was initiated and established in 2019 by Chairman Simon Huang, and dedication is directed toward promoting this concept to facilitate exchanges among industry, government, and academia.

- Promoting Regulatory Innovation: Dynamic communication with the government is conducted by the association. In 2025, the amendment to Article 44-2 of the Business Mergers and Acquisitions Act was successfully facilitated, and assistance was provided to the National Development Council in drafting the regulations for the identification of industry holding companies, ensuring that policy connotations meet the actual needs of domestic industrial development.
- Academic and Knowledge Popularization Education Promotion: Popular elective courses continue to be offered at NTU EMBA, and the "Industry Holdings Practices" specialized course was successfully launched for the first time in December 2025.
- Digital Platform: The "Industry Holdings Knowledge Platform APP" was developed, and the second season of the Podcast was launched, providing digital teaching materials and column content.
- Physical Publication: The special issue of The Era of Co-opetition VOL.02 was issued and presented to listed companies throughout Taiwan, sharing the key winning mindsets of industry holdings.

Achievements of Cooperative Courses in 2025:

Courses	Number of Participants (Person-times)
Legacy Fellow Class	270
Legacy Fellow Lecture Hall	143
Master Class	800
Advanced Practice Class on Investment and Mergers & Acquisitions	260
Family Inheritance Workshop	60
Practical Business Management Class	28
KD Study Workshop	84

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Youth Empowerment

An expectation is held by WPG to become a driving force for young people, and resources are provided to the youth to make them the best guides for solving social problems. Various youth technology competitions are continuously promoted to stimulate the innovation capabilities of youth and enhance Taiwan's science education. Scholarships and grants are also continuously provided to colleges and universities every year to subsidize forward-looking technology research and development and cultivate future technological talents.

The 2nd Tech Friends Maniac Campus Design Competition in 2024–2025

[AI Innovation and Application: The Infinite Possibilities of AI Are Explored Together]

Background of Promotion

With the rapid development of AI technology, its application fields have become increasingly extensive. The "2nd Tech Friends Maniac Campus Design Competition" was hosted by Yosun Group of WPG Holdings and co-organized by WPGDADATONG. Through the cooperation between the enterprise and campuses, the "AI Innovation and Application" design competition was organized, through which a dedicated stage is expected to be created for students starting from core capabilities. With this, the corporate brand is expected to become one of the top choices from students in the technological field, while mutual exchanges between students and engineers are facilitated through the WPGDADATONG platform to achieve mutual benefits. The design reference directions for entries include smart cities, smart medical care, human-computer interaction, and smart manufacturing, and works possessing practical application value are hoped to be designed by the participating teams.

SDGs Targets

Implementation Achievements

In the 2nd Tech Friends Maniac Campus Design Competition, registration increased from 35 teams in the first session to 65 teams in the current session, representing 33 schools, with the total number of participating teachers and students reaching as high as 175 people. Through these two sessions of campus competition activities, the technology solution knowledge base of WPGDADATONG is established among universities and colleges. Through this activity, the latest application products of original manufacturers can be recognized and accessed by students during their learning phase. Mutual exchanges are conducted through the WPGDADATONG platform to inspire sparks of creativity, assist students in accumulating practical experience, and identify suitable workplace fresh graduates for enterprises. Ultimately, a total of 15 groups were selected to enter the finals, and development allowances of NT$10,000 were provided to each of these teams. Based on the evaluation results of the judges, a total of NT$300,000 in prize money was awarded. Simultaneously, the Campus Popularity Star award was presented in the competition, through which participating teams were encouraged to upload their works as blog posts and videos to YouTube, promoting the WPGDADATONG platform through the form of forwarding. Finally, the phonocardiogram disease identification and sports-type real-time noise cancellation work by the joint team of National Yunlin University of Science and Technology and National Formosa University stood out from the 15 finalist teams.

Highlights of Promotion

Expansion of Participation Scale

Registration increased from 35 teams in the first session to 65 teams in the second session, with the total number of participating teachers and students reaching 175 people, demonstrating an increase in the attraction and popularity of the activity.

Establishment of Technology Solution Knowledge Base

A total of 28 technical articles and two video works were cumulatively provided to WPGDADATONG this time, establishing the technology solution knowledge base of WPGDADATONG among universities and colleges, which will contribute to future applications in education and research.

Industry-Academia Contact

Products are manufactured through the utilization of development boards from semiconductor manufacturers, and mutual exchanges are conducted through WPGDADATONG, the digital platform of WPG Holdings.

Exchanges and Creative Inspiration

Mutual exchanges are conducted by contestants through the WPGDADATONG platform, through which sparks of creativity are inspired, driving the formation of more innovative ideas.

Accumulation of Practical Experience

Practical experience is accumulated by students through the competition, enabling better preparation for future careers.

Corporate Talent Development

Suitable workplace fresh graduates can be discovered and attracted by enterprises through the activity, preparing for future talent reserves.

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Scholarships and Internship Projects

Educational programs such as scholarships, internships, and laboratories were provided by WPG in multiple universities in 2025, through which youth are encouraged to learn, and practical experience is provided to outstanding students for training. Students are also encouraged to transition into full-time employees upon completion of their learning, through which a win-win situation is created for WPG and students.

National Taipei University of Technology "WPG Scholarships and Grants for Underprivileged Students": 15 Consecutive Years of Deep Cultivation and Empowerment

Support for the College of Electrical Engineering and Computer Science at National Taipei University of Technology by the WPG Education Foundation has entered its 15th year. To further encourage students to cultivate core professional capabilities, a model emphasizing both economic relief and learning growth is adopted for the scholarships, incorporating students' annual learning plans into the key evaluation criteria. Through providing at least 5 sponsored quotas per semester, future talents possessing resilience and competitiveness are cultivated for the industry.

Project Items	Partners	2025 Project Performance
WPG Scholarships and Grants for Underprivileged Students	National Taipei University of Technology	A total of 10 students from National Taipei University of Technology were awarded, with a subsidy of **NT$25,000**. Dedication is directed toward alleviating the tuition and living burdens of underprivileged students.
Supply Chain Management Program	National Chengchi University	-In the 113th academic year, a total of 39 students for the credit program and 51 students for the specialty program were recruited, totaling 90 students. In the 5th phase (111th–113th academic years), a total of 305 program students were recruited. -As of the 5th phase (the second semester of the 113th academic year), a total of 1,186 people have participated in this program. -Professional managers in the field of supply chain management were invited to conduct 39 keynote speeches, and 13 corporate field visits were completed to personally visit corporate locations and interview their current industrial situations, enabling students to verify what was learned in classrooms within the actual market. -The supply chain management credit program and specialty program were offered, totaling 24 courses. -Two people are subsidized every year in principle—one undergraduate student and one master's student—with a total prize money of NT$100,000 per person; as of the 113th academic year, 10 students have been subsidized. -To provide opportunities for the public to take courses to achieve the purposes of further education and lifelong learning, the guidelines for attending classes as non-degree students were formulated by National Chengchi University. Under the condition that teaching quality can be maintained by the course-offering unit, the opening of courses for non-degree attendance was agreed upon, and enrollment was announced by the Center for Public and Business Administration Education (CPBAE). Six people are allowed per class for undergraduate courses, and five people for master's courses. -A seed project for special research subsidies was provided by the Supply Chain Management Research Center to enhance the ability of the center's teachers in supply chain research for future publication in international journals. A total of 3 academic exchange activities were held in the 113rd academic year.
Information Technology Internship Program	National Chengchi University National Yunlin University of Science and Technology National Taipei University of Technology Soochow University	A total of **12** IT interns were recruited, among whom **5** were directly transferred to full-time employees after completion of the internship.
Product Assistant Intern Program	National Taiwan University of Science and Technology	A total of 1 intern completed the internship, and the contract employment was extended until graduation.

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National Chengchi University "Supply Chain Management Industry-Academia Cooperation Project": Co-building a Professional Talent Pool

The "Supply Chain Management Industry-Academia Cooperation Project" has been sponsored and supported through the cooperation between WPG Holdings and the College of Commerce at National Chengchi University, which has entered its 15th year. Given that supply chain management is an interdisciplinary management science, academia was limited by departmental positioning in the past, making it difficult to independently establish comprehensive market-oriented training.

By virtue of profound industry practical experience, deep multiplication is achieved with the rich teaching capacity of the College of Commerce at National Chengchi University. Existing cross-departmental resources are integrated and a university-level supply chain management credit program is tailored, through which comprehensive practical teaching materials and lesson plans are provided, and emerging courses aligning with supply chain management are created.

Phase	Project Period (Year)	Cooperation Content
Phase 1	2010~2012	Resources are invested by WPG to support the establishment of supply chain management industry-academia cooperation courses.
Phase 2	2013~2015	Practical sharing cases of WPG Holdings are arranged in the courses, enabling students to fully understand corporate planning strategies in supply chain management.
Phase 3	2016~2019	The WPG Linkou Warehouse is personally and field-visited by students.
Phase 4	2020~2022	Courses are co-offered by professors and WPG industry mentors to impart the practical application of supply chain. The "WPG Scholarship" is established, through which students are encouraged to participate in internship programs.
Phase 5	2023~2025	The supply chain intern program is continuously conducted to implement industry-academia alignment.

Note : Through cooperation with the National Chengchi University Supply Chain Program, a Silver Medal from the Ministry of Education was awarded in 2025, and recognition was accepted by Director Charlie Hsu (left) of the WPG Education Foundation at the award ceremony.

National Yunlin University of Science and Technology and Soochow University "Information Technology Internship Program"

The Information Technology Internship Program has been promoted by WPG Holdings since 2017, and long-term cooperation has been conducted with schools such as National Chengchi University, National Yunlin University of Science and Technology, and National Taipei University of Technology. Soochow University has been further included since 2023 to expand the territory of industry-academia cooperation. Competitiveness is enhanced and self-career paths are explored through practical workplace experience, and a bridge connecting "campus to workplace" is established. A total of 10 IT interns were recruited in 2025, among whom 5 were directly transferred to full-time employees after the completion of their internships.

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4.3.2 Social Impact

Impact Investment, Supporting the Domestic Startup Ecosystem

Dedication is directed by WPG Holdings to expand the reach of social impact, and the strategy of "investment driving change" is actively adopted to develop sustainable partnerships. Through deep cooperation with professional funds and social innovation enterprises, funds are precisely invested in innovation fields possessing social value. Since 2017 and 2020, investments have been made by WPG in B Current Fund II and Fund III respectively. As of the end of 2025, five funds have been raised by the BCurrent fund team, with a total of 38 social innovation enterprises invested, and the core focus themes cover fields such as environmental technology, sustainable food and agriculture, healthy living, and inclusive economy.

To respond to digitalization trends and accelerate the landing of technology applications, resources are synchronously injected into the domestic startup ecosystem by WPG. As of the end of 2025, five startup businesses possessing forward-looking technologies have been invested, with a total investment scale of approximately NT$400 million. The investment portfolio includes enterprises such as Advanced Intelligent Systems, Yang Bor Enterprise, PackAge+, and TechDynamics, and the targets cover AI intelligence, resource circulation, sustainable packaging, and power technology. Through strategic investments, joint exploration of new application business opportunities under digital transformation with startup partners is expected, demonstrating the long-term social value of technology empowerment.

Social Investment

Approximately NT$35,560,000 was invested in social participation by WPG Holdings in 2025.

Unit: NT$

Classification	Amount Invested	Percentage (%)
Charitable Donations	917,613	3
Community Investments	11,613,434	33
Commercial Initiatives	23,035,657	65
Total	35,566,704	100

Core Themes of Social Impact

Core Theme	Connotation	Action Plans	Highlights of Performance
Environmental Friendliness	Employees' awareness of biodiversity is enhanced, and local ecological environment sustainability is supported through participation with practical actions.	"Protecting Feathers" Ecological Conservation Volunteer Activity	41 volunteers were dispatched.
		WPG Ladies Open "One Birdie, One Tree" Tree Planting Activity	A total of 2,500 trees were cumulatively planted between 2024–2025.
Social Welfare	Emphasis is placed on caring for the disadvantaged and the performing arts education, and resources are provided to assist disadvantaged groups or public welfare organizations through public welfare actions such as charity and emergency relief.	Support is provided for service items and plans of the "Dreams Come True Education Foundation," including charity plans, schooling plans (after-school tutoring classes), leadership training, and career incubators.	-NT$200,000 was sponsored to support the "Christmas Shoebox Activity," and 1,112 boxes of Christmas gifts were successfully collected and distributed to elementary, junior high, and senior high schools in regions such as Wanhua, Jingmei, and Yilan, delivering holiday spirit. -Through three service bases in Ximen, Jingmei, and Yilan, in-depth schooling guidance and camp activities are provided, through which more than 400 person-times (including students and volunteers) are stably served every year, assisting regional students in stabilizing their schooling. -The "Life Character Education Camp" was held during the summer, through which 56 children were served under the leadership of 19 volunteers, cultivating leadership and values for the next generation. -The "Career Incubator" plan was executed, through which 98 trainees were assisted in participating in IT internships and talent development training, achieving 100% stable employment. In addition, 46 trainees were successfully trained to master digital technology skills, effectively mitigating the digital divide and enhancing workplace competitiveness.
		Support is provided for the Boyo Social Welfare Foundation in maintaining the after-school tutoring and teaching for children in remote areas at the Puli Center.	NT$500,000 was sponsored to invest in the after-school tutoring program for school children from resource-deficient families, and the number of people served by after-school tutoring reached 180.
		Support is provided for the Taipei Blind Music Culture and Education Foundation to organize the Blind Music Festival and public welfare concerts.	-NT$100,000 was sponsored to encourage visually impaired musicians to fulfill their dreams. -A total of 453 people participated in the 33rd Blind Music Festival "Echoing Taiwan, Leaping World" charity concert, with an on-site audience exceeding 900 people.
		Support is provided for the "Zhan-Yi Choir" for the public welfare concert tour of blind angels.	-Through sponsoring NT$150,000, 13 visually impaired musicians were directly assisted in pursuing further studies. -A total of 5 public welfare concert tours and 23 street performances were held in 2025, with each performance touching more than 100 audience members on average.
		Love Dream-Fulfilling Project for Children in Remote Areas.	A total of 118 wish gifts were fully adopted by employees.
		WPG Public Welfare Exhibition Viewing Activity.	Children of the Group employees and parent volunteers, along with approximately 150 children from the Dreams Come True Education Foundation, the Boyo Social Welfare Foundation, and the Love and Care Education Foundation, were invited to visit.
Cultural Development	Dedication is directed to cultural asset preservation and local art promotion to facilitate dialogue between traditional values and modern life.	Support is provided for "From Impressionism to Modernism: Masterpieces from The Metropolitan Museum of Art".	NT$2,000,000 was sponsored.
		Support is provided for the One Song Orchestra "One Song Jukebox II" concert.	NT$680,000 was sponsored, with a total of 340 people participating.
		【Taipei Performing Arts Center】2025 Lighting Up Theater Development Subsidy Project.	NT$300,000 was sponsored.
		Sponsorship is provided for the English translation project of domestic key industrial works.	NT$1,870,000 was invested, and more than 5,000 books were sponsored.
Technical and Vocational Cultivation	Importance is attached to technical and vocational cultivation, attention is paid to technical and vocational development, and sports events are supported.	The WPG Ladies Open has been held for 6 consecutive years.	A total of 31 supply chain partners were invited to participate in the grand event.
		Long-term sponsorship is provided for the PGA Technology Cup Tour.	NT$300,000 was sponsored
		Support is provided for the young female golf player cultivation project, through which professional and amateur players are sponsored.	NT$2,900,000 was sponsored.

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Green Actions

2025 Volunteer Investment Performance

Social Welfare Investment	Number of Volunteer Participants	Total Hours Invested
Love Dream-Fulfilling Project for Children in Remote Areas	112	184
"Protecting Feathers" Ecological Conservation Volunteer Activity	29	87

WPG Charity and Public Welfare Actions

Love Dream-Fulfilling Project for Children in Remote Areas

The "Love Dream-Fulfilling Project for Children in Remote Areas" has been promoted for three consecutive years through a cooperation between WPG Holdings and the Boyo Social Welfare Foundation. Through the innovative "Sustainable Point Accumulation" mechanism, ESG concepts are integrated into the daily lives of school children, guiding them to implement the three major actions of [Reading x Character x Green Action]. Wish gifts can be requested after points are accumulated by achieving academic goals and environmental friendliness actions. In addition to guiding school children to invest in environmental friendliness actions, they are also encouraged to study hard to achieve the preset grades for the semester. Employees were invited by WPG to jointly fulfill the wishes of these children in remote areas. This year, all 118 gifts were personally prepared by employees for the school children in remote areas at the Changhua Center of the Boyo Social Welfare Foundation, accompanying the growth of children in remote areas with wish gifts.

Note: The wish gifts requested by elementary school children in remote areas at the Changhua Center of the Boyo Social Welfare Foundation are claimed by WPG employees.

Interaction with Foster Care Centers for Children with Disabilities

Foster care interaction activities for children with disabilities were held by WPG China Region for two consecutive years during the summer daycare class period, through which employees' children are guided to contact and understand diverse groups, and tolerance, understanding, and respect for children with special diseases are cultivated. The awareness of social inclusion is rooted from an early age, and the positive value of delivering warmth and helping others is transmitted.

Taiwan Foundation for the Blind Public Welfare Donation

Cooperation was conducted between WPG AIT Group and the Taiwan Foundation for the Blind, through which visually impaired massage experience services were provided. An experience price of NT$30 per session is set for colleagues, and a total of 920 person-times were participated in 2025.

Cultivating Technical and Vocational Spirit

WPG Ladies Open: Attention is paid by WPG to the development of Taiwan's sports circle and athlete cultivation, and public welfare tournaments are jointly sponsored by the holding company and its subsidiary groups. The "WPG Ladies Open" was first held in cooperation with TLPGA in 2020, through which a stage is built for professional players, the international visibility of Taiwanese players is enhanced, and social feedback is manifested. The sixth session is entered in 2025, and the tournament is upgraded to the flagship tournament of the Taiwan Tour for the first time, attracting more domestic and overseas top players due to the leap in scale. ESG is continuously promoted by WPG Holdings, and 31 original manufacturers were invited to participate in the grand event to set an example, echoing the corporate purpose of "Co-Creating Partner Value, Achieving the Future" to jointly create better opportunities for Taiwanese players. Meanwhile, the total prize money of the tournament is increased to NT$15 million, the total promotional reach of the overall tournament reaches more than 12 million times, and more than 121 domestic and foreign players are invited to participate in the tournament, enabling players to compete and learn here, and even go to international competitions to win glory for Taiwan's women's golf.

The Taiwan 2050 Net-Zero Transformation Key Strategic Action Plan for Natural Carbon Sinks has been responded to since 2024, and the "One Birdie, One Tree" Project is promoted, through which tournament promotion is combined with ecological restoration, and contributions are also made to the national 2050 goals. A total of 2,500 trees were cumulatively planted in 2024–2025.

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Supporting Domestic Cultural Development

An Art Bridge Transcending National Boundaries: Sowing the Seeds of Aesthetic Education

Deep understanding is held that arts and cultural nutrients are the cornerstone of the foundation for social sustainability. Through responding to "From Impressionism to Modernism: Masterpieces from The Metropolitan Museum of Art", more than NT$2 million in funds was invested by WPG to play the role of a cultural promoter, bringing top international artistic assets into the vision of citizens, which attracted a total of more than 280,000 person-times to visit during the exhibition period.

To implement cultural equity, not only were children of the Group employees and volunteers invited by WPG to participate, but precious artistic resources were also shared with partners for social common good, including long-term public welfare partners of the WPG Education Foundation such as the Boyo Social Welfare Foundation, the Dreams Come True Education Foundation, and the Love and Care Education Foundation. Professional guided tours and explanations were arranged in the activity to transform difficult artistic knowledge into easy-to-understand stories, enabling high-quality art education to be popularized among different social groups. More than 150 underprivileged school children and 30 volunteers were invited under this project for free admission to view the exhibition, expecting to inject warmth into society through practical actions, and firmly practice the commitment to cultural ESG and social common good.

Deeply Cultivating Local Arts and Cultural Foundation: Striking the Accord of Co-prosperity in Taiwanese Culture

Long-term dedication is directed by WPG to support outstanding domestic arts and cultural groups. Through supporting the One Song Orchestra, which promotes Taiwan's native music, NT$680,000 in resources was invested to inject into performance-related expenses, ensuring high-quality exhibition and performance stages for local artists. Through the sponsorship of the "One Song Jukebox II" special concert this time, classic tracks "Made in Taiwan" were re-interpreted via classical instruments. Through the interweaving of classical instruments and familiar melodies, resonance across generations was generated among 353 on-site guests, regaining identity with Taiwanese music culture in emotion, and enabling local voices to be continuously sung in contemporary times. To expand social impact, upholding the spirit of "Co-Creating Partner Value", not only were internal employees treated by WPG, but supplier partners were also actively invited to participate jointly, utilizing arts and cultural activities as a soft bridge to extend the company's purpose from the industrial chain to emotional connection, and creating social co-prosperity value for local artists and partners through practical actions, firmly practicing the sustainable commitment to domestic cultural development.

Lighting Up Theater Starlight: Driving the Common-Good Cycle of Performing Arts

WPG Holdings firmly believes that theater culture is a vital source of social creativity. Through sponsoring the inaugural Taipei Theater Awards, the role of a corporate leader is exemplified, successfully introducing social resources and public focus into the field of performing arts, and enhancing citizens' participation in theater aesthetics. In 2025, NT$300,000 in funds was invested to sponsor 3 outstanding teams and 9 individual creators, constructing a stable dream-building stage for Taiwan's local theater talents.

Connecting with International Vision: Transmitting the Knowledge Influence of Taiwanese Industry

Upholding its core purpose of " To Cultivate lasting partnership for sustainable success " and driven by its mission of connectivity and mutual prosperity, WPG Holdings has stood shoulder-to-shoulder with industry partners through all challenges over the past two decades. Concurrently, the Company is dedicated to promoting Taiwan's industrial culture by sponsoring the English translation project of the prominent domestic industrial publication, Chip Champion (Chip Champion: The Triumph of TSMC and Taiwan). In 2025, WPG Holdings invested NT$1.87 million to facilitate the international dissemination of specialized knowledge, sponsoring over 5,000 copies of the English edition (including 1,000 physical books and 4,000 e-books). By bridging borders through text and translating Taiwan's deep industrial heritage into a global language, this initiative not only highlights the resilience and strength of Taiwan's semiconductor supply chain but also profoundly demonstrates WPG's sustainable spirit of connecting the upstream and downstream sectors to drive co-creation and shared prosperity.

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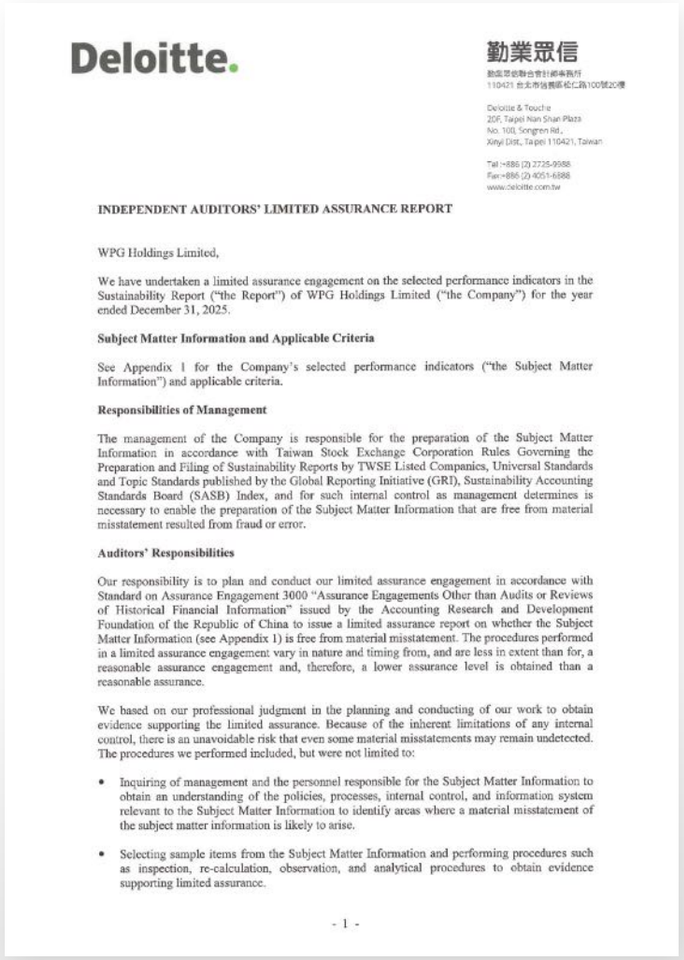
5.1 Assurance Report



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

WPG Holdings Limited,

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of WPG Holdings Limited ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards and Topic Standards published by the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) Index, and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed included, but were not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, processes, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, observation, and analytical procedures to obtain evidence supporting limited assurance.

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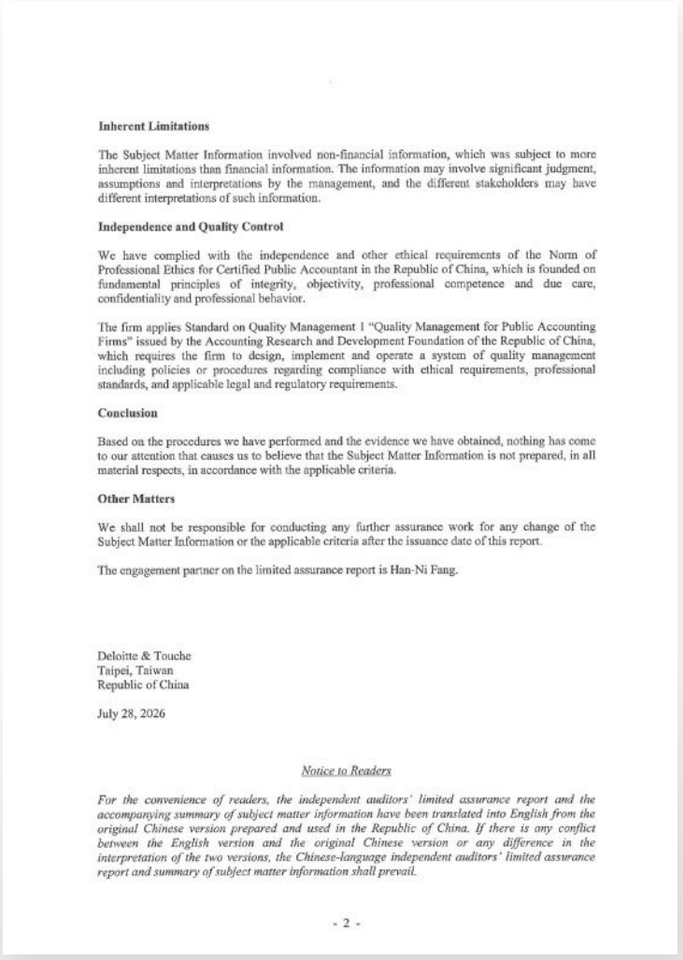

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Han-Ni Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 28, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

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SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria
1.	• Water Consumption Statistics	3-3-1 Water Management	GRI 303-3:2018 Water Withdrawal; Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Appendix 1-13 No.2 Total water withdrawn, total water consumption; SASB TC-ES-140a.1 (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress
	• Environmental data	5-8 Sustainable Data	

Unit: Thousand Cubic Meters (Million Liters)

Type	Region	2025
Office Area	Taiwan	15.77
	China	7.92
	Other overseas	1.98
Logistic Warehouse	Taiwan	9.30
	Hong Kong	0.00
	Dongguan	11.53
Total		46.50

Note: The statistical scope for office areas includes Taiwan (Taipei, Kaohsiung, Hsinchu), Mainland China (10 cities including regional offices), and other overseas regions including South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila (7 cities in total). The statistical scope for logistics warehouses covers Taiwan (Linkou) and Mainland China (Dongguan, Hong Kong).

Note: Water data is compiled based on the billing periods of water bills from each location.

Note: Water fees for certain locations in North China are included in the property management fees, making it impossible to obtain water consumption data separately.

Note: In 2025, the water resource data for the Hong Kong logistics warehouse was 0.000703 thousand cubic meter s (million liters).

Water withdrawal from all regions (thousand cubic meters) (ML)			Water-Stressed Region	
Water withdrawal by source	Surface water	Total Volume	0 Note	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other water sources (TDS > 1,000 mg/L)	0	0
	Groundwater	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other (TDS > 1,000 mg/L)	0	0
	Seawater	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other (TDS > 1,000 mg/L)	0	0
	Produced water	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other (TDS > 1,000 mg/L)	0	0
	Third Party Water	Total Volume	46.5	0.75
		Freshwater (TDS ≤ 1,000 mg/L)	46.5	0.75
		Other (TDS > 1,000 mg/L)	0	0
	Total third-party water withdrawal is based on the water source	Surface water/Groundwater/Seawater/ Production water	N/A Note	N/A
Total water withdrawals			46.5	0.75

Note: The sources of water are all municipal water and 100% freshwater, and water withdrawal is classified by water stress regions based on the WWF Water Risk Filter tool. In 2025, water withdrawal from areas with water stress accounted for 1.61% of total water withdrawal. Regions identified with medium or higher water stress include Mainland China (Hefei, Qingdao), Thailand (Bangkok), the Philippines (Manila), and South Korea.

(Continued)

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#	Subject Matter Information	Corresponding Section	Applicable Criteria
	Note: Freshwater is defined as water with total dissolved solids (TDS) ≤ 1,000 mg/L; Other water is defined as water with total dissolved solids (TDS) > 1,000 mg/L		
	Note: The third-party water source is tap water; surface water sources are rainwater.		
	Note: The statistical scope are Taiwan (Taipei, Kaohsiung, and Hsinchu), China (Shanghai, Chengdu, Hangzhou AIT, Ningbo, Xi'an, Hefei, Qingdao, Xiamen, Shenzhen, and Hong Kong), and other overseas regions include Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Thailand (Bangkok), the Philippines (Manila), and South Korea. Logistics warehouses include Taiwan, Hong Kong, and Dongguan.		
	Note: Since domestic wastewater is utilized across all office locations and logistics warehouses, the water discharge volume is estimated to be equal to the water withdrawal volume. Therefore, the water consumption for the fiscal year 2025 is equal to 0 thousand cubic meters (ML).		
2.	• Waste Statistics	3-3-3 Waste Management	GRI306-3:2020 Waste Generated

Unit: Metric Tons

Type	Type of Waste	2025
Office Area	Non-Recyclable Waste	175.347
	Recyclable Waste	52.050
	Total Waste	227.397
Logistics Warehouse	Non-Recyclable Waste	133.608
	Recyclable Waste	121.397
	Total Waste	255.005
Total	Non-Recyclable Waste	308.955
	Recyclable Waste	173.447
	Total Waste	482.402

Note: The statistical scope for office areas includes Taiwan (Taipei) and Mainland China (8 cities including regional offices). The statistical scope for logistics warehouses covers Taiwan (Linkou) and Mainland China (Dongguan, Hong Kong).

Note: Food waste from Taipei (office area) and Shenzhen (office area) is included in the calculation of "Recyclable Waste" due to its reuse.

3.	There were 370 new hires in 2025, with a new hire rate of 7.91%, while 459 employees departed, resulting in a turnover rate of 9.81%.	4-1-1 Talent Structure	GRI 401-1:2016 New employee hires and employee turnover
	• Number of New Full-Time Employees s		

Unit: Number of People; %

	Taiwan		Overseas		Total (Persons)	New Hire Rate (%)
	Male (Persons)	Female (Persons)	Male (Persons)	Female (Persons)		
Under 30	44	32	46	39	161	3.44
31-40	30	46	32	19	127	2.71
41-50	22	22	19	8	71	1.52
51 and above	4	2	1	4	11	0.24
Total	100	102	98	70	370	7.91
New Hire Rate (%)	2.14	2.18	2.09	1.50		

Unit: Number of People; %

	Male	Female
Headcount by Gender (Persons)	198	172
New Hire Rate by Gender (%)	4.23	3.68

Note 1: The statistical scope is as of December 31, 2025.

Note 2: The new hire rate is calculated as: Number of new hires during the year/[(Number of employees at the beginning of the year + Number of employees at the end of the year)/2].

Note 3: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

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#		Subject Matter Information	Corresponding Section	Applicable Criteria
	*	Number of Departed Full-Time Employees Unit: Number of People; %		

	Taiwan		Overseas		Total (Persons)	Turnover Rate (%)
	Male (Persons)	Female (Persons)	Male (Persons)	Female (Persons)		
Under 30	27	33	34	37	131	2.80
31-40	31	28	52	36	147	3.14
41-50	30	26	53	16	125	2.67
51 and above	19	13	14	10	56	1.20
Total	107	100	153	99	459	9.81
Employee Turnover Rate (%)	2.29	2.14	3.27	2.12		

Unit: Number of People; %

	Male	Female
Headcount by Gender (Persons)	260	199
Employee Turnover Rate (%)	5.56	4.25

Note 1: The statistical scope is as of December 31, 2025.

Note 2: The turnover rate is calculated as: Number of employee departures during the year/[(Number of employees at the beginning of the year + Number of employees at the end of the year)/2].

Note 3: The scope of statistical operational sites includes Taiwan, Mainland China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

4.	*	2025 Education and Training Statistics	4-1-2 Talent Cultivation	GRI 404-1-2016 Average hours of training per year per employee

	Male	Female	Executives	Non-executives
Total Training Hours (Hours)	58,973	57,172	19,496	96,649
Number of Employees (Persons)	2,422	2,200	1,025	3,597
Average Training Hours per Capita (Hours)	24.35	25.99	19.02	26.87

Note 1: The statistical scope covers regular full-time employees in service as of December 31, 2025. The training person-times include regular full-time employees who successfully qualified or passed the training.

Note 2: The scope of statistical operational sites is the Greater China region.

5.			2-1-2 Diversity of the Board of Directors and Performance Evaluation 4-1-1 Talent Structure	GRI 405-1-2016 Diversity of governance bodies and employees

Governance Bodies	In terms of gender structure, there are 8 male directors (89%) and 1 female director (11%). 100% of the age distribution is over fifty years old.
Employees	In terms of gender structure, male executives accounted for 14.9%, female executives for 7.2%, male non-executives for 37.5%, and female non-executives for 40.4%. Regarding age distribution, executives under 30 accounted for 0.1%, executives aged 30-50 for 13.8%, executives over 50 for 8.3%, non-executives under 30 for 12.2%, non-executives aged 30-50 for 57.3%, and non-executives over 50 for 8.3%. Employees with disabilities serving as executives account for 0.1% of the total workforce, and non-executives account for 0.2% of the total workforce; employees without disabilities serving as executives account for 22.1% of the total workforce, and non-executives account for 77.6% of the total workforce.

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#		Subject Matter Information	Corresponding Section	Applicable Criteria
6	*	IDM/Fabless/IC Design Suppliers As of the end of 2025, WPG Holdings represents various semiconductor OEMs and IC design suppliers, using the "revenue share percentage" as the basis for identifying key suppliers. The top 30 major suppliers accounted for over 82% of WPG Holdings' total revenue. These suppliers are primarily located in the United States, Taiwan, Europe, Mainland China, South Korea, and Japan. In terms of revenue ranking, the United States ranks first, followed closely by Taiwanese suppliers.	1-3-4 Supply Chain Management	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-13, No.6 Description of the management of risks associated with the use of critical materials

U.S.A.	Taiwan	Europe	Mainland China	South Korea	Japan
14	6	4	2	2	2

Driven by global sustainability initiatives, WPG Holdings supports the "Conflict-Free Smelter Program" developed by the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI). Every year, we utilize the Conflict Minerals Reporting Template (CMRT) or Form SD to periodically review the mineral and smelter source information within the supply chains of our top 30 key Principal suppliers.

* Principal IDM/Fabless/IC Design Suppliers

WPG Holdings conducts conflict minerals due diligence every two years. According to the latest investigation results, 67% (20 out of 30) of key suppliers have publicly disclosed their lists of compliant smelters. Furthermore, within their raw material sources, the average percentage sourced from compliant smelters is as high as 99.5%.

* Among the 30 key suppliers, the average percentage of raw materials sourced from compliant smelters is 99.5%.

Note: Average percentage of raw materials sourced from compliant smelters = (Compliant percentage disclosed by key suppliers x Number of key suppliers with that specific compliant percentage)/Number of key suppliers that have disclosed their compliant percentages.

7.	No anti-competitive, anti-trust or monopoly-related lawsuits or judgments in 2025.		5-5 Taiwan Stock Exchange Corporation Sustainability Disclosure Indicators - Electronic Products Distribution Industry	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-13, No.7 Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations

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5.2 GRI Standards Disclosure Comparison Table

Statement of use	WPG Holdings has published its 2025 Sustainability Report in accordance with the GRI Standards for the period from January 1 to December 31, 2025.
GRI 1 Version	GRI 1：Foundation 2021
Application of GRI Industry Standards	No applicable Sector Standards yet.

GRI 2 General Disclosures 2021		Corresponding Chapter and Explanation	Page No.
2-1	Organizational details	About the Sustainability Report 1-1-1 Organizational Structure	P1 P15
2-2	Entities included in organization's sustainability reporting	About the Sustainability Report	P1
2-3	Reporting period, frequency and contact point	About the Sustainability Report	P1
2-4	Restatements of information	There are no restatements of information for the previous report	-
2-5	External assurance	About the Sustainability Report 5-1 Assurance Report	P1 P114
2-6	Activities, value chains and other business relationships	1-1-1 Organizational Structure 1-1-2 Operational Performance 1-3-1 Distribution Management and Service Strategies	P15 P18 P30
2-7	Employees	4-1-1 Talent Structure	P83
2-8	Workers who are not employees	4-1-1 Talent Structure	P83
2-9	Governance structure and composition	1-2-2 Sustainability Governance Structure 2-1-1 Board of Directors Structure 2-1-2 Diversity of the Board of Directors and Performance Evaluation	P21 P40 P40
2-10	Nomination and selection of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	P40
2-11	Chair of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	P40
2-12	Role of the highest governance body in overseeing the management of impacts	1-2-2 Sustainability Governance Structure 1-2-3 Stakeholder Identification and Communication	P21 P23
2-13	Delegation of responsibility for managing impacts	1-2-2 Sustainability Governance Structure	P21
2-14	Role of the highest governance body in sustainability reporting	About the Sustainability Report 1-2-4 Analysis of Material Topics	P1 P26
2-15	Conflicts of interest	2-1-2 Diversity of the Board of Directors and Performance To avoid conflict of interest for WPG Holdings, in addition to the measures mentioned in the Conflict of Interest Management paragraph in 2-1-2 above, WPG Holdings may also refer to the following measures to avoid conflicts of interest: the Company's Shareholders' Meeting Annual Report - Directors' Information, the Company's Shareholders' Meeting Annual Report - List of Major Shareholders, Notes to the Consolidated Financial Statements - Related Party Transactions and Appendices- Purchases from or Sales to Related Parties amounting to at least NT$100 million or 20% of the paid-in capital	P40
2-16	Communication of critical concerns	1-2-2 Sustainability Governance Structure 2-1-2 Diversity of the Board of Directors and Performance Evaluation	P21 P40
2-17	Collective knowledge of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	P40
2-18	Evaluation of the performance of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	P40
2-19	Remuneration policies	2-1-2 Diversity of the Board of Directors and Performance Evaluation 2-1-3 Executive Compensation Policy For the remuneration policy of the Board of Directors, please refer to the Shareholders' Meeting Annual Report - Directors, Supervisors, President and Vice President Remuneration Policy, Standards and Packages, Procedures for Determining Remuneration, and Association with Operating Performance and Future Risks. Please refer to p.16-17 of the Shareholders' Meeting Annual Report.	P40 P43
2-20	Process to determine remuneration	2-1-2 Diversity of the Board of Directors and Performance Evaluation 2-1-3 Executive Compensation Policy	P40 P43
2-21	Annual total compensation ratio	4-2-1 Employee Compensation and Benefits	P89
2-22	Statement on sustainable development strategy	About the Sustainability Report 2025 Sustainability Performance Highlights Corporate Sustainable Development Goals	P1 P6 P8

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GRI 2 General Disclosures 2021		Corresponding Chapter and Explanation	Page No.
2-23	Policy commitments	2-2-1 Ethical Corporate Management 2-2-5 Legal and Trade Compliance 4-2-2 Human Rights Protection	P44 P51 P94
2-24	Embedding policy commitments	1-2-2 Sustainability Governance Structure 1-2-4 Analysis of Material Topics 1-3-4 Supply Chain Management 2-2-1 Ethical Corporate Management	P21 P26 P44
2-25	Processes to remediate negative impacts	1-2-3 Stakeholder Identification and Communication 4-2-2 Human Rights Protection 4-2-3 Labor-Management Communication	P23 P94 P98
2-26	Mechanisms for seeking advice and raising concerns	1-2-3 Stakeholder Identification and Communication 4-2-2 Human Rights Protection 4-2-3 Labor-Management Communication	P23 P94 P98
2-27	Compliance with laws and regulations	2-2-5 Legal and Trade Compliance No violations of regulations in 2025	P51
2-28	Membership associations	4-3-1 Industry Promotion	P104
2-29	Approach to stakeholder engagement	1-2-3 Stakeholder Identification and Communication	P23
2-30	Collective bargaining agreements	WPG does not have collective bargaining agreements but is devoted to promoting labor-management conferences	-

GRI 3 Material Topics 2021		Corresponding Chapter	Page No.
3-1	Process to determine material topics	1-2-4 Analysis of Material Topics	P26
3-2	List of material topics	1-2-4 Analysis of Material Topics	P26
3-3	Management of material topics	1-2-4 Analysis of Material Topics	P26

Specific Topics GRI 200 : Economic Series

GRI Standards	Disclosed Items	Corresponding Chapter and Explanation	Page No.
GRI 201 : Economic Performance (2016)			
201-1	Direct economic value generated and distributed	1-1-2 Operational Performance 4-3-2 Social Impact	P18 P110
201-2	Financial implications and other risks and opportunities due to climate change	3-1-1 Climate-Related Financial Disclosures (TCFD) 3-2-3 Greenhouse Gas Management	P56 P69
201-3	Defined benefit plan obligations and other retirement plans	4-2-1 Employee Compensation and Benefits	P89
GRI 202 : Market Presence (2016)			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4-2-1 Employee Compensation and Benefits	P89
GRI 204 : Procurement Practices (2016)			
204-1	Proportion of spending on local suppliers	1-3-4 Supply Chain Management	P35
GRI 205 : Anti-corruption (2016)			
205-2	Communication and training in anti-corruption policies and procedures	1-3-4 Supply Chain Management 2-1-2 Diversity of the Board of Directors and Performance Evaluation 2-2-1 Ethical Corporate Management No incidents of corruption or material breaches of integrity principles occurred in 2025	P35 P40 P44
205-3	Confirmed incidents of corruption and actions taken	2-1-2 Diversity of the Board of Directors and Performance Evaluation 2-2-1 Ethical Corporate Management	P40 P44
GRI 206 : Anti-Competitive Behavior (2016)			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No anti-competitive, anti-trust or monopoly related lawsuits or judgments in 2025	-

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GRI 300 : Environmental Disclosures Series

GRI Standards	Disclosed Items	Corresponding Chapter and Explanation	Page No.
GRI 302 : Energy (2018)			
302-1	Energy consumption within the organization	3-2-4 Energy Management	P72
302-3	Energy intensity	3-2-4 Energy Management	P72
GRI 303 : Water and Effluents (2018)			
303-3	Water withdrawal	3-3-1 Water Management 5-8 Sustainable Data	P74 P126
GRI 305 : Emissions (2016)			
305-1	Direct (Scope 1) Greenhouse Gas Emissions	3-2-3 Greenhouse Gas Management	P69
305-2	Energy Indirect (Scope 2) Greenhouse Gas Emissions	3-2-3 Greenhouse Gas Management	P69
305-3	Other indirect (Scope 3) Greenhouse Gas emissions	3-2-3 Greenhouse Gas Management	P69
GRI 306 : Waste 2020			
306-3	Waste generated	3-3-3 Waste Management	P76

GRI 400 : Social Disclosures Series

GRI Standards	Disclosed Items	Corresponding Chapter and Explanation	Page No.
GRI 401 : Employment (2016)			
401-1	New employee hires and employee turnover	4-1-1 Talent Structure	P83
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4-2-1 Employee Compensation and Benefits	P89
401-3	Parental leave	4-2-1 Employee Compensation and Benefits	P89
GRI 403 : Occupational Health and Safety (2018)			
403-2	Hazard identification, risk assessment, and incident investigation	4-2-4 Occupational Health and Safety	P100
403-3	Occupational health services	4-2-4 Occupational Health and Safety	P100
403-5	Worker training on occupational health and safety	4-2-4 Occupational Health and Safety	P100
403-6	Promotion of worker health	4-2-4 Occupational Health and Safety	P100
403-9	Work-related injuries	4-2-4 Occupational Health and Safety	P100
GRI 404 : Training and Education (2016)			
404-1	Average hours of training per year per employee	4-1-2 Talent Cultivation	P86
404-2	Programs for upgrading employee skills and transition assistance programs	4-1-2 Talent Cultivation 4-2-1 Employee Compensation and Benefits	P86 P89
404-3	Percentage of employees receiving regular performance and career development reviews	4-2-1 Employee Compensation and Benefits	P89
GRI 405 : Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	2-1-2 Diversity of the Board of Directors and Performance Evaluation 4-1-1 Talent Structure	P40 P83
GRI 406 : Non-discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken	2-2-1 Ethical Corporate Management 4-2-3 Labor-Management Communication	P44 P98

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5.3 ISO 26000 Guidance on Social Responsibility Comparison Table

GRI Standards	Disclosed Items	Corresponding Chapter and Explanation	Page No.
GRI 407 : Freedom of Association and Collective Bargaining (2016)			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	1-3-4 Supply Chain Management 4-2-2 Human Rights Protection	P34 P94
GRI 408 : Child Labor (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labor	1-3-4 Supply Chain Management 4-2-2 Human Rights Protection	P35 P94
GRI 409 : Forced or Compulsory Labor (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4-2-2 Human Rights Protection	P94
GRI 411 : Rights of Indigenous Peoples (2016)			
411-1	Incidents of violations involving rights of indigenous peoples	No violations of the rights of indigenous people occurred in 2025	-
GRI 415 : Public Policy (2016)			
415-1	Political contributions	1-1-2 Operational Performance No political contributions were made in 2025	P17
GRI 416 : Customer Health and Safety (2016)			
416-2	Incidents of non-compliance concerning the health and safety	No violations of health and safety regulations related to products and services occurred in 2025	-
GRI 417 : Marketing and Labeling (2016)			
417-2	Incidents of non-compliance concerning product and service information and labeling	No violations of product and service information and labeling regulations occurred in 2025	-
417-3	Incidents of non-compliance concerning marketing communications	No violations of marketing and communications regulations in 2025	-
GRI 418 : Customer Privacy (2016)			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2-1-2 Diversity of the Board of Directors and Performance Evaluation	P40

Classification	Main Issues	Corresponding Chapter	Page No.
Organizational Governance	Make decisions and implement the system for carrying out an objective	1-2 Sustainability Management of WPG Holdings 2-1 Board of Directors Operation	P20 P40
	Corporate Social Responsibility Philosophy	About the Sustainability Report	P1
	Regulatory compliance is maintained, and risks caused by human rights issues are avoided through audits.	4-2-2 Human Rights Protection	P94
Human Rights	Human right risks situations	4-2-2 Human Rights Protection	P94
	Avoidance of complicity	4-2 Happiness in Workplace	P89
	Resolving grievances	4-2 Happiness in Workplace	P89
	Discrimination and vulnerable groups	4-2-2 Human Rights Protection	P94
	Civil and political rights	4-2-2 Human Rights Protection	P94
	Economic, social and cultural rights	4-2-2 Human Rights Protection	P94
	Fundamental principles and rights at work	4-2-2 Human Rights Protection	P94
Labor Practices	Employment and employment relationships	4-1-2 Talent Cultivation	P86
	Conditions of work and social protection	4-2-2 Human Rights Protection	P94
	Social dialogue	4-2-3 Labor-Management Communication	P98
	Health and safety at work	4-2-4 Occupational Health and Safety	P100
	Human development and training in the workplace	4-1-2 Talent Cultivation	P86
The Environment	Prevention of pollution	3-2 Low-Carbon Operations	P66
	Sustainable resource use	3-2 Low-Carbon Operations	P66
	Climate change mitigation and adaptation	3-1 Climate Change and Strategy Management	P56
	Protection of the environment, biodiversity and restoration of natural habitats	CH3 Nature Common Good in Environment Sustainable Value-Added	P54

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5.4 United Nations Global Compact Comparison Table

Classification	Main Issues	Corresponding Chapter	Page No.
Fair Operating Practices	Anti-corruption	2-2-1 Ethical Corporate Management	P44
	Responsible political involvement	4-3-1 Industry Promotion	P104
	Fair competition	2-2-1 Ethical Corporate Management 2-2-5 Legal and Trade Compliance	P44 P51
	Promoting social responsibility in the value chain	1-3 Distribution Integration and Innovation	P30
	Respect for property rights	2-2-5 Legal and Trade Compliance	P51
Consumer Issues	Fair marketing, factual and unbiased information and fair contractual practices	1-3 Distribution Integration and Innovation	P30
	Protecting consumers' health and safety	1-3 Distribution Integration and Innovation	P30
	Sustainable consumption	1-3-4 Supply Chain Management 3-4 Green Value Chain	P35 P79
	Consumer service, support, and complaint and dispute resolution	1-3 Distribution Integration and Innovation	P30
	Consumer data protection and privacy	2-2-4 Information Security Management	P49
	Access to essential services	1-3 Distribution Integration and Innovation	P30
	Education and awareness	4-3-1 Industry Promotion	P104
Community Involvement and Development	Community involvement	4-3 Social Prosperity	P102
	Employment creation and skills development	4-3-1 Industry Promotion	P104
	Technology development and access	4-3-1 Industry Promotion	P104
	Wealth and income creation	4-3 Social Prosperity	P103
	Education and culture	4-3-2 Social Impact	P110
	Health	4-2-4 Occupational Health and Safety	P100
	Social investment	4-3 Social Prosperity	P103

Classification	Main Issues		Corresponding Chapter	Page No.
Human Rights	Principle 1	Businesses should support and respect internationally recognized human rights	4-2-2 Human Rights Protection	P94
	Principle 2	Make sure that they are not complicit in human rights abuses	4-2-2 Human Rights Protection	P94
Labor	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	4-2-2 Human Rights Protection	P94
	Principle 4	The elimination of all forms of forced and compulsory labor	4-2-2 Human Rights Protection	P94
	Principle 5	The effective abolition of child labor	4-2-2 Human Rights Protection	P94
	Principle 6	The elimination of discrimination in respect of employment and occupation	4-1-1 Talent Structure 4-2-2 Human Rights Protection	P83 P94
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges	CH3 Nature Common Good in Environment Sustainable Value-Added	P54
	Principle 8	Undertake initiatives to promote greater environmental responsibility practices	CH3 Nature Common Good in Environment Sustainable Value-Added	P54
	Principle 9	Encourage the development and diffusion of eco-friendly technologies	3-4 Green Value Chain	P79
Anti-Corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery	2-2 Corporate Governance	P44

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5.5 Taiwan Stock Exchange Corporation Sustainability Disclosure Indicators - Electronic Products Distribution Industry

	Indicator	Indicator Type	Unit	Corresponding Chapter	Page No.
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	Gigajoules (GJ), percentage (%)	3-2-4 Energy Management	P72
2	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters(ML) (1,000m³)	3-3-1 Water Management; The water consumption in 2025 was 46.50 thousand cubic meters(ML).	P74
3	Total hazardous waste generated and percentage recycled	Quantitative	Metric tons (t), percentage (%)	3-3-3 Waste management; Generation of industry-type non-hazardous waste	P76
4	Types, number of employees in and rate of occupational accidents	Quantitative	Quantity, percentage (%)	4-2-4 Occupational Health and Safety	P100
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled(Note 1)	Quantitative	Metric tons (t), percentage (%)	Since WPG Holdings is the distribution service industry, there is no end-of-life waste products or electronic wastes	-
6	Description of the management of risks associated with the use of critical materials	Qualitative description	Not applicable	1-3-4 Supply Chain Management	P34
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Reporting currency	No anti-competitive, anti-trust or monopoly-related lawsuits or judgments in 2025	-
8	Production by product category	Quantitative	Varies by product category	Since WPG Holdings is the distribution service industry, and does not involve in actual production, it only has warehouses and sales offices and does not provide related production output.	-

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5.6 Sustainability Accounting Standards Board (SASB) Index

WPG Holdings discloses sustainability information in alignment with the industry-specific standards identified in the SASB Materiality Map for the Electronics Manufacturing Services & Original Design Manufacturing industry. In addition, considering the nature of its distribution business model, the Company also voluntarily reports against the standards for the Multiline and Specialty Retailers & Distributors industry. The corresponding mapping table is provided below.

- Sector : Technology & Communications

- Industry : Electronic Manufacturing Services & Original Design Manufacturing

SASB Code & Metric		Corresponding Chapter and Explanation	Page No.
Water Management			
TC-ES-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	3-3-1 Water Management 5-8 Sustainable Data	P74 P126
Waste Management			
TC-ES-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	3-3-3 Waste Management	P76
Labour Practices			
TC-ES-310a.1	(1) Number of work stoppages and (2) total days idle	No suspension of work occurred in 2025	-
Workforce Conditions, Health & Safety			
TC-ES-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	4-2-4 Occupational Health and Safety	P100
TC-ES-320a.2	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) highrisk facilities	Not applicable (Since WPG Holdings is the distribution service industry, no actual production is involved, only warehouses and sales offices are operated, and no relevant raw materials are provided, therefore, the evaluation is not applicable to the relevant regulations of RBA.)	-
TC-ES-320a.3	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances, disaggregated by (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	Not applicable (Since WPG Holdings is the distribution service industry, no actual production is involved, only warehouses and sales offices are operated, and no relevant raw materials are provided; therefore, the evaluation is not applicable to the relevant regulations of RBA.)	-

SASB Code & Metric		Corresponding Chapter and Explanation	Page No.
Product Lifecycle Management			
TC-ES-410a.1	Weight of end-of-life products and e-waste recovered; percentage recycled	Since WPG Holdings is the distribution service industry, there are no end-of-life products and electronic waste.	-
Materials Sourcing			
TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	1-3-4 Supply Chain Management	P35
Activity Metrics			
TC-ES-000.A	Number of manufacturing facilities	WPG Holdings has no manufacturing plants but 6 logistics and warehousing facilities.	-
TC-ES-000.B	Area of manufacturing facilities	WPG Holdings has no manufacturing plants. Its logistics warehousing occupied an area of 92,221 square feet.	-
TC-ES-000.C	Number of employees	4-1-1 Talent Structure	P83

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- Industry Category : Consumer Goods

- Sector Category : Multiline and Specialty Retailers & Distributors

SASB Code & Metric		Corresponding Chapter and Explanation	Page No.
Energy Management in Retail & Distribution			
CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	3-2-4 Energy Management	P72
Data Security			
CG-MR-230a.1	Description of approach to identifying and addressing data security risks	2-2-4 Information Security Management	P49
CG-MR-230a.2	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	2-2-4 Information Security Management	P49
Labour Practices			
CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store and distribution centre employees earning minimum wage, by region	5-8 Sustainable Data	P126
CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	5-8 Sustainable Data	P126
CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Mainland China Region (2025): A labor contract dispute involving WPG Commercial Trading (Shenzhen) Co., Ltd. is currently under review by the court of first instance.	-
Workforce Diversity & Inclusion			
CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	2-1-2 Diversity of the Board of Directors and Performance Evaluation 4-1-1 Talent Structure	P40 P83
CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	No incidents of employment discrimination violations occurred in 2025.	-
Product Sourcing, Packaging & Marketing			
CG-MR-410a.1	Revenue from products third-party certified to environmental or social sustainability standards	Not applicable (as WPG Holdings is a distributor of electronic components and does not engage in product manufacturing or direct sales, this indicator is not applicable).	-
CG-MR-410a.2	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	1-3-4 Supply Chain Management	P35
CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Currently, logistics utilizes renewable packaging materials, including cardboard boxes and bubble wraps. Packaging and product filler requirements are currently managed in accordance with customer specifications.	-
Activity metric			
CG-MR-000.A	Number of: (1) retail locations and (2) distribution centres	(1) WPG Holdings does not operate any retail locations. (2) The logistics warehouses (distribution centers) are located in six locations: Taiwan (Linkou), China (Hong Kong, Shanghai, Dongguan), Singapore, and the United States.	-
CG-MR-000.B	Number of: (1) retail locations and (2) distribution centres	(1) WPG Holdings does not have any retail space. (2) The total area of logistics warehouses (distribution centers) is 88,951 square meters.	-

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5.7 Climate-Related Information of TWSE/TPEx Listed Company

Indicator	Corresponding Chapter and Explanation	Page No.
Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finance (short-, mid-, and long-term).	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
Describe the financial impact of extreme climate events and transformation actions.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
If there is a transformation plan in place to manage climate-related risks, specify the contents of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	3-2-5 Special Feature: Green & Low-Carbon: Leading the Way in Sustainability	P7
If climate-related targets have been set, the activities covered, the scope of Greenhouse Gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3-1-1 Climate-Related Financial Disclosures (TCFD)	P56
Greenhouse Gas inventories, assurance status, and reduction goals, strategies, and concrete action plans.	3-2-3 Greenhouse Gas Management	P69

● Carbon Emission Intensity

	2023	2024	2025
Scope 1	0.002	0.001	0.001
Scope 2	0.009	0.007	0.006

Note: The intensity of greenhouse gas (GHG) emissions is calculated based on per million of revenue. The revenue for the fiscal years 2025, 2024, and 2023 was NT$999,110 million, NT$880,552 million, and NT$671,888 million, respectively.

● Greenhouse Gas Emission Verification Information

	2023	2024	2025
Scope 1	1,135.213	846.79	1087.05
Scope 2	5,395.993	6,243.19	3481.41
Scope 3	16,926.395	34,279.96	29752.97
Total	23,457.601	41,369.93	34,321.44
Proportion of Total Emissions	66.06%	89.98%	85.18%
Verification Institution	British Standards Institution (BSI), Taiwan Branch		Deloitte & Touche
Description of Assurance Status	Assurance is conducted in accordance with the ISO 14064-3:2019 standard. A "Reasonable Assurance" level is adopted for Category 1 and Category 2 verifications; "Agreed-Upon Procedures" are adopted for Category 3 and Category 4 verifications.	Assurance is conducted in accordance with the ISO 14064-3:2019 standard. A "Reasonable Assurance" level is adopted for Category 1 and Category 2 verifications; "Agreed-Upon Procedures" are adopted for Category 3 and Category 4 verifications.	Assurance is conducted in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004 Edition) / International Standard on Assurance Engagements 3410 "Assurance Engagements on Greenhouse Gas Statements" (ISAE 3410).
Assurance Opinion/ Conclusion	Unmodified Opinion (excluding Agreed-Upon Procedures)	Unmodified Opinion (excluding Agreed-Upon Procedures)	Based on the procedures executed and evidence obtained, nothing has come to attention that causes a belief that any modification is required due to non-compliance with the Greenhouse Gas Protocol during compilation.

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5.8 Sustainable Data

● Environmental Data

Water withdrawal from all regions (thousand cubic meters)(ML)				Water-Stressed Region
Water withdrawal by source	Surface water	Total Volume	0 Note 5	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other water sources (TDS > 1,000 mg/L)	0	0
	Groundwater	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other water sources (TDS > 1,000 mg/L)	0	0
	Seawater	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other water sources (TDS > 1,000 mg/L)	0	0
	Produced water	Total Volume	0	0
		Freshwater (TDS ≤ 1,000 mg/L)	0	0
		Other water sources (TDS > 1,000 mg/L)	0	0
	Third Party Water	Total Volume	46.50	0.75
		Freshwater (TDS ≤ 1,000 mg/L)	46.50	0.75
		Other water sources (TDS > 1,000 mg/L)	0	0
	Total third-party water withdrawal is based on the water source	Surface water/ Groundwater/ Seawater/ Production water	N/A Note 1	N/A
Total water withdrawal			46.50	0.75

Note 1: The sources of water are all municipal water and 100% freshwater, and water withdrawal is classified by water stress regions based on the WWF Water Risk Filter tool. In 2025, water withdrawal from areas with water stress accounted for 1.61% of total water withdrawal. Regions identified with medium or higher water stress include Mainland China (Hefei, Qingdao), Thailand (Bangkok), the Philippines (Manila), and South Korea.

Note 2 : Freshwater is defined as water with total dissolved solids (TDS) ≤ 1,000 mg/L; Other water is defined as water with total dissolved solids (TDS) > 1,000 mg/L

Note 3 : The third-party water source is tap water; surface water sources are rainwater

Note 4 : The statistical scope are Taiwan (Taipei, Kaohsiung, and Hsinchu), China (Shanghai, Chengdu, Hangzhou AIT, Ningbo, Xi'an, Hefei, Qingdao, Xiamen, Shenzhen, and Hong Kong), and other overseas regions include Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Thailand (Bangkok), the Philippines (Manila), and South Korea. Logistics warehouses include Taiwan, Hong Kong, and Dongguan.

Note 5: The surface water collection volume in 2025 was 0.00528 thousand cubic meters (ML).

Note 6: Since domestic wastewater is utilized across all office locations and logistics warehouses, the water discharge volume is estimated to be equal to the water withdrawal volume. Therefore, the water consumption for the fiscal year 2025 is equal to 0 thousand cubic meters (ML).

Social Data

A. Violation of Social and Economic Laws and Regulations and Response Measures

	2023	2024	2025
Cases	0	0	1
Subject			In 2025, a violation of Article 32, Paragraph 2 of the Labor Standards Act was ruled against WPG Group in the labor inspection results, and a fine of NT$50,000 was imposed. After this event, the management and operational processes were re-examined and improvement measures were proposed as follows: 1. Strengthening internal overtime management: An overtime hours control system has been established, under which department supervisors are responsible for reviewing and aggregating the overtime situations of subordinate employees, and the total overtime hours are regularly checked to prevent the occurrence of overtime. 2. Implementing human resource dispatching plans: Unit supervisors have been reminded to moderately allocate human resources and workload, and planning is made in advance before peak work periods to reduce the necessity of sudden, long-hour overtime.

Note 1: In 2023, no violation cases were found based on inquiries conducted via the Ministry of Labor's Violation of Labor Laws and Regulations Inquiry System for Business Entities (Employers) for the reporting period from 2023/01/01 to 2023/12/31.

Note 2: In 2024, no violation cases were found based on inquiries conducted via the Ministry of Labor's Violation of Labor Laws and Regulations Inquiry System for Business Entities (Employers) for the reporting period from 2024/01/01 to 2024/12/31.

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B. Statistics on the Number of Confirmed Cases of Violation of Customer Privacy or Loss of Customer Information for the Most Recent Three Years

		Number of Substantiated Cases		
Source of Complaints or Reports		2023	2024	2025
Information leakage or losses of customer data		0	0	0
Violate Customer Privacy	Regulatory Authority	0	0	0
	Other (External Parties)	0	0	0
Brief Description of the Incident (if applicable)		None	None	None

C. Sustainability Accounting Standards Board (SASB) Labor Practices

Average hourly wage and percentage of in-store and distribution center employees earning minimum wage, by region

● **Average hourly wage**

Unit: New Taiwan Dollars (NTD)

Taiwan	Hong Kong	Dongguan	Shenzhen	Shanghai
371.0	516.4	343.1	382.9	344.3

All employees at WPG Holdings' global logistics warehouses (distribution centers) receive compensation that exceeds the respective local minimum wage standards.

● **Voluntary and involuntary turnover rate for in-store and distribution centre employees**

Unit : %

Region	Taiwan	Hong Kong	Dongguan	Shenzhen	Shanghai
Voluntary turnover rate	11.8%	6.5%	6.3%	0.0%	0.0%
Involuntary turnover rate	0.0%	1.9%	0.0%	0.0%	0.0%

5.9 Clean Technology Application Outcomes

Seven Major Categories of Clean Technology Applications

Development Type	Type Description	Solution Name	Solution Description	Commercialized Applications
New Energy Power Supply	Continuous promotion of innovation, especially in the integration of wind and solar energy technologies and energy storage solutions.	3.3KW Bidirectional Totem-Pole PFC Inverter Power Supply Solution Based on Microchip dsPIC33CK256MP506 High-Performance DSP Development	High-power bidirectional energy conversion, applicable to solar inverters or energy storage	Household Energy Storage Systems (ESS), V2G Charging and Discharging Piles
		48V System Four-Phase 2kW Buck Power Supply Solution Designed Based on InnoGaN INN100EA035A & INS2002FQ	High-power DC/DC conversion, commonly used in 48V mild hybrid power or energy storage	Light Electric Vehicles (E-Bike), Data Center Backup Power
		4kW Bidirectional PFC Power Supply Solution Designed Based on InnoGaN ISG6121TD	High-power power supply with bidirectional feedback capability, applicable to new energy scenarios.	Bidirectional Electric Vehicle Charging Piles, Microgrid Energy Converters
		Infineon High-Voltage 800V Electronic Fuse (eFuse) Demonstration Solution	Safety protection technology directed at 800V high-voltage systems of new energy vehicles	Pure Electric Vehicle (EV) Battery Distribution Boxes, High-Voltage eFuse
		5.5KW Four-Level Totem-Pole PFC Digital Power Supply Solution Based on Microchip dsPIC33AK512MPS506 High-Performance DSP Development	High-efficiency, high-power power factor correction, used for new energy charging piles or energy storage	Public Fast Charging Station Power Modules, Industrial Rectifier Cabinets
Battery Manufacturing or Distribution	With the growth of the electric vehicle market and the demand for portable electronic devices, new solutions focus on improving battery efficiency and safety.	WPI Portable Energy Storage BMS Application Solution Based on Bright Power Semiconductor (BPS) MCU and Joulwatt AFE	The core technologies are AFE and BMS, used for battery pack health management	Outdoor mobile power supplies, outdoor camping energy storage boxes
		Automotive 12V BMS Application Solution Based on NXP S32K312 MCU and MC33772C AFE	BMS technology directed at automotive battery management, involving the battery life cycle	Automotive starter battery management, 12V lithium battery packs
		WPI Portable Energy Storage 48V BMS Application Solution Based on Bright Power Semiconductor (BPS) MCU and AFE	The core management technology of energy storage systems, involving battery assembly and application	Base station backup power supplies, microgrid energy storage modules
		6.6KW Single-Stage OBC Solution Based on ST SR5E1 MCU	On-board charger, responsible for converting alternating current into direct current to charge the battery	Standard on-board chargers for electric vehicles, electric boat charging
		BMS Solution Based on ST L9965 Series Chips	Professional-grade battery management system chip application, with the core being battery management	Lithium battery module (Pack) monitoring, electric heavy motorcycles

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Development Type	Type Description	Solution Name	Solution Description	Commercialized Applications
Industrial Automation Technology	Through the introduction of AI and IoT technologies, the energy efficiency and productivity of industrial processes are further improved.	Maxtouch Touch Screen: Multi-Scenario Touch Control Solution	Key components of HMI (Human-Machine Interface), used for industrial control display equipment	Factory automation control panels, automotive central control screens
		Simple & Scalable Edge AI - MemryX AI Acceleration Card Combined with Rockchip RK3588 Multi-Channel Object Detection Solution	Edge AI vision technology, used for object recognition in automated production lines	Production line defect inspection, industrial safety wearable compliance monitoring
		Driving the New Era of AI Edge Computing! High-Performance i.MX 95 Application Platform Leading the Future	High-performance embedded platform, through which industrial edge computing and control are led	Industrial IoT gateways, collaborative robot control
		LPD Solution Realized Based on Novatek NT98336 + Hailo8 AI Accelerator	Automated inspection is realized through AI acceleration, through which production line operational efficiency is enhanced	Parking lot license plate recognition, intelligent security cameras
		Striking Strongly, Igniting a New Revolution in Edge AI Computing - DeepX DX-M1 AI Acceleration Card Combined with Rockchip RK3588 Multi-Channel Object Detection Solution	High-performance edge computing module, applicable to industrial intelligent inspection	Intelligent warehouse logistics sorting, production line visual diagnosis
		ST 11KW AC/DC High-Voltage Power Supply + 3KW DC/DC High-to-Low Voltage Conversion Solution Applied to High-Voltage Equipment in Advanced Process Semiconductor Factories for AI Chips	High-wattage power supply solution specially designed for industrial advanced process factory areas	Wafer processing machinery power supply, vacuum pump drive power supply
		Infineon TLE995x Motor Controller Solution	General motor drive technology, serving as the core of motion control for automation equipment	Automated conveyor belts, power tools, drone motors
		Mainstream Application Solution Based on NOVATEK NT98538 and 539 Series AI ISP IPCAM SoC Platforms	Industrial monitoring camera platform, through which intelligent video analysis capability is provided	Factory perimeter security, intelligent retail foot traffic statistics
		A Great Helper for Managers! Intelligent Inspection of Cupola360 Panoramic Camera	Factory or facility automated patrol monitoring is conducted by utilizing AI vision	Substation unmanned inspection, factory machine room remote monitoring
		Axelera AI Edge Computing Accelerating Intelligent Innovation Solution	AI model inference and computing capabilities required by industrial equipment are provided	Autonomous Mobile Robots (AMR), intelligent traffic control
		Infineon IMC302A Paired with IPM Module Integrating Miniaturized 1.4KW Compressor Motor Solution	Specialized motor drive control, applied to industrial cooling or air conditioning systems	Industrial cooling units, vending machine compressors
		Dynamic Keyword Detection Solution Based on SL1680 AI	Voice control or abnormal sound detection applications in industrial environments	Intelligent voice-controlled production line panels, machinery abnormal sound alarm systems
		"Hearing" the Future: MediaTek Genio 720 Intelligent Voice Solution	Human-machine voice interaction and control interface used for intelligent equipment	Public information KIOSK, intelligent ticketing machines
		AI-ISP Solution Based on Novatek NT98539G SoC and OmniVision OS04A10 Sensor	Combining sensing and AI, used for automated video analysis and monitoring	Night-vision industrial monitors, precision alignment cameras
		Motor Control Solution Based on Microchip Inductive Position Sensors LX34050/LX34070	Motor closed-loop control technology based on high-precision position sensing	Robotic arm joints, precision electric sliding stages
		Richtek 48V AI Data Center Cooling Fan Driver Solution	Precision thermal management control system dedicated to AI data centers	Cloud machine room server fans, high-efficiency cooling walls
		onsemi 1.2 MP Intelligent iToF 1/3.2-Inch Global Shutter Depth Sensor AF0130	3D depth mapping technology, used for factory robot obstacle avoidance or measurement	Automated Guided Vehicles (AGV), gesture recognition control
		2KW Ultrasonic Equipment Power Supply PFC Boost Power Supply Board Based on NCP1681/NCP51561/NCP51530	Power supply board specially designed for industrial ultrasonic processing/cleaning equipment	Ultrasonic welding machines, precision dental cleaning machines
		L9945 Configurable 8-Channel High-Side/Low-Side MOSFET Pre-driver	Multi-channel power control drive, serving as the core of automated control systems	Industrial bolting machines, multi-axis motion controllers
		x-cube-n6-ai-h264-usb-uvc Application Based on STM32N6	Embedded AI video streaming technology, which can be used for automated inspection	Medical endoscopic image processing, industrial microscopic monitoring
		Multi-Person Skeleton Point Tracking Application Based on STM32N6	Safety monitoring or motion analysis used for human-machine collaboration on industrial sites	Robot collaborative anti-collision systems, exercise rehabilitation evaluation instruments

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Development Type	Type Description	Solution Name	Solution Description	Commercialized Applications
Improved Technologies and Systems	Innovations to improve existing technologies and systems are explored, particularly in the fields of resource recycling and waste management.	62W Three-Output Constant Voltage Flyback Power Supply Solution Designed Based on PI InnoMux-2 Power Management Chip IMX2379F	Small and medium power supply design optimization, through which conversion efficiency and integration are enhanced	Network routers, small appliance motherboard power supply
		Design Techniques & Application Examples for Ultra-Small Size Devices: RT5716 Synchronous Buck Converter	Power management circuit design optimization directed at ultra-small size devices	Wearable devices, IoT sensing terminals
		High-Efficiency Vacuum Cleaner Solution Based on Microchip dsPIC33CDV Series	Motor drive and performance enhancement optimization directed at household appliance products	High-speed digital handheld vacuum cleaners, sweeping robots
		IoT Development Chip—Synaptics Wi-Fi 6E Platform SYN43756E	Data transmission bandwidth and communication efficiency of IoT devices are enhanced	Enterprise wireless base stations, intelligent factory communication nodes
		Product Solution Based on Synaptics Global Navigation Satellite System (GNSS)	Positioning accuracy is strengthened, which belongs to performance improvement of underlying system technology	Logistics fleet tracking, unmanned delivery vehicle navigation
		Infineon TLE9891 + TLE5501 Sensored Oil Pump FOC Control Solution	Precise control of fluid power systems is optimized, through which pump efficiency is enhanced	Automotive fuel injection systems, industrial hydraulic control
		Infineon ICE3PCS01G Paired with IGBT High-Efficiency 2.5KW Air Conditioning Power Supply Solution	Power conversion efficiency optimization directed at inverter technology of traditional household appliances	Commercial air conditioning mainframes, heat pump water heater power supply
		Sacsys High-Efficiency Wireless Module Development Board Solution Combining Infineon and AzureWave	Integrated communication module, primarily used to shorten the development schedule of existing technologies	Smart city sensing node development, IoT prototypes
		Infineon 120W USB PD XDPS2221E Controller and CoolGaN™ Switches for Multi-Port Charging Applications	Charging efficiency and multi-device management are enhanced, which belongs to power supply technology improvement	Gallium Nitride (GaN) fast charging heads, laptop docking stations
		Multifunctional Seat Controller Solution Based on Infineon TVII-B	Integration and functionality of in-vehicle electronic systems are enhanced	Electrically adjustable seats, seat communication and heating control
		RT1985/RT1986/RT1987 Ideal Diode Protection Switches: Design Considerations and Application Examples	Replacing traditional diodes to reduce loss, which belongs to system power supply optimization	Server power redundancy modules, battery reverse connection protection
		Solution Based on onsemi NCP1623 to Replace NCP1622—Used for ON Power Channels	Performance replacement of key electronic components and power supply channel improvement	Industrial computer motherboard maintenance, power supply replacement parts
		24V/65W High-Efficiency Isolated QR Flyback Power Supply Solution Based on ST VIPERGAN65D	High-performance adapter solution, through which volume is reduced, and conversion efficiency is enhanced	Laptop adapters, tablet computer fast chargers
		onsemi High-Voltage Switcher NCP107x Used for 12V/12W Auxiliary Power Applications	Performance enhancement of internal auxiliary power supply modules of the system	Industrial control chassis auxiliary power supply, server management power supply
		Yosun 15W Primary-Side Regulated Auxiliary Power Supply Solution Based on onsemi NVHL160N120SC1, FFSP0665B-F085, and NCV1362	Power supply voltage regulation architecture is optimized, through which the stability of miniaturized systems is enhanced	Smart meter internal power supply, industrial sensor power supply
		Infineon TLF4D985xxV0x Safety Guardian for MCU Power Supply in Intelligent Automotive Applications	Power supply stability and safety protection of automotive core processors are strengthened	ADAS (Advanced Driver Assistance Systems) auxiliary driving computer power monitoring
		USB PD3.1 Type-C 140W Adapter Design Solution Applied Based on Lead trend LD7797 + LD8526 + LD6617	Power supply system performance improvement directed at high-power fast charging protocols	High-power gaming laptop charging, universal PD charging stations
		Self-Developed Development Board and Programmer Based on STM32L476MGY6	Integration optimization of general-purpose hardware development and programming systems	Electronic engineering R&D tools, microcontroller teaching boards
		Charger Synchronous Buck Conversion MOSFET Specially Launched Based on AOS for Powering Consumer Electronics	Key power components for internal power conversion efficiency optimization of consumer electronics	Smartphone internal power management, tablet motherboards
		36W Power Supply or Standby Power Solution Based on PI TinySwitch-5 TNY5075K	Performance improvement directed at standby power supplies or low-power systems	Electronic lock backup power supply, industrial control box standby modules

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Development Type	Type Description	Solution Name	Solution Description	Commercialized Applications
Smart Metering Devices	With the rapid development of smart grids and smart cities, more precise metering technologies and data analysis capabilities are promoted.	Voltage, Current, and Power Monitoring Realized Using NADC24 and M031 MCU	The core function is the measurement and monitoring of electrical parameters, which conforms to metering characteristics.	Smart sockets, industrial digital power meters, energy-saving monitoring boxes
		Fudan Micro MCU + NFC Reader + NFC Tag Dual-Channel Tag One-Stop Solution	Used for near-field identification and data labeling, which belongs to smart metering and tracking.	Pharmaceutical cold chain recording tags, access control management systems
		SOI JX-K306P 2K Resolution IoT IPC Sensor Solution	The core is image sensing data acquisition, which belongs to IoT metering terminals.	Remote meter reading systems, automated production quantity statistics
Conventional Pollution Control	Environmentally friendly new materials and processes are adopted to reduce harmful emissions generated by industry.	Synaptics SL1680 PPE (Personal Protective Equipment) Detection Solution	Safety protection at the operation site is monitored, which belongs to environmental and safety risk management and control.	Chemical factory safety monitoring, high-risk operation zone management
LED Lighting	Focus is placed on smart lighting systems and green building applications, through which energy efficiency and service life are improved.	Automotive Ambient Lighting Solution Based on NXP S32K344 + Lextar PO40X01	The utilize of automotive-grade LED drivers and light sources, which belongs to the category of smart lighting.	Automotive interior ambient lighting, dynamic sequential turn signals
		Introduction to WPI onsemi NCV78514 LED Driver Applied to Automotive Intelligent LED Light Cluster Solution	Exclusive automotive LED drive and control technology.	Adaptive Driving Beam (ADB), dynamic taillight clusters
		[Microchip + ams OSRAM EVIYOS]10BASE-T1S Ethernet Video Stream Ten-Thousand-Pixel Projection Headlight Solution [Microchip + ams OSRAM EVIYOS]	High-end automotive LED projection technology, which belongs to precision lighting solutions	High-end headlights with road information projection functionality
		Automotive Lighting Solution of Automotive-Grade LED Driver Based on DIODES AL58818Q	Constant-current drive solutions for automotive exterior or interior lighting.	Daytime Running Lights (DRL), car interior reading lights
		Ten-Thousand-Pixel Light Solution Based on Infineon TVII-C Series MCU	High-density pixel control technology, applied to high-end lighting systems.	Building facade landscape projection, intelligent exhibition lighting

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5.10 Disclosure Coverage

●：All／○：Coverage limited to certain locations

Operating Locations	Taiwan	China (including Hong Kong)	South Asia	India	South Korea	North America	United Kingdom
Governance							
Financial Performance	●	●	●	●	●	●	●
Ethical Corporate Management Education	●	●					
Information Security Education and Training	●	●	●	●	●		●
Compliance Training	●	●	○		●	●	●
Trade Compliance Training	●	●	●	●	●		
Information Security Management System	●	●	●	●	●	●	●
Environment							
Greenhouse Gas Emission	●	●	●	●	●	●	●
Energy Management	●	●	●	●	●	●	●
Paper Resource Management	●	●	○		●		
Water Management	○	○	○		○		
Waste Management	○	○	○				
Environmental Management System	●	●	●				
Social							
Talent Structure	●	●	●	●	●	●	●
Education And Training	●	●					
Compensation and Benefits	●	●					
Workplace Safety Training	●	●					
Human Rights Advocacy Training	●	●					

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報告書下載

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