



2024

SUSTAINABILITY REPORT

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About the Sustainability Report

This report is published by WPG Holdings Ltd (hereinafter referred to as "the Company" or "WPG Holdings") and presents the Company's long-term commitment to corporate social responsibility and sustainable development (ESG) in 2024. We invite you to read the 11th Sustainability Report issued by the Company (hereinafter referred to as "this Report or the "Sustainability Report").

As a leading international distributor of semiconductor components in the Asia-Pacific market, WPG Holdings is committed to maximizing the best interests of "customers" and "IDM/Fabless" together. Therefore, the report is organized under the theme of "L-I-N-K," echoing the core business spirit of WPG Holdings, with 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), revealing our actions and performance in corporate governance, environment and society and respond to the sustainability topics of interest to our external stakeholders.

In support of environmental protection and paperless practices, the electronic version of this report is available in the "Sustainability Report" section of our official website:



Sustainability Report

Report Period and Issue Period



The Sustainability Report is published in Chinese and English on a yearly basis. Report period: January 1, 2024 to December 31, 2024, consistent with the Company's consolidated financial statements (some information is not limited to FY2024 due to integration needs)

- ✓ Last issue date: June 2024
- ✓ Date of current issue: August 2025
- ✓ Next expected issue date: June 2026

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 Taiwan Stock Exchange Corporation 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	SASB Sector Disclosure Standards
Task Force on Climate-Related Financial Disclosures, TCFD	Recommendations of the Task Force on Climate-Related Financial Disclosures

Sustainability Report Preparation Process

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.

Review and Compilation of the Contents

The accuracy and completeness of the information and sustainability topics provided by members of the report editorial team are initially reviewed and confirmed by the department heads. The Sustainability Office is responsible for coordinating the consolidation, drafting and verification of relevant data. Upon completion of the first draft of the Sustainability Report, it is reviewed again by the editorial team and submitted to the Board of Directors for approval.

External Verification

Deloitte Taiwan is commissioned to provide limited assurance for the Report in accordance with TWSAE 3000 to confirm that the Report meets the principles disclosed under the GRI Universal Standards 2021. Please refer to the [Appendix 5.1](#) for the independent auditors' limited assurance report.

Finalize Report

The Report is finalized after the assurance is completed, and disclosed in the Sustainable Development Section of the Company's website and Market Observation Post System of TWSE.

Report Scope

The Report covers the corporate sustainability practices and achievements of the WPG Holdings, its four sub-group companies (WPI Group, SAC Group, AIT Group, and YOSUN Group) and overseas business units from Taiwan to Hong Kong, China, South Korea, Southeast Asia, North America, and Europe. Except for financial data, the content of this report excludes subsidiaries that publish their own sustainability reports (Trigold Holdings, stock code: 3709), as well as subsidiaries established solely for investment purposes. In this report, the term "headquarters" refers to the Nangang Headquarters Building, and the "operating locations" refer to Company offices and its own logistics warehouses. Unless otherwise specified, the financial data referred to herein are reported in New Taiwan Dollar (NTD), and statistical data follow internationally recognized standards.

The scope of this report is consistent with the scope of the consolidated financial statements, and where there are inconsistencies, these are explained by way of notes. In order to provide readers with a consistent description of the organizations appearing in this report, the following explanations are provided:

Holding Company	Refers specifically to "WPG Holdings Ltd.", a company duly registered in Taiwan.
WPG Holdings	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.
The Group	Refers to WPG's internal management organization which is divided into Groups, including WPI, SAC, AIT and YOSUN.

Information Quality

Type	Content	Assurance/Confirmation/Certification/Verification
Sustainability Information	Limited assurance under TWSAE 3000 on "Assurance Engagements Other than Audits or Reviews of Historical Financial Information"	Deloitte Taiwan
Financial Data	Annual Financial Report	PwC Taiwan
Quality Management	ISO 9001 Quality Management System	Logistics warehouses certified by local third-party certification companies (e.g. SGS)
Environmental Information	ISO 14064 Greenhouse Gas Verification Statement ISO14001 Environmental Management System	BSI Taiwan 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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Sustainable Development Section



Feedback

Letter from the Chairman

“The year 2025 marks the 20th anniversary of WPG Holdings. Guided by our corporate mission of ‘Creating Partner Value, Shaping the Future,’ we will continue to optimize our development strategies and embrace AI technologies. Together with all stakeholders, we strive to move forward toward a sustainable future.”



Chairman of WPG
Holdings Co., Ltd.

Simon Huang

黃偉輝

For those who care about the sustainable development of WPG Holdings:

Prior to the publication of this report, the United States officially announced reciprocal tariffs. In response to this sudden and significant impact, we, as always, faced the risk head-on and immediately activated various contingency plans. Reflecting on the COVID-19 pandemic’s disruption to the supply chain, our revenue experienced a slight decline in 2023 to NT\$671.89 billion. However, through effective response strategies and management mechanisms, along with optimal resource utilization, we successfully overcame the challenges and achieved a historic revenue high of NT\$880.55 billion in 2024. We extend our sincere gratitude to all colleagues and supply chain partners for their joint efforts. We firmly believe that following this challenge, WPG will become an even more indispensable part of the semiconductor supply chain. Amid this evolving global economic landscape, our long-term global strategy positions us to demonstrate greater operational resilience under the pressure of supply chain restructuring, laying a solid foundation for sustainable growth and value creation for our stakeholders.

Although the pace of international sustainability efforts may shift, WPG remains firmly committed to sustainable development, continuously building capabilities to support future transitions. Our achievements include being consistently ranked in the top 5% in corporate governance evaluations, inclusion in the Taiwan Sustainability Index, recognition as a winner of the 2024 CommonWealth Corporate Social Responsibility (CSR) Award, an A rating from MSCI for three consecutive years, and being listed in the Morningstar Sustainalytics 2025 ESG Top-Rated Companies. These are the results of external recognition of our ongoing efforts.

Enhancing Corporate Governance with a People-Oriented Approach and AI Integration to Build a Happy Enterprise

We uphold integrity as our foundation and implement a professional governance framework. In 2024, we established a Nominating Committee to strengthen governance structures and succession planning, ensuring a stable legacy and safeguarding the interests of shareholders and key stakeholders.

To mitigate the operational risks related to cybersecurity during digital transformation, we proactively enhanced our cybersecurity management by adopting internationally recognized information security standards such as ISO 27001 and ISO 27017. These efforts aim to establish a more robust data protection system, ensure information security, and further strengthen

the application of AI technologies in capacity optimization and service innovation.

Our employees are our most important partners. Attracting and retaining talent is key to building a century-long, people-centered enterprise. Guided by our “people-oriented” philosophy, we are committed to providing diverse training and development opportunities while fostering a workplace environment that values innovation, embraces diversity, and encourages continuous growth—allowing every employee to realize their full potential.

As a leader in the technology industry, we are working side by side with our employees to navigate the opportunities and challenges brought by the AI era. Last year, we proactively developed generative AI tools, such as a chatbot serving as an intelligent assistant for employees. We also launched AI training programs to promote widespread adoption and deepen AI capabilities. In 2025, we plan to apply AI to business process optimization by introducing AI agent models to help employees complete tasks more efficiently and enhance the value of their work.

Commitment to Sustainability and Low-Carbon Management

We firmly believe that the path toward net-zero transformation will not change. Driven by a strong sense of responsibility, we have proactively achieved 100% greenhouse gas inventory coverage in 2024, ahead of regulatory requirements. At the same time, we have committed to enhancing our internal carbon management, improving energy efficiency, and increasing the proportion of renewable energy use—demonstrating our determination to fulfill our net-zero commitments.

Creating Partner Value, Shaping the Future

2025 is a key year for WPG Holdings as we approach our 20th anniversary. In the face of global economic adjustments, continuous advancements in AI technology, and supply chain competition, the company will strategically plan for the future with a steady pace. We will focus on enhancing Business Continuity Management (BCM), deepening AI and data applications, improving production capacity and service efficiency, and driving long-term growth momentum through forward-looking initiatives, strategic optimization, and strengthening core competencies. This approach will ensure we maintain a competitive edge in a rapidly changing landscape and achieve the goal of agile responses to market fluctuations. Under the purpose of “Creating Partner Value for a Better Future,” we will continue to work with stakeholders to pursue the sustainable goal of “Grow Together, Strive Together, and Win Together.”

Letter from the CEO

2025: To Cultivate lasting partnership for sustainable success — A Pivotal Milestone Toward Our 20th Anniversary

The year 2025 marks a significant milestone as WPG Holdings celebrates its 20th anniversary. It is not only a moment to reflect on past achievements, but also a pivotal year to carry forward our legacy and shape the future. Amid a period of global economic adjustment and transformation within the semiconductor industry—characterized by intensified supply chain competition, rapid advancements in artificial intelligence (AI), rising energy costs, and mounting climate change challenges—market standards are being redefined. In response, we are taking steady steps to embed Environmental, Social, and Governance (ESG) principles into our operations, proactively addressing risks and seizing opportunities to lay a solid foundation for the next 20 years of sustainable growth.

2040 Strategic Growth Topic: Foresight and the Building of Long-Term Competitiveness

WPG Holdings will collaborate with external strategic partners to explore emerging business models and high-value markets through trend analysis and global market insights, while integrating ESG principles into our long-term strategic planning. Beyond pursuing short-term performance, we are committed to achieving stable growth amid an ever-evolving market environment, with the goal of advancing environmental sustainability, social prosperity, and long-term corporate value.

Strategic for the Electronic Components Distribution Business Group: Optimizing Resources, Pursuing Quality and Balance

In the face of the semiconductor industry's significant challenges, WPG Holdings will adhere to six strategic principles: "Globalization, Greatness, Empowerment, Effectiveness,

Succession, Happiness." By precisely focusing resources, our goal

is to achieve steady growth in per capita operating profit. This is a strong consensus on improving operational efficiency and quality, and it will be the core driver for our sustained growth in the future.

Globalization, Greatness: Strengthening Layouts to Support Global Competitiveness

As global supply chains undergo restructuring, WPG Holdings will steadily expand its presence in Southeast Asia, the Americas, and Europe to build a resilient global service network. Through diversified risk management and Business Continuity Management (BCM), we aim to further optimize cross-regional collaboration mechanisms, ensuring stable and efficient support for our upstream and downstream partners throughout the ongoing transformation of the supply chain.

Empowerment, Effectiveness: Deepening Digital Transformation and Enhanced Efficiency

AI technologies and data insights are the core drivers of industry transformation. WPG Holdings will leverage its digital tool "Data Insight as a Service (DlaaS)" to enhance decision-making and optimize supply chain operations, thereby improving resource allocation efficiency. Each subsidiary will review its production lines, customer base, and regional deployment to continuously enhance capacity and service effectiveness. At the holding company level, the focus will be on high-value businesses to achieve both profit growth and operational efficiency.

Succession, Happiness: Reinforcing Talent Foundations for Sustainability

As WPG approaches its 20th anniversary, talent succession and social responsibility remain the cornerstones of sustainable development. Through elite talent programs and succession planning mechanisms, we ensure the effective transfer of knowledge and experience while embedding the principles of diversity and inclusion (D&I) to strengthen organizational resilience. We are committed to building a happy enterprise by providing platforms for career development, employee well-being, and personal fulfillment—

integrating individual growth with the company's sustainability goals to achieve shared prosperity for our employees, the enterprise, and society.

Toward the Future: Carrying Our Legacy, Advancing Sustainably

At this pivotal moment of WPG's 20th anniversary, we are embracing ESG as our guiding framework to shape a medium- to long-term transformation pathway. With agility in responding to market shifts and a commitment to steady execution, we will advance through strategic foresight, reinforcement of core competencies, and refinement of our sustainability roadmap. These efforts aim to elevate both our corporate competitiveness and our environmental and social influence, laying a solid foundation for sustained and long-term growth over the next 20 years.

CEO of WPG Holdings Co., Ltd.

Mike Chang

張善蘭



Letter from the Chairman of the ESG and Sustainable Development Committee

“We uphold our core sustainability values of ‘Sustainable Heritage • Selfless Sharing • Common Good,’ and will work with stakeholders across all sectors to build a mutually beneficial industrial ecosystem and shape a sustainable future together.”

WPG Holdings firmly believes that sustainable development is not only a corporate responsibility but also a long-term commitment to the well-being of every employee. Guided by our core sustainability values of “Sustainable Heritage, Selfless Sharing, Common Good,” we are dedicated to seamless succession within the organization, driving internal knowledge transfer and continuity. With an altruistic spirit, we work hand in hand with supply chain partners to build a mutually beneficial and thriving ecosystem. Through these efforts, we continuously inject new momentum into our sustainability journey and core competitiveness, ensuring steady progress toward a more sustainable future.

Driving Sustainable Heritage with Seamless Succession and A Happy Enterprise as Our Core Goals

Talent is a vital pillar of sustainable business operations, and the continuity of our core competitiveness relies on the collective commitment and shared value creation of all employees. To accelerate talent development and empower key personnel as drivers of corporate growth, we have cultivated internal instructors to systematically share and preserve accumulated management experience and time-tested best practices through a short-form video learning library.

Throughout this collaborative journey, we also aim to foster deeper connection through gratitude. In 2024, WPG Holdings launched the “Voice of Appreciation” initiative, encouraging employees to

record audio messages expressing gratitude to their colleagues. These heartfelt messages became a powerful force in recognizing and affirming one another’s contributions, thereby strengthening the foundation for collaborative partnerships. An impressive 99% of participating employees felt the initiative successfully conveyed the core message of valuing and affirming their teammates.

Altruism, Selfless Sharing, and Building a Win-Win Ecosystem

With an altruistic spirit at our core, we have long shared our accumulated business insights and hands-on experience selflessly. Since 2010, we have partnered with the College of Commerce at National Chengchi University, sponsoring its “Supply Chain Management Program” for 14 consecutive years. In 2019, we extended our support to the Management Intelligence Sharing Association (MISA), enabling its corporate fellows—who each possess over 30 years of industry experience—to generously impart their invaluable business and life wisdom to leaders of growing and transforming enterprises. Through this selfless sharing, we sincerely hope to unite and amplify the collective strength of the industry and maximize the value of altruism.

In addition, WPG Holdings has initiated and promoted the ESG Technology Innovation Promotion Alliance for three consecutive years, rallying supply chain partners to participate in a collaborative effort. By offering corporate resources and tailored guidance, we aim to empower primary industries—such as agriculture, forestry, fishery, and animal husbandry—to transform through technology and create new possibilities for Taiwan’s land and communities.

To further promote green living among our employees, in 2024, we co-hosted the “1111 Treasure Hunt Festival and WPG Sustainable Carnival” in collaboration with several corporate partners. This event was designed to connect acts of kindness and advocate for a circular economy by encouraging employees to donate second-hand goods of remaining value for charity sales. The campaign promoted a “buy less, circulate more” mindset. A total of 126 volunteers participated, and the NT\$440,000 raised from the charity sale was fully donated

to public welfare organizations—demonstrating how our collective actions can magnify our positive impact on society.

Deepening Our Sustainability Values

2025 marks the 20th anniversary of WPG Holdings. As we look to the future, we will continue to uphold the sustainability value proposition of “Sustainable Heritage • Selfless Sharing • Common Good,” actively promoting various sustainability initiatives. Through the annual publication of our annual report and sustainability report, we will transparently share WPG’s sustainable development journey and achievements with our stakeholders. To build a sustainable future, we will continue to collaborate with our supply chain partners, co-building a win-win ecosystem for the industry, and creating value with all stakeholders.

Chairman of ESG and
Sustainable Development
Committee, WPG Holdings

K.D. Tseng



2024 Sustainability Performance Highlights

Environment

100%

The Group has completed third-party verification of Scope 1 and Scope 2 greenhouse gas inventories across all subsidiaries covered by the consolidated financial statements, and has also completed the inventory for all categories under Scope 3 ahead of schedule.

↑43%

A total of 150 Cleantech-related solutions developed and updated in 2024 account for about 70% of the total number of solutions developed in the year, with the operating revenue growth by 43% from last year.

100%

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

Social

88.9%

Launched Employee Stock Ownership Trust with a coverage rate of 88.9%, with a cumulative rate of return of 30.67%.

16.20 hours

Invested NT\$26,498,613 in education and training, with a total of 76,754 hours of training and 16.20 hours of training per capita.

14 consecutive years

Sponsored "Supply Chain Management Industry-academia cooperation program" at the College of Commerce, National Chengchi University for 14 consecutive years, and systematically organized the know-how in the supply chain management and cultivated supply chain management talents.

99.5%

In order to implement the requirements for conflict mineral management, take the initiative to identify and investigate the top 30 key suppliers, ensuring that the proportion of raw materials sourced from qualified smelters reaches 99.5%.

Supply Chain Management Industry-academia cooperation program

Received the "Best Employer Performance Incentive Award" at the 10th Shenzhen Growth Enterprises Awards, and was recognized by Zhaopin as the "2024 China Annual Best Employer in Shanghai."

Governance

7 ETF

Selected as 7 ESG ETF constituent stocks.

TOP 5%

Ranked top 5% of all listed companies.

TOP 10%

Top 10% of electronics companies with market capitalization over NT\$10 billion in the 2024 (11th Round) Corporate Governance Evaluation Indicators.

ISO 27001

Maintain information security management systems and achieve information security management certification

ISO 27017

Passed the ISO 27017 cloud-based service information security management certification.

Level A

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

RMB950 million

The cumulative inbound marketing value reached more than RMB950 million for social engagement.

160 videos

Internal experience transfer series – business leadership, workplace skills, business processes, etc., produced and spearheaded by the Chief Sustainability Officer. 160 videos are now available and open to external subscriptions.

Topic: AI Empowerment – Leading the Future with Intelligence

AI Transformation and Applications

Development and Planning

With the rapid advancement of artificial intelligence (AI) technologies, WPG Holdings has actively invested in digital transformation in recent years, gradually building a rich portfolio of digital assets that lay a solid foundation for the deepening of AI applications. In 2024, WPG successfully developed foundational AI tools, such as a generative AI-powered chatbot, serving as an intelligent assistant to support employees' daily work and enhance both operational efficiency and work quality.

Additionally, the Company launched live-streamed "AI Classroom" sessions to promote practical AI knowledge and tool usage, embedding an "AI DNA" into the corporate culture and strengthening employees' digital literacy and AI mindset. To further expand the benefits of AI adoption, WPG also partnered with various professional AI organizations to implement systematic AI training programs, aimed at cultivating well-rounded AI talent across the organization.

Looking ahead to 2025, WPG will continue to expand the application of AI technologies in business process optimization. The Company plans to actively explore advanced technologies such as AI Agents to automate and intelligently support business workflows. This initiative will enable management to quickly gain critical insights and make more responsive and sustainable decisions in an increasingly complex and dynamic business environment.

Transformation-Driven Value Creation

In 2024, the IT Service integrated cloud technologies to further strengthen the Company's data foundation by developing a data platform based on the concept of Data Insight as a Service (DlaaS). This platform significantly improved data integration efficiency and enhanced the overall quality of decision-making processes. It not only allowed WPG to respond to market shifts with agility but also laid a strong foundation for broader AI adoption.

Under the core philosophy of "Data is Power," the IT team actively promoted foundational AI tools to equip employees with AI operational skills. For 2025, WPG plans to leverage AI to further mine high-value data from within the supply chain ecosystem. Applications will include customer service optimization, stocking strategies, inventory management, and warehouse logistics. Through the integration of data and AI, the Company aims to enhance the added value of its distribution services and deliver greater synergistic benefits for both WPG and the broader supply chain ecosystem.



Business Process as a Service – Micro SaaS

Based on the management philosophy of WPG Holdings, it emphasizes on “business digitization, platform-based business, and business-oriented data,” forms the foundation for the promotion of “Micro Software as a Service” (Micro SaaS). Since 2015, WPG has advanced the digitalization of its business processes through the Micro SaaS model. By combining microservice-based information systems with flexible modular design, WPG continues to pursue shared success and mutual growth under the principle of Strive Together, Win Together.

Future Plans

WPG Holdings will continue to emphasize the scalability and flexibility advantages of its Micro SaaS microservices architecture to meet the rapidly evolving needs of both customers and suppliers. At the same time, the Company will work to reduce internal customization requirements, thereby improving overall operational efficiency and steadily advancing its sustainability goals.

Micro SaaS Development Goals



Service Philosophy

1. Deconstruct legacy system burdens

No longer customize special functions based on individual customer request, but simply deconstruct the complex functions accumulated in the past system history to benefit the future use and help convenient update via the streamlined procedure.

2. Microservices are expandable and highly flexible

Microservices mean that various functions in the system are divided into small pieces, which may be added or altered easily and used flexibly. They can be adjusted at any time based on individual requirements from users.

3. Provide user-defined self-service functions

It provides users with self-service functions that they can set by themselves, so that users can adjust and set the service functions and contents based on their needs and preferences.

4. Rapid composition of a personalized process according to the user's needs

Able to combine various functions rapidly according to user needs to assemble customized processes in line with personal needs.

Data Insight as a Service – DlaaS

Service Philosophy

The core concept of DlaaS lies in applying data to real-world business scenarios. It is a service model built around actual business needs, supporting cross-domain and multi-scenario applications. The model aims to solve data fragmentation and silo issues by enabling centralized, unified data management and utilization.

Current Usage

In 2024, the initial architecture of the Data Insight as a Service was successfully established, enabling API-based integration with various application systems to deliver fast, standardized access to unified data resources. The platform not only improves data integration efficiency, but also offers flexible capabilities to support a wide range of application scenarios, empowering the company to respond swiftly to evolving market dynamics. Through standardized data interfaces, business units can more efficiently access the information they need—enhancing decision-making speed and quality, fostering innovation, and driving business growth. Looking ahead, the platform will continue to expand its capabilities to provide even more comprehensive data services.

Future Plans

WPG Holdings will continue to emphasize the scalability and flexibility of its BPaaS (Business Process as a Service) microservices architecture to meet the rapidly evolving needs of customers and suppliers. The Company aims to build a platform that supports enterprise-wide data management and fosters business innovation. Aligned with the Company's business strategies and data roadmap, this platform is expected to maximize data value. Data Insight as a Service will gradually evolve into a comprehensive data hub—providing integration, management, governance, and enabling data-driven business innovation.



Corporate Sustainable Development Goals

WPG Holdings strongly believes that enterprises should not only pursue profit maximization, but also develop corporate sustainability starting from our core business, minimizing the impact on the environment and society, and expanding its positive impact. We have been actively implementing strategies to maximize sustainability values in compliance with the UN's Sustainable Development Goals (SDGs). This year, WPG Holdings evaluated potential sustainable contributions through 9 main topics, and concentrated on 7 UN's Sustainable Development Goals:



Material Topics	2024 year			2025 year		
	Objectives	Implementation Results	Achievement Status	Objectives	Medium/Long-Term Objectives	SDGs
Corporate Governance	Ranked in top 5% of all TWSE-listed companies in 11th Corporate Governance Evaluation.	Ranked top 5% among TWSE-listed companies of the 11th Corporate Governance Evaluation	Already achieved	Ranked in top 5% of all TWSE-listed companies in 12th Corporate Governance Evaluation	<ul style="list-style-type: none"> To Strengthen the Ethics Committee management mechanism for ethical management To keep on internalizing the sustainable development of ESG in the business strategy, and gradually implement the sustainable development of the corporate through the practice of corporate operation To go on with promoting relevant education and training to enhance employees' awareness of compliance with laws and regulations 	16 Peace, Justice, and Strong Institutions
Operating and Financial Performance	Improve net profit after tax and control operating expenses	Operating income of NT\$14.701 billion, net income after tax of NT\$7.245 billion, and basic earnings per share of NT\$4.07	Continue to optimize the operational quality of various functions to improve the profit margin rate	<ul style="list-style-type: none"> Improve net profit after tax and control operating expenses Continue to strengthen operating asset management to ensure asset quality and liquidity and improve information transparency; announce financial reports within 2 months after the end of the fiscal year Continued to hold shareholders' meetings earlier at the end of May MSCI ESG rating remaining A 	<ul style="list-style-type: none"> Continue to expand the investment scope of the holding company, establish the industrial holding ecosystem Dedicated to improving the information transparency, tax policy and risk management Continued to hold shareholders' meetings earlier at the end of May International sustainability ratings continue to rise Through platform empowerment to improve effectiveness Continue to provide value-added supply chain management services and develop intelligent logistics solutions 	17 Partnerships for the Goals
	Strengthened operating assets management to ensure the quality and liquidity of assets	Key performance indicators (KPIs) include return on working capital (ROWC), 7.96%, and return on equity (ROE), 8.68%.	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 announced earlier than end of February	Already achieved			
	Continued to hold shareholders' meetings earlier at the end of May	Shareholders' meeting brought forward to end of May	Already achieved			
	MSCI ESG rating maintained at A	MSCI ESG rating maintained at A	Already achieved			



2024 year				2025 year		
Material Topics	Objectives	Implementation Results	Achievement Status	Objectives	Medium/Long-Term Objectives	SDGs
Risk Control and Management	Develop and conduct annual Business Continuity Management (BCM) exercises	Completed business continuity plans and drills for warehouses in Hong Kong, Singapore, and Taiwan	Already achieved	Continue scenario-based business continuity planning and drills for the new fiscal year	<ul style="list-style-type: none"> Reduce the risk of disruption in operations, information and office operations Continuously promote risk management education and training to strengthen employees' risk awareness and enhance risk management culture 	13 Climate Action
	Establish risk management internal audit management mechanism	Completed internal audits of risk management the Shanghai office, the Linkou warehouse in Taiwan, the Singapore warehouse, and information security	Already achieved	Conduct internal audits of risk management for Nangang Headquarters Building, the Hsinchu office, the Hong Kong warehouse, and the Singapore warehouse		16 Peace, Justice, and Strong Institutions
Product Distributorship and Customer Satisfaction	Continuously updated the market information sharing platform and expand the scope and range of customers	Established a market information sharing platform for the top 30 customer groups and the top 20 former executives of the IDM/Fabless business to share, as a reference for purchasing decisions	Already achieved	<ul style="list-style-type: none"> Increase the product distributorship portfolio related to generative AI applications In response to geopolitics tensions and U.S. trade tariffs, continuously updated the customer manufacturing relocation information sharing platform (Out of China, China +1) to help clients overcome relocation challenges 	<ul style="list-style-type: none"> 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 Continued expanding the product distributorship portfolio to include offerings related to generative AI applications, humanoid robotics, and new-energy connected autonomous vehicles 	17 Partnerships for the Goals
	Increased product line franchises combination	Increased total 42 new franchised product lines, including 18 new China-based ones to provide customers with a wide variety of component choices	Already achieved			
Information Security and Data Privacy	In response to the 2022 update of ISO/IEC 27001, the transition to the new version has been carried out	Certification was successfully obtained on October 31, 2024	Already achieved	<ul style="list-style-type: none"> In compliance with applicable regulations, successfully passed various internal audits of its information security management systems Upgrading the ERP system to address limitations of the existing system in meeting evolving business and user requirements Conducting a security control assessment of network and infrastructure, with enhancement measures to be introduced based on the findings 	<ul style="list-style-type: none"> Continue to implement the management spirit of P-D-C-A (Plan-Do-Check-Act) and enrich the information security management and technology Depending on the NIST CSF assessment results, assess the supply chain management enhanced mechanism development plan 	16 Peace, Justice, and Strong Institutions
	Continued NIST CSF 2.0 maturity assessment in Q4	Not implemented (the certification body currently does not offer verification services)	Not achieved			
	Based on the risk identification and evaluation results, build a cross-border backup server room	Relocation and setup were completed on March 28, 2024	Already achieved			



2024 year

2025 year

Material Topics	Objectives	Implementation Results	Achievement Status	Objectives	Medium/Long-Term Objectives	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%	Already achieved	Developed a comprehensive compliance training framework	Developing and establishing an online automated Q&A mechanism to provide timely responses and promote compliance awareness	16 Peace, Justice, and Strong Institutions
Occupational Health and Safety	Established an Occupational Health and Safety Support Center	The Occupational Health and Safety Support Center was established in May 2024	Already achieved	Planned and implemented the annual work plan, including the organization and execution of workplace safety training programs for occupational safety personnel	Strive to establish a zero-risk occupational health and safety environment at WPG Holdings	3 Good Health and Well-being
	Implemented workplace risk assessments and a regular inspection system	Quarterly on-site evaluations are jointly conducted with occupational safety personnel, factory nurses, and factory physicians to assess and ensure workplace health and safety conditions	Already achieved			
IP Asset Management and Protection	Apply for TIPS Level A verification (to protect rights and avoid infringement)	Obtaining the Taiwan Intellectual Property Management System (TIPS) A-level certification	Already achieved	Pass the TIPS Level A random check (to protect rights and avoid infringement)	Consistently applied for TIPS Level A certification (In addition to protecting rights and avoiding infringement of rights, the Company also plans for the creation of value from IP assets through the system)	16 Peace, Justice, and Strong Institutions
Technological Empowerment and Digital Transformation	Develop automated UDL order maintenance and expand the digital ratio to 55%	Adjusted the definition of automated UDL order maintenance to broaden the scope of data coverage	The definitions of UDL customer count and data configuration were adjusted. Although 36% has been achieved, efforts will be accelerated to promote further implementation	Optimizing the UDL order system to increase the proportion of data-driven applications and integrate AI technologies	<ul style="list-style-type: none"> Continue the BPaaS (Business Process as a Service) transformation within the WPG ecosystem, co-creating the industry ecosystem and enhancing overall efficiency Continue to optimize the WPGDADAWANT 2.0 ecosystem to maximize platform synergy 	9 Industry, Innovation and Infrastructure



2024 year				2025 year		
Material Topics	Objectives	Implementation Results	Achievement Status	Objectives	Medium/Long-Term Objectives	SDGs
Talent Attraction and Retention	Enhance employees' identification and establish a shared values core value-based corporate culture	Through effective focus group interviews, the Company gained insights into employees' interpretations of the Group's mission, seeking alignment between career development and corporate values	Already achieved the milestones and efforts to promote the Company's shared values are ongoing	<ul style="list-style-type: none"> Through project-based initiatives designed around awareness, identification, and practice, the Company continuously deepens employees' engagement with and embodiment of its corporate mission and shared values Continue to promote the vision of a happy enterprise by integrating employee care, flexible benefits, and wellness initiatives to enhance employee retention and overall workplace well-being Continue to strengthen corporate social responsibility (CSR) and ESG impact by encouraging greater employee participation in social engagement activities Continue to strengthen the operation of the HR platform and advance the digitalization and AI integration of human resources to support future management and data analysis Introduce assessment tools from professional consulting firms to continuously strengthen and develop the quality and depth of the talent succession pipeline 	<ul style="list-style-type: none"> By 2027, over 70% of employees will identify with the corporate mission and demonstrate it in their daily work By 2027, complete the training development, and evaluation mechanisms for core value competencies among employees in the Greater China region By 2027, establish a culture-driven talent brand and internal advocacy mechanism to enhance employer attractiveness 	
	Improve employees' sense of accomplishment and happiness at work	Actively implemented employee wellness and assistance programs, including annual health checkups, mental health seminars, and counseling services, to enhance well-being and engagement	Already achieved the milestones, and efforts to promote a happy workplace culture are ongoing			
	Cultivate key management teams and establish the handover mechanism for the purpose of succession	Launched a three-year talent acceleration program to cultivate the next generation of leadership successors	Phase one of the action learning program was completed as planned, achieving its intended development goals			
	Strengthen the operation of HR platform so that managers of all levels can use the platform and data for talent development and management	<ul style="list-style-type: none"> Introduced a succession planning module that integrates development plans, performance evaluation modules, learning and development modules, and individual profile information to advance the digitalization of human resources. Launched the HR Smart Assistant to standardize HR operations and build a knowledge base of policies and procedures, thereby improving response times to employee inquiries 	Already achieved			
	In response to the global deployment, the overseas internship scholarship program is researched and prepared to develop multi-national and diverse talents incubation	Through multiple channels, including Contact Taiwan (organized by TAITRA) and the Overseas Community Affairs Council (OCAC), the Company actively recruits foreign talent. It also collaborates with the College of Engineering at Tamkang University to recruit international students for the all-English Master's Program in AI Smart Machinery and Sustainable Manufacturing—demonstrating its commitment to industry-government-academia collaboration and global talent development	The phased goal has been achieved, and collaboration through multiple recruitment channels is ongoing			



2024 year				2025 year		
Material Topics	Objectives	Implementation Results	Achievement Status	Objectives	Medium/Long-Term Objectives	SDGs
Smart Logistics and Smart Warehousing	Increase capacity while controlling the expense ratio	<ul style="list-style-type: none"> Implemented expenditure reduction measures, maintaining a stable overall expense ratio Achieved a 13.3% increase in overall operational capacity Improved on-site packing station capacity to 23.53 boxes per hour The back-office capacity doubling project progressing on schedule 	Already achieved	<ul style="list-style-type: none"> LaaS B2B2P (Warehouse and Logistics Services) with reliable quality and enhanced capacity LaaS IED (Capacity enhancement, impactful services) <ol style="list-style-type: none"> Operational optimization resulted in a 10% overall increase in capacity Cost reduction and expense ratio control Promoting ESG initiatives to foster industry-wide collaboration and optimize transportation models. Through the adoption of multimodal transport and supply chain streamlining, direct shipments from suppliers to the Dongguan warehouse were enabled, resulting in a 10% increase in shipment volume Advancing environmental sustainability and social responsibility by organizing community environmental initiatives and adopting low-carbon energy sources, aiming to reduce energy consumption by 2% 	<ul style="list-style-type: none"> To expand warehousing services, increase customer exposure, and promote B2B2P – send the parts required by the customers directly to the customer's production workshop 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 Coordinating with freight forwarding partners to develop plans and timelines for transitioning to new energy vehicles Continuing to maintain ISO 14001 and ISO 14064 certifications 	
	Logistics as a Service (Laas)	The service scope of the B2B2P project has been successfully expanded, with implementation completed at one site by the end of 2024. Negotiations for collaboration with additional new sites are actively underway.	Already achieved			
	LaaS ESG (Green Logistics under the Logistics as a Service model)	Reduced redundant transportation by enabling direct inbound shipments from suppliers to the Dongguan warehouse without passing through transit warehouses, resulting in a 39.5% increase in shipment volume	Already achieved			

2024 Awards and Achievements

Sustainability Awards

TOP 5%

TWSE Corporate Governance Evaluation – Ranked in the Top 5% of TWSE-listed companies



Top 100

Taiwan Corporate Sustainability Awards (TCSA) Taiwan Top 100 Sustainable Companies



Platinum Award

Taiwan Corporate Sustainability Awards (TCSA) Corporate Sustainability Report Platinum Award



TOP 20

2024 Excellence in Corporate Social Responsibility and Top 20 – Large Enterprises in the Service Industry



Best Partner Recognition

Best Partner Recognition

Dimerco Express Group



Best Industry Performance Recognition

Labor Relationship Promotion

China Association of Enterprises with Foreign Investment (CAEFI) and National (Shenzhen) Excellent Enterprises with Foreign Investment Harmonious Labor Relationship Promotion



TOP 100

Shanghai Commercial Association and 2024 Shanghai Top 100 Service Enterprises



Best Employer

Growing Enterprises

Shenzhen General Chamber of Commerce and 10th Shenzhen Growing Enterprises Best Employer



Best Employer in Shanghai

Zhaopin Best Employer in Shanghai 2024

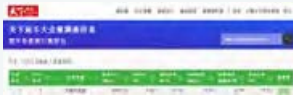


2024 Awards and Achievements

Recognition by the Media in 2024

No.1

The CommonWealth Magazine
of Top 2000 Enterprises Survey –
Industry Holding No. 1



No.2

The CommonWealth Magazine
of Top 2000 Enterprises Survey
– Service Industry No. 2



No.247

2024 Brand Finance
No. 247 of 2024 China Brand 500



No.567

Business Today's Ranking of Top 1,000
companies in China, Taiwan and Hong Kong by
Market Capitalization, No. 567



No. 3 in the Top 50

ESMC Electronics Supply and
Manufacturing-China and
2023 Annual Global Electronic
Components Global Electronic
Components Distributors by
Revenue – No. 3



Outstanding International Branded Distributor

ESMC Electronics Supply and
Manufacturing-China and Outstanding
International Branded Distributor



International Influence Brand Award

Shenzhen Electronic Commerce
Association and The 7th Blue Dot Award
– International Influence Brand Award



Excellence Distributor Award

Well-known Mainland Industry WeChat KOL
"Chip Master" and 2024 6th Hardcore China
Chip Selection – China Chip Excellence
Distributor Award



1 Leadership

The First Choice of Industry The Benchmark of Distribution

"The First Choice of Industry, the Benchmark of Distribution" is the vision of WPG Holdings. The chapter will express the Company's industrial positioning, financial and non-financial performance, as well as strengthen the disclosure of the digital transformation performance and actions of WPG Holdings. WPG Holdings diligently improves the quality of service, integrates the needs of the supplier and the customer, leads the development of the industry with professionalism and supports the initiatives and exchanges of the industry, together with value chains of the upstream and the downstream to create the apex of profit, expands service platforms, and leads the industry to grow together, strive together, steadily obtained the leading position as the first choice of the industry.

1-1 About WPG Holdings

1-2 Sustainability Management of WPG Holdings

1-3 Distribution Integration and Innovation



>98%

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

24 years

24 years Consecutively awarded "Outstanding International Branded Distributor Award"

7 ESG ETF

Selected as 7 ESG ETF constituent tocks

100%

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

100%

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

1 Chapter Summary

WPG Holdings continues to deepen its professional service capabilities and embark on digital platform transformation, reinforcing its role as a global leader in electronic component distribution. In 2024, the Group delivered stable revenue and was honored— for the 24th consecutive year— with multiple manufacturers’ “Outstanding International Branded Distributor,” affirming its channel value and operational strength. In ESG performance, WPG Holdings has been included in seven ESG ETF constituent stocks, reflecting market recognition; it also implemented a “Supplier Code of Conduct” and self-assessment forms, achieving a 100 % supplier recycling rate in Greater China and further enhancing supply chain transparency and accountability.

In sustainable supply chain management, WPG Holdings maintained strong oversight of conflict minerals, with 99.5% of materials sourced from qualified smelters, consistently exceeding 98% for five consecutive years. The Group also adhered to a local procurement strategy, sourcing 100% of general administrative purchases from local suppliers, thereby supporting local economic development and reducing the carbon footprint of its supply chain.

In 2024, WPG Holdings focused its digital transformation efforts on the “Logistics as a Service (LaaS)” model, implementing intelligent systems to improve operational efficiency and transparency. The company launched the “WPGDADAWANT” digital empowerment matrix and established an independent warehouse-sharing platform to better align customer needs with supply chain resources. Regarding financial transparency, WPG Holdings continued to enhance the quality of disclosures by publishing annual financial statements within two months of the fiscal year-end and issuing bilingual (Chinese and English) annual reports alongside key governance information.

Through sustained efforts in sustainability, digital transformation, and supply chain optimization, WPG Holdings not only reinforced its operational profitability and market share but also leveraged data-driven insights to co-create new value chains. These achievements have strengthened its position as the sustainable distribution partner of choice for global customers and manufacturers.

Stakeholders Recommended for Priority Reading

- Customers
- Upstream suppliers (IDM/Fabless/IC design)
- Employees
- Banks
- Shareholders/Investors
- Government Institution

Material Topics

- Corporate Governance
- Operational and Financial Performance
- Product Distributorship and Customer Satisfaction

*This chapter also covers basic topics such as "Technological Empowerment and Digital Transformation," "Smart Logistics and Smart Warehousing," and "Support and Integration of Supply Chain Platform."

Commitment to Material Topics

WPG Holdings is committed to ethical management, promotes information transparency, and continuously strengthens two-way communication with stakeholders; based on digital transformation, steps by step, the Company converts the supply chain management into a digital platform and transforms into a Data-Driven enterprise. The upstream, the downstream, and we collaborate to build an ecosystem of the smart supply chain platform. WPG Holdings persists in providing customers with high value-added services, dedicates to serving our customers, and assists our customers in solving supply chain management problems, to increase our customers' satisfaction. We also pursue internalizing the sustainable development of ESG in the business strategy, progressively implementing the sustainable development of the Company, coupled with accelerating the increase of operating profit and market share, and enhancing the level of Return On Equity and Dividend Payout.

Resource Investment



Signed the sustainability-linked loan contracts with multiple banks to link loan interest rate conditions with sustainable development performance indicators; in addition to the environmental aspect, the social and corporate governance indicators also included into the loan indicators in a balanced manner.



Continue to serve the supply chain management and cross-regional supply chain needs of branded customers through Global Business Service Unit. WPG Holdings also developed a supply chain management platform to provide value-added supply chain services to address customer management pain points.



Concentrated on the business model of "Logistics as a Service" (LaaS), introduced automatic distribution and smart inspection systems, and digitalized the information and logistics, to maximize efficiency and reduce operating hours.



Enhance information transparency with annual financial reports announced within 2 months after the end of the fiscal year.



Diversified stakeholder communication mechanism, providing smooth communication and complaint channels for all stakeholders, including holding the annual general shareholders' meeting early by the end of May and setting up a reporting platform managed by a third party.

Management Approach and Assessment Mechanism



1

To strengthen the planning and promotion of sustainable development affairs; formulate continuous improvement plans; to improve ESG ratings and corporate governance evaluation results.



2

To elevate operational efficiency through digitalization which is expected to increase revenue and earnings per share and the Chinese and English versions of the financial report, and the annual report of the shareholders' meeting are to be disclosed regularly.



3

To maintain smooth communication and contact channels (such as emails, telephone calls, regular meetings), etc., to ensure ceaseless cooperation with customers and IDM/Fabless.



4

WPG Holdings has launched an online digital platform, "WPGDADAWANT", to build a digital empowerment matrix and an independent warehouse sharing platform to help our customers face the challenges of smart manufacturing together.

1-1 About WPG Holdings

1-1-1 Organizational structure

4,737

Group employees

>250

Serving suppliers globally

69

Operates in 69 distribution
locations worldwide

NTD 8,805.52 billion

Company's revenue
(USD 27.41 billion)

NTD 167.9 billion

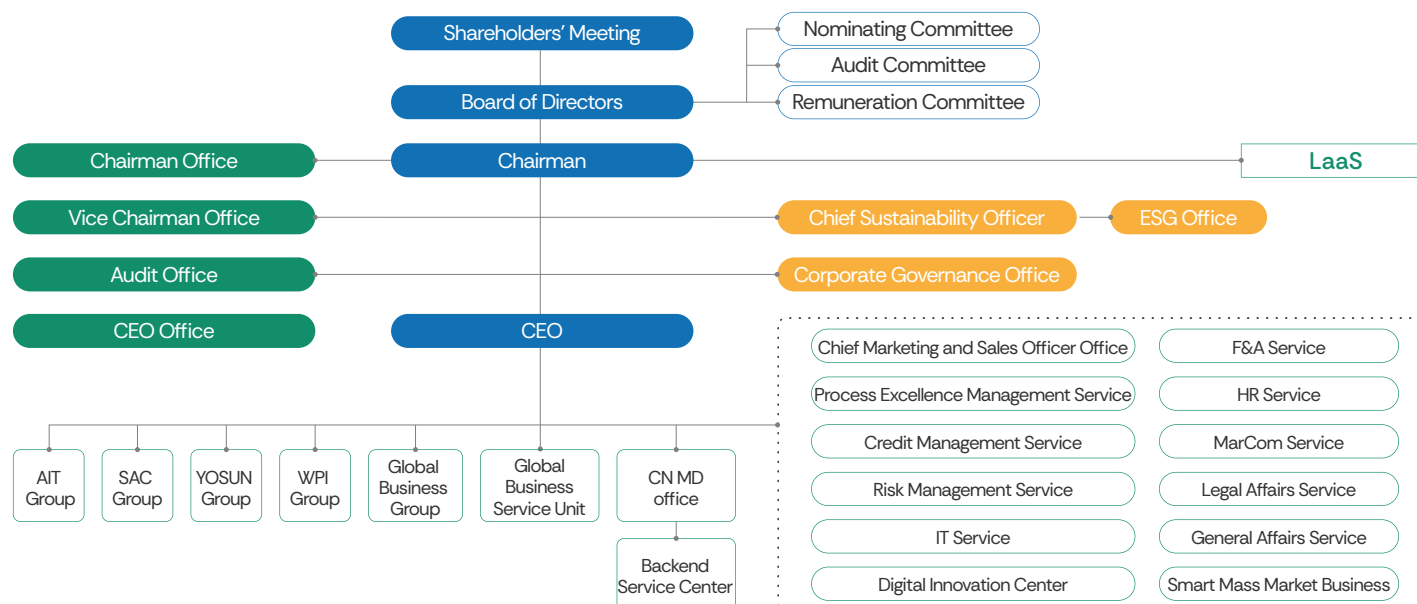
Capital

About WPG Holdings

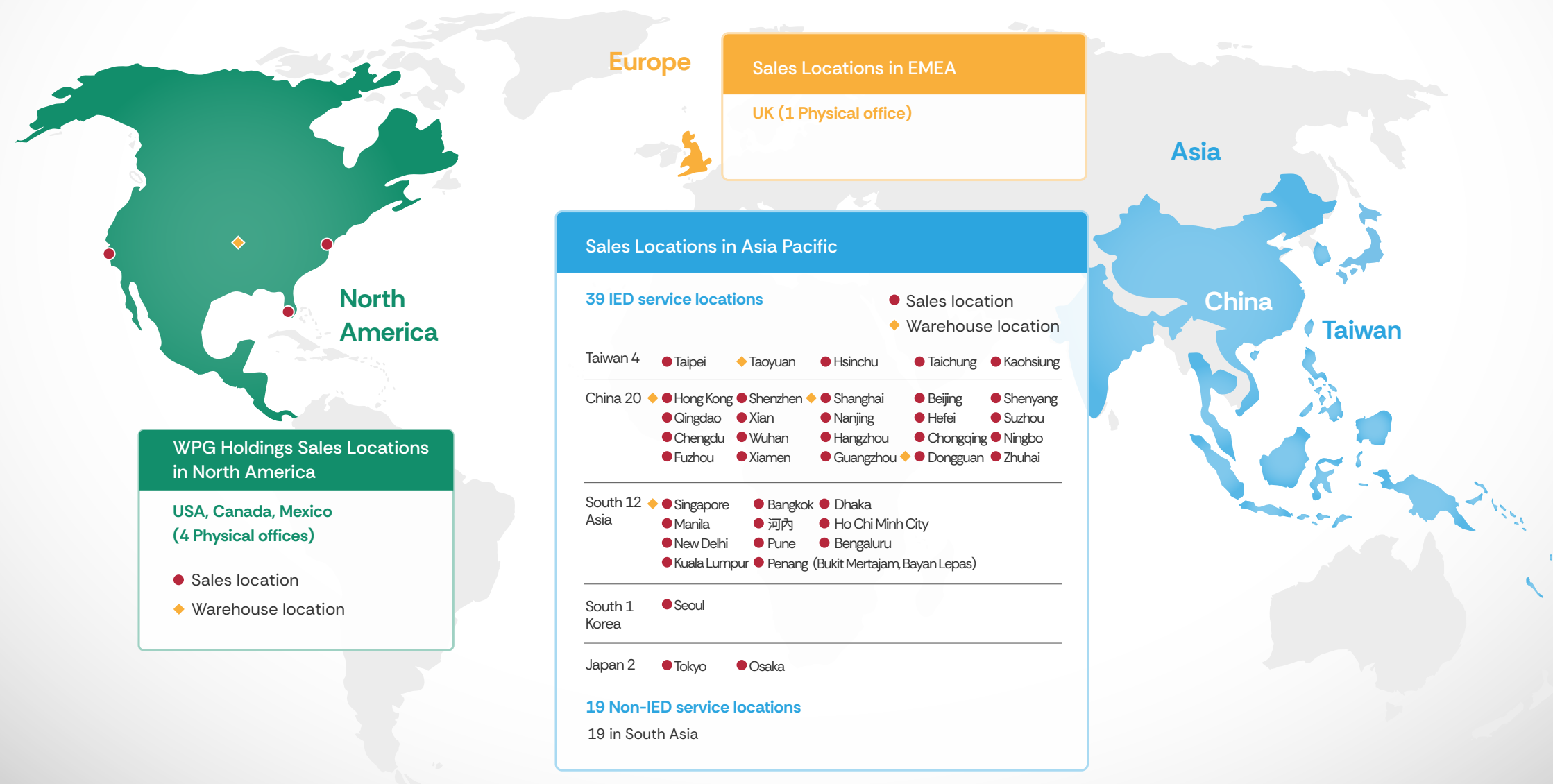
WPG Holdings is dedicated to being a leading international semiconductor components distributor in the Asia-Pacific region market*, founded in 2005, with headquarters in Taipei, Taiwan (TSE: 3702). WPG operates through its subsidiaries WPI Group, SAC Group, AIT Group, and YOSUN Group, with around 4,737 employees, serving over 250 suppliers globally, and operates in 69 distribution locations worldwide. In 2024, the company's revenue is projected to reach NT\$880.55 billion (USD 27.41 billion), with a capital of NT\$16.79 billion. WPG has pioneered the industry holding platform, focusing on international operational scale with local flexibility, and has long-term deepened its presence in the Asia-Pacific market. With its vision of "The First Choice of Industry • The Benchmark of Distribution" and its shared values of "Teamwork, Integrity, Professionalism, and Effectiveness," WPG has been recognized with the "Outstanding International Branded Distributor Award" for 24 consecutive years. WPG continues to strengthen its ESG sustainability efforts and has been internationally recognized for three consecutive years, receiving an MSCI ESG rating of A. In response to the new manufacturing trend, WPG is committed to transforming into a Data-Driven enterprise and building the online digital platform—"WPG DADAWANT." Additionally, WPG advocates the Logistics as a Service (LaaS) model, providing smart logistics services to assist customers in facing the challenges of smart manufacturing. With a foundation of goodwill and technology, WPG aims to build trust and create a co-opetition ecosystem within the industry through "alliances," pursuing the mission of "Creating Partner Value for a Better Future."

Organizational Structure

WPG Holdings operates in cooperation with WPI Group, SAC Group, AIT Group, and YOSUN Group, and its business is characterized by cross-group, cross-region, and cross-cooperation. The Company structure is established to meet the need for an ever-changing marketplace. In order to achieve the common Mission of "Creating Partner Value for a Better Future," WPG Holdings is dedicated to establishing management mechanisms and oversight for its affiliated groups and companies. By integrating and sharing resources across its platform, WPG Holdings focuses on enhancing back-end management efficiency and front-end coordination, thereby improving overall business performance; for the descriptions about the main departments' functions and operations, please refer to [2024 annual report of WPG Holdings](#).

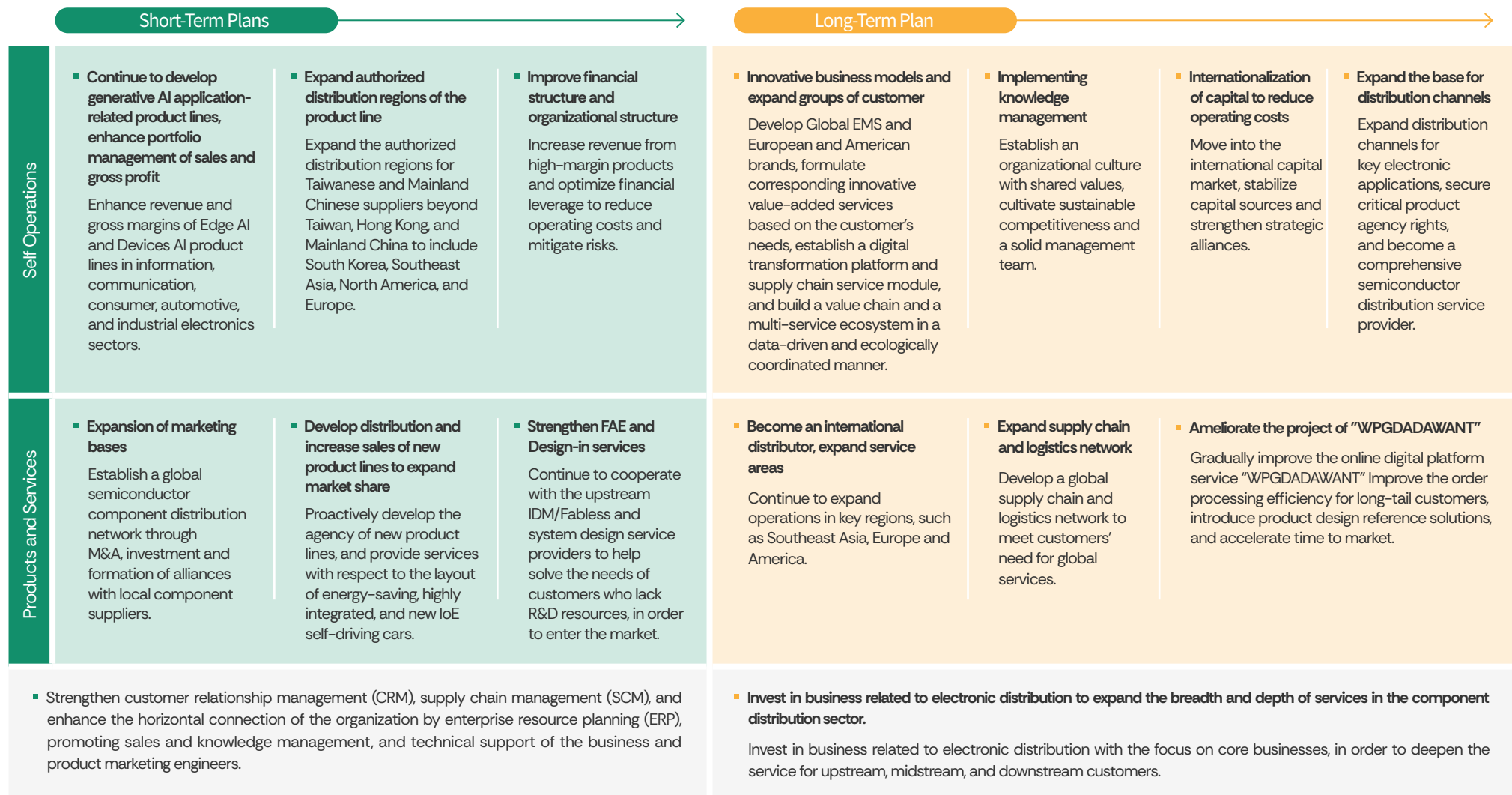


WPG Holdings Global Presence



Operating Strategy and Business Planning

WPG Holdings continues its focus on industry-level value chain dynamics and trends in order to quickly make short-term business adjustment plans. At the same time, we observe market trend and make long-term corporate development strategies. Our business plan is briefly described as follows. For details, please refer to [WPG 2024 annual report](#).



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 2024, consolidated revenue reached a record high of NT\$880.552 billion, representing a 31.1% year-over-year increase. The main growth drivers included strong performance in server-related business, a rebound in notebook demand, rising memory prices, and the rapid development of generative AI, which fueled robust shipments of related electronic components. Additionally, ongoing production ramp-ups by customers in North America and Southeast Asia further contributed to rising market demand.

2022-2024 WPG Holdings Financial Performance

Unit : NT\$ thousands

Year		2022	2023	2024
Operating revenue		775,232,422	671,888,131	880,552,335
Operating cost		-745,644,021	-646,502,451	-849,249,696
Operating gross profit		29,588,401	25,385,680	31,302,639
Operating expense		-14,888,268	-14,990,972	-16,602,126
Income tax expense		-2,132,898	-2,084,471	-1,818,083
Net income after tax		10,512,466	8,109,407	7,245,173
Cash dividend	Common stock	6,464,369	5,876,699	5,372,982
	Preferred stock A	400,000	400,000	424,454
Income Taxes Paid		2,224,135	1,704,541	1,930,754

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

Financial Report

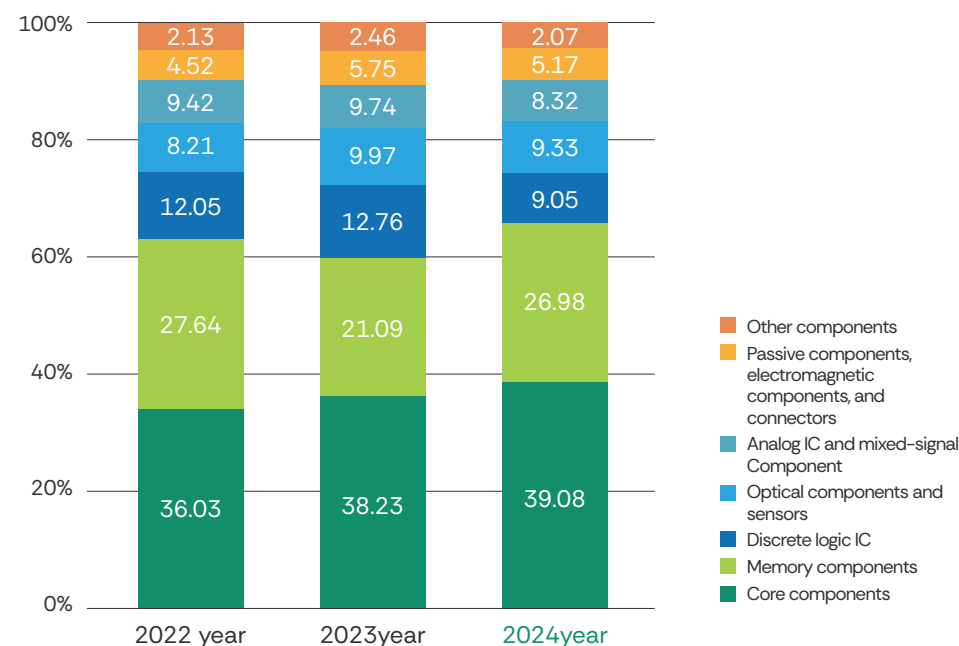


Descriptions about Other Expenses

Unit : NT\$ thousands

Year	2022	2023	2024
Employee welfare expenses	-9,169,973	-8,293,555	-9,573,048
Direct or indirect political donations	0	0	0

Major Business Weight



Sustainability-linked Loan

WPG Holdings has long been concerned with ESG-related topics. In response to the FSC's Corporate Governance 3.0 Sustainable Development Roadmap and the global financial market trend, it has signed the sustainable structured loan contracts starting from 2021 with DBS Bank, Bank of Mitsubishi UFJ, First Commercial Bank and Mega International Commercial Bank to link loan interest rate conditions with sustainable development performance indicators. In addition to the environmental aspect, the social and corporate governance indicators are also included into the loan indicators in a balanced manner. It also focuses on setting of the sustainable development performance indicators that are optimized year by year, and even having independent third-party experts verify the actual achievement, in order to signify its efforts and determination in dealing with ESG issues, practice sustainable development through concrete actions, and continue to combine ESG and the core profession.

List of ESG Constituent Stocks

WPG Holdings was included into the following list of ESG constituent stocks in 2024 :

Stock Code	Abbreviation of stock name
00692	Fubon TWSE Corporate Governance
00850	Yuanta Taiwan ESG Sustainability
00878	Cathay MSCI Taiwan ESG Sustainability High Dividend
00891	CTBC Taiwan ESG Leading Semiconductor
00932	Mega Sustainable High-Interest Equal Rights
00936	Taishin Sustainable High-Interest SME
00961	FT Taiwan Sustainable High-Interest

Note : For an explanation of the ESG considerations in the ESG ETF underlying index, please refer to the Taiwan Stock Exchange [ESG ETF](#).

Tax Management

With a focus on the globalization of operations, WPG Holdings aims to create corporate value and improve tax risk management to promote a tax governance strategy that is consistent with corporate sustainable development.

Tax Strategy



Tax Information

Units : NT\$ thousands; %

Year	2022	2023	2024
Net profit before tax A	12,710,332	10,282,208	9,233,819
Income tax expense B	2,132,898	2,084,471	1,818,083
Effective tax rate %(B/A)	16.78%	20.27%	19.69%
Income tax paid C	2,224,135	1,704,541	1,930,754
Cash tax rate %(C/A)	17.50%	16.58%	20.91%

1-2 Sustainability Management of WPG Holdings

1-2-1 Sustainable Development Principles and Goals



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 sustainability operations of WPG Holdings. The Chief Sustainability Officer of the holding company serves as the Committee convener. All of the Committee members consist of directors, including the Chairman of the Board of Directors, the Chief Executive Officer and an independent director, in order to drive the setting of the Group’s overall sustainability goals and execution of concrete action plans effectively, and incorporate ESG concepts into business strategies to demonstrate the determination for sustainable operations. Every year (at least once a year), the Committee reports to the Board of Directors on the ESG implementation plan and promotion results. The Sustainability Committee held a total of 4 meetings in 2024, with an attendance rate of approximately 93.75% (excluding proxy attendance).

93.75%

The Sustainability Committee
attendance rate

Title	Name	Frequency of Attendance
Chief Sustainability Officer (Convener)	K.D. Tseng	4
Chairman (Committee Member)	Simon Huang	3
Director (Committee Member)	Mike Chang	4
Independent Director (Committee Member)	Kathy Yang	4

The Board of Directors of WPG Holdings regularly supervises the progress of various ESG (Environmental, Social, and Governance) sustainability projects and activities. The Sustainability Committee Chairperson reports to the Board at least once a year, presenting the ESG annual plans or goals, ESG implementation progress, and outcomes. Based on the report, the Board evaluates and reviews the progress, offers adjustment suggestions, and approves actions to ensure that the overall direction aligns with the group’s objectives. In 2024, four reports were submitted to the Board, including the following topics :

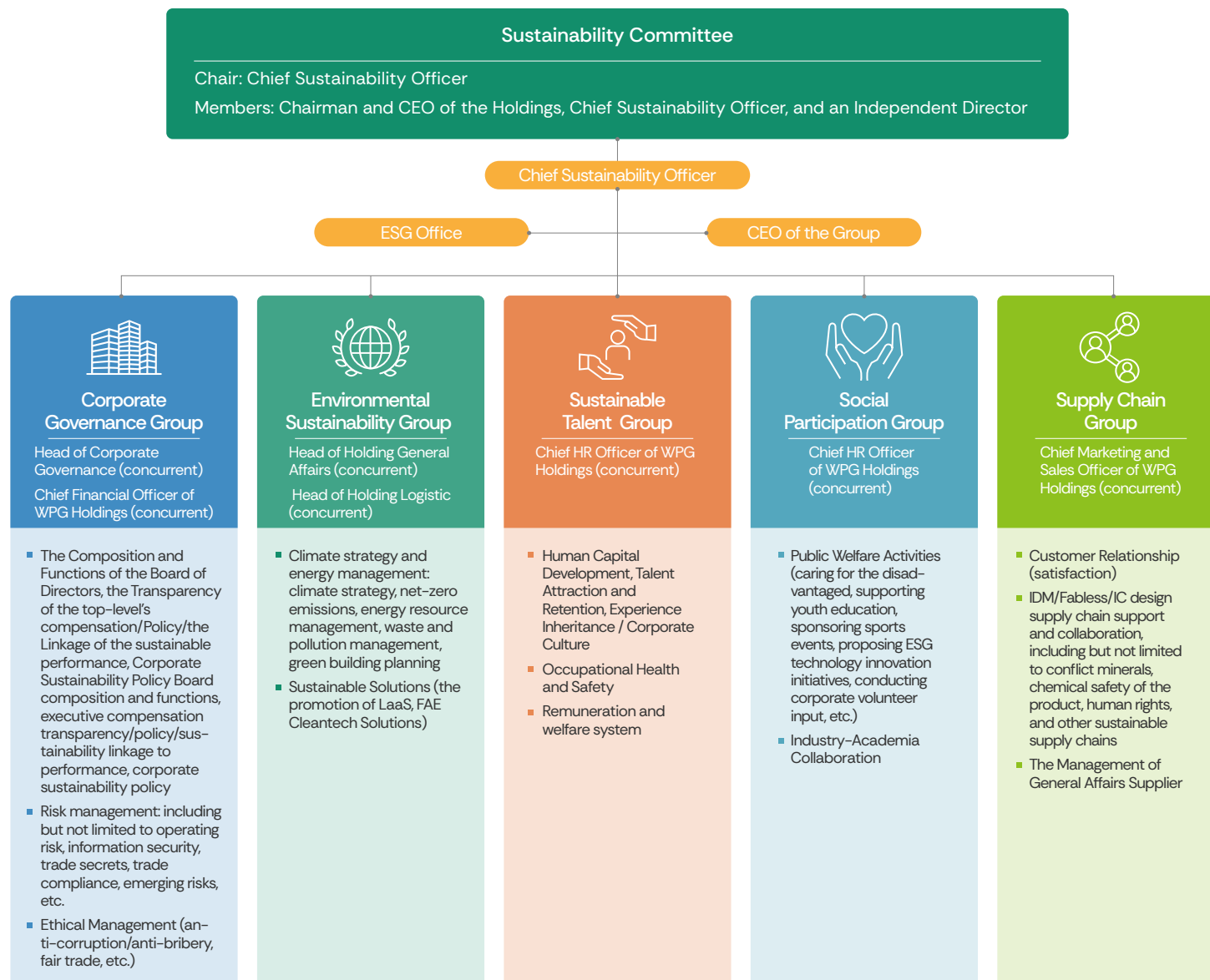
- (1) EESG key project progress report;
- (2) Sustainability report (including the results of materiality analysis);
- (3) Group greenhouse gas inventory planning and progress report;
- (4) Domestic and international sustainability trends and policies;
- (5) Setting of annual work objectives;
- (6) Revisions to sustainability-related policies, which are submitted by the responsible units.

Five Functional Sub-committees of the Sustainability Committee

To effectively integrate resources and embed the concept of sustainable development into daily operations, There are five functional groups under the ESG Committee, namely the "Corporate Governance Group," "Environmental Sustainability Group," "Sustainable Talent Group," "Social Participation Group" and "Supply Chain Group." The first-level executive of each relevant functional unit is responsible for promoting various projects or measures to respond to material issues.

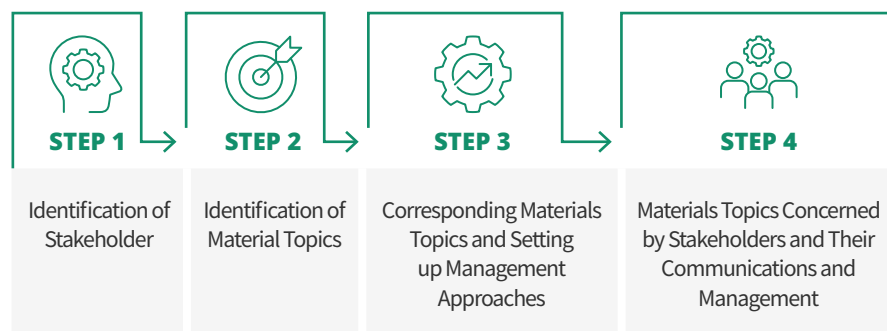
ESG Office

To assist in the coordination, planning, and management of the group's sustainability development affairs, WPG Holdings established a dedicated sustainability unit at the beginning of 2022, directly reporting to the Chief Sustainability Officer. The ESG Office periodically analyzes domestic and international sustainability trends and reports the progress of sustainability initiatives to the Sustainability Committee on a quarterly basis. It also regularly tracks the effectiveness of execution, establishes continuous improvement plans, and ensures the stable implementation of all sustainability projects. Furthermore, to ensure that the members of the Sustainability Committee are regularly updated on sustainability trends and the latest developments in sustainability, the ESG Office began issuing a bi-weekly sustainability report starting from the fourth quarter of 2023.



1-2-3 Stakeholder Identification and Communication

"To Cultivate lasting partnership for sustainable success" is WPG's corporate mission. Therefore, collaborating closely with stakeholders and exploring how to create value for them is a key priority for WPG Holdings. Through a variety of regular and ad hoc engagement channels, we actively listen to stakeholder feedback, engage in constructive dialogue, identify material concerns, understand their expectations, and respond appropriately. These efforts form a vital foundation for our 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 methods and 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 each, 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 (manufacturers/IC design), shareholders/investors, and banks. Considering the high relevance of these six stakeholders to operations and business, dedicated communication mechanisms and contact channels are established to understand improvement suggestions and feedback. These are incorporated into future policy formulation 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 is explained as follows :

Stakeholder	Significance to WPG Holdings
 Employees	Adhere to the people-oriented concept in establishing a positive working environment and maintaining a harmonious relationship between labor and management.
 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.
 Government Institutions	Abided by the regulations of the competent authorities and operated with integrity in the scope of business.
 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.
 Shareholders / Investors	Provided investor-related information and held investor conference regularly to maintain transparency of information disclosure and protect investors' interests.
 Banks	Cultivated long-term cooperation and partnerships with banks, and maintain a good reputation.

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.



Stakeholder Area



2

Whistleblowing and Protection

To respect and protect the legitimate rights and interests of stakeholders, a third-party managed whistleblowing platform is set up, encouraging both internal employees and external stakeholders to report issues and make anonymous complaints. A "Stakeholder Suggestion and Complaint Handling Procedure" has been established to ensure that whistleblowers are not subject to inappropriate treatment due to their suggestions or complaints.









3

Employee Communication Platform

The company values and actively builds positive employee relationships. To promote smooth communication, various employee communication platforms are set up, creating transparent and open channels to promptly understand employees' needs and expectations across various aspects of their work, thereby fostering harmonious labor relations. The company encourages all employees to voice their opinions through regular company-wide meetings, an employee grievance email, and irregular employee surveys. Additionally, quarterly labor-management meetings are held to engage in two-way communication on topics, policies, or major events of concern to employees, listen to their feedback, and respond accordingly. The goal is to safeguard employees' rights and enhance their sense of belonging.

Significance of Key Stakeholders and Communication Mechanisms

Stakeholder	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. Major Issues Grievance Channel : wpgh_vendor@wpgholdings.com	<ul style="list-style-type: none"> Corporate Governance Support and Integration of Supply Chain Platform Product Trade Compliance Operating and Financial Performance Information Security and Data Privacy 	Irregularly <ul style="list-style-type: none"> Interview Telephone E-MAIL Written form 	Through ESG surveys and participation in supplier conferences, over 120 interactions were recorded in 2024, with customers being the largest source. Among these interactions, nearly 50% were related to overall ESG topics, with net-zero issues accounting for 30%, 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.
 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. Major Issues Grievance Channel : wpgh_vendor@wpgholdings.com	<ul style="list-style-type: none"> Occupational Health and Safety Product Trade Compliance IP Asset Management and Protection Information Security and Data Privacy Talent Attraction and Retention 	Irregularly <ul style="list-style-type: none"> Interview Telephone E-MAIL Written form 	Completed the conflict minerals survey in 2024, with 30 key suppliers sourced from qualified smelters.	Supply chain management continued to maintain a sampling rate of over 90%, with the implementation of management philosophy becoming the core of the 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/IC Design.
 Employees Adhere to the people-oriented concept in establishing a positive working environment and maintaining a harmonious relationship between labor and management. Major Issues Grievance Channel : wpgh_hr@wpgholdings.com	<ul style="list-style-type: none"> Risk Control and Management Operating and Financial Performance Occupational Health and Safety Product Trade Compliance Product Distributorship and Customer Satisfaction 	Irregularly <ul style="list-style-type: none"> Company website (including corporate intranet websites and EIP) Telephone E-MAIL Employee mailbox Regularly <ul style="list-style-type: none"> All-hands meeting CEO Livestream Employee Focus Group Interview 	The employee focus group interviews were conducted in four online sessions, each lasting two hours, with a total of 318 employees randomly selected from the group's operations across Taiwan, Mainland China, and Hong Kong.	Through the employee focus group interviews, we gained a deeper understanding of employees' self-values and the goals they pursue. Additionally, we discovered that employees have strong expectations for the company to continue listening to their voices.	In response to employees' feedback, a section titled "I Have Something to Say" was established on the company's internal website to collect employees' genuine 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.

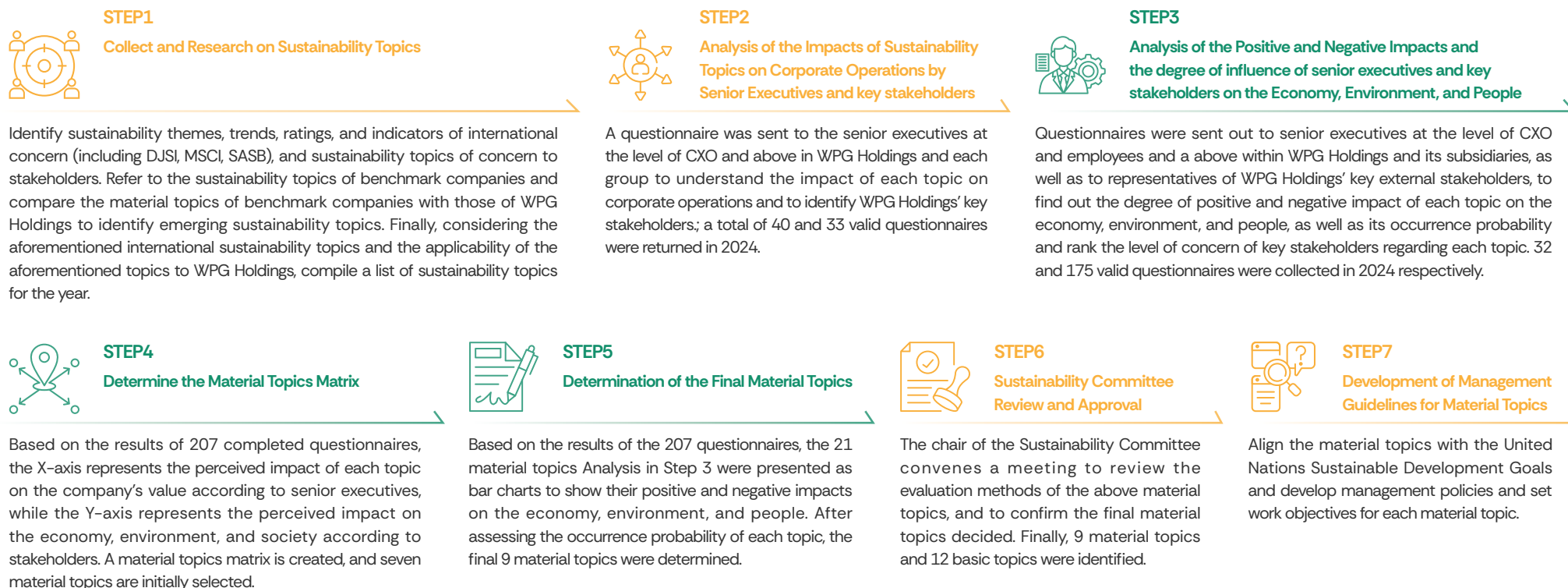
Stakeholder	Material Topics	Communication Mechanism & Frequency	Recommendations and Results	Response	Response/Remediation Mechanism
 Banks Cultivate long-term partnerships with banks and other financial institutions, maintaining a good reputation record. Major Issues Grievance Channel : IR@wpgholdings.com	<ul style="list-style-type: none"> Corporate Governance Product Distributorship and Customer Satisfaction Information Security and Data Privacy Operating and Financial Performance Technological Empowerment and Digital Transformation 	Regularly <ul style="list-style-type: none"> MOPS Company website Telephone E-MAIL Written form Review of the extension of bank loans Bank Meeting 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 open and transparent 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.
 Shareholders / Investors Provided investor-related information and held investor conference regularly to maintain transparency of information disclosure and protect investors' interests. Major Issues Grievance Channel : IR@wpgholdings.com	<ul style="list-style-type: none"> Corporate Governance Information Security and Data Privacy Product Trade Compliance Energy Management Risk Control and Management 	Irregularly <ul style="list-style-type: none"> MOPS Company website Telephone E-MAIL Written form Investor conference/Symposium/Conference Annually <ul style="list-style-type: none"> Annual General Shareholders' Meeting 	WPG Holdings provided shareholders and investors with open and transparent information on the business overview, communicate business growth strategies, development prospects and sustainability practices, and assist them in understanding WPG Holdings' long-term strategic goals and outlook. In 2024, we held 7 external institutional investor conferences and investor forums, more than 5 investor interview sessions, and 1 annual general meeting. Investors are highly concerned about corporate governance, operating and financial performance.	In response to our commitment to our 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 current 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 and protect the rights of our investors.
 Government Institutions Abided by the regulations of the competent authorities and operated with integrity in the scope of business. Major Issues Grievance Channel : IR@wpgholdings.com wpgh_esg@wpgholdings.com	<ul style="list-style-type: none"> Information Security and Data Privacy IP Asset Management and Protection Energy Management Waste and Consumables Management Biodiversity Climate Strategy Occupational Health and Safety 	Irregularly <ul style="list-style-type: none"> 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, 72 significant messages were released and 26 questionnaires were responded to in 2024.	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.

1-2-4 Analysis of Material Topics

To ensure that the disclosed sustainability information meets the stakeholders' expectations, WPG Holdings adopted a systematic analysis every two years to identify material sustainability topics. The company has produced the 2024 sustainability issues list by referencing industry peers, supply chain concerns, past issue analysis results, GRI universal standards topics, international trends, and industry characteristics. The Sustainability Committee invited the senior executives at the level of CXO and above in WPG Holdings and each group to assess the operational impacts and significant risks. Based on the degree of actual and potential impacts on the environment, economy, and people (including human rights), the "level of stakeholders' concerns about the topics," and the "level of importance of topics to WPG Holdings' operations," stakeholders' opinions were collected and integrated to complete the matrix of material topics 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 :



Material Topics and Basic Topics

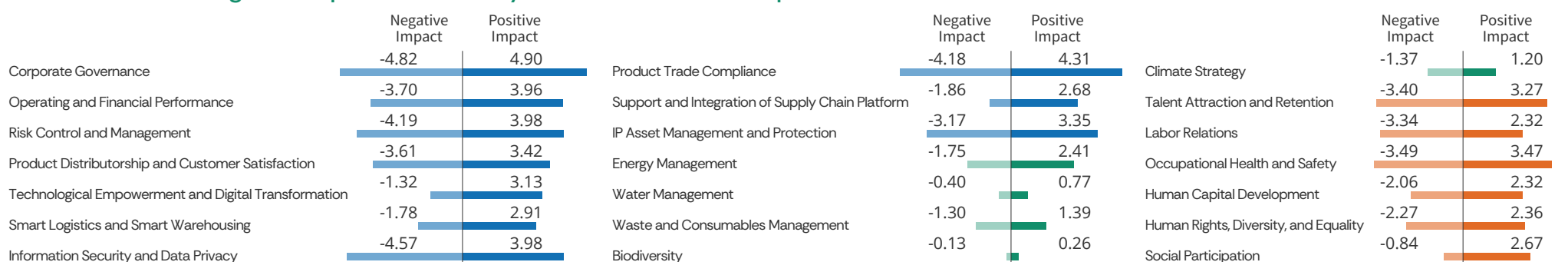
According to the above analysis, the 2024 material topics matrix and bar chart of operational impacts produced were used to illustrate the key topics of focus for the year, serving as the basis for this report. The performance and management results related to each material topic were presented as strategic targets for sustainable management planning and practice in 2025. The following 9 topics are the material topics for the company, including 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



The Positive and Negative Impact of Economy, Environment, and People



Note: Positive numbers represent the degree of positive impact, with the maximum impact level being 5; negative numbers represent the degree of negative impact, with the maximum impact level being -5.

Explanation of the Significance of Material Topics and Basic Topics

No.	Material Topic	Explanation of Significance
1	Corporate Governance	<ul style="list-style-type: none"> 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. Kept promoting corporate sustainability strategies and plans to practice sustainable operations.
2	Operating and Financial Performance	<p>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, in order to move toward the goal of sustainable management.</p>
3	Risk Control and Management	<ul style="list-style-type: none"> Focused on integrated risk management, established relevant control mechanisms before actively engaging in each business, and identify and respond to potential risks and opportunities in advance. Integrated awareness of risk management into daily decision-making and operational activities to establish a comprehensive corporate risk management culture.
4	Product Distributorship and Customer Satisfaction	<p>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.</p>
5	Information Security and Data Privacy	<ul style="list-style-type: none"> 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.
6	Product Trade Compliance	<p>Set management objectives, internal control mechanisms and practical procedures to ensure that the products are traded in compliance with national regulations.</p>
7	Occupational Health and Safety	<p>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.</p>
8	IP Asset Management and Protection	<p>In order to facilitate the management of intellectual property to achieve organizational 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.</p>
9	Talent Attraction and Retention	<ul style="list-style-type: none"> 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, attracted professional and outstanding talents.

No.	Basic Topics	Explanation of Significance
1	Smart Logistics and Smart Warehousing	<p>Established a smart commercial logistics system with digital tools management to enhance operational efficiency with smart transportation and smart diversion, and to grasp all aspects of management accurately.</p>
2	Technological Empowerment and Digital Transformation	<p>Made effective use of emerging digital technologies, optimized the internal and external technologies, processes, and employee competencies to promote operations towards digital transformation and industrial upgrading.</p>
3	Labor Relations	<p>Focused on two-way interaction and communication between employers and employees, including the establishment of transparent and open communication channels and a comprehensive grievance mechanism.</p>
4	Support and Integration of Supply Chain Platform	<ul style="list-style-type: none"> Implemented supplier management, established the Supplier Code of Conduct and Conflict Minerals Policy in accordance with the Responsible Business Alliance (RBA) Code of Conduct, improve supply chain transparency and supplier awareness through information disclosure, and implemented a management mechanism for General Affairs Suppliers. Efficiently conveyed the integrated information between IDM/Fabless (IC design) and the customer, such as discussion and sharing of new technologies, aggregation of market intelligence, and integration and analysis of various transaction information, to save time and costs for customer management, help customers create maximum value, and enhance the common benefits of the industrial ecosystem.
5	Human Rights, Diversity, and Equality	<ul style="list-style-type: none"> Strengthened the human rights policy and management structure of WPG Holdings, and partnered with the value chain to protect human rights, implement human rights due diligence, and create a diverse and inclusive workplace environment. Examples include anti-discrimination, prohibition of child labor, and prohibition of forced or compulsory labor. Employees may join third-party organizations in accordance with local laws and regulations and have the right to collective bargaining with their employers on matters such as labor conditions, as well as to complain and express their opinions to the company. In addition, it should be examined whether the supplier guarantees the same. Create a diverse and equal-friendly workplace, fostering a sense of belonging among employees towards the company.
6	Human Capital Development	<p>Promoted the improvement of education and training to help employees enhance their functions and achieve personal career development. For example, multi-talent training courses, internal transfer and promotion mechanism, comprehensive performance management and evaluation system, etc.</p>
7	Energy Management	<ul style="list-style-type: none"> Promoted energy management and set energy conservation targets, such as conducting greenhouse gas inventory, setting carbon reduction strategies, reduction targets, improving energy efficiency, increasing the proportion of renewable energy use, and promoting energy-efficient buildings. Calculated the carbon footprint of company services and provided relevant data to customers. This data can also serve as a basis for future carbon reduction targets. Additionally, it increases the transparency of sustainability data, enabling investors to assess the impact of carbon emissions.
8	Social Participation	<p>Leverage the social influence of WPG Holdings and actively participate in social participation activities. Those include caring for disadvantaged groups, supporting arts and cultural activities, promoting environmental protection actions, and establishing long-term partnerships with social participation organizations and charitable foundations.</p>
9	Waste and Consumables Management	<p>Implemented internal waste management and reduction, such as management processes and performance evaluation, including waste management, scraps, warehouse waste, and recycling of consumables and reused.</p>
10	Climate Strategy	<p>Focused on the impact and opportunities of climate change on our operations and value chain and followed the framework of Task Force on Climate-Related Financial Disclosures (TCFD) to enhance information analysis and disclosure, which includes identifying financial risks associated with climate change, formulating management policies and countermeasures, and enhancing the capability to adapt to climate risks.</p>
11	Water Management	<p>Managed water resources and set water conservation targets, developing related measures. For example, installing water conservation (recycling) systems.</p>
12	Biodiversity	<p>Preserve biodiversity to maintain the stability and balance of ecosystems and help regulate the climate. Therefore, WPG Holdings focuses on the potential risks that operations may pose to biodiversity and takes mitigation actions to ensure a balance between company growth and ecological preservation.</p>

Management Approaches 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.

No.	Material Topic	Management Approaches
1	Corporate Governance	<ul style="list-style-type: none"> 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.
2	Operational and Financial Performance	<ul style="list-style-type: none"> Continue to expand its investment scope under the industrial holding model and establishes the investment holding ecosystem at the same time, and 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, and even having independent third-party experts verify the actual achievement. Focus on the globalization of operations and promote a tax governance strategy that is consistent with corporate sustainable development.
3	Risk Control and Management	Regularly reviewed and tracked key risks and establish a risk response evaluation mechanism.
4	Product Distributorship and Customer Satisfaction	<ul style="list-style-type: none"> 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.
5	Information Security and Data Privacy	<ul style="list-style-type: none"> Implemented information security policies and information security management standards so that all employees can comply and follow them 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.

No.	Material Topic	Management Approaches
6	Product Trade Compliance	<ul style="list-style-type: none"> Monitor the change 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 suppliers and partners.
7	Occupational Health and Safety	<ul style="list-style-type: none"> Regularly maintain the work environment, and formulating emergency response measures, and also organizes 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.
8	IP Asset Management and Protection	<ul style="list-style-type: none"> 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.
9	Talent Attraction and Retention	<ul style="list-style-type: none"> 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.















































Note : The management approaches for each material topic can also be found in the detailed explanations on the following pages of each chapter.

Sustainability Topic Adjustment

Compared to the 19 sustainability topics in the previous year, WPG Holdings has made minor adjustments, consolidations, splits, and renaming of topics in the economic, environmental, and social aspects for the year 2024. A total of 21 sustainability topics have been consolidated, with the reasons for the adjustments explained as follows :

Changes in Material Topics	Changes Description	2023 Material Topics List	Reason for Adjustment
 Energy Management	Split, Renaming, and Adjustment of Meaning	Energy, Water Management, and Emissions	Expand the scope of "Energy Management" and strengthen the explanation of measures to increase the use of renewable energy and to set energy conservation and carbon reduction targets.
 Water Management	Split and Renaming	Energy and Water Management and Emissions	The original topic included two distinct aspects: "Energy" and "Water Management and Emissions." Therefore, the topics have been separated to emphasize the importance of water resource management.
 Human Rights, Diversity, and Equality	Renaming and Adjustment of Meaning	Human Rights and Equality	Integrate the topic of "Diversity and Inclusion" to strengthen actions that promote workplace diversity and inclusiveness.
 Biodiversity	New Topic	-	The loss of biodiversity caused by climate change has become an emerging concern for companies across the supply chain.

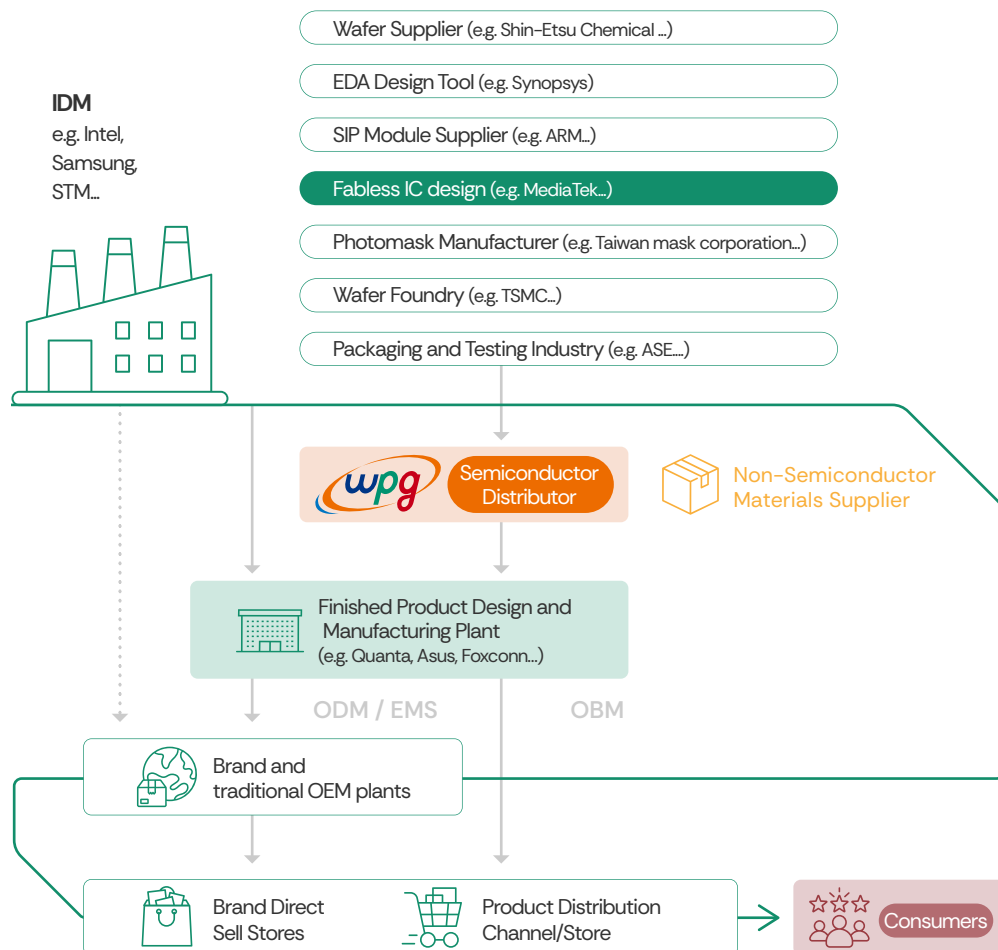
Impact Boundaries of Material Topics and Corresponding Chapters

Material Topics Aspect		GRI Topic	Impact Boundaries							Corresponding Chapter
			WPG Holdings	Subsidiaries	Shareholders /Investors	Upstream uppliers (Manufacturers /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 1-2-1 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

1-3 Distribution Integration and Innovation

1-3-1 Distribution Management and Service Strategies

Semiconductor Industry Chain Analysis



Industry value chain and corresponding material topics :

Sustainability Value Chain	Upstream suppliers (IDM/Fabless/IC design)	WPG Holdings	Downstream customers (manufacturers/ brands)
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		●	

For upstream semiconductor suppliers, the role of semiconductor distributors is to support 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.

Product Promotion 1

To deliver semiconductor components to many customers in the shortest possible time, upstream suppliers must cooperate with professional regional distributors. The distributors often have to recruit sales representatives and technicians who are familiar with the suppliers' products in order 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.

Information Management 7

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. Through distributors as the medium roles to collect more voices of customers, suppliers can provide more suitable products to help customers design and manufacture next generation electronics. 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.

Financial Management 6

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 the 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 the distributors play in financial and risk management is especially important in the Asia market.

2 Inventory Management

In recent years, due to fierce competition in the electronic information industry, customers have predicted shorter and more varied demands. Product brands have been promoting 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

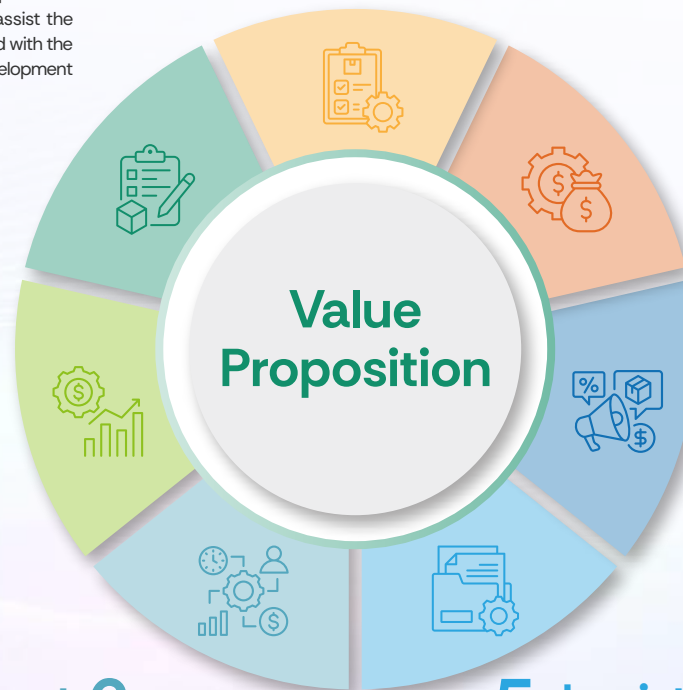
Distributors place orders collectively to suppliers for batch production. This greatly increases suppliers' order management capacity, and helps suppliers maintain the stability and efficiency of their semiconductor manufacturers, ensuring that customers receive the agreed semiconductor components on the specified delivery dates in a predetermined quantity.

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

The supplier only needs to follow the channel distributor's orders and centralize the batch operation to deliver goods to the designated shipping warehouse of the channel merchant. This approach simplifies the supplier's batch operations significantly. Meanwhile, the channel distributor is responsible for addressing the individual needs of many small and medium-sized customer groups. WPG Holdings selects and promotes the packaging cartons made from renewable materials, adhering to individual customers' packaging methods (including labeling operations). The distribution of semiconductor components aligns with the designated packaging methods (including labeling), delivery documents, and specified delivery locations for each customer. Not only does the distributor significantly reduce the time and cost of transportation management for the supplier, but it also significantly reduces the manpower and space requirements for the downstream customer's warehousing operations.



1-3-2 Digital Platform

9.5 Billion

The cumulative inbound value has exceeded RMB950 million

5,259 Times

With nearly 5,259 total exposures a which ranked first in the industry.

639,771 Followers

WPG Holdings Weibo of followers

Value Creation through Inbound Marketing of WPG Holdings

In response to the network community trend, WPG Holdings creates and continues to promote the 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 the cumulative inbound marketing. Meanwhile, it also establishes the "Inbound Marketing Values" to reflect the effectiveness of marketing and promotion. Until the end of 2024, the cumulative inbound value has exceeded RMB950 million. Leveraging social media resources such as Weibo, WeChat, Moments, and forums, and utilizing viral marketing campaigns, self-media operations have been enhanced. Through 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.

WPG Holdings Weibo

The number of followers and posts is the highest in the industry, with 639,771 followers. Daily updates of 1 to 3 posts, including monthly hot solutions, industry trends, technology updates and the latest news of WPG Holdings.

WPG Holdings WeChat

The first IC-themed mobile portal to promote the public's understanding of IC industry trends through in-depth market trend articles. In 2024, the number of precise fans reached 222,801, with regular 4 group messages per month, accumulating more than 382,000 views and 30,000 shares, leading peers in operational effectiveness and continuing to operate an engineer community and demonstrate technical support capabilities. WPG Holdings has launched the "WPGDADATONG" WeChat subscription account, which is targeted at technical teams to provide solutions for engineers with insightful and intuitive arguments; and also set up a service number for the human resources team to provide real-time recruitment information for those interested.

News/PR exposures

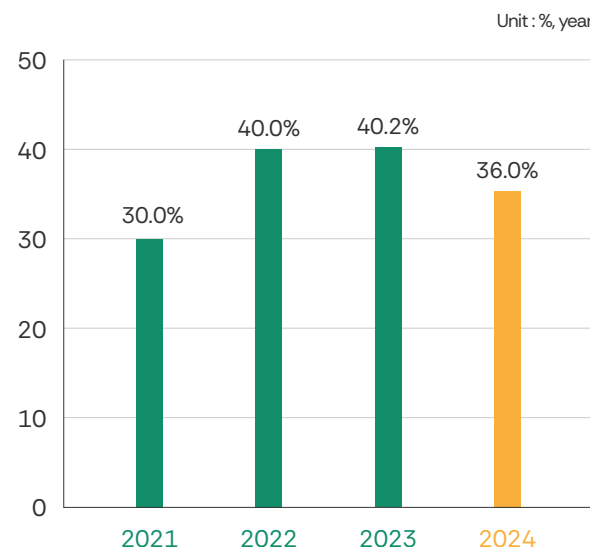
With nearly 5,259 total exposures a which ranked first in the industry.

Committed to Digital Transformation and Create a Win-Win Ecosystem

WPG Holdings unceasingly explores the possibility of various front-end and back-end operation processes from offline to online, with "Customer Orientation, Technology Empowerment, Collaborative Ecosystem, and Era Co-creation" as the main principles. Based on the digital transformation, WPG Holdings actively with the online platforms, and the offline teams dynamically responds to the supply chain adjustment needs of the IDM/Fabless and customers. Through the "WPG DADAWANT," the Company relies on the automated connection between WPGDADAJIA, WPGDADABANG, WPGDADATONG and customers. Meanwhile, With the increase in the number of online traders, the growth in transaction volume, the continuous optimization of digital tools, and the promotion of data transparency, WPG Holdings has preliminarily established an intelligent supply chain platform ecosystem in 2023. The effects of the perceptive services and new applications are gradually being felt by our clients. WPG Holdings has completed the milestone for "customer orientation, technology empowerment, collaborative ecosystem." In the future, the plan to lead the industry to achieve "era co-creation era" will be boosted based on the following strategy.

"WPGDADAJIA and WPGDADABANG" adjusted its operation direction in 2023 to focus on the satisfying services and new functions. The operating revenue and number of customers didn't grow year-on-year between 2022 and 2023, remaining 40.2% in 2023. In 2024, due to some clients suspending system integration projects, the achievement rate for features was reduced. However, innovation will drive data automation, with the ultimate goal of reaching 100% by 2026.

The ratio of operating revenue and number of customers



"WPGDADATONG" focuses on establishing an atomic network, linking each element through replication to maximize a single dimension. From city to city, team to team, and campus to campus, this approach aims to solve the cold start problem. It is expected to become an enterprise digital marketing tool that "comes from tools but is kept for the Internet." WPG Holdings strives to realize it by planning new business opportunities or market needs or trends to create a new source of mass market business.

The ratio of operating revenue and number of customers from WPGDADAJIA and WPGDADABANG in the last 3 years :

大聯大・芯通路



WPG Holdings: Care and Focus on the Needs of Each Partner

The needs of every partner in the industry chain are important to WPG Holdings while planning for the industry chain ecosystem. Hence, WPG Holdings launched WPGDADAWANT and its 5 sub-platforms WPGDADAJIA and WPGDADABANG, WPGDADAGO, WPGDADATONG, and WPGDADAPIN to visualize existing customers' usage on cloud platforms, so that the management team, front-end colleagues, and systems development team can keep track and evaluate specific real-time data, and plan key follow-up projects, in order to meet different digital empowerment needs of the customers and the engineers as best working partners. The five sub-platforms in the WPGDADAWANT ecosystem are described in the following figure :

	 WPGDADAJIA	 WPGDADABANG	 WPGDADAGO	 WPGDADATONG	 WPGDADAPIN
	Connects to the ERP system of large customers to rapidly and accurately implement complex work procedures.	Provides precise and personalized services to meet diverse needs for customers.	Provides solution and development board displays, and small-quantity purchases are handled through the strategic alliance professional e-commerce platform, Bom2Buy, for online purchasing services to meet low-quantity, high-diversity consumer needs.	Served as a knowledge sharing platform, running a free technical and resource-sharing platform for RD engineers.	Provides customers with customized and personalized product information and market trend news.
Main Service Customers and Focus Target	To gradually develop from large-scale customers in Taiwan to medium-scale business customers in Taiwan and largescale customers in Mainland China	To Purchase components for small and medium-sized enterprises	Consumers	Design engineer of "long-tail customers"(small and medium-sized customers)	The above existing and potential customers
Main Product Service Provided	<ul style="list-style-type: none"> PO confirm Forecast Reply DDR (Data Driven Replenishment) ASN (Advanced Shipping Notice) Replenishment and invoicing of hubs (customers' external warehouse) 	<ul style="list-style-type: none"> Online quotation Order Follow-Up Tracking of shipment progress Account list Downloading files 	<ul style="list-style-type: none"> Online solutions / Development board displays Small-quantity purchases / Online payments through the Bom2Buy e-commerce platform Globe marketing 	<ul style="list-style-type: none"> Solution knowledge base Member talent library Livestream library Engineer Community 	To collect the media news in the industry, to accurately and instantly provide main points of the industry through intelligent calculation, and to push and broadcast personalized market trend information
Key Performance in 2024	<ul style="list-style-type: none"> Used ERP system to interface with orders for 20 customers A total of 95 functions for receiving, confirming, shipping notifications, and replenishing orders with customers daily The percentage of customers using WPGDADAJIA as a percentage of sales reached 25% Increased labor efficiency, serving more new projects for customers (electronic labels) 	<ul style="list-style-type: none"> Create 149 new customer portal Received 53,000 orders Proportion of customers using WPGDADABANG to sales reached 12.2% 	<ul style="list-style-type: none"> Up to 88 prototype modules provided engineers to develop 10 IDM/Fabless supply products Total sales of 64 parts and components, with over 1,9000 parts and components sold 	<ul style="list-style-type: none"> 2,471 blog articles and 15,000 new members recruited Collaborated with over 32 suppliers for livestreaming sessions. Online technical livestream 53 times 	<ul style="list-style-type: none"> Continuing to improve user-friendliness and optimize the user interface. 50,629 people have registered and accessed the system. WPG Holdings has collaborated with more than 30 industry media and WeChat KOLs (opinion leaders), and accumulated 118,821 industry news and information.

1-3-3 Smart Logistics and Warehousing

WPG Holdings adheres to the concept of "customer-oriented" for its logistics management, continuously improving service quality, and dedicates efforts to provide high-quality logistics services to customers while constantly seeking breakthroughs and development.

The Operations Planning Office and Logistics Service Group of are mainly responsible for warehouse operation analysis and management, warehouse operation management and audit in each district, operation process design and improvement of operations planning, and the management and optimization of operations planning system, etc. In order to ensure effective policy implementation, the responsible units conduct audits at least once a year on an irregular basis. Regional logistics shall propose improvement measures and schedules for identified deficiencies, and the Operating Planning Office of WPG Holdings

Performance of key projects in 2024 is presented as follows :

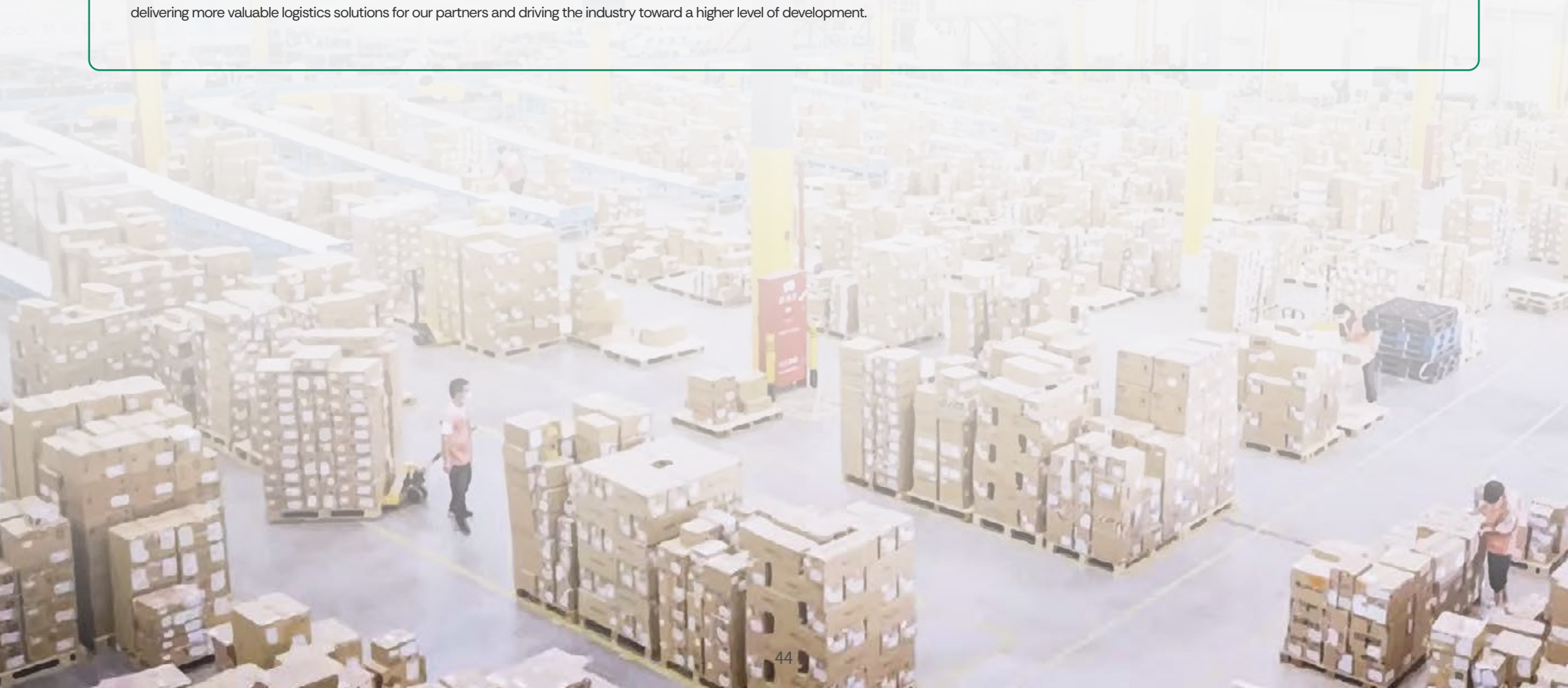
Location	Project	Schedule	Operation Scope	Implementation	Specific Results
Hong Kong Warehouse	Packaging Station Capacity Enhancement	Continuing in 2024	Shipping Operations	<ul style="list-style-type: none"> Continuously validate output data Analyze factors for output improvement Break down processes to identify optimization solutions 	Packaging station capacity increased by 7.6% compared to 2023
	Increase in the storage spaces	Completed in the first quarter of 2024	Inventory operations	<ul style="list-style-type: none"> Shelf adjustment to increase storage space Transfer part of the goods to the Dongguan warehouse for storage 	<ul style="list-style-type: none"> Increase in the storage spaces by 10% Inventory utilization rate decreased to 75%
	Introduction of ANSI/ESD S20.20 Electrostatic Discharge (ESD) Control Certification	Completed in the fourth quarter of 2024	-	ANSI ESD S20.20 Certification received by Hong Kong warehouse	Already received ANSI ESD S20.20 Certification
Dongguan Warehouse	Packaging Station Capacity Enhancement	Ongoing in 2024	Outbound operations	Identify bottlenecks and optimize processes	The packaging station capacity increased by 1.5% compared to 2023
	Customized logistics (shorten the delivery and reduce unnecessary transportation)	Ongoing in 2024	Inbound operations	Negotiate direct cargo access to the Dongguan warehouse.	The volume of goods directly delivered to the Dongguan warehouse in 2024 increased by 39.5% compared to 2023
	Introduction of ANSI/ESD S20.20 Electrostatic Discharge (ESD) Control Certification	Completed in the fourth quarter of 2024	-	The Dongguan warehouse receives ANSI ESD S20.20 certification	Already received ANSI ESD S20.20 certification
Linkou Warehouse	B2B2P Flagship Store Operations Management	Ongoing in 2024	Inbound, outbound, and stock operations	<ul style="list-style-type: none"> Complete new customer collaborations and direct new suppliers to LaaS. Increase capacity and maintain operational quality 	From May to December 2024, a total of 95,000 logistics boxes of goods were processed
	Packaging Station Capacity Enhancement	Ongoing in 2024	Outbound operations	Smart Equipment Setup"	The packaging station capacity increased by 11.5% compared to 2023
	Implementation of ANSI/ESD S20.20 Electrostatic Discharge (ESD) Control Certification.	Completed in the first quarter of 2024	-	Linkou warehouse obtained ANSI ESD S20.20 certification	ANSI ESD S20.20 certification has been obtained

is responsible for coordination and supervision. WPG Holdings conduct audits on outsourced logistics companies on an irregular basis and determine whether or not it has reached target indicators monthly. Taking the Hong Kong, Dongguan, and Linkou warehouses as examples, there were no instances of freight forwarding KPIs failing to meet the standards in 2024.

By building a transparent platform that connects internal and external information, standardized tasks are introduced into an online system, while variable items are handled manually offline. The goal is to co-create a collaborative ecosystem with partners. Through intelligent delivery and smart routing, operational efficiency is enhanced. Additionally, the integration of real-time information via management dashboards strengthens the monitoring of key management indicators and equipment status.

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

The smart warehousing model under the concept of Logistics as a Service (LaaS) is centered around "capacity multiplication and warehousing contract services." To realize the core idea of "your warehouse is my warehouse" and to ensure consistent, high-quality service, a B2B2P project (BBP - Business to Business to Production Workshop) was launched in 2024. This service model enables direct delivery from manufacturers to the production workshops of other manufacturers. By reducing investment costs for OEMs, industry peers, and customers, this model aims to build a highly efficient logistics supply chain that promotes shared industry growth and mutual prosperity. Within the LaaS B2B2P warehousing and logistics framework, vertical specialization and multi-warehouse management are leveraged to broaden service coverage and improve overall operational efficiency. For existing facilities, stable and reliable services will continue to be provided, while production capacity is optimized to meet partner demands. Drawing on extensive experience, the company can quickly roll out services to new sites, further expanding collaboration opportunities and strengthening the industrial value chain. Through these efforts, we are committed to delivering more valuable logistics solutions for our partners and driving the industry toward a higher level of development.



1-3-4 Supply Chain Management

Types of Suppliers

As a semiconductor component distributor, WPG Holdings has two major types of suppliers: IDM/Fabless/IC design supplier and general affairs supplier.

IDM/Fabless/IC Design Suppliers

WPG Holdings plays the role as a distributor (agent/ wholesaler) in the semiconductor component supply chain and does not engage in manufacturing. However, as a member of the value chain of the semiconductor industry, WPG Holdings proactively monitors the products it distributes/represents, verifying whether these products comply with environmental and social regulations. By publicly disclosing information on the official website, such as whether key suppliers adhere to environmental laws, WPG Holdings helps enhance the transparency of the overall value chain and raise consumer awareness. This demonstrates WPG Holdings' influence within the value chain and contributes to the creation of a globally sustainable electronics supply chain.

By the end of 2024, WPG Holdings has represented over 250 IDM/Fabless/IC design suppliers. Based on the "operating revenue share," the key suppliers were identified. The top 30 major suppliers, which accounted for more than 80% of WPG Holdings' total revenue, were mainly located in the United States (14 companies), Taiwan (6 companies), Europe (4 companies), China (2 companies), Korea (2 companies) and Japan (2 companies). The U.S. suppliers ranked the first in terms of the turnover, while Taiwan suppliers ranked the second.

Under the Global Sustainability Initiative, WPG Holdings supports Conflict Free Mineral Smelter Program developed by the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI), and regularly checks the supply chain information of the top 30 key agent suppliers for source of minerals and smelters through the Conflict Minerals Reporting Template (CMRT) or Form SD each year. At the same time, we also place emphasis on chemical safety management and conduct public information disclosure of the results of our due diligence work.

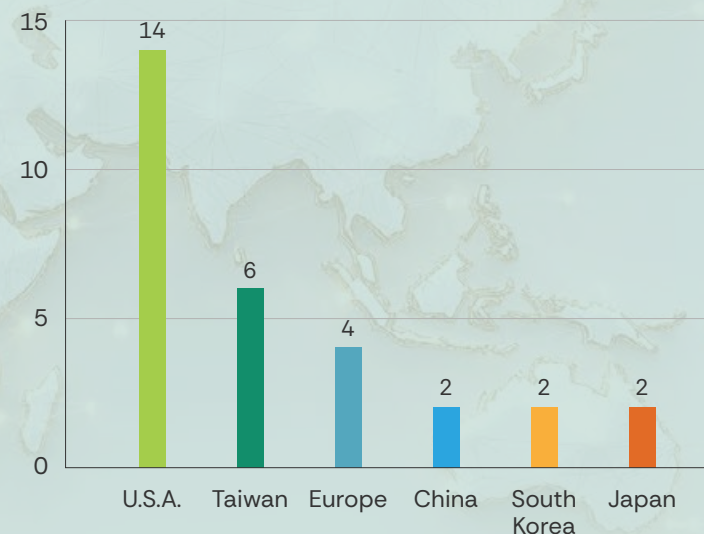
General Affairs Suppliers

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.

↑ 80%

The top 30 major suppliers, which accounted for more than 80% of WPG Holdings' total revenue.

The top 30 major suppliers



Evaluation and Management Mechanism

IDM/Fabless/IC Design Supplier Assessment

Chemical Safety

For the management and identification of chemicals and related substances that are harmful to the environment, WPG Holdings adheres to global industry standards and implements them in its daily management mechanism. The main directions are as follows:

1. In response to Pb Free (Lead Free) environmental protection guidelines that have been implemented in the industry over the past years, and Halogen Free Guidelines (HF) published by the International Electrotechnical Commission. The identification, registration, usage records, and alternative options for chemicals and related substances are implemented in our daily management.
2. WPG Holdings' warehouses adopts a daily batch identification management mechanism, recording whether each purchased item meets the aforementioned chemical requirements in the IT system based on suppliers' information, so as to provide customers alternative options for chemical substances with very high concern. WPG Holdings ensures the main chemical composition of semiconductor components can be clearly identified along the process from procurement, inventory, to sales management.

According to our chemical and related substance management policy, the percentage of 30 key suppliers identified (based on size of revenue) that have passed and obtained certification are as follows :

Conflict Minerals Management

The U.S. Congress approved the Dodd-Frank Wall Street Reform and Consumer Protection Act in 2010. According to Article 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, the U.S. Securities and Exchange Commission announced the "Rule 13p-1 under the Securities Exchange Act of 1934" in August 2012. This Article aims to solve the topic of human rights abuses linked to mining operations in the Democratic Republic of the Congo (DRC), or an adjoining country (collectively, the "Covered Countries"). Minerals mined from this area are called "3TG" including Tin (Sn), Tungsten (W), Tantalum (Ta), and Gold (Au).

As a distributor of semiconductor components, WPG Holdings did not participate in the product manufacturing process. In order to express the requirements regarding conflict minerals, WPG Holdings is committed not to directly or indirectly purchasing any conflict minerals from any source containing conflict minerals from the Covered Countries. In the future, WPG Holdings will continue to conduct supply chain due diligence annually to meet supply chain management targets.

With the aim of implementing the requirements of WPG Holdings on conflict minerals, we tracked the information by regularly reviewing the suppliers' management policy of conflict minerals, whether they carry out investigations on the country of origin of minerals and other public information; and disclose the results of the investigation to the public, to implement WPG Holdings' commitment to supporting the use of legal, conflict-free minerals.

Approved
/Certified

International Regulations and Guidelines for
the Management of Chemicals and Related Substances

Global Halogen Free Guide (HF) published by the IEC

100%
30 Obtain
Certification

- Restriction of Hazardous Substances Directive (RoHS)
- Registration, Evaluation, Authorization, and Restriction of Chemicals Act (REACH)
- Persistent Organic Pollutants (POPs), including :
Among Per/Poly fluoro alkyl substances (PFAS), the more well-known compounds include :
 - Perfluorooctane sulfonic acid (PFOS)
 - Perfluorooctanoic acid (PFOA)

China RoHS

16 Companies

Not applicable to PFOS standards; among them, 2 companies comply with POPs standards, 3 companies comply with both POPs and PFAS standards, 2 companies comply with PFAS standards, and 1 company complies with PFOA standards.

10 Companies

Not applicable to ROHS standard of China

WPG Holdings' Conflict Minerals Management Process is as follows



After the disclosure of the information related to the conflict minerals tracked by WPG Holdings, the percentage of publicly disclosed qualified smelters was 67% (20 out of 30 suppliers), and among these 30 key suppliers, the average percentage of raw materials from qualified smelters was 99.5%. 7 of the 10 key suppliers that do not publicly disclose the percentage of qualified smelters are RBA members and are stated on the website. The data provided by these key suppliers represents the overall data collected within their supply chain, and therefore, it cannot be broken down into individual components. WPG Holdings currently conducts regular due diligence updates on an annual basis and is unable to immediately reflect the potentially rolling updates of the data.

99.5%

Among the 30 key suppliers, the proportion percentage of materials used that were processed from qualified smelters was 99.5%.

Note : The average proportion of raw materials from certified smelters = (certified proportion announced by key suppliers * number of key suppliers with individual certified proportions) / number of key suppliers who have disclosed certified proportions.

General Affairs Suppliers Management

WPG Holdings values sustainable development and thus it is important for us to collaborate with our partners and promote mutual growth and corporate sustainability.

To effectively implement supplier management and ensure a healthy working environment, employee respect, and compliance with environmental responsibilities and ethical standards throughout the company and its supply chain, WPG Holdings and its subsidiaries developed the WPG Supplier Code of Conduct in 2018, based on the Responsible Business Alliance (RBA) Code of Conduct (formerly known as EICC). Since 2019, WPG Holdings has required new suppliers in the Greater China region to sign the "WPG Supplier Code of Conduct Commitment Letter" to pledge their understanding of our sustainability requirements and commitment to adhering to the Supplier Code of Conduct. Additionally, this commitment further facilitates the self-assessment process through the Supplier Code of Conduct, focusing on five key aspects: labor, health and safety, environment, business ethics, and management systems. This process is aimed at enhancing supplier performance and promoting respect for these areas, identifying and addressing issues, and improving overall practices.

In 2024, the response rate for new suppliers signing the commitment letter reached 100%. Additionally, the annual "WPG Supplier Code of Conduct Self-Assessment" was conducted, including surveys on whether suppliers implement policies related to ethical management, anti-corruption, and anti-bribery. In 2024, a total of 307 assessment forms were collected, achieving a 100% response rate.



WPG Supplier Code of Conduct

General Affairs Supplier Evaluation

Since 2017, WPG Holdings continued to perform the supplier evaluation of partners with the aim to ensure and enhance the quality of suppliers and their services through the evaluation mechanism with holistic aspects while helping suppliers identify internal problems and developing improvement measures to implement effective supplier management. The average score for each item in the 2024 Supplier Evaluation is 3 points (total of 5 points).

Sustainable Supply Chain Seminar

To continue enhancing the suppliers' awareness of sustainability issues and risk prevention capabilities, WPG Holdings has been planning and organizing the Sustainable Supply Chain Seminar since 2022 and has held it for three consecutive years. The seminar covered the risks and challenges of corporate sustainability, the role and value of sustainable supply chains, and an introduction to WPG Supplier Code of Conduct (which includes ethics and integrity standards). Through the seminar, WPG expects to work with its supplier partners to promote the development of sustainable supply chains and communicate management requirements. In the future, we will continue to plan and hold physical or online supplier conferences and related collaborative activities to strengthen supplier sustainability management. A total of 40 companies participated in the Sustainable Supply Chain Seminar in 2024, achieving a 100% participation rate.



Photo : Unity Sustainability Chief Executive Officer was invited to serve as the trainer of the supply chain seminar.

2024

General Affairs Suppliers Management Goals Implementation Results

3 Points

Average Supplier
Evaluation Score
(Out of 5 Points)

100%

Proportion of Local
Procurement Value from
General Affairs Suppliers

99%

Proportion of Local
Procurement Value from
Non-General Affairs Suppliers

1%

proportion
of green
procurement

Local Procurement and Green Procurement

In terms of procurement and contracting, WPG Holdings gives priority to local procurement and green procurement. In Taiwan, the proportion of procurement amount of general local suppliers in 2024 was 100%, the proportion of procurement amount of non-general local suppliers was 99%, and the proportion of green procurement amount was 1%.

2 Integrity

Accountability for Integrity Win-Win in Profit

WPG Holdings strongly believes that “integrity” is one of the cornerstones of corporate success. We insist on integrating integrity into every aspect of our corporate culture and business activities and believe that only the cooperative relationship established based on integrity can truly achieve “Grow Together, Strive Together and Win Together.” In terms of governance performance, in order to strive to signify the close connection between shared values and management philosophy, WPG Holdings has established a robust corporate governance structure to ensure that all decisions and operations meet the highest standards, in order to enable us to manage risks effectively and also ensure the enterprise’s sustainable development.

Meanwhile, WPG Holdings always upholds a corporate culture of ethical management and adheres to legal compliance, while paying attention to emerging information security issues to achieve the implementation of risk control, and also the proactive commitments to the Company’s employees, customers and partners, and the entire society. In the future, WPG Holdings will continue to strive to uphold the ethical management best practice principles, and to achieve the goal for “Grow Together, Strive Together and Win Together” through an excellent corporate governance structure, in order to make positive contribution to the enterprise’s long-term development and the society’s sustainable progress.



TOP 5%

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

44%

Independent directors accounted for about 44%

Level A

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

99.07%

Board meeting attendance rate reached 99.07%.

Establish a Nominating Committee

2-1 Board of Directors Operation

2-2 Corporate Governance

2 Chapter Summary

WPG Holdings upholds “ethical management” as a core value for sustainable development, establishing a robust corporate governance system. Through integration of corporate culture, information security, risk control, internal audits, and legal compliance mechanisms, the Group realizes its vision of “Grow Together, Strive Together and Win Together.” In 2024, WPG Holdings was ranked in the top 5% of all TWSE-listed companies in the Corporate Governance Evaluation for three consecutive years. The Board attendance rate reached 99.07%, with independent directors accounting for 44%, and a Nominating Committee was officially established to strengthen board diversity and succession planning.

In terms of ethical management, the Ethics Committee and the Executive Secretary Group of the Ethics Committee continued in 2024 to strengthen internal and external whistleblowing and case tracking mechanisms by advancing internal training, planning for the internal grievance platform, and conducting ongoing follow-up on reported cases. Multiple integrity and anti-corruption training sessions were held, with total attendance reaching 4,070 person-times. Regarding information security, the Group obtained ISO 27001:2022 and ISO 27017 certifications, established an incident response and Business Continuity Plan (BCP), and reported zero cybersecurity incidents throughout the year.

In risk management, WPG Holdings identified key risks such as cybersecurity, outsourced operations, and logistics risks based on impact and vulnerability. These are monitored through Key Risk Indicators (KRIs) and a red-yellow alert system. For internal control, the Audit Office conducted 58 audit operations throughout the year, covering domestic and overseas subsidiaries and compliance audits to ensure effectiveness.

In compliance and trade regulation, WPG Holdings maintained robust systems for intellectual property and personal data protection, passing the TIPS A-level certification for three consecutive years. The company held eight compliance and antitrust courses with a total attendance of 7,388 person-times. Through comprehensive governance based on integrity, WPG Holdings effectively enhanced organizational resilience and sustainability governance capability.

Stakeholders Recommended for Priority Reading

- Customers
- Upstream Suppliers (IDM/Fabless/IC design)
- Employees, Banks
- Shareholders / Investors
- Government Institutions

Material Topics

- Corporate Governance
- Risk Control and Management
- Information Security and Data Privacy
- IP Asset Management and Protection
- Product Trade Compliance

Commitment to Material Topics

WPG Holdings is committed to implementing corporate governance, and promoting the shared values of “Teamwork, Integrity, Professionalism, Effectiveness; T.I.P.E.” while adhering to the basis of ethical management; we also continuously optimize risk assessment, early warning and monitoring and tracking mechanism, implement risk management in the operation process, and promote risk management education and training, enhance colleagues’ risk awareness, and strengthen the culture of risk management

In order to improve the information security capabilities and literacy of colleagues, and strengthen the ability to deal with information security incidents, WPG Holdings continues to follow the ISO 27001 management framework, optimize information security management, implement relevant regulations, and provide high-quality services for our suppliers and customers.

Resource Investment



Maintain information security management systems, including certifications for ISO 27001 Information Security Management System and ISO 27017 Cloud Service Information Security Controls.



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



Adopted the regulatory database of different countries (the United States, the United Nations, the European Union, and other countries and regions with import and export control regulations in the world) to increase the effectiveness of trade compliance and export control of WPG Holdings.



Conducted 8 legal compliance training sessions (including corporate integrity management) to enhance colleagues’ awareness of legal compliance matters.



Third party reporting platform for stakeholder management is launched to establish communication channels with stakeholders.

Management Approach and Assessment Mechanism



1

Based on the “Ethics Committee” and “T.I.P.E. Meeting,” regularly review and improve the implementation of integrity management.



2

Regularly review and track key risks and establish a risk response evaluation mechanism.



3

Implement information security policies and information security management specifications so that all colleagues can abide and follow them to ensure the security of various information media.



4

Regularly review information security evaluation indicators, implement improvement measures, and improve the effectiveness of information security practices.

2-1 Board of Directors Operation

2-1-1 Board of Directors Structure

12 Times

Number of Board
Meetings in 2024

99.07%

Director Attendance
Rate (Excluding
Attendance by Proxy)

The highest governance body of WPG Holdings is the Board of Directors, which is led by the chairman who supervises the implementation of diverse corporate governance affairs. In addition to the establishment of independent directors, various committees are also instituted to be responsible for the Company's main operational topics; the Board of Directors is in charge of supervising the Company's overall operations and affairs, and makes decisions on main investments, mergers, and acquisitions, etc. The Board of Directors at the same time oversees the management team and keeps an eye on the situation including domestic and foreign legal changes. The responsibilities of the chairman and the CEO are distinctly divided. The CEO is a professional manager who implements the decisions of the Board of Directors, in command of business results within the scope of authorization.

The Company's Board of Directors re-elected the whole directors on May 31, 2023. 9 directors of 7th Board of Directors (including 4 independent directors). The Board of Directors has convened a total of 12 meetings in 2024. The directors' attendance rate attained 99.07% (exclusive of the attendance by proxy). According to 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%" and the interests of directors are avoided in accordance with legal requirements. For more information on the Board of Directors, please refer to the [Company's Annual Report](#).

Functional Committees

Name	Date of Establishment	Members	Committee Roles and Responsibilities	2024 Resolutions and Implementation Status
Audit Committee	2008.7	<ul style="list-style-type: none"> Independent Director, Charles Chen (Convenor) Independent Director, Jack J.T. Huang Independent Director, Kathy Yang Independent Director, Joseph Yu 	<p>The Audit Committee of the Company is established in accordance with the "Audit Committee Charter" and the main purpose is to supervise the following matters:</p> <ol style="list-style-type: none"> 1. Fair presentation of the Company's financial statements. 2. Appointment/dismissal, independence and performance of certified accountants. 3. Effective implementation of the Company's internal control. 4. The Company's compliance with relevant laws and regulations. 5. Management and control of existing or potential risks of the Company 	<p>The Audit Committee convened a total of 12 meetings, and the attendance rate of members reached 100% in 2024 (excluding proxy attendance). Key Resolutions in 2024:</p> <ol style="list-style-type: none"> 1. Approved internal control system self-inspection and internal control statement in 2023. 2. Approved the Company's financial report (including parent company only and consolidated financial reports) and business report for FY2023. 3. Approved the appointment of the Company's auditor for FY2024. 4. Approved the amendments to the company's "Asset Acquisition or Disposal Procedures," "Lending Funds to Other Procedures," and "Endorsement and Guarantee Procedures." 5. Approved the Company's proposal to invest in the private placement of common shares of "Zero One Technology Co., Ltd." 6. Approved the Company's proposal to issue the second domestic unsecured convertible bonds and the third domestic unsecured convertible bonds. 7. Approved the Company's full repurchase of Class A preferred shares at the original actual issue price and the termination of the listing. 8. Approved the establishment of the Company's internal control system for "Sustainable Information Management" and the "Sustainable Information Preparation Management Procedures." 9. Approved the appointment of the Company's audit supervisor.

Name	Date of Establishment	Members	Committee Roles and Responsibilities	2024 Resolutions and Implementation Status
Remuneration Committee	2009.2	<ul style="list-style-type: none"> Independent Director, Jack J.T. Huang (Convenor) Independent Director, Charles Chen Independent Director, Kathy Yang Independent Director, Joseph Yu 	<p>The Company has established a Remuneration Committee in accordance with the law and all members possess independence. Remuneration Committee is formed according to the "Remuneration Committee Charter" and the authority of the committee is listed below. Remuneration Committee reports the operating status or recommendations to the Board of Directors for discussion :</p> <ol style="list-style-type: none"> 1. Propose Director's Compensation and performance evaluation report regularly. 2. Drafting of senior management. 3. Propose CEO Compensation and performance evaluation report regularly 4. Propose and review the Board of Director performance evaluation. 5. Propose and review CEO performance evaluation. 	<p>In 2024, The Remuneration Committee convened a total of 8 meetings and the attendance rate of members reached 100% in 2024. (excluding proxy attendance).</p> <p>Important Resolutions in 2024 :</p> <ol style="list-style-type: none"> 1. Reviewed the Company's 2023 director's compensation distribution plan. 2. Reviewed the performance of management team and employees (senior managers) in 2023 and compensation distribution plan. 3. Reviewed the setting plan of the key performance indicators (KPI) of WPG Holdings CEO and appointed managers in 2024.
Nominating Committee	2024.12	<ul style="list-style-type: none"> Independent Director, Jack J.T. Huang (Convenor) Independent Director, Kathy Yang Independent Director, Joseph Yu Chairman, Simon Huang Director, Mike Chang 	<p>The Company's Nomination Committee is established in accordance with the "Nomination Committee Organizational Rules," with the following duties :</p> <ol style="list-style-type: none"> 1. Assist the Board of Directors in establishing the principles for the composition and qualification requirements of Board members, including the qualifications, expertise, or experience indicators required to serve as a director, the number of seats on the Board, term limits, and diversity policies. 2. Search for, select, and nominate suitable candidates for the Board of Directors. 3. Review the qualifications of the candidates nominated by shareholders, including the independence of independent directors, and provide the Board with recommendations. 4. Assist the Board of Directors in establishing the criteria for the selection of the CEO of the Company and help search for, select, and nominate suitable candidates for the CEO position. 5. Assist the Board of Directors in developing the succession plan for directors and the CEO and regularly review and supervise the implementation of the succession plan. 	<p>The Committee was established on December 24, 2024, and did not hold any meetings during the same year.</p>

Chief Corporate Governance Officer

The company's Chief Legal Officer is currently appointed as the head of corporate governance 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:



Assist in the operations of the Board of Directors' meetings in accordance with the law.



Assist in the operations of the various committees according to the law and the purposes.



Maintain WPG Holdings' shareholders equity for its investment in subsidiaries.



Assist the Board of Directors in enhancing and implementing corporate governance.

TOP 5%

Corporate Governance Evaluation Ranking Among All Listed Companies

TOP 10%

Ranking Among Electronics Companies with Market Capitalization Over NT\$10 Billion

WPG Holdings has also actively participated in the Corporate Governance Evaluation organized by the Taiwan Stock Exchange Corporation and conducted by the Securities and Futures Institute. We are actively working to strengthen corporate governance in line with the requirements of various indicators, and the 11th (2024) Corporate Governance Evaluation Review ranked WPG Holdings 5% among all listed companies and top 10% among all electronics companies with market capitalization over NT\$10 billion.



Photo : Cliff Yuan (right), Chief Financial Officer (CFO) of WPG Holdings, received the recognition at the 10th Corporate Governance Evaluation and Awards Ceremony.

2-1-2 Diversity of the Board of Directors and Performance Evaluation

Diverse Backgrounds of the Directors

The selection and nomination of the Company's Board of Directors is based on the provisions of the Company's Articles of Incorporation, the Rules Governing the Election of Directors and the Corporate Governance Best-Practice Principles, and a candidate nomination system is used to elect directors in a fair, impartial and open process. The Company has established the "Method for Election of Directors" and the "Corporate Governance Best Practice Principles," which provides for a diversified approach to the composition of the Board of Directors. Based on the Company's operations and development needs, and taking into consideration the views of stakeholders, the Company plans the appropriate composition of the Board of Directors and their successors by determining the professional background, expertise, industry experience, gender, age, and nationality of the directors.

In accordance with Article 20, Section 4 of the Company's "Corporate Governance Best Practice Principles," the Company's policy on diversity of board composition includes, but is not limited to, the following two major criteria :

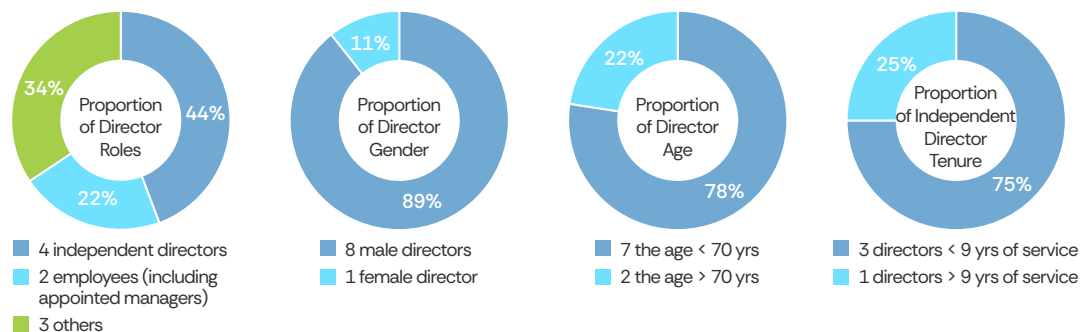
1 Basic Qualifications and Values

Gender, race, age, nationality and culture, etc.

2 Professional Knowledge and Skills

Professional background (e.g, legal, accounting, industry, finance, marketing, technology, information security, risk management, corporate governance/compliance, environmental sustainability, corporate social responsibility and human rights protection), professional skills and industry experience.

Board members should generally possess the knowledge, skills and qualities necessary to carry out their duties. In order to achieve the desired goals of corporate governance, the Board of Directors as a whole should possess the following competencies: operational business judgment, accounting and financial analysis, operational management, crisis management, industry knowledge, international market perspective, leadership, and decision-making ability. The 7th Term Board of Directors of WPG Holdings was elected by the shareholders' meeting on May 31, 2023 for a three-year term from May 31, 2023 to May 30, 2026. The 7th Board of Directors consists of 9 members (including 4 independent directors) with expertise in investment management, strategic management, finance and accounting, legal and international market perspectives in addition to the electronic components industry. 2 directors (22%) are also the Company's employees (including appointed managers). There are 4 independent directors (44%), 8 male directors (89%) and 1 female director (meeting the goal, 11%). 7 directors attain the age more than 70 years old (78%), and the other 2 directors less than 70 years old (22%). 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 12 years.



12 Years

Average Tenure
of All Directors

The four independent directors are Jack J.T. Huang, the founder and chairman of Taiwan Renaissance Platform Co., Ltd., Charles Chen, the former vice president of PwC Taiwan, Kathy Yang, the former President of CDIB Capital Management Corporation, and Joseph Yu, Distinguished Professor of Chang Gung University. Among them, Mr. Jack J.T. Huang has served as the Company's independent director for three consecutive terms of office or more. Notwithstanding, upon evaluation on his participation in the operation of the Board of Directors and independence status, it is found that he meets the independence requirement and never establishes certain relationship with the management (or any others) that might compromise his ability to make impartial judgment or perform job duty impartially in the best interest of the Company. Considering that he has expertise in law and M&A, and is experience in relevant laws and business management, he may provide forward-looking and fair important opinions on the Company's operational development, continue to provide suggestions and supervision to the functional committees under the Company's Board of Directors, and continue to improve the transfer of experience in a more comprehensive corporate governance mechanism.

The directors' industry experience/ professional distribution are as follows :

Director	Nationality	Title	Gender	Age		Tenure of independent director		Business Management	Decision -Making	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	R.O.C.	Chairman	Male													
Frank Yeh	R.O.C.	Vice-Chairman	Male													
K.D. Tseng	R.O.C.	Director	Male													
Mike Chang	R.O.C.	Director	Male													
T.L. Lin	R.O.C.	Director	Male													
Jack J. T. Huang	R.O.C.	Independent director	Male													
Charles Chen	R.O.C.	Independent director	Male													
Kathy Yang	R.O.C.	Independent director	Female													
Joseph Yu	R.O.C.	Independent director	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.



Succession Planning for Board Members

For the Company's subsidiaries with a single corporate shareholder (e.g., WPI Group, SAC Group, AIT Group, and YOSUN Group), the Company has established a policy for supervising the board of directors of subsidiaries and the principles for assignment principles since 2013. Through assigning senior executives of subsidiaries to serve as directors of subsidiaries and participating in the operation of the board of directors of subsidiaries, the executives are able to familiarize themselves with corporate governance and the duties of directors, and further develop the management and professional abilities required to serve as a director. The Company also invites the directors and supervisors of subsidiaries and key management to participate in the director training programs. In the past, we have established cases in which the CEOs of WPG subsidiaries became CEO of WPG Holdings and served as directors. By strengthening the governance of our subsidiaries' boards of directors, we have been able to build up a pool of talented directors for the Company.

The Company also conducts extensive recruitment of specific legal, financial, accounting, investment, and international development professionals based on the Company's operational development needs to serve as a source of talent pool for future director selections.

Performance Indicators and Remuneration Structure of Senior Managerial Officers

Senior managerial officers' remuneration structure is highly correlated with performance, and the policies and standards for remuneration policies and performance evaluation are based on internal fairness and external prevailing compensation rates and are reviewed by the Remuneration Committee and then submitted to the Board of Directors for approval and implementation. Meanwhile, the information about distribution of remuneration to employees and directors shall be included into the report matters at shareholders' meetings each year. The remuneration and performance of the managerial officers are measured by the implementation of the shared values of 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, and then summarized and submitted to the Board of Directors for approval.

Item		Weight	Description
 Performance Indicators of the Chairman	Social Aspect	45%	Maintenance of stakeholder relations, supervision of social corporate responsibility activities, strengthening of the social influence of WPG Holdings, and assisting in the promotion of succession planning.
	Corporate Governance Aspect	55%	The Board of Directors implements planning, supervises and achieves operating objectives, establishment and implementation of the investment review mechanism
 Performance Indicators of the CEO	Finance and Sales Indicator	60%	Profitability growth indicators and operational management quality improvement indicators: Profit After Tax, OPEX/GP, GP% achievement rate, Return on Working Capital
	Comprehensive Management Indicator	40%	<ul style="list-style-type: none"> Implementation of the company's business philosophy, corporate culture, and shared values, and realize our corporate vision of Grow Together and Strive Together. Organizational leadership and management capabilities Human resource management and talent cultivation Innovation and integration, risk management, legal compliance, and ESG sustainable development strategies
Other special contributions or material events are also included in the evaluation			

Link between Board of Directors' Compensation and Sustainable Performance

The Company's Articles of Incorporation stipulate that the Company may pay compensation to its directors, regardless of the Company's profit or loss, based on the directors' level of participation and contribution to the Company's operations, and in reference to domestic and international industry standards. The Company has established a Remuneration Committee to assist the Board in setting the compensation for directors and senior management, as well as in formulating the overall remuneration policy. A Board Performance Evaluation Policy is in place, under which the Board of Directors and its committees must conduct at least one internal performance evaluation annually, typically after the end of each fiscal year. The evaluation covers the execution and achievement of that year's objectives. To align with international ESG evaluation standards and strengthen sustainable development, the Audit Committee continues to pursue a goal of ranking within the top 5% in corporate governance evaluations, with its performance incentives tied to the achievement of this goal. If there is a surplus at the end of the fiscal year, the distribution of directors' remuneration will be determined by a resolution of the Board of Directors based on the review and recommendation of the Remuneration Committee. Such remuneration takes into account the Company's operational performance and each director's level of participation and contribution. A fair and reasonable link is established between performance-related risks and the compensation received. The standards and reasonableness of director remuneration are reviewed and discussed by the Remuneration Committee at least once per term and submitted to the Board of Directors for approval. The Company will also review the director compensation system from time to time, in light of operational conditions and applicable laws and regulations, to strike a balance between sustainable operations and effective risk management.

Performance Evaluation of the Board of Directors

The company clearly set 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 "Procedures for the Performance Evaluation of the 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 or external expert or scholar team at least once every three years.

Internal Performance Evaluation of the Board of Directors

The evaluation is performed after the end of each fiscal year, focusing on the overall Board performance evaluation as well as individual self-evaluation. The Board members should individually fill in the self-evaluation form on internal performance and their individual performance on the Board. The 2024 performance evaluation of the Board of Directors and the committees was submitted to the board on January 21, 2025, and disclosed on the Company's website.



Regulations Governing the
Performance Evaluation of
the Board of Directors



2024 Performance
Evaluation Results 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			●●●●●

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, "EY Business Advisory Services Inc.," to conduct the latest external appraisal in 2022. It conducted the 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 December 27, 2022, and disclosed on the Company's official website.



2022 External Performance Evaluation
Results of the Board of Directors

Aspects	Board of Directors Structure	Members	Process and Information
Evaluation Results	<ul style="list-style-type: none"> A functional committee has been established in accordance with the statutory requirements, and a majority of the committee members are independent directors. The Company has four independent directors, which is better than the two or more independent directors encouraged by the competent authorities and accounts for over 1/5 of directors' seats. 	<ul style="list-style-type: none"> All directors have a clear understanding of the Company's industry. The Board of Directors generally agrees that there is good interaction between the Board of Directors and the management team, and that there is good communication among the directors. 	There is a Risk Management Policy approved by the Board of Directors, in which strategies for major risk issues are formulated by the responsible unit, and the risk management unit reports regularly to the Board of Directors on its operations.
Recommendations from External Consultants	Encourage the increase of the proportion of female directors and suggest that specific management targets be set for the Board diversity policy.	<p>It is recommended that the Company add a self-assessment of the performance of board members:</p> <ol style="list-style-type: none"> The directors can fill in the specific contribution of the Directors to the company in various material issues such as ESG or strategic transformation during the evaluation period, so as to further strengthen the link between performance and remuneration. ESG-related indicators can be strengthened in accordance with international trends and the company's ESG objectives to link the Company's achievement of ESG objectives with Directors' performances. 	It is suggested that the Company may consider domestic and international trends in emerging risks or ESG issues, including but not limited to artificial intelligence, net zero emissions, information security, global trade and supply chain transfer, etc., and develop an annual course plan for directors to provide course contents and study hours that are better than those required by the authorities for further study.
Company's Response	To be included in the planning for the election of next term directors	To be included in director performance evaluation project planning	To be included in the planning of director education programs

Directors' Education

The company continues to promote the development of collective knowledge of the highest governance body. In 2024, the directors attended the continuing training for a total of 69 hours. Averagely, each director attended the training for 7.6 hours. The Company planned the home continuing education courses for the Board of Directors, including "Establishing Sustainable Performance Indicators and Compensation" and "Carbon-Carbon Connection: Discussing Carbon Fees, Carbon Taxes, Carbon Credits, and Trading Rights." The Company's Board of Directors members improve their professionalism and focus on sustainable risks and opportunities through continuous participation in a variety of external continuing education courses and focus on sustainability risks and opportunities, perform job duty faithfully and duty of care as good administrator, and exercise their operational decision-making, leadership and supervision functions thoroughly. All newly appointed directors of the company 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 their compliance with the above provisions while performing their duties.

Conflict of Interest Management

The Board members participate in the parliamentary affairs of the Board of Directors as their routine job duties. In order to prevent conflicts of interest from affecting the Company's interests, Article 15 of the Company's Rules of Procedure for Board of Directors Meetings expressly states the relevant provisions about recusal for conflict of interest. For the implementation of recusal from conflict of interest at the Board of Directors meetings in 2024, please refer to [Shareholders Meeting Annual Report](#) - Corporate Governance Status.

In order to implement transactions with stakeholders, ensure fairness and enhance the safety and soundness of the Company's operations, the Board of Directors resolved to establish the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct", which stipulate that transactions should be conducted in accordance with the principles of integrity, priority of the Company's interests, confidentiality and fair dealing, and that conflicts of interest should be prevented to avoid opportunities for private gain. The Company also established the "Rules for Handling Suggestions and Complaints from Stakeholders" to establish a reporting platform managed by a third party to establish a communication channel with stakeholders.

The "Rules for Handling Suggestions and Complaints from Stakeholders" of WPG Holdings expressly state that the Audit Committee shall serve as the supervisory unit for handling stakeholder suggestions and grievances, and that the third party entrusted with the management of the reporting platform shall report to the Audit Committee on a regular basis. The third party entrusted to manage the reporting platform shall regularly report to the Audit Committee on the progress of the handling of the reported cases, or be subject to the investigation and consultation of the Audit Committee whenever deemed necessary. In 2024, apart from three reported conflict of interest cases, no other significant related incidents occurred.

Number of Relevant Violations in 2024

0 Case Major Incidents

Corruption and Bribery, Information Confidentiality, Anti-Money Laundering, Insider Trading, Discrimination/ Workplace Violence, Violate Privacy Laws

3 Case Accepted Cases

Conflicts of Interest

2-2 Corporate Governance

2-2-1 Ethical Corporate Management

Since integrity governance is an essential element for corporate sustainability, "Integrity" is one of WPG Holding's 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 in order to manage and plan integrity governance strategy. In order 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.

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 analyze and discuss violations and response measures, and to discuss various issues and related work progress.

Executive Secretary Group of the Ethics Committee

In order to implement the affairs and administrative operations assigned by the Integrity and Ethics Committee, certain functional units of WPG Holdings (Legal Affairs Service, F&A Service, Corporate Governance Office, Process Excellence Management Service, HR service, ESG office, spokespersons, etc.) form the Executive Secretary Group of the Ethics Committee, which is responsible for system planning, management method development, and promotion to employees in order to implement the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Employee Code of Conduct, Corporate Governance Best Practice Principles and Anti-Corruption and Anti-Bribery Policy of WPG Holdings. The Committee shall report to the Board of Directors at least once a year. Meetings are held from time to time each year, and in 2024, discussions were held regarding the implementation of integrity-related internal training, the electronic signing of the Employee Code of Conduct, the planning of the internal grievance platform in China, and the handling of integrity-related whistleblowing cases. Implementation of the Relevant Principles of Ethical Management.

Implementation of the Relevant Principles of Ethical Management

The amendments to the "Ethical Corporate Management Best Practice Principles" and "Code of Ethical Conduct" of WPG Holding 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, reviewed, and resolved 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.

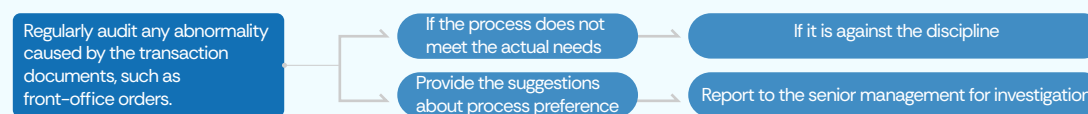
Related Policies



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

Considering that "Integrity" is among WPG Holdings core value T.I.P.E., the T.I.P.E Meeting has been held monthly since 2016 for cross-group exchanges on the process of procurement, sales, inventory and accounts receivable, attended by risk management units and functional units of each group, including business management, credit management, legal affairs, logistics, IT, and accounting. Each group's risk management unit regularly reports at the meeting the countermeasures for abnormal occurrence in management after auditing transaction documents such as front-end orders. Recommendations are proposed to optimize the operating processes that do not meet actual needs. Operating methods found to be inconsistent with relevant laws and regulations will be reported to senior executives (including the CEO) or the Audit Committee in accordance with its charter. Furthermore, the company conducts further investigations with the aim to discover fraudulent behaviors as soon as possible and will request legal support to assist in the investigation if there are any violations. We uphold the attitude of "avoid indulging in fraud" and will cooperate with local criminal investigation units when necessary to protect the Company's rights and interests.

T.I.P.E. Management Mechanism



Education Training of Ethical Management Principles

WPG Holdings has formulated the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct" and the "Corporate Governance Best Practice Principles", which specifically regulate all employees. No matter the management level or the general employees, all must take note of the above principles and codes during the performance of their duties. We also integrate the DNA of ethical management into the daily operations through continuous education and training, internal advocacy, and auditing systems, in order to achieve stable development in corporate governance.

Regarding the topic of anti-corruption and anti-competitive behavior, with the purpose of letting the employees understand the laws and regulations to be abided by and the obligations to be performed in their duties, WPG Holdings began from the perspective of risk management, gradually planned relevant training courses, and established the internal platform to promote the information about the employees' ethical code of conduct; simultaneously implemented online courses and provided the relevant promotional materials or the course presentations on the occasions such as new staff training or monthly meetings. Therefore, the employees would acquire basic legal knowledge, such as confidentiality obligations, anti-corruption, insider trading prevention, etc. The main body covered specific codes of conduct and implementation methods.

2024 Corporate Integrity Education Courses

Courses	Region	Number of Participants	Rate of Participation
Analysis of Legal Regulation of Insider Trading from Practical Cases	TW	1,470	75.8%
Legal Regulations Governing Unethical Conduct and Practical Case Studies	TW	1,487	76.7%
Compliance in Mind, Integrity in Action Interpretation of New Anti-Fraud Regulations for Private Enterprises	CN	1,017	54.3%
Proper Wealth Acquisition Rooted in Integrity Case Series from the Hong Kong Independent Commission Against Corruption (ICAC)	HK	96	90.6%

Note : In mainland China, a historical archive playback method was used, resulting in a relatively low participation rate.

WPG Holdings Employee Code of Conduct Implementation

Continuing the 2020 staff promotion activities of "WPG Holdings Employee Code of Conduct", the Employee Code of Conduct was amended for the second time on October 7, 2021, adding Paragraph 1, Article 12, a total of 33 codes currently. In 2023, through the learning platform of WPG Holdings, the promotion video and the Employee Code of Conduct are designated as compulsory courses for new employees. The employees must complete the reading during the probationary period, to fully understand the content of the code of conduct and agree as the signature. In 2024 a total of 245 people were completed.



2-2-2 Risk Management

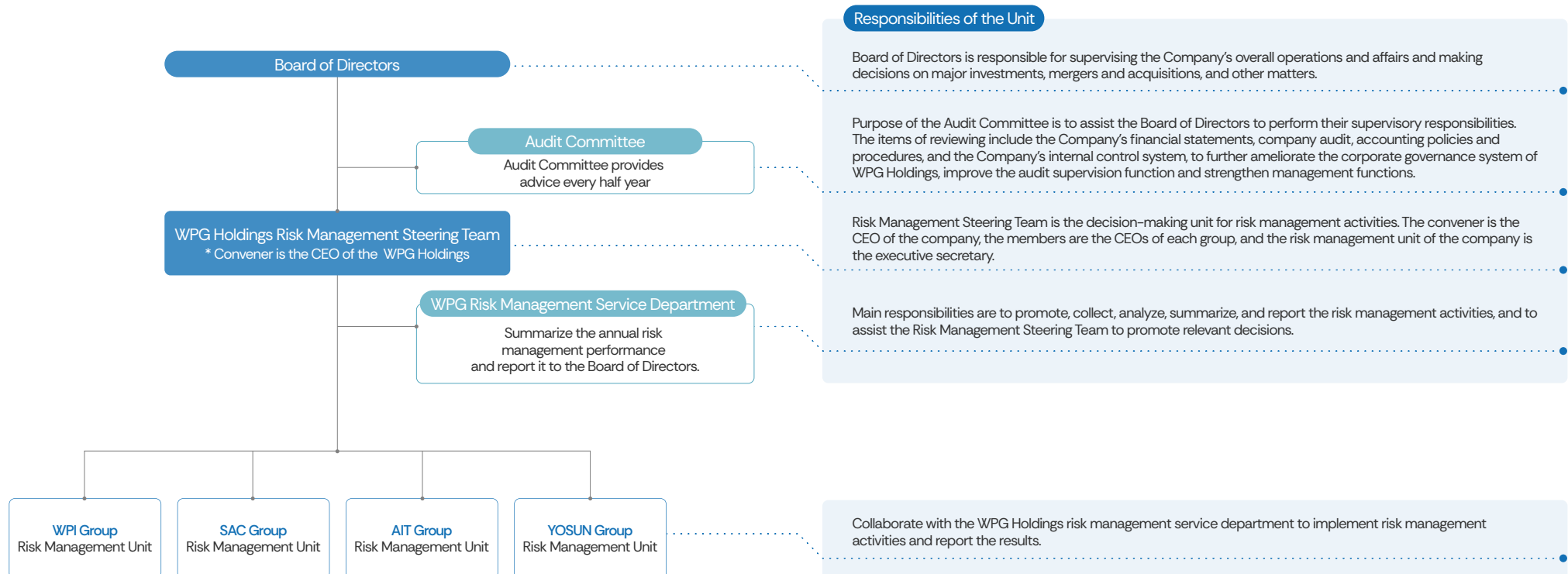
WPG Holdings promotes integrated risk management. The risk management units at each level include risk management in the operational processes through systematical risk identification, risk assessment, risk response, and monitoring considering the enterprise holistically to reach the goal of organizational integrated management. WPG Holdings aims to maximize the quality and quantity of revenue under an acceptable risk level and thus optimizes resource utilization. Internal training is also continuously conducted to ensure employee awareness and to establish a risk awareness culture within the organization.

Since the establishment of the Risk management department in 2017, WPG Holdings continued to monitor the risks identified at each level and the relevant Key Risk Indicators (KRIs), while continuously promoting and strengthening employee awareness of risk management. In addition to risk management education and training for all employees, 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

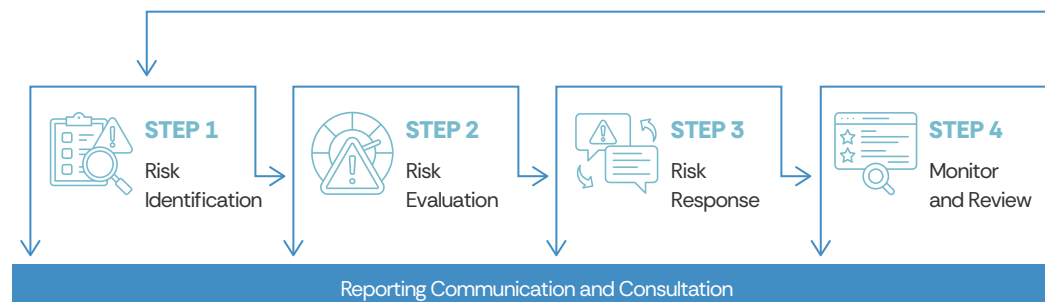
WPG Holdings' highest decision-making body for risk management is the Risk Management Steering Team, which is composed of the CEOs of the four major sub-groups and the CEO of WPG Holdings. Among them, the CEO of WPG Holdings is the convener of the decision-making team, and directly reports decisions 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.



Risk Management Process

WPG Holdings completed the first risk identification in 2017, continues to supervise and manage existing risks annually, and reports to the CEO of the Holding Company monthly to review the risk management performance. In addition, the company identifies the emerging risks and key risks given the changes in the industrial environment and international situation. The risk management process of WPG Holdings (as shown in the figure below) includes Risk Identification, Risk Measurement, Risk Response, Monitoring and Review, as well as Report Communication and Consultation; this management structure follows the management spirit of PDCA (Plan, Do, Check, Act), and the identification of emerging risks has been integrated into the risk management.



Risk Identification

Risk Type	Description
Market Risk	<ul style="list-style-type: none"> Politics and economics: Domestic and foreign regulations and complex tax policies. Industry: Industrial change and disintermediation.
Business Risk	<ul style="list-style-type: none"> 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	Geopolitics

Risk Evaluation

The risk evaluation is executed by the functional supervisors of WPG Holdings to conduct risk identification and evaluation, sort and identify the impact and vulnerability. Finally, the key risks are identified according to the risk score. Each corresponding unit responds to, executes, and follows up with the action plans for the key risks. The Risk Management Service Department monitors, tracks, and reports monthly.

Identification of Key Risks and Risk Control Measures in 2024

Currently, the WPG Risk Management Service Unit conducts regular management of key risk indicators including confidential data management risk and critical outsourced vendor business suspension risk (IT), In-house warehouses and outsourced warehouses BCM, office BCM, and information security risk management, and establishes a monitoring indicator mechanism and risk response tracking management reports.

Based on the results of the risk identification impact and vulnerability assessment, the key risks were identified as follows:

Key Risks	Risk Control Measures
Cyber security risk	Cyber security risk assessment and formulation of cyber security improvement plan
Logistic risk	Establish a business continuity plan (BCP), with drills, improvements, and optimization every year
Business interruption risk of major outsourced companies (IT)	Plan and set up IT system on cloud
Ongoing operational risks in the office	Conduct risk assessments and establish a safety enhancement implementation plan.

Risk Monitoring

Each functional unit shall monitor related risks and formulate corresponding control measures.

Risk Response and Tracking

WPG Holdings Risk Management Service conducts monthly follow-up management of key risk response strategies and reports to the convener of the Risk Management Steering Team.

Risk Management Project

In 2024, the WPG Risk Management Service Unit focused on the Group's major development strategies and the continuous major emerging risks during business operations. The main aspects include "establishing a quantitative risk assessment mechanism," "establishing a risk early warning and notification mechanism," and "outsourcing smart warehousing risk management and continuous tracking."

Establishment of Quantitative Risk Assessment Mechanism – Management of Key Risk Indicators

WPG has set up the key risk indicator (KRI) for the corporate risk management system since 2017. Since 2018, WPG has conducted relevant operations of the KRI mechanism, set up key risk indicators, and identified responsive measures for risk thresholds. Through the establishment of a "red and yellow light" risk threshold and countermeasures management mechanism, the Risk Management Service Unit of WPG Holdings regularly tracks KRI indicators to understand whether any risk items require special attention and regularly reports to the Risk Management Steering Team of WPG Holdings, enabling corporate management to determine the focus of risk indicators within the organization, as well as to establish a risk alert system to identify the precursors and root causes of key risks within the organization.

Establish Risk Early Warning and Notification Mechanism

In the event of an incident of the following nature, the discovering staff or the notified supervisor shall immediately notify the risk management unit regardless of office hours. In case of any questions about the incident notification process, personnel should consult with next-level supervisors as a matter of priority.



Risk Management Continuously Tracked

In line with the PDCA (Plan, Do, Check, Act) management philosophy, we continuously optimize risk management and enhance the company's risk resilience.

Emerging Risk Management

With the increase in the number of global emerging risk types and the probability of occurrence, WPG Holdings also includes identifying and managing emerging risks in the risk management process. WPG Holdings' identification and assessment of emerging risks in 2024 were mainly focused on "Geopolitical Risk Management."

Geopolitical Risk Management

In 2024, geopolitical risk education and training will be conducted for the logistics team and subsidiary risk management teams regarding geopolitical conflicts and wars.

2-2-3 Internal Audit

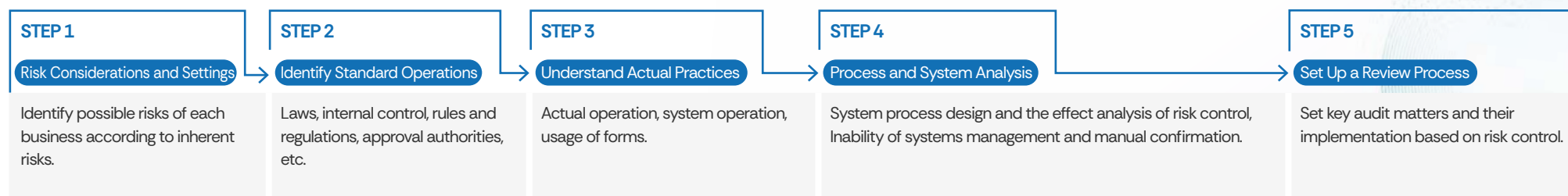
WPG Holdings established the Audit Office directly attached to the Board of Directors to improve corporate governance. Functions of the Audit Office were supervised by the Audit Committee, whereas the Chairman managed its daily administrative affairs. The audit office mainly focuses on the routine audits of the annual audit plan and performs project audits when necessary to find out deficiencies in the internal control system and propose improvement suggestions in due course. After the audit is completed, the Audit Office will submit an audit report to the Audit Committee, and the chief internal auditor is responsible for reporting the implementation status and results to the Audit Committee and the Board of Directors on a regular basis to uphold the spirit of corporate governance. In addition, the Audit Office also urges all units to perform self-assessment annually, implement a self-monitoring mechanism, review the results of self-assessment, and serve as the basis for internal control statements for the Board of Directors and Audit Committee together with the audit report.

Based on the 2024 audit plan approved by the Board of Directors, the Audit Office conducted the audit on financial, business, operational, regulatory compliance and management systems across various departments and groups. The aim was to establish sound corporate governance practices and risk control mechanisms. In 2024, the Audit Office conducted a total of 58 audits and, according to the audit plans, performed supervisory audits of subsidiaries in Shanghai and Shenzhen, China, Singapore, and the United States. Monthly and quarterly audits were conducted on derivative product operations as well as funds lending and endorsement guarantees, with reports issued accordingly, all of them were finalized. Meanwhile, the Audit Office continued to follow up the improvement status based on the improvement plans responded by the audited units and report the results of the improvement follow-up to the Audit Committee and Board of Directors regularly.

Responsibilities of the Internal Auditors

				
Understand the overall control environment	Observe and identifying possible operational risks	Monitoring risks and providing improvement suggestions	Providing consulting services and improving operational efficiency	Assisting the management in improving corporate governance
Verify operational and financial activities as well as objectives of the organization.	Understanding and identifying the existing and potential risks through observation and analysis of the business environment.	Understand and monitor the organization's operational risk and the implementation status of internal control by reviewing business operations and timely provide suggestions for improvement.	Provide opinions on plans of operating units or project developments in consideration of potential risks and derivative control, in order to enhance the quality and efficiency of the plan or project. On top of that, the company also evaluates and provides opinions on existing processes to improve process efficiency and mitigate risks.	Reporting the company's overall control effectiveness to senior managers in a timely and objective manner to enhance information transparency and assist in improving corporate governance.

Internal Audit Risk Process

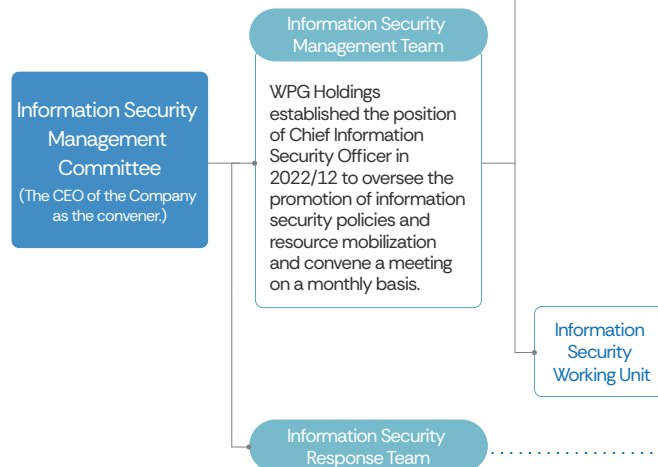


2-2-4 Information Security Management

Information security is the main foundation for corporate sustainability and maintenance of core competitiveness, which means that corporate sustainability can only be achieved by safeguarding the main business information. WPG Holdings has established the Information Security Management Regulations to provide a safe and reliable information management system and electronic exchange environment, as well as to ensure the security of data, servers, application systems, equipment and networks, storage of information, and the feasibility and effectiveness of cyber security practices, and to establish implementation guidelines for these regulations, so as to avoid the impact and harm from human neglect, malicious attack or natural disasters, improper use, disclosure, alteration, destruction, and other incidents.

Information Security Governance

For the purpose of executing the diverse tasks of the information security management system effectively, WPG Holdings has formulated various information security development directions and strategies and established the "Information Security Management Committee" to manage the operation of the Company's information security management system, including the execution of the tasks of information security-related topics, formulation of procedures, review and other information security matters. Through the operation of the information security organization, the information security management system continues with a steady operation.



Responsibilities of the Unit

1. In charge of the convening of management group meetings.
2. The proposals and discussions at the information security management group meeting.
3. Assisting in evaluating the classification and grading of information assets and the Company's risk evaluation operations.
4. Assisting in judging and tracking information security incidents
5. Assisting in compiling systems and documents related to information security management.
6. Assisting in planning and evaluating information security-related technologies, processes, solutions, etc.
7. Providing the education and training of information security within the organization.
8. Regularly report to the Board of Directors on information security initiatives.

1. The information security incident notification contacts persons who assist in judging, processing, and tracking information security incidents.
2. Responsible for responding to topics related to information security of each unit.
3. Maintaining the inventory of information assets of each unit, and the designated person is responsible for compiling the inventory of the Company's information assets.
4. Establishing and maintaining the information security management-related systems and documents.
5. Assisting in the implementation and coordination of diverse information security management systems
6. Assisting in the planning of the projects related to the information security system, implementing the information security management and control in the project management process.
7. Contacting and coordinating information security-related matters.
8. The proposals and discussions at the information security management group meeting.
9. Executing the tasks assigned by the information security execution unit.
10. Assisting in promoting various information security activities.
11. Acting as the contact person for investigating matters, transmitting, and collecting the data

This team is a temporary group. When a major information security incident or personal information dispute occurs, the team will respond to different aspects such as regulations, public relations, customer service, and information.



Key Resolutions in 2024

In response to the trends of digitalization and cloud technology, strengthen information security measures, reduce potential supply chain risks, and ensure security and customer confidence.

Introduction of Information Security Management Mechanism

WPG Holdings established its information security management systems in 2020. to establish a comprehensive information security management system for confidentiality, integrity, and availability, and to establish a complete information system for planning, execution, testing and action. The Company has formulated information security management requirements to define the information security management indicators and goals and Completed ISO 27001 certification in October 2024:ISO 27001 Certification for 2022 Transition and ISO 27017 Cloud Service Information Security Control Operations Standards Certification. The certificates remain valid until July 2027.

According to the information security management standards currently in place, the management mechanism is to be conducted at least once a year, including :

- 1 Performing regularly threat Intelligence Collection, information security indicator evaluation, information asset inventory, and information security risk evaluation.
- 2 Conducting regular annual testing, maintenance, review, and amendment of social engineering drills, vulnerability scanning operations, penetration testing, and information business operation continuity plans.
- 3 Executing the self-check operation and the review meeting of the information security management annually to achieve continuous operational improvement, ensuring the effectiveness of information security practices.
- 4 Evaluating the information security rules of WPG Holdings at least once a year; debriefing, reviewing, and revising to reflect the updated developments in the government laws, technologies, and business, ensuring the effectiveness of information security practices.
- 5 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 Mechanism

With the aim of ensuring that the classification, reporting, handling process, statistics, and tracking of information security incidents of WPG Holdings are more systematic, the company set up an incident notification and processing mechanism, so that when an information security incident occurs, the incident can be quickly reported, dealt with, and responded in the shortest time to assure the normal operation of various businesses. At the same time, regularly conduct threat intelligence collection, assess whether it poses cybersecurity risks to the business, and implement improvement tracking based on the scope of the risk impact.



Prevention



Supervision



Tracking

- Regular business continuity planning exercises
- Internal audits
- Conduct safety awareness and education training programs

- Real-time monitoring system
- Network resources and another maintenance status

- Incident report processing and maintenance
- Correction and improvement management of internal audit findings
- PDCA cycle to support continuous improvement of processes

Handling Process of Information Security Incident Reporting

- 1 If the handling unit of the reporting judges that it is an information security incident, they should record the incident, notify the information security execution unit, and conduct reporting operations in accordance with the Company's contingency process, and the business department will confirm whether the incident needs to be notified to the relevant external units for attention.
- 2 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, and he/she, together with the information unit, shall decide whether or not to activate the off-site backup room or activate the emergency response operation procedure.

- 3 The handling unit of the reporting shall record and track the information security incident processing status and finalized time, etc., responding promptly and tracking the progress record to maintain the wholeness of the record

0 Case

Information
Security-Related
Incidents in the
Past Three Years

If an information security incident involves regulations or crimes, the company shall take the initiative to notify the relevant competent authorities and confirm that the handling measures meet the specifications of the regulations and the evidence retention during the handling process. In the past 3 years, there have been no information security-related incidents and financial impacts, and there has been no leakage of customer information due to information security incidents.

Information Security Education Training and Advocacy

The information security execution unit plans the education and training of information security annually. They collect, track, and integrate the results of education and training, and formulate the goals and basic hours (3 hours) of information security education and training that the colleagues need to receive annually. In accordance with the arrangement of current information security, when the employees are formally appointed, new employees will be arranged to receive training on information security topics to ensure the understanding of their responsibilities and obligations, to enhance the employees' information security awareness. They advocate the precautions related to the recent information security incidents to the managers and the employees of the whole group, assisting the colleagues to increase information security awareness.

Summary of Information Security Education and Training in 2024 :

Units : Hours ; Number of People ; %

Learner Region	Content	Total hours (hours)	Total number of participants (persons)	Attendance rate
Entire Group	Social engineering drills, information security awareness training	4,447	4,447	95%
Taiwan, China (CN), Trigold Holdings Limited, Logistics-IT	Cloud-based Information Security Awareness Training	220	220	100%
Taiwan, China (CN)-IT	Zero Trust Education and Training	219	219	100%

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

Business Continuity Plan (BCP)

WPG Holdings implements the business continuity plan, (BCP) so that when the system is abnormal and cannot provide the services as per usual, all system services can be switched to the backup data center to respond quickly and effectively, to avoid system service interruption and lead to the malfunction of the company. WPG Holding conducts tests and reviews at least once a year, and amendments if necessary.

- 1 **Confirming the drill list conformed to the actual condition :**
All contact information on the drill list should be correct.
- 2 **Confirming the relevant personnel mastering the steps of the system switching procedure :**
During the drill, all procedures are completed as expected.
- 3 **Ensuring the time of drill steps match the expectation :**
The time (minutes) of the steps of the drill steps can be completed within the expected time.

Scenario setting



2024 BCP Drill
Scenario

Data Center
Relocation
to a Remote
Site

Status of implementation

- In response to the increasingly complex risk environment and the need for business continuity, the data center relocation plan has been initiated.
- The relocation plan is not only a response to current risks but also an important step for the organization to enhance operational continuity and information security during the digital transformation process. The successful implementation of this plan will lay a solid foundation for future business development while strengthening the organization's ability to adapt to uncertainties.

2-2-5 Legal and Trade Compliance

Establishment of Trade Secret Management System



The protection of the company's confidential information is a crucial aspect of corporate sustainable development and maintaining core competitiveness. WPG Holdings has demonstrated outstanding performance in intellectual property management, having not only obtained the Taiwan Intellectual Property Management System (TIPS) Grade A certification for both 2022 and 2023, but also successfully passing the TIPS inspection in 2024, highlighting its robust approach to confidential information management. To ensure the effective management of confidential information, WPG Holdings has established a comprehensive information management system. In accordance with the established confidentiality management regulations, each functional unit is required to regularly review and update the confidential information classification table, ensuring effective management of confidential information at different levels. Additionally, WPG Holdings continually optimizes existing data control processes to improve management efficiency and mitigate risks. Furthermore, WPG Holdings actively promotes employee education and training by offering courses such as "Basic Concepts of Intellectual Property & Policy Goals." Through practical case studies and regulatory explanations, these sessions help employees better understand the challenges in confidential information protection brought about by technological advancements. These measures aim to prevent potential risks in advance and ensure effective post-event evidence gathering, safeguarding the interests of the company and its stakeholders, and laying a solid foundation for sustainable development.

Intellectual Property Management Plan

In order to achieve WPG Holdings' operational objectives and ensure compliance with intellectual property-related laws and regulations, WPG Holdings has incorporated intellectual property management as a core component of its internal control system, committed to strengthening the protection and utilization of intellectual property. Based on this strategy, the "Copyright Management Guidelines" were revised in 2024, and various forms related to copyrights and trademarks were added and improved. At the same time, relevant operating processes were optimized to further enhance the intellectual property management mechanism, ensuring that the management procedures are more rigorous and efficient. Additionally, in response to WPG Holdings' new business models, Logistics as a Service (LaaS) and WMS (Warehouse Management System), the company has conducted in-depth research and analysis on the market competition dynamics, particularly evaluating the development trends of patent technologies among potential competitors. Based on these insights, WPG Holdings has developed forward-looking strategies to ensure a competitive edge in emerging markets, as well as a series of intellectual property protection measures to provide solid assurance for future operational development.

Through these initiatives, WPG Holdings has not only enhanced the management and protection of intellectual property but also laid a solid foundation for the company's innovative development, ensuring it maintains a leading position in the rapidly changing market environment.



Management Plan	1	2	3	4	5
Intellectual Property Strategy	Protection and the accumulation, enrichment, and inheritance of the intellectual assets of the company.	The output of Intellectual Property assets can create value for the Company, the IDM/Fabless, or the customers.	Completion of the regulation system and training to avoid infringing on the intellectual property rights of others.		
Intellectual Property Implementation	Trademark registration management; copyright achievements, such as software programs, audio, and video, graphic trademark designs, posters, reports, etc., are regularly checked and listed; trade secrets are managed and controlled by each unit, and the management has been strengthened, including competition prohibition, the confidentiality of the customers' information, prevention of insider trading, information security control, etc.	Trademark Protection : For WPG Holdings' key trademarks, a global authorization process and application channel have been established for third-party usage. At the same time, proactive use of the trademarks is promoted to enhance brand influence. In addition, by implementing active rights protection measures and adopting legal actions such as issuing warnings or requesting the removal of infringements, the Company effectively prevents acts of infringement and further strengthens its market position.	For our operational projects LaaS and WMS: From an intellectual property perspective, we conduct in-depth research and analysis of the market competitive landscape, with a particular focus on comprehensively evaluating the patent technology development trends of potential competitors.	 <p>WPG Holdings organizes training or study activities to educate employees on relevant laws and regulations as needed.</p>	In order to respond to and communicate with stakeholders on intellectual property protection issues in a timely manner, WPG Holdings has set up an intellectual property protection mailbox as a contact channel. In 2024, the company received feedback on intellectual property rights matters from a concerned party through the mailbox. Upon receiving the feedback, it was promptly forwarded to the responsible department for handling and responding to the party's request.
Intellectual Property Management System and Measures	In 2024, the Company formulated the SOP system for trademark management, copyright management, dispute handling, etc., and the intellectual property management regulations for each department's confidential information list were completed, revised, and disseminated, and through the review of relevant regulations and systems, employees have an overall consistent basis for compliance, and a management system for intellectual property rights (trademarks, copyright, sensitive information, dispute handling, foreign document handling, etc.) was established.	In 2024, WPG Holdings conducted an in-depth study and analysis of LaaS and WMS from an intellectual property perspective, examining the market competition dynamics. Special focus was given to evaluating the development trends of patent technologies among potential competitors. Based on this comprehensive assessment, a report was prepared, and strategic recommendations were made.	In 2024, WPG Holdings conducted an internal review of intellectual property management, and in September 2024, conducted an internal review of the implementation of intellectual property management standards in key departments of the Company.	<p>Regular reports:</p> <ul style="list-style-type: none"> ① A management review meeting of the intellectual property management system shall be held at least once a year, where the intellectual property management system shall be reviewed to ensure continuous appropriateness, completeness, and effectiveness. ② The Company's intellectual property management plan and implementation shall be reported to the Board of Directors at least once a year. ③ In 2024, a management review meeting for the intellectual property management system was held in accordance with regulations. During the meeting, the appropriateness, completeness, and effectiveness of the system were examined and evaluated to ensure that the intellectual property management mechanism can continue to be optimized and meet the company's operational needs. Additionally, the progress of WPG Holdings' trademark protection efforts was reported. The review results and improvement measures have been submitted to the Board of Directors to enhance the effectiveness of intellectual property management and ensure the protection of the company's assets and technological competitiveness. <div>  <p>Taiwan Intellectual Property Management System (TIPS) Certificate</p> </div>	

Legal Compliance Training Series

In 2024, eight educational training sessions were held

Ensuring Rules of the Personal Data Protection Act

Passed administrative inspection by the competent authorities in early August 2024

Action Plan for Assurance of Creditor's Rights and Collection of Accounts Receivable

The first version of the collection decision points was finalized in 2024

Management System of Personal Information Protection

Due to the global expansion of WPG Holdings' subsidiaries' operational locations, the company has formulated specific risk management strategies for the personal data risks potentially involved in global operations. The company continues to conduct internal personal data inventory operations and risk assessments annually in accordance with regulations to review the implementation status of personal data protection and ensure that WPG Holdings' personal data privacy protection system continues to comply with global trends. To promote the execution of the personal data protection policies, WPG Holdings also continues to hold regular "Legal Compliance Training Series" courses for employees. In 2024, one educational training session was held (please refer to the "Advocacy of Legal Compliance" section of the report). Through the focused advocacy on personal data protection, the company aims to enhance employees' awareness of legal compliance and implement corporate compliance management.

Furthermore, to ensure timely response to regulatory updates and adjust according to operational changes, WPG Holdings regularly tracks legal updates and reviews internal compliance status. In early 2024, in response to the establishment of WPG Electronics Co., Ltd.'s Linkou International Logistics Center at the end of 2023, WPG Holdings immediately assisted and guided the company to establish a personal data file security maintenance plan according to the "Rules of the Personal Data Protection Act" and the "Security Maintenance Management Procedures for Bonded Warehouses and Logistics Centers." The security and maintenance measures for personal data files were implemented and passed administrative inspection by the competent authorities in early August 2024, ensuring that both WPG Holdings and its subsidiaries meet their obligations for personal data security maintenance.

To respond to and communicate with stakeholders on personal data privacy protection issues in a timely manner, WPG Holdings has set up a personal data privacy protection mailbox as a contact channel. In 2024, WPG Holdings received opinions related to personal data rights and interests via the mailbox, which were immediately forwarded to the responsible unit for handling and responding to the request. WPG Holdings will continue to work toward strengthening personal data privacy protection management, safeguarding the interests of investors, and achieving the goal of corporate sustainability.

To align with the trend of regulatory amendments, establish a risk management system, and meet supply chain management system requirements, WPG Holdings plans to evaluate the introduction of ISO 27701 for personal data privacy management systems. The company plans to start identifying current risks in 2025, reviewing privacy protection status in actual business scenarios, identifying applicable regulations, impact scope, and gaps. By 2026, WPG Holdings aims to establish a privacy protection mechanism and system at the group level. After the completion of the privacy protection mechanism and system establishment in 2027, WPG Holdings will seek certification, continuing to run the system to enhance the commercial image, increase customer trust, strengthen investor confidence, and ensure legal compliance and governance.

Enhancing Risk Prevention and Protecting Debt Solvency

Continuing to focus on improving the efficiency of customer accounts receivable collection, in order to reduce concerns about bad debts within the subsidiaries of WPG Holdings and improve the control effectiveness of accounts receivable, we have adopted the spirit and objectives of the "Action Plan for Assurance of Creditor's Rights and Collection of Accounts Receivable" established in 2023. We further developed the "Collection Decision Points" (hereinafter referred to as these points) as a guide for the legal team and front-line business managers to execute collection operations and make decisions. These points not only highlight key benchmark cases from the collection cases of various subsidiaries, which are particularly valuable for reference, but also extract principles based on successful collection execution examples. This provides improved, reliable guidelines that alert and guide the front-end in making collection decisions. In addition to improving the efficiency of the legal team's operations, this will help business managers quickly issue correct collection instructions, speeding up the recovery of debts.

These points not only summarize the essence and key aspects of the collection procedures but also outline the evaluation and analysis methods used by both the business department and the legal team to make collection decisions. This ensures that each subsidiary can ultimately make the most appropriate and advantageous judgment. The first version of the collection decision points was finalized in 2024, and discussions with the business and credit management units for further improvement and completion of the content will take place in 2025. Additionally, to implement the purpose of these points, internal education and training for the legal team will be conducted, followed by outreach to front-line business units to refine the collection effectiveness of the legal team and expand debt recovery across subsidiaries.

Advocacy of Legal Compliance

In order to strengthen employees' legal awareness in performing duties in each unit, implement corporate legal compliance, protect the rights and interests of investors, and achieve corporate sustainability, the Legal Affairs Service unit had conducted live broadcasts of Legal Compliance Education in 2024. There is also a special section for relevant courses to provide these live-streamed course videos and online post class quizzes, so that colleagues in all regions can watch, learn and take online tests anytime, anywhere to view their learning outcomes online. In addition to the training courses arranged in the aforementioned the "Establishing the management system of confidentiality" and the "Intellectual Property Management Plan", and "Personal Information Protection Management System", it also included the advocacy of legal compliance course on the topic of "Insider Trading" and "Dishonest Conduct" with online tests after each live streaming course to deepen the legal concept of colleagues.

2024 Legal Compliance Education and Training Series

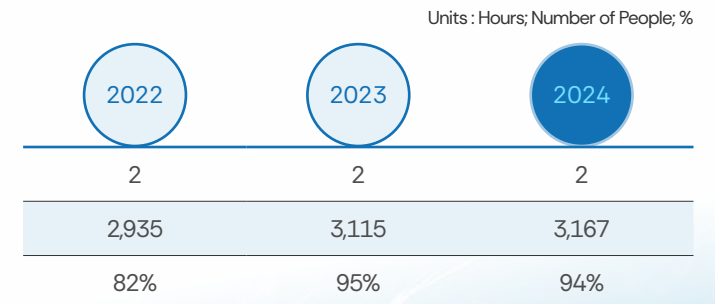
Session	Region	Course	Number of participants	Participation Rate
1	Taiwan	Basic Concepts of Intellectual Property & Policy Objectives	422	100%
2	Taiwan	Analysis of Insider Trading Legal Regulations with Practical Case Studies	1,470	75.8%
3	Taiwan	Legal Regulations on Unethical Behavior and Practical Case Explanations	1,487	76.7%
4	Taiwan	Compliance in Heart, Integrity in Action: New Anti-Bribery Regulations for Private Enterprises	1,017	54.3%
5	Hong Kong Region	Achieving Wealth with Integrity: Case Series from the Hong Kong Independent Commission Against Corruption (ICAC)	96	90.6%
6	Taiwan	Avoid Anti-Trust Violations in Transactions, Ensuring Sustainable Business Profits: Beware of Crossing the Line of Collusive Practices	1,451	74.8%
7	Mainland China Region	Fair Competition, Win-Win Growth: Key Points of the New Anti-Trust Law Amendments and Compliance Recommendations	1,018	54.4%
8	Greater China Region	Personal Data Mapping	427	73.6%

Note : In mainland China, a historical archive playback method was used, resulting in a relatively low participation rate.

Product Trade Compliance

WPG Holdings conducts internal trade compliance training courses every year, especially in face of the impact of the US-China trade war in 2020. WPG Holdings must monitor the changes in laws and regulations of various regions/countries, with timely updates for legal compliance. In addition to emphasizing the importance of export control, the training courses also cover changes in export control regulations of related countries, regions, and governments, WPG Holdings trade compliance policy, management mechanisms and systems control, and new requirements from suppliers and partners on trade compliance. WPG Holdings holds annual education and training courses in various regions, including Mainland China (including Hong Kong), Taiwan, South Asia, South Korea, India, and Japan.

Past Three Years of Trade Compliance Training



Note : The statistical scope includes Taiwan, Mainland China (including Hong Kong), South Asia, India, and Korea.

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 is able to enhance sustainable value for customers and upstream suppliers.

3-1 Climate Change and Strategy Management

3-2 Low-Carbon Operations

3-3 Resource and Waste Management

3-4 Green Value Chain



ISO 14001 : 2015

Maintain environmental management certification

100%

Achieve 100% Greenhouse Gas inventory

150 programs

A total of 150 programs related to Cleantech

29%

The renewable energy usage rate is approximately 29%

43%

Cleantech solution revenue increased by 43% YoY



3 Chapter Summary

In 2024, WPG Holdings continued strengthening climate governance, resource management, and the development of clean technologies to actively respond to global Net Zero goals and the industry's low-carbon transformation. The Group completed GHG inventory and assurance for Scopes 1 and 2 across all operational sites and, for the first time, included all Scope 3 categories, disclosing total emissions of 45,503.73 tCO₂e, with 89.98% third-party assured. It also initiated its first service carbon footprint inventory, assessing per-ton emissions from four major logistics centers, and launched reduction actions focused on material acquisition. A plan to introduce Internal Carbon Pricing (ICP) is underway, progressively covering key emitting sites to integrate carbon risk into operational decisions. After completing the comprehensive GHG inventory, WPG Holdings set its "Greenhouse Gas Reduction Targets and Action Plans" covering key sites including Nangang, Shenzhen, and Linkou. The plan includes enhancing energy efficiency through energy management systems, evaluating replacement of outdated equipment, and continuing the adoption of electric vehicles, steadily progressing toward emission reduction goals.

Additionally, WPG Holdings is continually expanding its environmental data collection to encompass a broader range of operational regions. This effort aims to enhance the completeness of our sustainability information. Concurrently, we're setting reduction targets to ensure effective environmental management. For waste reduction, our Taiwan office aims for a cumulative annual reduction of at least 2% in waste volume, while our logistics warehouses target a 2% annual reduction. Regarding water consumption, our Taiwan office areas achieved an impressive 9.05% reduction in annual water usage, and our logistics warehouses saw a 14.0% decrease. WPG Holdings is also utilizing data analytics as the foundation for our paper management, which led to 72,568 kilograms of recovered cardboard. Furthermore, our logistics warehouses achieved an annual waste reduction of 2.26%, and we're continually deepening our efforts in resource segregation and food waste recycling.

Biodiversity was introduced as a new sustainability topic in 2024. A biodiversity hotspot assessment was conducted for six major operational sites in Taiwan, with none located in hotspot zones. Nonetheless, biodiversity considerations were integrated into site selection and green space management. Initiatives such as habitat creation ("One Bird, One Tree"), tree adoption, and employee awareness campaigns were implemented.

A total of 150 cleantech solutions were developed in 2024, driving a 43% revenue increase, with green components contributing 4.52% of revenue. These solutions span seven key applications, including new energy, battery manufacturing and distribution, electric vehicles, smart measurement, and pollution control. Looking ahead, WPG Holdings will align with TCFD and other international frameworks to expand renewable energy use, refine carbon management, and co-develop an innovative and sustainable green value chain with industry partners.

Stakeholders Recommended for Priority Reading

- Customers
- Upstream Suppliers
(IDM/Fabless/IC design)
- Shareholders/investors,
- Government Institutions

Material Topics

- Risk Control and Management

*The information in this chapter also covers the basic topics "Climate Strategy," "Biodiversity," "Energy Management," "Water Management," and "Waste and Consumables Management."

Commitments to Material Topics

WPG Holdings remains committed to achieving Net Zero Emissions from all of our operations (offices and warehouses) by 2030 and achieving Net Zero Emissions for the entire Group by 2050. We are committed to strengthening climate governance, actively saving energy and reducing carbon emissions in daily operations, implementing energy and resource management, continuously expanding the use of renewable energy, enhancing the Group's climate resilience, reducing the impact on the ecological environment, and promoting a green value chain with the partners together.

Resource Investment



Completed 100% of Scope 1 and Scope 2 greenhouse gas inventory and verification across all Group locations and obtain ISO 14064:2018 certification.



The headquarters office was awarded the Gold Green Building Label by the Ministry of the Interior and was equipped with equipment for renewable energy generation and resource reuse, including solar power systems and a rainwater harvesting system for irrigation, effectively enhancing resource reutilization.



The logistics warehouse is equipped with smart monitoring and control equipment, and we promote a complex transportation model to shorten the supply chain and save energy consumption through intelligent distribution.



Over 100 engineers have been dedicated to the research and development of clean technologies. Combining the key technologies and capabilities of external companies and campus talents in clean technology to promote the strategic deployment and development of the electric vehicle sector.

Management Approach and Assessment Mechanism



1

Consolidating the climate change risk management process into the overall risk management, to perform risk identification, risk measurement, risk monitoring, risk reporting, and risk response measures. The management goals with relevant departments are set and tracked regularly.



2

Develop the Group-wide Net Zero roadmap and annual carbon reduction action plans.



3

Set targets to reduce electricity consumption in office areas by 1% annually and to reduce water usage by 3% by 2025. For logistics warehouses, aim for a cumulative 2% reduction in both electricity and water usage by 2025.



4

Set targets to reduce waste in office areas by 3% and in logistics warehouses by 2% by 2025 and actively support the implementation of waste sorting initiatives as well as resource recycling and reuse programs.



5

Develop clean technology-related product solutions with customers to promote green energy-related semiconductor component business opportunities and help the industry upgrade to low carbon transformation.

3-1 Climate Change and Strategy Management

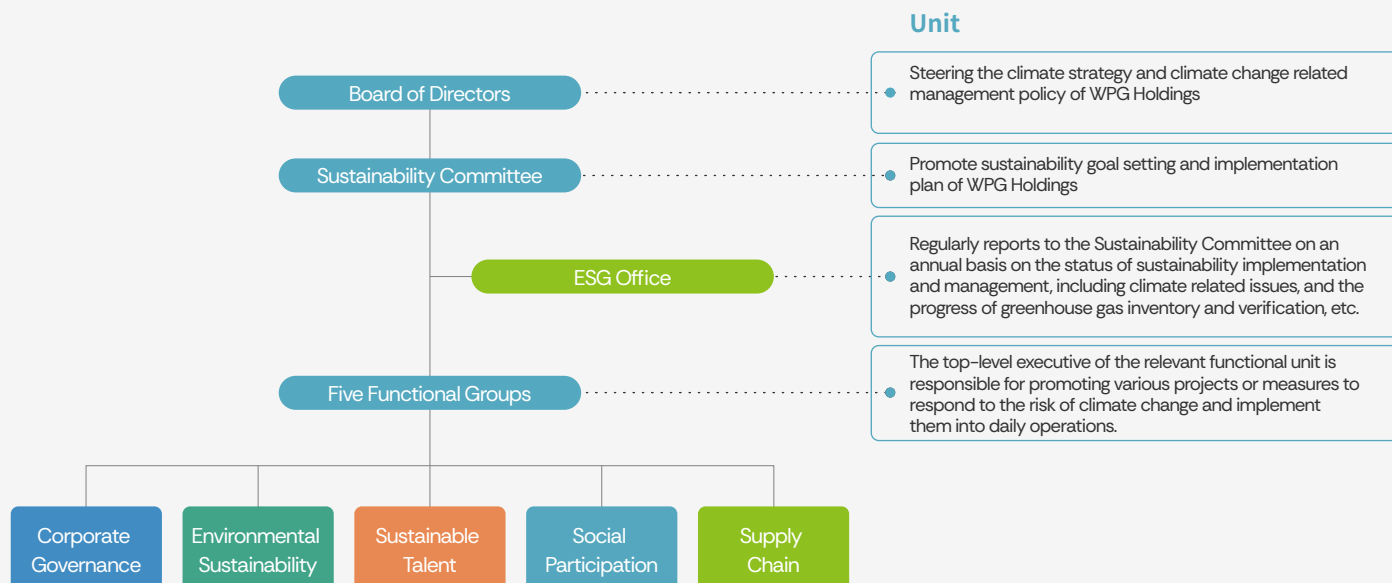
3-1-1 Task Force on Climate-Related Financial Disclosures (TCFD)

In the face of the global warming crisis, as a global corporate citizen, WPG Holdings supports and responds to the Paris Agreement, striving to reduce greenhouse gas emissions and setting a vision for low-carbon sustainable development. We are committed to minimizing the impact of our operations on the ecological environment and consider compliance with laws and regulations as a basic requirement.

WPG Holdings has made reference to recommendations on climate change-related financial disclosures issued by the Task Force on Climate Related Financial Disclosures of the Financial Stability Board (FSB) of the United Nations and conducted the current situation analysis, climate risk and opportunity identification, and scenario analysis of climate change-related financial disclosures, which are described in the following four scopes :

Governance

On climate issues, the Board of Directors of WPG Holdings is the highest supervisory unit to coordinate the Company's overall climate strategy and oversee the implementation of climate-related risk management by relevant units. There are five functional groups under the Sustainability Committee, with the Chief Sustainability Officer as the convener responsible for managing and overseeing the implementation of relevant climate risks and opportunities. The convener of the Sustainability Committee also reports regularly (at least once a year) to the Board of Directors on the progress of corporate sustainability promotion, including the implementation results and future planning of climate-related issues. For the implementation status, please refer to [1-2-2 of this report](#). In addition, in compliance with the Financial Supervisory Commission's "Sustainability Development Roadmap for Listed Companies," the greenhouse gas inventory and verification schedule was submitted to the Board of Directors, with progress updates reported quarterly.



Strategy

With reference to the TCFD guidelines, we identify 5 climate change risks and 5 opportunities of 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

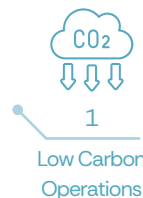
Risk Type	Climate-Related Risks	Risk Factor	Potential Financial Impact	Impact Period
Transition Risk	Policy and Legal	Carbon tax, carbon fee	Government carbon tax will lead to higher operating costs and facing the transfer of logistics and distribution cost	Mid-term
	Market	Energy transition leads to 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 that result in international sustainability ratings lagging behind those of our peers will result in damage to goodwill	Mid-term
Physical Risk	Acute	Typhoons, floods, mudslides	Natural disasters may damage storage facilities, expose goods to moisture, interrupt information network services or cause casualties, resulting in supply chain disruptions and operational disruptions	Short-term
	Chronic	Rising temperatures	Increase in the related operating costs, including electricity bills, due to higher demand for air conditioning by maintaining office temperatures	Mid-term
		Rising sea levels	Financial loss due to 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 lower-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 made with non-toxic, non-hazardous and low-carbon products will continue to increase (see 1.3.4). The Company is actively developing related solutions through field application engineers (FAEs) and customers to create potential 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

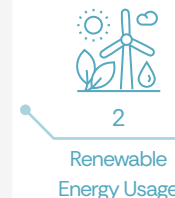
Climate Change Management Policy and Response Actions

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:



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:

- Office Areas: In the short term, relocating to a new building with a green building label to reduce energy consumption and office operating costs. In the long term, gradually purchasing energy-saving equipment to reduce office energy use.
- Logistics Warehousing: Build intelligent monitoring equipment and promote the complex transportation mode.



Evaluate and promote the adoption of renewable energy at operational sites, gradually reducing carbon emissions generated from electricity consumption.



Cleantech Development: Develop clean technology-related product solutions with customers to promote green energy-related semiconductor component business opportunities.

Climate Change Scenario Analysis

The global average temperature rise controlled within the range of 1.5°C is the goal for all of the people. However, there is still a considerable gap between various countries' policies and this goal. In order to respond to the risks and impacts caused by various possible climate paths in the future, WPG Holdings, through the climate change scenario analysis, assessed 2 physical risks (flooding disasters and global mean temperature increasing) and 1 transition risk (pass-through of the carbon emission costs for transportation of commodities), as well as the risk impacts under various scenario hypotheses. Meanwhile, it also formulated appropriate response strategies to mitigate the potential impacts posed by climate risks. The risk scenarios, analysis factors and assessment results are disclosed as follows :

Risk Scenarios	Analysis Factors	Climate Environment Simulation	Assessment Result/Financial Impact Conclusion
Flooding 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	<ul style="list-style-type: none"> Base Scenario : 1 warehouse is considered to have high climate risk. SSP1-2.6 Scenario : 1 office location and 1 warehouse are rated involving high climate risk. SSP5-8.5 scenario : 1 office location and 1 warehouse are found involving high risk; however, all offices are located on high floors, and the impact on equipment and operations is found limited upon evaluation. For the warehouse, an emergency response plan for business interruption has been established. Relevant risks are regularly monitored, and corresponding mitigation strategies are developed.
Global Mean 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)	<ul style="list-style-type: none"> RCP2.6 scenario : The electricity bill expenditure is estimated to increase by NT\$ 1.752 million, about 0.0002% of the total operating revenue. RCP8.5 scenario : The electricity bill expenditure is estimated to increase by NT\$2.655 million in 2050, about 0.0003% of the total operating 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\$427 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 CO2 emissions decline significantly, though the pace remains relatively slow. Society adopts more environmentally friendly practices, shifting the focus from economic growth to overall well-being. By the end of the century, the average global temperature is projected to rise by approximately 1.8°C.	CO2 emissions are projected to nearly double by 2050. The global economy grows rapidly, driven by fossil fuel extraction and energy-intensive lifestyles. By the end of the century, the average global temperature is projected to rise by approximately 4.4°C.

In recent years, extreme rainfall events have become more frequent and have caused large-scale flooding events. As the leading distributor of semiconductor components in Asia Pacific, WPG Holdings has set up operating locations and logistics warehouses globally. However, due to the lack of universally comparable and accurate global risk mapping information, the 2024 assessment primarily referenced the flood disaster risk maps published by Taiwan's National Science and Technology Center for Disaster Reduction (NCDR) on their Climate Change Disaster Risk Adaptation Platform. The priority was to simulate scenarios for the Taiwan region and assess the impacts on various sites under different climate scenarios. The selected scenarios include short-term SSP1-2.6 and SSP5-8.5 short-term climate scenario, while also conducting impact assessments based on the current base-year risk.

STEP 1

Learn more about the operating locations and warehousing information of WPG Holdings



STEP 2

The flooding hazard and vulnerability of each area were identified through the flood map (SSP1-2.6 and SSP5-8.5).

Future Hazard Estimation



Flooding Vulnerability



Source : [National Science and Technology Center for Disaster Reduction-Disaster Prevention and Rescue Data Service Platform](#)

STEP 3

Climate risks are graded based on hazard x vulnerability scores at each business location

Climate Risk	Risk Value	Base year		SSP1-2.6		SSP5-8.5	
		Office	Warehouse	Office	Warehouse	Office	Warehouse
High	≥ 20	0	1	1	1	1	1
Medium	7-19	2	0	2	1	2	1
Low	≤ 6	2	1	1	0	1	0

Note : The risk value is calculated based on hazard x vulnerability.

Scenario Assumptions

WPG Holdings has a total of 6 locations in Taiwan (including 2 warehouses). The analysis assesses the flooding risks at these sites under the SSP1-2.6 and SSP5-8.5 scenarios. The simulation maps the hazard level (probability of heavy rainfall) and vulnerability level (disaster potential) of flooding disasters into 5 grades. Regions with hazard x vulnerability scores ≥ 20 are defined as high climate risk, those between 7-19 are considered moderate climate risk, and ≤ 6 are categorized as low climate risk.

Analysis Results

- Under the base year scenario, 1 logistics warehouse was rated as involving high climate risk, 2 offices were rated as involving medium climate risk, and 2 offices and 1 logistics warehouse were rated as involving low climate risk.
- Under the SSP1-2.6 scenario, 1 office and 1 logistics warehouse were rated as involving high climate risk, 2 offices and 1 logistics warehouse were rated as involving medium climate risk, and 1 office was rated as involving low climate risk.
- Under the SSP5-8.5 scenario, 1 office and 1 logistics warehouse were rated as involving high climate risk, 2 offices and 1 logistics warehouse were rated as involving medium climate risk, and 1 office was rated as involving low climate risk.

Corresponding Strategy

As the office locations identified as high-risk under SSP1-2.6 or SSP5-8.5 scenario were all located in high-rise areas, the evaluation showed that the impact posed by physical risk over flooding on equipment and operations was limited. With respect to the logistics warehouses, WPG Holdings has set forth the emergency response procedures to address business interruption, if any, regularly monitored relevant risks, and formulated response strategies and also business continuity plans.

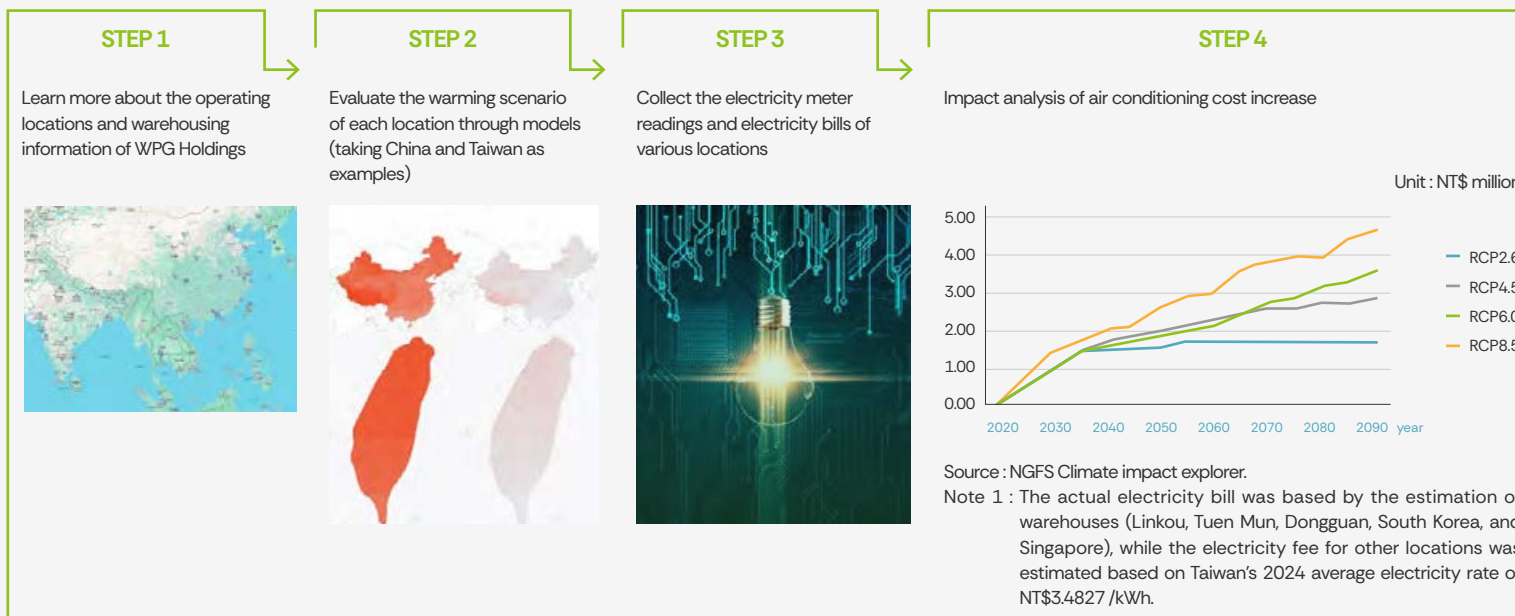
Chronic Physical Risk – Global Mean Temperature Increase

Scenarios	Scenario 1	Scenario 2	Scenario 3	Scenario 4
NGFS Scenario	RCP 2.6	RCP 4.5	RCP 6.0	RCP 8.5
Scenario Description	Relative to the lower greenhouse gas increase scenario, the atmospheric radiation reaches a maximum of 3W/m^2 in the mid-21st century and then decreases slowly until the end of the 21st century.	The atmospheric radiation reaches a steady-state scenario of about 4.5W/m^2 by the end of the 21st century, which means that countries around the world try to achieve the greenhouse gas reduction target.	Similar to RCP4.5 outcome, but the atmospheric radiation is 6W/m^2 , which means that the world is not doing its best to achieve the goal of Greenhouse Gas reduction.	Atmospheric radiation continues to increase to more than 8.5W/m^2 , which means the world is not taking any action to reduce Greenhouse Gas emissions.

The most direct impact of the global mean temperature rise is the growth of energy demand for air conditioning. WPG Holdings is a semiconductor components distributor, with its operational locations primarily consisting of offices and logistics warehouses. During its operations, energy consumption is concentrated in smart warehousing systems and air conditioning equipment, with electricity usage for air conditioning being the main source of energy consumption. The Company simulates the temperature change of each location under different global average warming environments and the warming trend under different scenarios (RCP 2.6, RCP 4.5, RCP 6.0, RCP 8.5) by referring to the Networking for Greening the Financial System (NGFS) and estimates the occurrence time and financial impact of global mean temperature increase through electricity usage and average electricity cost of each location.

Scenario Assumptions

The scenario analysis may help estimate the growth in energy consumption of WPG Holdings' operating locations in Taiwan, Hong Kong, China, South Korea, America, the United Kingdom, Singapore, Malaysia, Thailand, the Philippines, Vietnam and India. Assuming that "air conditioning power consumption" accounts for 40% of the total power consumption, and the electricity bill remains unaffected by policies and energy transformation progress under various scenarios in the future and the impact posed on the improvement of performance of the equipment, the impact posed by the increasing global temperature on the energy expenses is evaluated accordingly.



Analysis and Assessment on Financial Impact

Under the RCP2.6 scenario, as the increasing temperature was already under control and the growth of power consumed by air conditioning will attain the peak in 2055, the electricity bill expenditure is estimated to increase by about NT\$1.752 million, about 0.0002% of the total operating revenue.

Under the RCP8.5 scenario, due to the ongoing increasing ambient temperature, the operating air-conditioning expenses continued to grow. The electricity bill expenditure is estimated to increase by NT\$2.655 million in 2050, about 0.0003% of the total operating revenue.

The overall impact of the increase in air-conditioning costs due to global warming will have a relatively low impact on the Company. However, if electricity costs increase in the future due to energy transition or policy changes, the financial impact will be reviewed on a rolling basis.

Corresponding Strategy

WPG Holdings promotes energy management and energy-saving carbon reduction measures in its daily operations and regularly reviews and improves the energy efficiency of its equipment to mitigate energy demand. For existing facilities and equipment, regular maintenance and servicing are carried out annually, with old equipment replaced by new, energy-efficient devices to reduce energy usage.

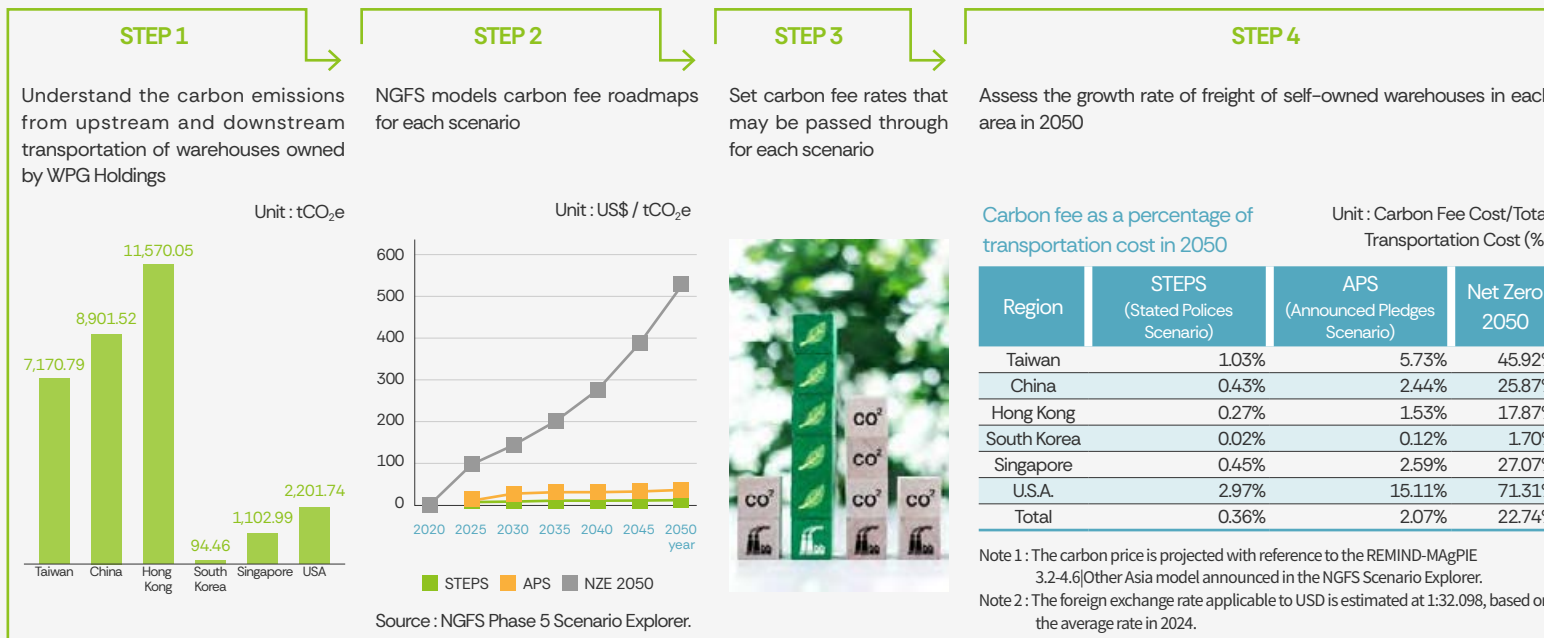
Transition Risk – Commodity Transportation Carbon Emission Cost Pass-Through

Scenarios	Scenario 1	Scenario 2	Scenario 3
NGFS Scenario	STEPS (Stated Policies Scenario)	APS (Announced Pledges Scenario)	Net Zero 2050 (NZE 2050)
Scenario Description	Retaining only the currently implemented policies results in a global temperature increase of about 3 °C and significant physical risk	All committed national policies have been thoroughly implemented, but still results in a global temperature increase of about 2.6 °C with moderate to high physical risks, with relatively low transition risks	Net Greenhouse Gas emissions will reach zero around 2050, with a 50% chance of limiting global temperature rise to below 1.5 °C by the end of the century. Physical risk is relatively low, but transition risk is high
Carbon Price in 2050	US\$6.48	US\$37.71	US\$526.43

In order to reduce Greenhouse Gas emissions, the trend in recent years has been to levy carbon fees or carbon taxes on carbon emissions, forcing manufacturing companies to begin to focus on greenhouse gas reduction. Although WPG Holdings is not a large greenhouse gas emitter, but the upstream and downstream logistics and transportation process may also generate a large amount of Greenhouse Gas emissions. If the future for the transport of Greenhouse Gas emissions need to begin to collect carbon fees, it may face the logistics manufacturers due to the imposition of carbon fees and pass on costs, resulting in increased costs of transportation. The Company referenced the Network for Greening the Financial System (NGFS) to simulate changes in carbon pricing under various transition scenarios. Based on the estimated greenhouse gas emissions from upstream and downstream transportation at each warehouse, the potential cost pass-through from logistics and transportation was assessed.

Scenario Assumptions

Upstream and downstream logistics companies are required to pay carbon fees due to the Greenhouse Gas emission control measures in the future and pass through the transportation costs to WPH Holdings. Meanwhile, as technological progress remains limited, transportation means are still using carbon-based fuel and, therefore, it is impossible to transform them into EV transportation means for the time being.



Analysis Results

In 2024, the total Greenhouse Gas emission of the upstream and downstream transportation of WPG Holdings will be approximately 31,000 metric tons CO₂e. Based on the NGFS model, changes in carbon pricing were analyzed under three transition scenarios: STEPS, APS, and the 2050 net zero emissions pathway. Assuming logistics providers do not transition to low-carbon transportation and governments begin imposing carbon fees on transportation-related emissions, transportation costs are expected to increase significantly. Under the 2050 Net Zero emission scenario, the total carbon cost pass-through exceeded NT\$427 million.

Corresponding Strategy

In addition to promoting smart logistics services to enhance logistics efficiency, WPG Holdings is also promoting a complex transportation model to streamline and shorten the supply chain through smart distribution. In addition, WPG Holdings is planning to build a distribution center to save energy consumption through smart planning and centralized transportation and has communicated with its partners (freight forwarders) to formulate a plan to switch all traditional transport vehicles to NEVs. For air transportation, WPG Holdings evaluates the transportation using sustainable aviation fuels (SAFs) for a certain percentage of services to reduce the carbon footprint of its own services.

Risk Management

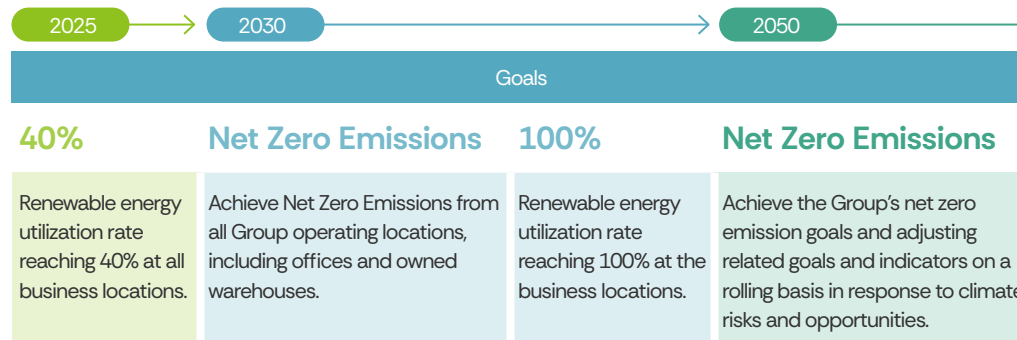
The climate change risk management procedures of WPG Holdings have been integrated into the general risk management. For details, please refer to 2.2.2 herein. By identifying risks, it defined six major risks, including environmental risks (business interruption caused by natural disasters, etc.) and has established the emergency response procedures to address business interruption. The climate risk management process consists of three major steps, namely, "Identification and Assessment," "Monitoring and Response," and "Report." Further, WPG Holdings has started to conduct Greenhouse Gas inventory and allocates an annual budget each year since 2021. The action cost invested in managing the climate risk in 2024 was less than 0.001% of the total operating revenue.

Climate Change Risk Management Process

STEP 1	Identification and Assessment: WPG Holdings regularly collect international trends, relevant regulations, and physical climate change data, taking into account industry characteristics. And identify and assess potential environmental risks, including climate change, that could impact their operations.
STEP 2	Monitoring and Response: After assessing potential impacts, the Company takes control measures or activates emergency response procedures to address the identified risks.
STEP 3	Reporting: At least once annually, the convener of the Sustainability Committee reports to the Board of Directors on the company's progress in promoting sustainability, including the implementation results and future plans related to climate-related issues. The reporting of climate-related financial disclosures follows the framework provided by the Task Force on Climate-related Financial Disclosures (TCFD).

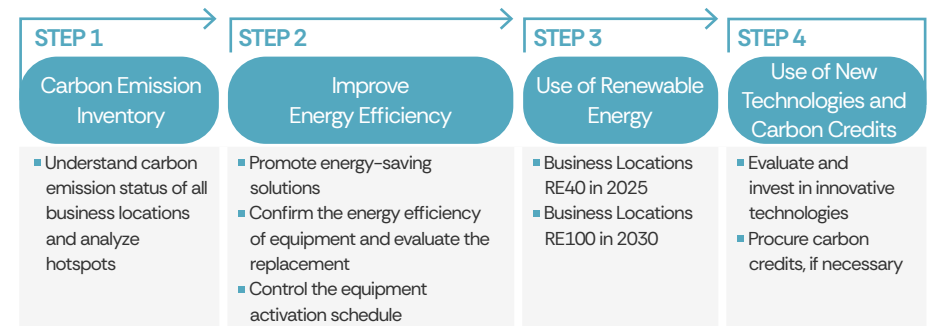
Metrics and Targets

In order to implement sustainable management and achieve the Group's declared goal of Net Zero Emissions, WPG Holdings conducts annual greenhouse gas inventories and further verifies the credibility and consistency of emission data through third-party verification and continues to expand the Group's scope of greenhouse gas inventories and verification, as well as publicly disclose relevant content of climate-related financial disclosures.

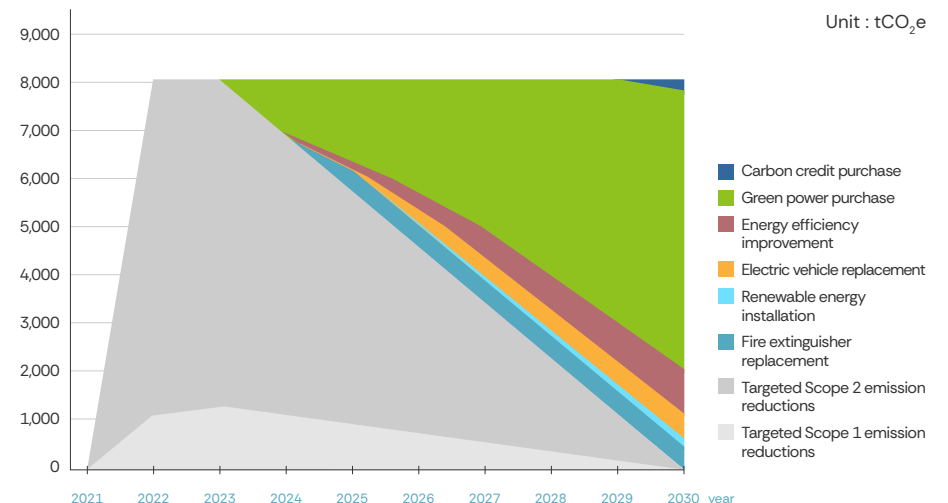


Net Zero Vision and Roadmap of WPG Holdings

Achieving net zero emissions by 2050 is the goal of WPG Holdings. In addition to the Group's overall carbon emission inventory, our net zero vision is based on the science based (SBTi) reduction roadmap, and it promotes the company to move toward net zero in three steps, including "improving the energy utilization rate (energy conservation), use of renewable energy and removal of new technology/(carbon credit) crediting residual emission."



To achieve Group's Scope 1 and Scope 2 net-zero targets by 2030, the Company convened key operational sites and responsible departments to jointly develop decarbonization plans. Leveraging currently available carbon reduction technologies, the Company formulated actionable strategies and set annual emissions reduction targets. Through clear planning and implementation, the Company aim to systematically reduce overall carbon emissions. Moving forward, the Company will adapt our decarbonization strategies as needed based on actual conditions and regularly track performance to ensure we remain on course to meet goals.



3-1-2 Biodiversity

WPG Holdings recognizes the critical role of biodiversity in maintaining ecological stability and balance and believes that biodiversity conservation should go hand in hand with business development. In 2024, biodiversity was incorporated into the Company's sustainability management topics, with close attention paid to the potential impacts of operational activities on biodiversity. Where impacts are identified, the Company will proactively implement mitigation measures to ensure a harmonious balance between business growth and environmental preservation.

Biodiversity is not only a key factor in ensuring the sustainable use of natural resources, but is also closely linked to climate change mitigation, carbon cycling, and water resource management. Through environmental management, WPG Holdings aims to minimize the ecological impact of its operations. The Company also closely monitors international biodiversity governance frameworks, including the Convention on Biological Diversity (CBD) and the Kunming-Montreal Global Biodiversity Framework (GBF), to ensure that its corporate strategies align with global sustainability trends.

Biodiversity Impact Assessment

To further strengthen biodiversity management, WPG Holdings conducted a biodiversity impact assessment for 6 operational locations in Taiwan, including 2 warehouses. The assessment utilized biodiversity hotspot data from the Ecological Green Network provided by the Forestry and Nature Conservation Agency under the Ministry of Agriculture, to determine whether any sites are located within biodiversity hotspots. The results indicated that none of the Company's operational sites are situated within biodiversity hotspots, suggesting that the current scope of operations has a relatively low direct impact on critical ecological environments. Nevertheless, WPG Holdings will continue to monitor the potential ecological impacts of its business activities and incorporate biodiversity considerations into site selection criteria for future construction or expansion projects, in order to minimize environmental disturbance.

Scope of Assessment	6 operational locations in Taiwan (including 2 warehouses)
Reference Map Data Source	Biodiversity Hotspot Map Data from the Ecological Network provided by the Forestry and Nature Conservation Agency, Ministry of Agriculture
Assessment Result	None of the locations are located within biodiversity hotspots, indicating that the current operational scope has a relatively low direct impact on critical ecological environments



Figure : Distribution of WPG Holdings' Operational locations in Taiwan and Biodiversity Hotspots
Source : Ecological Green Network, Forestry and Nature Conservation Agency, Ministry of Agriculture
<https://conservation.forest.gov.tw/0002178>

Biodiversity Management and Future Planning

Biodiversity Actions

1 In support of sustainability and ESG efforts, WPG Holdings launched the "One Bird, One Tree" initiative during the WPG Ladies Open Golf Tournament. A total of 1,287 trees were planted throughout the event, including 1,000 trees on mid-to high-altitude slopes in Heping District, Taichung City, and 287 trees in the Zhuan section of Toucheng Township, Yilan County. This initiative contributes to the natural environment and provides habitats for various plant and animal species.

2 Since 2021, WPG Holdings has adopted the street trees in front of its Nangang headquarters building to support the maintenance and management of urban green spaces.

Biodiversity Issue Management

1 Operational Locations and Impact Assessment: Continuously monitor the potential impacts of the Group's operational locations and activities on ecosystems.

2 Environmentally Friendly Actions: Adopted community park green spaces and street trees to help preserve existing greenery and trees through adoption programs. These efforts support maintenance and management while providing potential habitat spaces for biodiversity.

3 Biodiversity Education and Promotion: Enhance employees' awareness of biodiversity-related issues and encourage internal green practices, such as energy conservation and carbon reduction, waste minimization, and biodiversity conservation.

3-2 Low-Carbon Operations

0 Case

Number of the incidence of major environmental law violations occurring in the most recent three years

ISO 14001 : 2015

The Linkou, Hong Kong, Singapore and Dongguan warehouse have all been certified with ISO 14001: 2015 environmental management system

WPG Holdings has committed to achieving Net Zero Emissions by 2050 and reaching Net Zero Emissions in own operations, including office buildings and owned warehouses, by 2030. The inventory coverage (Scope 1 and Scope 2) greenhouse gas emissions was originally expected to reach 100% by 2025 to meet the consolidated financial reporting boundary; however, the target was successfully achieved ahead of schedule in 2024.

3-2-1 Environmental Management

WPG Holdings fully understands the importance of environmental protection. To effectively promote and implement environmental management, the Linkou, Hong Kong, Singapore and Dongguan warehouse have all been certified with ISO 14001: 2015 environmental management system to establish a complete organization, policies and related management practices. Office operations are guided by the principles of energy conservation, carbon reduction, and efficient resource utilization, with various management measures planned and implemented to reduce the impact on the environment during operations.



Environmental Management Focus Projects

1 Smart Warehouse Management

- For improving the efficiency of transportation, intelligent consolidation and land transportation shipping are implemented to optimize logistics processes, reduce redundant steps, and achieve efficient and environmentally-friendly logistics management, thereby reducing energy consumption and contributing to sustainable development.

2 TPE One Building

- Implements resource centralization and resource sharing, and achieves the goal of maximizing resource utilization.

3 Green Building Construction and Green Office Management

- The headquarters building of WPG Holdings uses environmentally friendly green building materials, construction and related energy-saving facilities and equipment. It has obtained the Green Building Gold Certificate.
- Promote and implement green management practices, such as applying the use of solar panels and subscribing to environmentally friendly multi-function printers to reduce energy consumption, as well as promoting paperless practices and the reuse of recycled paper.

4 Smart Building Management / Digitalization of Operations and Maintenance Management

- Build smart management system to monitor, collect and analyze data in real time to effectively grasp the usage status.
- Continuously collect and build a comprehensive database to analyze usage patterns and formulate management measures and targets.
- Expand the scope of smart environmental facilities and the statistics of environmental data.

3-2-2 Green Building and Green Office Management

TPE One Building

In 2016, WPG Holdings launched the project of TPE One Building with the aim of centralizing and sharing resources by integrating its various offices scattered across Taipei into the WPG Holdings headquarters. The implementation of the "TPE One Building" project has effectively shortened the distance between employees of each group, enhanced the efficiency of data transmission and communication, and implemented the concept of resource concentration and sharing. This has maximized the use of resources, avoided using unnecessary energy, and reduced carbon footprint, and further promoted energy conservation and environmental protection.



Green Building Gold Certificate

WPG Holdings headquarter building was designed and constructed with the aim to obtain the Green Building Certificate. The Company used various environmentally friendly green building materials and installed energy-saving facilities and equipment. In 2020, WPG Holdings successfully obtained Green Building Gold Certificate issued by the Ministry of the Interior, based on evaluations across key indicators such as greening, site water retention, energy saving, waste reduction, water resource management, and improvements in wastewater and waste treatment.



Energy-Saving Equipment and Green Building Materials

The energy-saving equipment and green materials in the headquarters include :

- 1 Dual Low-E glazing for the exterior wall to effectively isolate external air temperatures and reduce energy consumption and CO₂ emissions from air conditioning.
- 2 Low-pollution green building materials including low VOC paint for the entire building, gypsum board, calcium silicate board, and laminate hard plastic sheet.
- 3 LED panel light ceiling frame and lightweight partition design.
- 4 Energy-saving equipment such as energy efficient inverter air conditioners, energy saving LED lighting, and water-saving devices.

Energy Activation and Recycling

PV panels are installed at the top of the building to collect solar energy during the day as a power source for street lighting on the first floor. The building is installed with rainwater harvesting and automatic irrigation systems, which can store rainwater for the rooftop garden and street trees on the first floor. Meanwhile, the first floor is designed with permeable pavements and a water tank to collect rainwater for recycling and adjustment of ground temperature.

Centralized Waste Treatment to Reduce Pollution

Apart from using green building materials to build energy-saving facilities, we are also active in waste disposal and stream flow. Sewer and discharge pipes are built on the first floor to discharge all wastewater to the municipal sanitary sewer, thereby reducing the environmental pollution. On the ground floor, a centralized waste storage room was established for the classification and treatment of general garbage and recycling and refrigerated storage for food waste was set up to increase the value of food waste recycling.

Smart Energy Management / Digital Maintenance Management

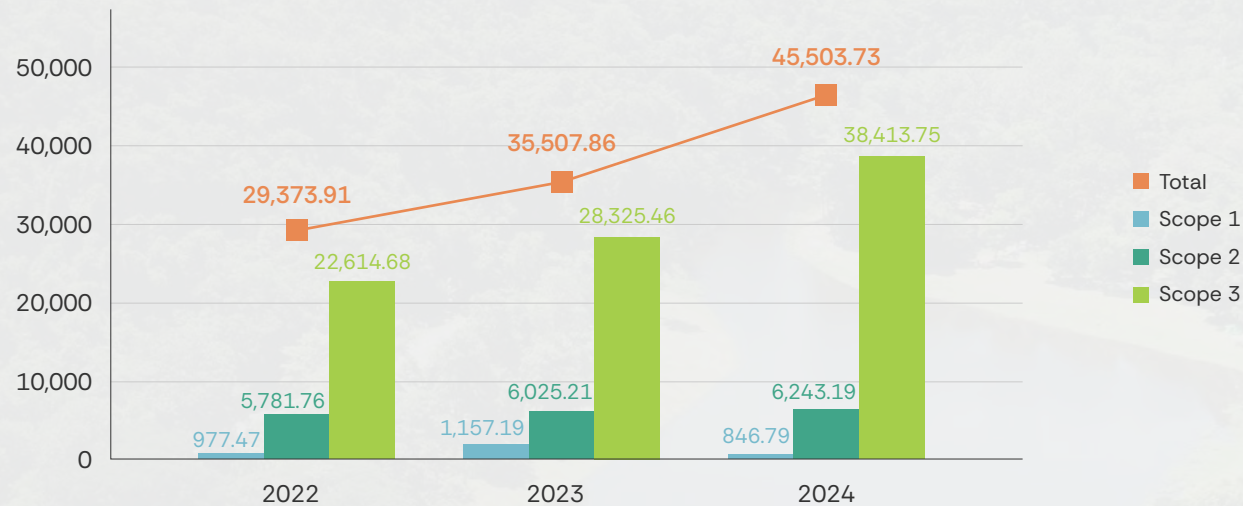
WPG Holdings has positioned its corporate headquarters building not only to meet the requirement of Green Building standards but also to serve as a smart office building. Through the integration of smart systems, the Company aims to enhance management efficiency and optimize resource utilization. Various intelligent facilities and equipment have been installed at the headquarters, such as AI facial recognition access control system, environmental control system, BIM (Building Information Modelling) management platform, multi-functional smart business machines, smart conference rooms, and electric vehicle charging stations, etc. The smart systems are utilized to monitor real-time conditions (such as surveillance and alerts), collect and analyze data, identify usage patterns and benchmarks, and establish optimal management measures and targets. This enables the efficient use of resources and reduces unnecessary losses. In addition to the corporate headquarters, operational locations also adopt various digital tools to collect data and build databases. Through digital maintenance management, these insights serve as the foundation for decision-making and continuous optimization. To achieve the goal of Net Zero Emissions, WPG Holdings continues to advance its management knowledge, expand the scope of smart environmental infrastructure and environmental data analytics, with the aim of achieving energy conservation, carbon reduction, and efficient resource utilization.

3-2-3 Greenhouse Gas Management

In order to realize the vision of sustainable development, WPG Holdings strengthens climate control, actively saves energy and reduces carbon emissions in its daily operation, and strives to reduce the impact on the ecological environment. Since 2015, WPG Holdings has conducted annual inventories of indirect Greenhouse Gas emissions generated from energy use. Starting from 2021, the company has gradually expanded the inventory scope and established a greenhouse gas inventory mechanism in accordance with the ISO 14064-1:2018 Greenhouse Gas Inventory Standard published by the International Organization for Standardization (ISO). In 2024, the greenhouse gas inventory scope 1 and scope 2 have covered all operational locations of the group, achieving a 100% coverage rate.

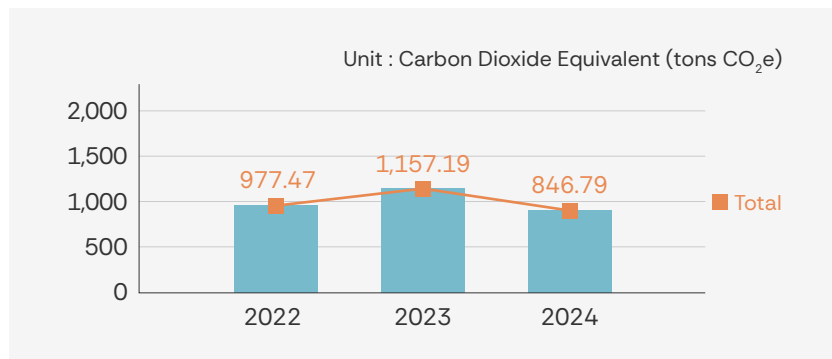
WPG Holdings Greenhouse Gas Emissions in the Past Three Years

Unit : Carbon Dioxide Equivalent (tons CO₂e)

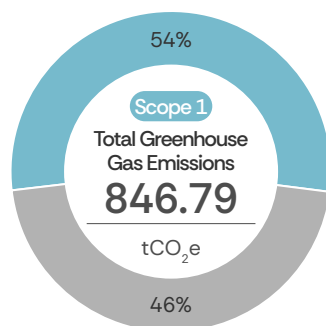


Scope 1 (Category 1) of Greenhouse Gas Emission

Unit : tons CO₂e



WPG Holdings Greenhouse Gas Emissions in 2024



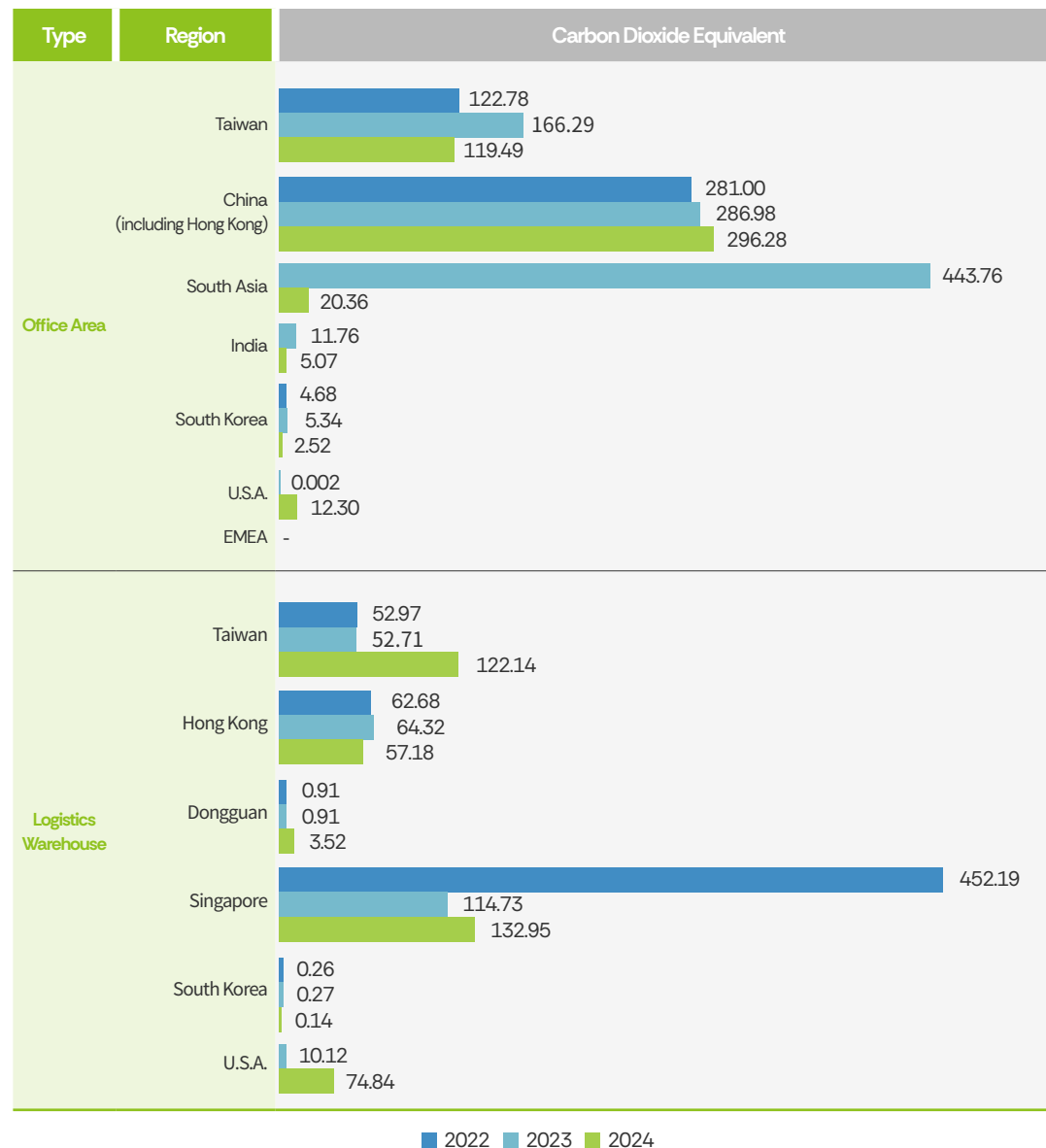
Office Area



Logistics Warehouse

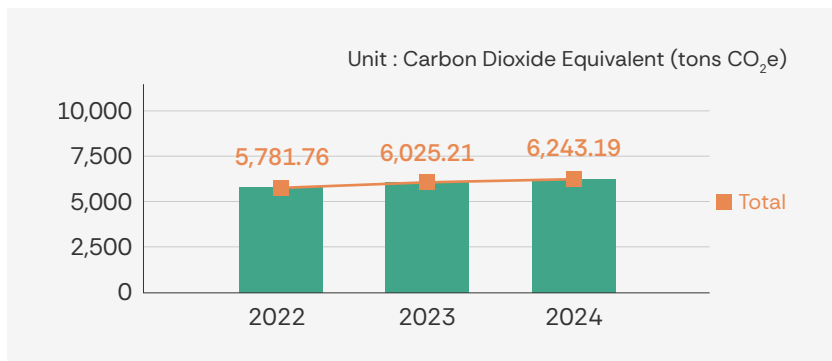
Type	Region	Carbon Dioxide Equivalent (tons CO ₂ e)
Office Area	Taiwan	119.49
	China (including Hong Kong)	296.28
	South Asia	20.36
	India	5.07
	South Korea	2.52
	U.S.A.	12.30
	EMEA	0.00

Type	Region	Carbon Dioxide Equivalent (tons CO ₂ e)
Logistics Warehouse	Taiwan	122.14
	Hong Kong	57.18
	Dongguan	3.52
	Singapore	132.95
	South Korea	0.14
	U.S.A.	74.84
	EMEA	0.00

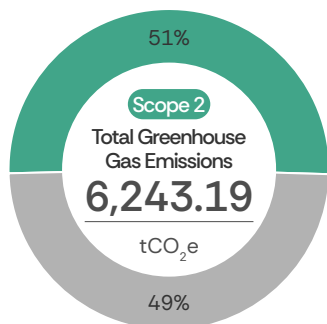


Scope 2 (Category 2) of Greenhouse Gas Emission

Unit : tons CO₂e



WPG Holdings Greenhouse Gas Emissions in 2024



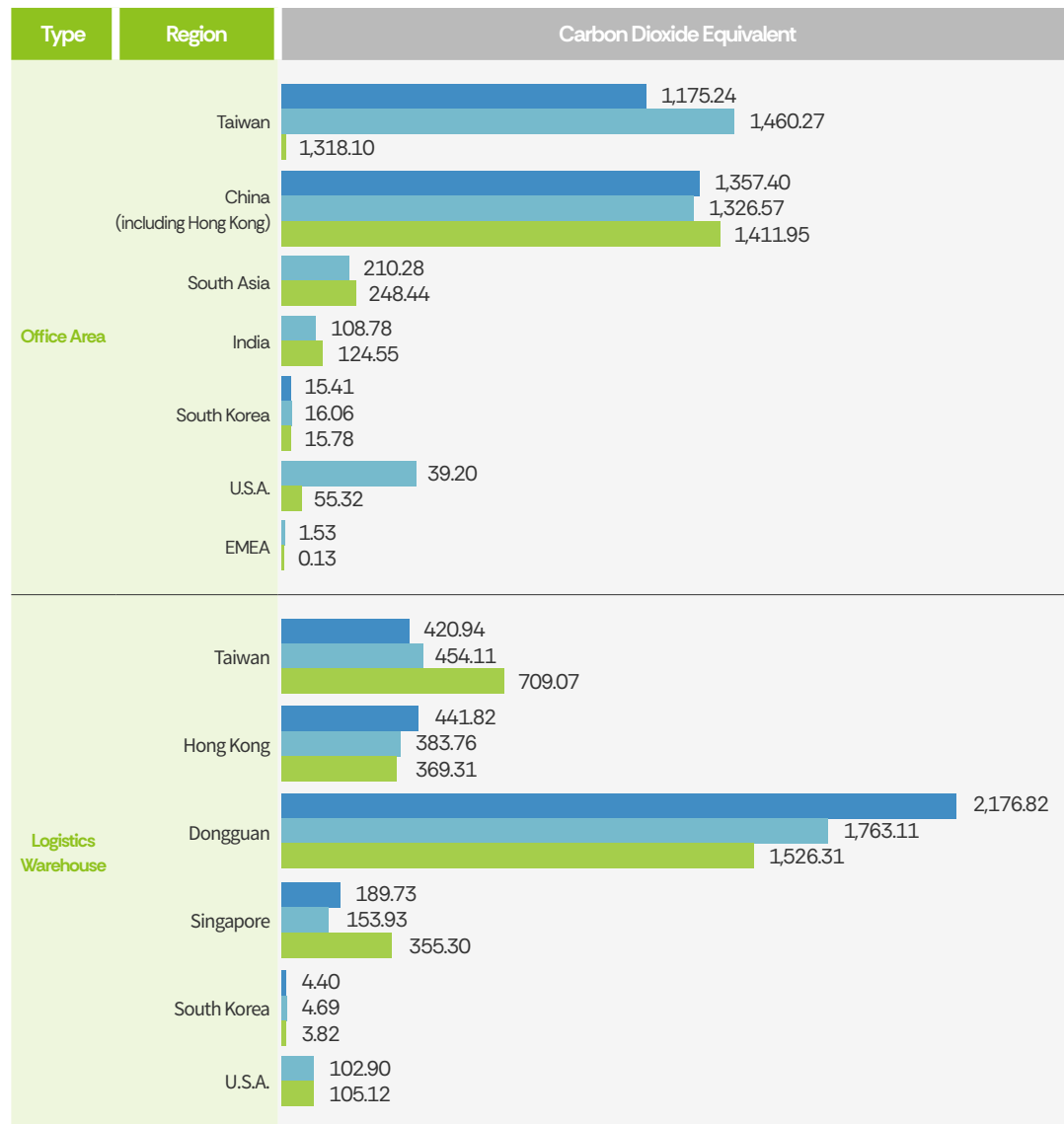
Office Area



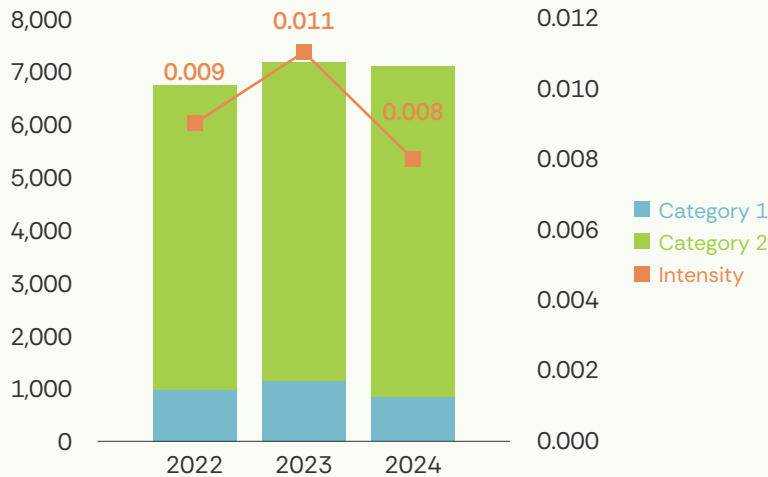
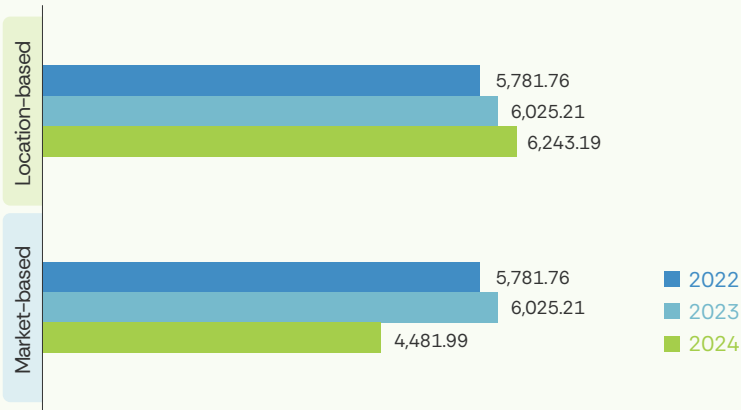
Logistics Warehouse

Type	Region	Carbon Dioxide Equivalent (tons CO ₂ e)
Office Area	Taiwan	1,318.10
	China (including Hong Kong)	1,411.95
	South Asia	248.44
	India	124.55
	South Korea	15.78
	U.S.A.	55.32
	EMEA	0.13

Type	Region	Carbon Dioxide Equivalent (tons CO ₂ e)
Logistics Warehouse	Taiwan	709.07
	Hong Kong	369.31
	Dongguan	1,526.31
	Singapore	355.30
	South Korea	3.82
	U.S.A.	105.12



2022 2023 2024

Unit : Carbon Dioxide Equivalent (tons CO₂e)


Note : The unit for the left coordinate is metric tons of CO₂e; the unit for the right coordinate is (scope 1 + scope 2 carbon emissions) / NTD million revenues.

Scope Description of Categories 1 and 2:

1

The calculation of Greenhouse Gas emissions is mainly based on the "emission coefficient method," using the "greenhouse gas emission coefficient management table version 6.0.4" published by the Ministry of Environment, Executive Yuan for emission calculations, and the "EPA carbon footprint calculation service platform" for life-cycle assessment coefficients for scope 1 and 2 carbon emission calculations. Global warming potential (GWP) adopts the IPCC Sixth Assessment Report (GWP of various greenhouse gases in 2024 Emissions (CO₂e) = emissions data × emissions coefficient × GWP.)

2

Data collection method: Operational control method.

3

Scope 2 emission coefficient calculation criteria: The coefficient for each location is considered as the first priority, followed by the national emission coefficient, and then the international coefficient.

4

Description of the scope of inventory: In 2022, the offices included all territories in Taiwan, China, and other overseas regions, including Singapore and South Korea. The warehouses included the Linkou, Hong Kong, Dongguan, Singapore, and South Korea warehouses. For 2023 and 2024, the office and self-owned warehouse inventory scope was 100%.

5

Scope of exclusion: Inventory was not conducted for holding companies with no physical business locations, subsidiaries of general investment businesses, and subsidiaries where there are no personnel or business activities conducted.

6

Description of verification scope: The verification for 2022 covers some locations in Taiwan and China (including Hong Kong), as well as South Korea and Singapore. For 2023, it covers all locations in Taiwan and China (including Hong Kong), South Korea, Singapore, and Malaysia. For 2024, it covered all subsidiaries under the consolidated financial report.

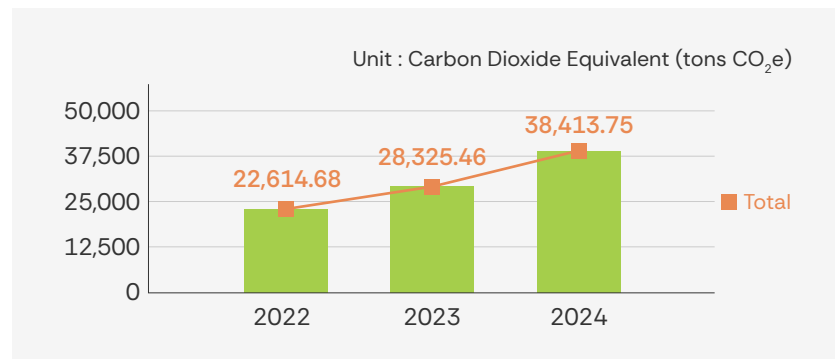
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In 2024, 4,000 MWh of International Renewable Energy Certificate (I-REC) certificates were purchased and third-party verified by the BSI Taiwan branch of the British Standards Institute.

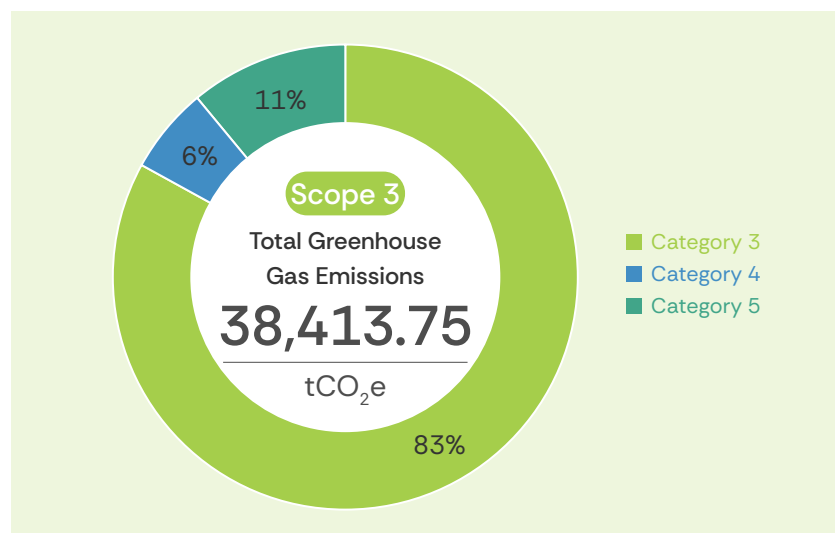
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Please refer to [Appendix 5-7](#) of this report for carbon emission intensity.

Scope 3 (Category 3) of Greenhouse Gas Emission



WPG Holdings Greenhouse Gas Emissions in 2024



To understand the Company's Scope 3 emissions across all categories and use the findings as a reference for future reduction planning, the Scope 3 inventory has been gradually expanded year by year. In 2023, 10 out of 15 categories under Scope 3 were included. By 2024, all categories under Scope 3 were covered. The emission status is stated in the following table :

Unit : Carbon Dioxide Equivalent (tons CO₂e)

Scope 3 Emission Sources	2022	2023	2024	Verification
Purchased goods and services	-	-	875.32	●
Capital goods	-	-	263.21	●
Fuel- and energy-related activities	4,391.44	1,154.98	1,006.07	●
Upstream transportation and distribution	11,031.69	14,293.44	15,273.12	●
Waste generated in operations	-	-	269.78	●
Business travel	465.47	1,671.65	4,325.48	●
Employee commuting	-	-	2,118.51	●
Upstream leased assets	-	-	39.03	●
Downstream transportation and distribution	6,726.08	5,585.88	9,991.82	●
Processing of sold products	Not applicable, as the Company is engaged in the electronic distribution industry but not involved in actual production.			●
Use of sold products				●
End-of-life treatment of sold products				●
Downstream leased assets	-	963.88	1,338.01	●
Franchises	Not applicable, as the Company is not involved in franchise business.			●
Investments	-	4,655.63	2,913.40	●
Total	22,614.68	28,325.46	38,413.75	

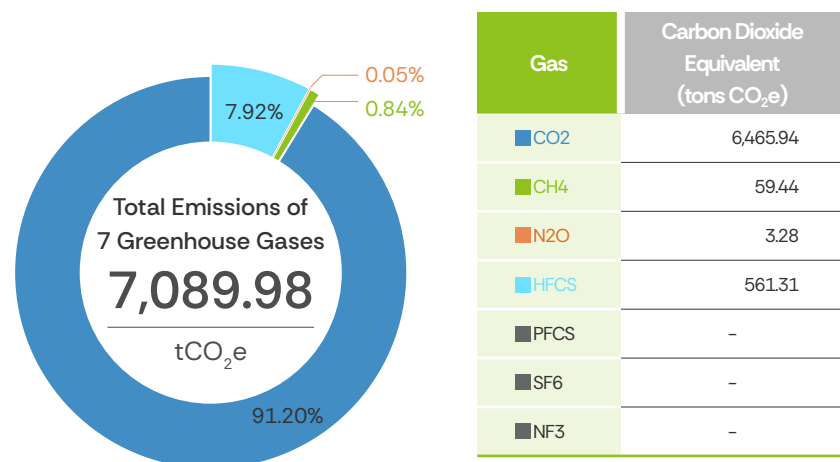
Descriptions about the scope : In 2022, the upstream and downstream transportation and delivery statistics covered Linkou Warehouse and Hong Kong Warehouse, Dongguan Warehouse, Singapore Warehouse and South Korea Warehouse. In 2023, all the self-owned warehouses of WPG Holdings were included, including Linkou Warehouse, Hong Kong Warehouse, Dongguan Warehouse, the U.S. Warehouse, Singapore Warehouse and South Korea Warehouse, totaling six locations, and in 2024, the Beitou Warehouse was included as well, totaling seven locations. The emissions (CO₂e) = weight of each shipment × transportation distance × GWP.



2024 Greenhouse Gas Assurance Information

Among the total greenhouse gas emissions disclosed by the Company, 40,943,514 metric tons CO₂e (accounting for 89.98% of the total emissions) were assured by the assurance institution (BSI Taiwan) based on the ISO 14064-3: 2019 Standards. Category 1 and Category 2 verifications are based on "Reasonable Assurance." Category 3 and Category 4 verifications are based on "Agreed Upon Procedures." Please refer to [Appendix 5-7](#) of this report for greenhouse gas emission assurance information.

7 Greenhouse Gas Emission Categories



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

Greenhouse Gas Reduction Targets and Action Plans

In addition, to strengthen the group's carbon management capabilities, WPG Holdings has launched a carbon management project. Key operational sites with significant emission sources have been identified and prioritized for management. Carbon reduction targets are set, and specific action plans are implemented to reduce the overall carbon emissions of the group.

2024 Greenhouse Gas Reduction Target Achievement Status

Type	Target	Achieved	Description
Office Areas	1% carbon reduction in Taiwan office areas	Achieved	Total reduction of 6.6% for Scope 1 and 2 emissions combined
Logistics Warehouses	2% carbon reduction in Greater China warehouses	Not Achieved	The addition of equipment at the Linkou warehouse as a result of implementing a new business model, and the relocation of the Singapore warehouse are the main reasons. Progress toward the target will continue to be monitored.

2025 Greenhouse Gas Reduction Targets and Action Plans

Type	Significant Operational Sites	Target	Action Plan
Office Areas	Nangang Headquarters	2% reduction in energy use per year	<ul style="list-style-type: none"> Enhance advocacy for energy-saving and carbon reduction Implement lighting and air conditioning controls and conduct floor inspections – Install energy management systems and smart controls; add automatic control sensors Implement an energy management system with intelligent controls, and increase the use of automated sensors Conduct inventory of outdated equipment and assess for replacement Optimize office layout and reduce leased office space
	Shanghai Office		
	Shenzhen Office		
	Singapore Office	2% reduction in energy use per year	
Logistics Warehouses	Linkou Warehouse	2% reduction in carbon emissions per box annually, using 2024 as the baseline	<ul style="list-style-type: none"> Install energy management systems and smart control technologies Replace central air conditioning units with high-efficiency models Evaluate the implementation of ISO 50001 Implement temperature and humidity control in warehouses Add automated control sensors Continue adopting electric vehicles
	Hong Kong Warehouse	2% reduction in carbon emissions per box annually, using 2023 as the baseline	
	Dongguan Warehouse	2% reduction in carbon emissions annually	
	Singapore Warehouse	2% reduction in carbon emissions annually	

3-2-4 Energy Management

In terms of energy management, the main focus of WPG Holdings is to control energy consumption in real time through smart equipment, and to enhance the added value of data through the digitization of systems data for effective analysis, management and improvement. Furthermore, for built facilities and equipment, regular maintenance and repair are carried out annually and aging equipment replaced. The logistics warehouse has also replaced major power-consuming equipment, including air conditioning lighting, and refrigeration equipment, with energy-efficient models to reduce energy consumption. In addition to said smart equipment installation and regular equipment maintenance, WPG Holdings also formulates relevant energy management through data analysis and norms. For example, control over elevators, lighting and air conditioning during peak and off-peak hours, and seasonal water temperature control, etc. In the future, the Company will also evaluate the installation of solar panels in logistics warehouses and AI lighting in offices.

Energy Management Goals

In order to achieve the 2030 Net Zero Emissions target for the operating sites and the 2050 Net Zero emissions target for WPG Holdings, energy efficiency will be prioritized as the primary emissions reduction approach. WPG Holdings analyzed electricity usage at major operational sites and strengthened energy management across all locations. The current planning for energy management (including renewable energy) of WPG Holdings are as follows :

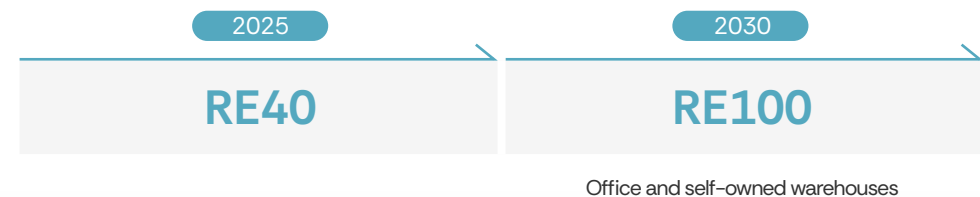
Type	Short-term	Mid-term	Long-term
Taiwan Office Area	Reduced by 1%	Cumulative reduction by at least 2%	Cumulative reduction by at least 3%
Logistics Warehouse	2025 : cumulative reduction by 2%; 2026: cumulative reduction by 4%; 2027 : cumulative reduction by 6%		

Note : The base year for the office areas is 2023, while the base year for the logistics warehouse is 2024.

Strategy and Goals of Renewable Energy

To strengthen the management of power consumption at each location. WPG Holdings will expand the use of renewable energy step by step, and adopt “purchase of REC, procurement of green power, and self-construction” as the strategic tools to achieve the milestones for the Group’s renewable energy utilization rate. In 2024, the renewable energy usage from self-construction in the office areas was 11,989 kWh, accounting for 0.09% of the total energy consumption of the Group. At the same time, the I-REC purchase achieved 29% renewable energy usage for the Group.

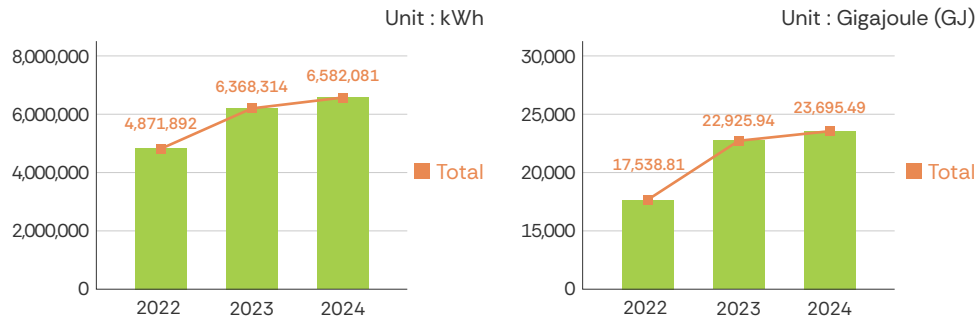
Target



Strategy

Office Area	The renewable energy source for the office areas is the solar energy. WPG Holdings has installed solar panels on the headquarters building to collect electricity and use it for the lighting of the grand stair hall within the operations building. The Company is actively promoting this initiative across various operating locations.
Logistics Warehouses	The installation of solar photovoltaic systems is currently under evaluation.

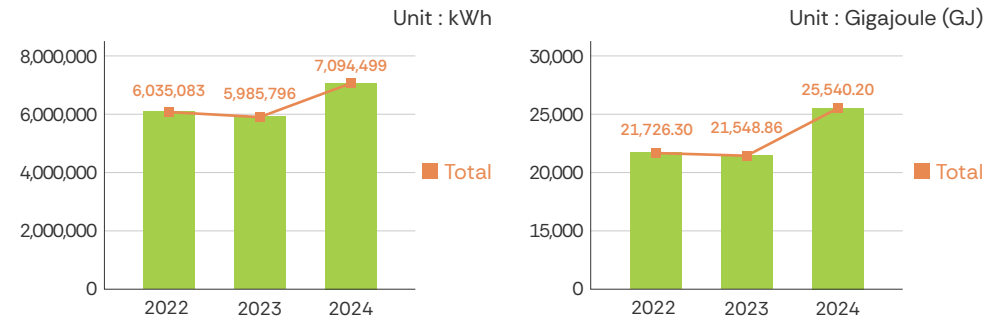
Office Area



Region	Energy Use Statistics		Energy Intensity
	kWh	Gigajoule (GJ)	kWh/person
Taiwan	2,292,281	8,252.21	1,191
	2,950,046	10,620.17	1,477
	2,780,792	10,010.85	1,379
China (including Hong Kong)	2,542,155	9,151.76	1,108
	2,686,183	9,670.26	1,208
	2,868,424	10,326.33	1,360
South Asia	454,817	1,637.34	1,462
	540,267	1,944.96	1,715
India	132,180	475.85	1,130
	171,314	616.73	1,404
South Korea	37,456	134.84	669
	39,035	140.53	620
	38,359	138.09	619
U.S.A.	98,651	355.14	1,134
	182,299	656.27	2,003
EMEA	7,402	26.65	411
	626	2.26	28

■ 2022 ■ 2023 ■ 2024

Logistics Warehouse



Region	Energy Use Statistics		Energy Intensity
	kWh	Gigajoule (GJ)	kWh/carton
Taiwan	827,000	2,977.20	0.96
	917,400	3,302.64	1.27
	1,495,931	5,385.35	1.78
Hong Kong	1,132,872	4,078.34	0.51
	984,005	3,542.42	0.50
	946,950	3,409.02	0.52
Dongguan	3,596,860	12,948.70	1.12
	3,410,271	12,276.97	1.29
	3,466,513	12,479.45	1.15
Singapore	467,664	1,683.59	0.98
	369,128	1,328.86	2.48
	862,383	3,104.58	
South Korea	10,687	38.47	4.63
	11,392	41.01	0.43
	9,279	33.40	
U.S.A.	293,600	1,056.96	7.00
	313,443	1,128.40	19.12

■ 2022 ■ 2023 ■ 2024

Note 1 : All energy statistics for WPG Holdings were based on the use of non-renewable energy sources.

Note 2 : The conversion factor for energy units is based on the conversion table provided by the [Energy Administration, Ministry of Economic Affairs](#).

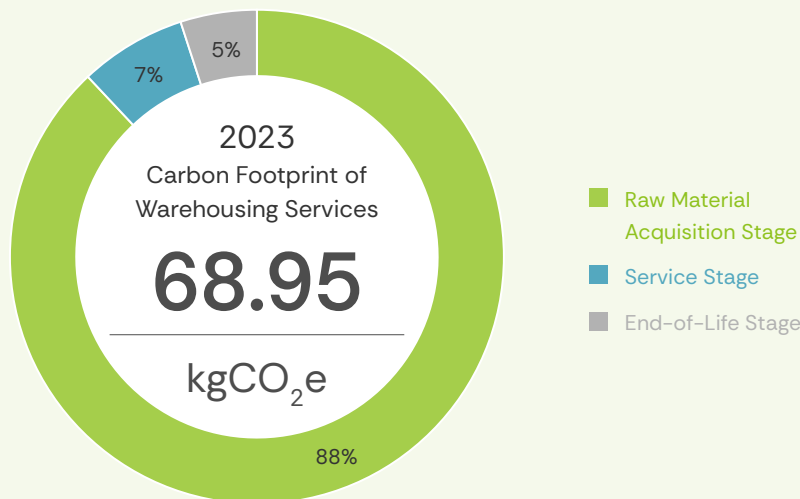
Note 3 : The energy consumed by the office and logistics warehouses was sourced entirely from purchased electricity, and the statistics were gathered based on hours of use.

Note 4 : Energy intensity is measured by the number of full-time employees in office areas. The warehousing is measured based on the number of boxes for inbound and outbound operations. Korea Warehouse only gathers the statistics about the number of boxes for outbound operations in 2023.

3-2-5 Service Carbon Footprint

Promote Service Carbon Footprint Inventory

WPG Holdings plays the role of a distributor in the semiconductor component supply chain and is not directly involved in the manufacturing process. As such, the Company does not belong to a high carbon-emitting industry. However, we share a common Net Zero goal with our upstream and downstream supply chain partners. To better understand the carbon emissions from our warehousing services, WPG Holdings conducted its first service carbon footprint assessment in 2024. The assessment was carried out in reference to ISO 14067:2018 and the Product Category Rules (PCR) for road transportation services announced by Taiwan's Ministry of Environment in 2022. The assessment focused on four warehouses—Linkou, Hong Kong, Dongguan, and Singapore—and calculated the carbon emissions per metric ton of warehousing service. The results serve as a baseline for future emission reduction tracking and performance improvement. Based on 2023 data, the service carbon footprint was calculated to be 68.95 kgCO₂e per metric ton of warehousing service. Of this, 88% of emissions came from the raw material acquisition stage, 7% from the service delivery stage, and 5% from the end-of-life stage.



Service Carbon Footprint Reduction Actions

To better understand the life cycle impact of its warehousing services, WPG Holdings promptly initiated follow-up reduction actions and planning across its four warehouses after completing the carbon footprint assessment. Based on the identified high-emission hotspots, the Company will formulate concrete reduction targets. According to the assessment results, each warehouse will prioritize emission reductions in the raw material acquisition stage, including adopting low-carbon material alternatives and promoting circular use of packaging resources. At the same time, WPG will continue to improve energy efficiency and regularly track the usage of raw materials and energy resources to achieve its goal of reducing the service carbon footprint.

Internal Carbon Pricing, ICP

In the future, WPG Holdings plans to evaluate the implementation of an internal carbon pricing mechanism, starting with major emission sites and gradually expanding the scope to cover all operational sites across the Group. The carbon price will be determined with reference to domestic and international carbon fee benchmarks. The Company plans to integrate this mechanism into its corporate decision-making processes to assess the impact of carbon emissions on business operations and accelerate the implementation of carbon reduction measures. The internal carbon pricing mechanism and pricing will be reviewed regularly and adjusted dynamically.



3-3 Resource and Waste Management

3-3-1 Water Management

WPG Holdings' corporate headquarters building and Linkou warehouse are equipped with rainwater harvesting systems for automatic irrigation. The harvested water is used solely for plant maintenance, aiming to recycle and reuse water resources. Facilities and equipment are regularly maintained, serviced, and upgraded, such as replacing automatic faucets to reduce energy consumption. Additionally, all office locations are monitored in real-time or through regular data collection to control water resource usage, implementing corresponding improvements as control measures.

Water Management Goals

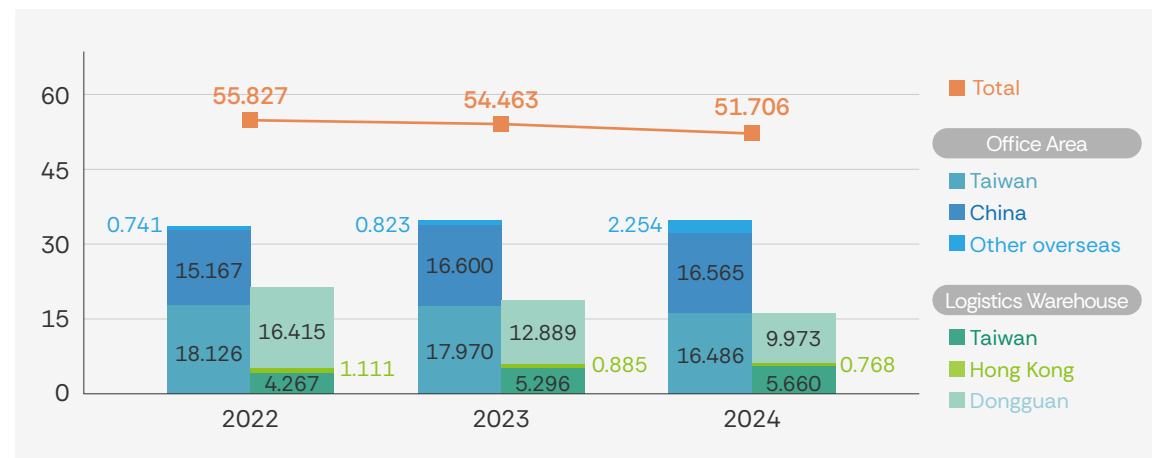
In order to achieve the above-mentioned water resources control, WPG Holdings set the following water conservation targets:

Type	2024	2025
	Goals	
Taiwan Office Area	Cumulative reduction by at least 2%	Cumulative reduction by at least 3%
Logistics Warehouse	by 2% each year	by 2% each year

Note : The base year for the office areas is 2022 and the base year for logistics warehouse is 2024.

Statistics of Water Consumption

Units : Million Liters



Note 1 : The office area statistical scope includes Taiwan (Taipei, Kaohsiung, Hsinchu), China (including 10 cities), and other overseas regions including South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila, covering a total of 7 cities. The logistics warehouse statistical scope includes Taiwan (Linkou) and China (Dongguan, Hong Kong).

Note 2 : The office area statistical scope for 2024 adds Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila.

Note 3 : The water consumption data is collected based on the billing periods of water bills at each location for statistical purposes.

Note 4 : A rainwater recycling automatic watering facility with a storage capacity of 4,000 liters has been built in the Linkou warehouse. Actual water usage statistics have not yet been recorded.

Note 5 : The WPG Holdings corporate headquarters building is equipped with a rainwater harvesting automatic irrigation system, which collects rainwater for reuse in garden sprinkler irrigation. In 2024, the collected water resource amounted to 0.365 cubic meters, with daily automatic monitoring by the internal system.

Note 6 : Coverage rate of water resource statistics = Number of employees at sites covered by year-end statistics / Total number of full-time employees at year-end ; the coverage rate for 2024 was 86.62%.



Water Intensity

Unit : Million Liters / Total Number of Employees per Location

Type	Region	2023	2024
Office Area	Taiwan	0.009	0.009
	China	0.010	0.010
	Other overseas	0.004	0.007
Logistics Warehouse	Taiwan	0.060	0.059
	Hong Kong	0.005	0.005
	Dongguan	0.921	0.665

Achievement of Water Resource Reduction Goals

WPG Holdings is committed to reducing the waste of environmental water resources. The reduction performance of the office areas and logistics warehouses in Taiwan in 2024 is stated as follows :

Type	Goals	Achievement Status	Description
Office Area	Cumulative reduction by at least 2%	Achieved	Reduced by approximately 9.05% in 2024
Logistics Warehouse	Reduce by 2% annually	Achieved	Reduced by approximately 14.0% in 2024

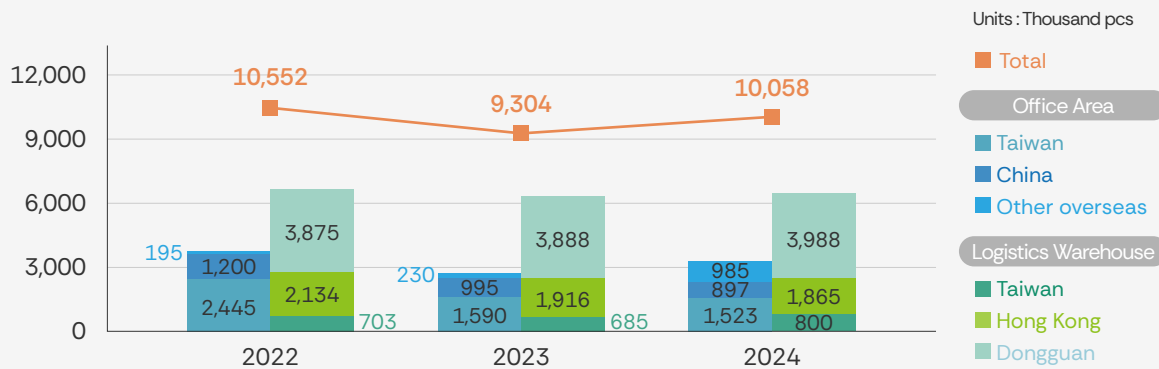
3-3-2 Paper Resource Management

WPG Holdings use smart equipment and digital tools to reduce paper usage and avoid resource waste. System data is used as the basis for subsequent analysis and paper resource management. For example, multifunctional office machines and postal label printers are used to reduce or replace paper and adhesive material waste. In logistics warehouses, digital tools are used to replace paper, Microsoft Forms is widely used to execute SOP audits, electronic warehouse temperature and humidity statistics, and electronic emergency inbound and outbound manifests.

Paper Resource Management in Office Areas			
1	Elimination of old printers and fax machines, and replacement of multifunction printers (subscription-based)	5	Use environmentally friendly brands as the selection criteria for photocopying paper
2	Subscription for devices that meet performance needs, not brand-new models	6	Post environmental slogans to promote the culture of paper reduction, such as double-sided printing and single-sided recycling, etc
3	Replacement of physical fax electronic fax	7	Stop the printing of paper cups, promote the use of eco-friendly cups. In 2023, collect mugs, and in 2024, fully replace paper cups with mugs in the pantry
4	Swipe card to pick up documents to reduce paper consumption caused by misprinting		

Paper Resource Management in Warehouse Areas	
1	Replace paper usage with digital tools. This includes gradually transitioning documents that were originally on paper, such as daily inspection records, document retrieval records, and SOP audits, to digital tools like Microsoft Forms and Power Apps
2	Post environmental slogans on office machines to promote a paper reduction culture, such as double-sided printing, single-side paper recycling, etc
3	In 2025, the Hong Kong warehouse will implement card-based collection to reduce paper waste caused by misprints

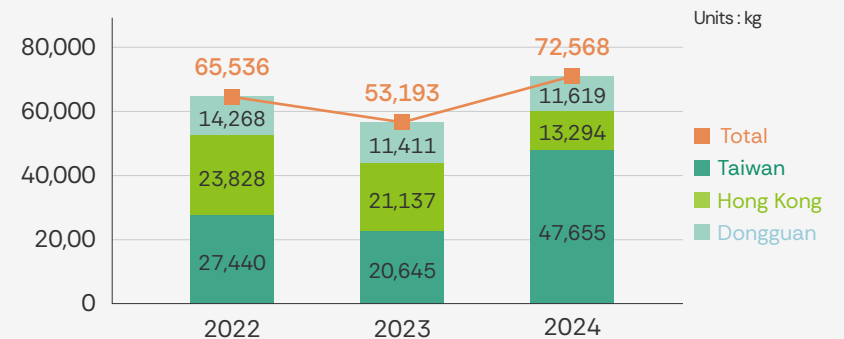
Statistics of Paper Usage



Note 1: Statistical coverage for office areas includes Taiwan (including 4 external locations), China (including 21 external locations), and other overseas regions such as South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila, Hanoi, and Ho Chi Minh, totaling 9 cities. Statistical coverage for logistics warehouse includes Taiwan (Linkou), China (Dongguan and Hong Kong). In 2024, the office area coverage was expanded to include seven 7 cities: Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, Manila, Hanoi, and Ho Chi Minh.

Statistics Of Cartons Recycled

With a focus on saving resource consumption, the unusable cartons in the logistics warehouse of WPG Holdings are handed over to the waste clearance and transportation companies for recycling and reuse. The number of cartons recycled and reused in 2022 to 2024 are as follows:



Note 1: The calculation scope is the clearance and recycling cartons of each warehouse.

3-3-3 Waste Management

WPG Holdings conducts waste management according to 2 types: office area and logistics warehouse. Due to the nature of our business, WPG Holdings does not produce hazardous waste, and our office waste and warehouse waste are exempted from the Standards for Denying Hazardous Industrial Waste.

The target of waste reduction in the Taiwan office area of WPG Holdings is 1% per year by 2022, and 3% by 2025.

Waste Management Goals

To achieve control over said waste, WPG has set the following waste goals. In the future, it will proactively implement the waste reduction practices and continue to evaluate the possibility for improving the goals :

Type	2024	2025
	Goals	
Taiwan Office Area	Cumulative reduction by at least 2%	Cumulative reduction by at least 3%
Logistics Warehouse	Reduce by 2% annually	Cumulative reduction by at least 2%

Note : The base year for the office areas is 2022, and the base year for logistics warehouse is 2024.

Office Area Waste

In accordance with the nature of the industry, WPG Holdings attaches great importance to office waste management. We encourage and enhance the employees' environmental awareness through clear waste classification, recycling, and various environmental management measures.

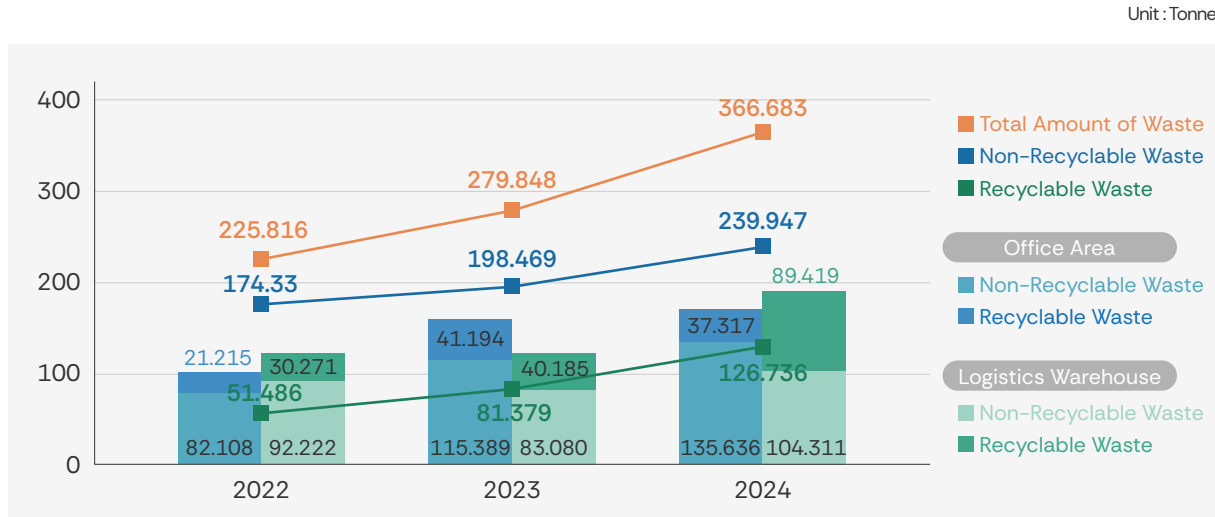
Since 2017, WPG Holdings has implemented and promoted resource recycling initiatives, including classifying and weighing recycled materials to monitor current recycling status and evaluate effectiveness. To further support waste reduction, since the inauguration of the Company's headquarters building in November 2020, no personal trash bins have been provided. Instead, clearly labeled recycling bins, including those for food waste, are installed in pantries on each floor. Employees are required to dispose of their waste in the pantry themselves, where waste is sorted before being collected by cleaning staff and moved to a centralized waste storage room. This approach aims to cultivate green awareness and strengthen environmental habits through daily self-discipline and personal responsibility. Beginning in 2022, WPG Holdings has also conducted statistical surveys on the amount of domestic waste generated, using the data to support its carbon reduction action planning. WPG Holdings actively monitors the flow of wastewater and waste materials.

For wastewater management, the headquarters building is equipped with a dedicated drainage pipeline to channel wastewater directly into the municipal sanitary sewer system, thereby reducing environmental pollution. As for waste disposal, recyclable resources are handled by licensed waste disposal providers (excluding confidential documents, which are managed by specialized document destruction companies). A centralized waste storage facility is located on the basement floor for both general waste and recyclables. In addition, refrigerated food waste storage equipment is provided to enable the reuse of food waste. The Company is also actively promoting circular reuse of food waste, such as composting or turning it into feed for eco-farming purposes, in order to enhance its reuse value.

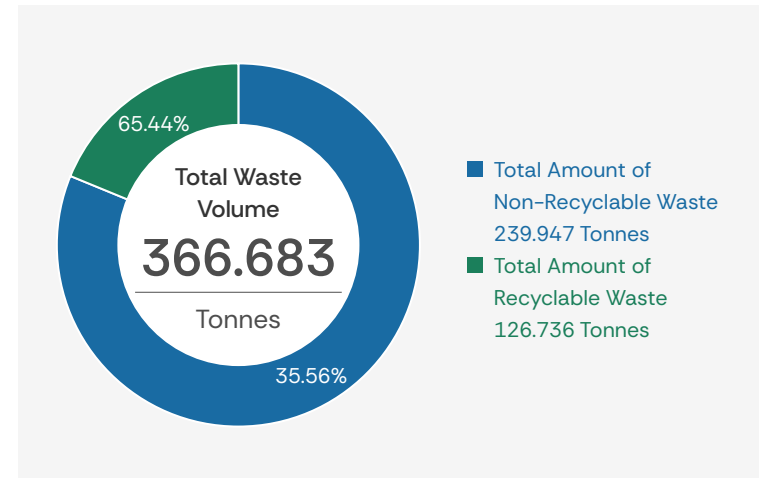
Logistics Warehouse Waste

Recyclable waste such as damaged pallets and waste plastic films will be collected and weighed first and then recycled by the supplier. Compared with 2023, the warehouse waste was reduced by 2.3%.

Waste Statistics



Waste Composition in 2024



Note 1 : Statistical coverage for office areas includes Taiwan (Taipei) and China (including 8 external locations). Statistical coverage for logistics warehouses includes Taiwan (Linkou) and China (Dongguan and Hong Kong).

Note 2 : Only food waste from Taipei (office area) is included in the calculation of "recyclable waste" because it is reused.

Note 3 : For Shenzhen (office area) and Shanghai (office area), data collection mechanisms were only implemented midway through 2023, so some waste data may not cover the entire year of 2023 while all the waste data was covered in 2024.

Note 4 : Coverage rate of waste statistics = Number of employees at sites covered by year-end statistics / Total number of full-time employees at year-end; the coverage rate for 2024 was 81.63%.

Waste Intensity

Unit : Tonnes / Total Number of Employees

Type	2023	2024
Taiwan Office Area	0.042	0.048
Logistics Warehouse	0.462	0.763

Achievement of Waste Reduction Goals

WPG Holdings is committed to reducing waste generation. The waste reduction performance in Taiwan office areas and logistics warehouses for 2024 is as follows :

Type	Goals	Achievement Status	Explanation
Taiwan Office Area	Cumulative reduction by at least 2%	Not Achieved	In 2024, the total amount of waste increased by approximately 21.34%, primarily from the office area in Taipei.
Logistics Warehouse	Reduce by 2% annually	Not Achieved	The base year for logistics warehouse is 2024.

3-4 Green Value Chain

3-4-1 Cleantech Strategy and Development

135 People

Number of Cleantech-
Related Talent
and Development
Engineers (RD & FAE)

150 Solutions

Clean technology-
related solutions

11 Labs

Electric and
Electronics
Laboratories

WPG Holdings is a distributor (agency/distribution) of semi-conductor components and parts, but not involved in the manufacturing and sales of end products. However, as a part of the Green Value Chain, in response to Clean tech's growth demand and operating revenue from related applications, WPG Holdings collaborates the business partners in the upstream and downstream sectors of the supply chain to focus on the R&D, expenditure and promotion of Clean tech's applications.

Meanwhile, it establishes the WPGDADATONG solution technology sharing platform, seeks the platform information transparency, strives for users' participation in and use of clean technology solutions, creates business opportunities for each other and expands corporate profits.

WPG Holdings upholds the spirit of serving industry partners and strives to become an intermediary promoter for connecting link between the preceding and the following for the Cleantech and collaborate with partners in the industry to maintain its leading position, and plans and promotes the following three strategic directions.

Promoter of WPGDADATONG Platform Cleantech Application Solutions

WPG Holdings continues to invest in clean technology-related applications to strengthen its R&D capabilities. In 2024, the company had a total of 135 development engineers (RD & FAE), representing an increase of 5 compared to 2023. This expansion aims to enhance the company's technological innovation capacity in response to growing market demand. Significant investments were also made in hardware infrastructure. The operational area expanded to 364 square meters, and one additional power electronics laboratory was established in Shanghai, bringing the total number of such laboratories to 11. These include a new energy high-voltage lab, an environmental simulation lab, an EMI chamber, an electromagnetic isolation lab, a network communication lab, among others. The operational team of the WPG website, WPGDADATONG, was expanded to 6 members, enabling more efficient optimization and maintenance of both front-end and back-end interfaces. These efforts support WPG Holdings in showcasing and promoting clean technology solutions more effectively, while also reducing the carbon footprint associated with physical interactions.

In 2024, WPG Holdings developed and updated a total of 150 clean technology-related solutions, representing a significant increase compared to 137 solutions in 2023. These solutions span a wide range of applications, including new energy development, battery manufacturing or transportation, industrial automation technology production or transportation, smart metering device manufacturing or transportation, LED lighting development or transportation, traditional pollution control development and transportation, and technological system improvement and development or transportation.

Energy conversion and LED lighting markets remain the core of WPG Holdings' business, showing signs of maturation alongside shifts in customer structure. Despite this, the decline in unit prices of LED components led to a 15% year-over-year decrease in sales revenue. Nonetheless, the company continues to mitigate this downward trend through innovative product development and market expansion efforts.

In the high-potential energy conversion and storage market, WPG Holdings maintained strong growth in products such as IGBTs (Insulated Gate Bipolar Transistors), power management solutions, solar chips, and third-generation semiconductors. Sales revenue in this segment grew by 5% year-over-year, accounting for approximately 2.3% of total revenue, highlighting the company's effective strategic positioning and market expansion in this field.

Continued Promotion of Electric Vehicle Solutions

Combining External Technology

WPG Holdings invested NT\$75 million in the external company, AutoSys (TW) Co., Ltd., to promote the development of advanced driver-assistance systems (ADAS) and smart cockpit products for electric vehicles. In 2023, the company achieved a key milestone with the mass production and delivery of these solutions to the well-known domestic automaker Luxgen for its URX6 Neo model, which has since received positive market recognition.

Key Achievements

1

Contribute to the ecosystem of the automotive industry at the subsystem level

AutoSys (TW) Co., Ltd. focuses on the L1/L2 self-driving concept and uses the iMX8 QM Plus, MTK2712 and SP6700 single chip distributed by WPG Holdings to complete the ADAS (Advanced Driver Assistance System) to help drivers achieve safe driving and assistance system for automatic driving. The ADAS, by detecting the environment through sensing elements, transmits the information to MCU microcontroller for analysis, and execute the acceleration, braking, steering and other actions to facilitate the application of AVM 360-degree panoramic driving assistance system, DMS Driving Monitoring System, LDWS Lane Departure Warning System, BSD Blind Spot Detection System, FCWS Forward Collision Warning System, etc. Following the mass production and shipment to the well-known domestic automaker Luxgen for its URX6 Neo model in 2023, the system has received positive market recognition. In the fourth quarter of 2024, shipments were further expanded to include Mitsubishi and the Southeast Asian model of Toyota Vios, marking another significant achievement.

2

Focus on exerting the competitive strengths and create value for partners through collaboration

In the fourth quarter of 2024, NXP's Shanghai headquarters recognized the achievements of AutoSys in Taiwan and officially designated the company as NXP's automotive electronics partner in the Greater China region.

Advancing Key EV Technologies through Solution Development

In 2024, WPG Holdings developed 65 electric vehicle (EV) application solutions along with over a hundred technical blog articles, accounting for 25% of the total solution portfolio. The latest developments focused on smart vehicle body electronics, third-generation semiconductor applications, and energy management systems. Among the newly added solutions, key highlights included innovative sensing technologies and intelligent power management, such as the adoption of advanced SiC and GaN technologies to improve automotive energy efficiency, as well as the development of advanced battery management systems, fast charging technologies and infrastructure, and smart cockpit systems. The sales value of green components related to these solutions increased by 12% year-over-year compared to 2023, accounting for approximately 0.7% of total operating revenue. These achievements demonstrate WPG Holdings' growing technological capabilities and market influence in the EV sector, while contributing to sustainable development and technological innovation across the industry.

3-4-2 Cleantech Development Results

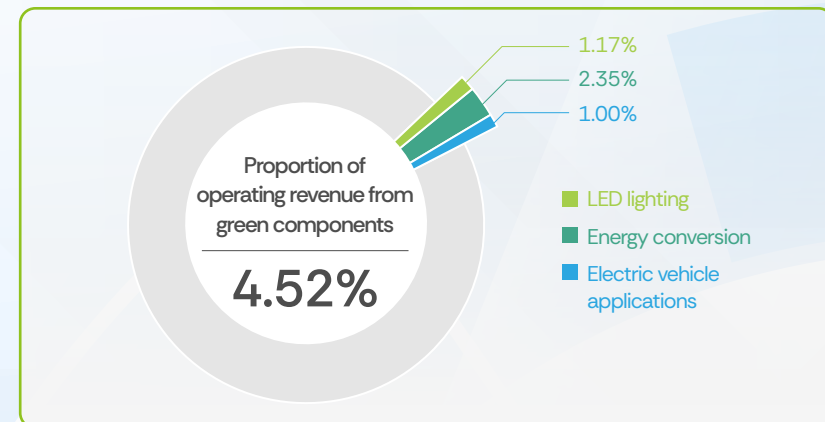
150 Solutions

In 2024, WPG Holdings developed and updated 150 Cleantech-related solutions

4.52%

Green components contributed to 4.52% of WPG Holdings' total revenue

WPG Holdings continues to expand its presence in the clean technology sector by developing a broader range of application solutions to meet evolving market demands. Cleantech-related solutions cover the applications under 7 major categories. In 2024, WPG Holdings developed and updated 150 Cleantech-related solutions, covering new energy development, battery manufacturing or distribution, industrial automation technology manufacturing or distribution, smart metering device manufacturing or distribution, LED lighting development or distribution, traditional pollution control development and distribution, and improved technology and system development or distribution. These accounted for 70% of the total solution portfolio in 2024, with operating revenue growing by 43% from the same period of 2023. Among these, green components contributed to 4.52% of WPG Holdings' total revenue, including 1.17% from LED lighting, 2.35% from energy conversion, and 1.00% from electric vehicle applications.



Cleantech Goals

Set revenue growth rates over the next 3 years based on application areas or product categories.

WPG Holdings looks ahead to the future development of clean technology, continuing to delve into and expand the field of clean technology. With the continuous iteration of clean technologies and the solid support of related policies, the period from 2025 to 2027 is expected to be a phase of steady growth. Among the key drivers, new energy and battery technologies will continue to play a leading role, while applications related to smart cities—such as smart metering devices and intelligent lighting—are projected to experience significant advancements.

Development Type	Estimated Growth Rate	Type Description	Solution Name	Solution Description
1 New Energy Power	8%	Continue to drive innovation, particularly in the integration of wind and solar energy technologies and energy storage solutions	30 kW Vienna PFC Rectifier Entry-Level Reference Design Based on STDES-30KWVRECT	30 kW Three-Phase Vienna PFC Rectifier for On-Board EV Charging Piles
			2000W Microinverter Solution Based on InnoGaN INN650TA030AH & INN150FQ070A	2 kW GaN-Based Micro Inverter
			1.1 kW Bidirectional Battery Charger Based on STMicroelectronics STDES-BCBIDIR	1.1 kW Bidirectional Battery Charger with PFC + DC-DC Architecture
			6.6 kW On-Board EV Charger	6.6 kW Three-Phase PFC Charger Solution for New Energy Vehicles
2 Battery Manufacturing or Distribution	12%	With the growth of the electric vehicle market and increasing demand for portable electronic devices, focus on developing new solutions that enhance battery efficiency and safety	48V/120A BMS Solution Based on InnoGaN INV100F0030A	100V Battery Management System for Home Energy Storage
			ESS HVBMS CMU Solution Based on NXP S32K118 and MC33774	CMU Solution for Battery Management in Industrial Energy Storage Systems
			Industrial BMU Solution Based on NXP LPC5516 and MC33665	Battery Management Unit (BMU) Solution for Energy Storage Systems
			Auto HVBMS BMU Solution Based on NXP S32K312	Battery Management Unit (BMU) Solution for New Energy Vehicles,
3 Industrial Automation Technology	7%	Improve energy efficiency and productivity in industrial processes through the integration of AI and IoT technologies	GUI Display Solution Based on TouchGFX	Industrial HMI Based on STM32 Platform
			3D Dead Reckoning GNSS Solution for Industrial Applications Based on STMicroelectronics Teseo-VIC3D GNSS Module	Industrial GNSS 3D Dead Reckoning Module Solution
			Multi-Screen Asynchronous Display Solution Based on SemiDrive D9360	Multi-System-on-a-Chip Display Solution for Industrial Automation Applications
			HMI Design and Planning Solution Based on NUVOTON MA35H0 Integrated with emWin	AppWizard-Based Industrial Human-Machine Interface (HMI) System
4 Improved Technology and System	9%	Explore innovations to improve existing technologies and systems, especially in the areas of resource recycling and waste management	IntelliGo AI-Based Voice Noise Reduction and Voice Direction Detection Solution	Voice Source Localization Using NR Noise Reduction and Fixed-Angle Pickup Technology
			Motor Application by Fudan Microelectronics All-in-One Inverter Solution for Indoor Air Conditioner Unit Based on FM33LF015	Intelligent Inverter-Controlled All-in-One Air Conditioning Unit
			240W Fast Charging Solution with AHB & PFC Based on Joulwatt JW1556/B and JW1572	240W PD Fast Charging Solution with AHB Asymmetrical Half-Bridge Topology and PFC
			140W Adapter Solution Based on Infineon XDPS2221 with PFC + Hybrid Flyback Topology	140W Power Adapter with PFC Architecture
			Highly Integrated MOTIX™ Motor Control Solution Based on Infineon IMD70xA Series	Three-Phase Gate Motor Drive

Development Type	Estimated Growth Rate	Type Description	Solution Name	Solution Description
5 Smart Metering Device	10%	Promote more accurate metering technologies and data analytics capabilities in response to the rapid development of smart grids and smart cities	LoRa Configuration Solution Based on STMicroelectronics ST25DV64KC NFC	LoRa Network Management Device with NFC Tag
			Motion Detection Application Solution Based on Socionext SC1233 Millimeter-Wave Radar	Millimeter-Wave Radar for Distance and Behavior Detection
			Sewer Cleaning Robot Solution with Image Recognition Based on Raspberry Pi 5	Sewer Dirt Monitoring and Automated Cleaning
			Modular Sensor Data Visualization System Using STM32F103C8T6 and LoRa Technology	Campus Data Visualization Using LoRa Technology Combined with AI
			Multi-Core Processor-Based Smart Cane Solution for the Visually Impaired Using STM32MP157	Smart Cane with Global Shutter Imaging and ToF Distance Sensing
6 Traditional Pollution Prevention	7%	Adopt new environmentally friendly materials and processes to reduce harmful industrial emissions	IPC Solution Based on CVITEK CV1810 and SOI K306P	Integrated Self-Developed TPU Delivering 0.5 TOPS Computing Power for High-Performance Video Surveillance Applications
			AOV (Around-View Monitoring) Solution Based on Novatek NT98568 and SmartSens SC450AI	4-Megapixel Edge IP Camera
			Vision Solution Based on iMX8MP and AR0144	Smart Security Surveillance System with Facial Recognition and Behavior Analysis
			AI Smart Electronic Fence Demonstration Solution Based on Qualcomm QCS6490	Networked Video Surveillance Application Supporting Wi-Fi 6E Connectivity
7 LED Lighting	5%	Focus on smart lighting systems and green building applications to improve energy efficiency and extend product lifespan	28W LED Lighting Solution Based on MICROCHIP MCP19117	28W Automotive LED Lighting Solution
			APAC's Automotive Front Headlight Solution Based on onsemi Components	Self-Adaptive Automotive Front Headlight
			YOSUN Group's 150W Dimmable Power Supply Solution Based on onsemi NCL38046	High-Efficiency, Low-Power 150W LED Lighting Power Supply
			Automotive Touch Ambient Lighting Solution Based on Infineon Psoc4+ams Osram RGBI	Daisy-Chain Supported Automotive Ambient Lighting with Up to 1,000 RGBI Units per Single Link

4 Knowledge

Empowering Talents Social Prosperity

4-1 Talent Empowerment
4-2 Happiness in Workplace
4-3 Social Prosperity

WPG Holdings is committed to strengthening the accumulation of human capital internally, continuing to promote the development of human capital with the spirit of industrial cocreation, valuing the inheritance of corporate culture and knowledge management, empowering the employees, and connecting the talents, and encouraging mutual learning and sharing culture to pursue the optimization of the enterprise. In addition, WPG Holdings cares about the disadvantaged in society, with expectations to lead and expand the industry with social impact and supports the initiatives and exchanges of the industry to enhance the growth of the company and social inclusion.



88.94%

ESOT coverage rate

16.20 Hours

Average training hours
per person

>160 Videos

Recorded 160 videos for
experience sharing and
transmission series of
courses

23 Years

WPI Group affiliated nursery
school operational for 23 years

14 Years

Supported NCCU Supply Chain
Management Program for 14
consecutive years



4 Chapter Summary

WPG Holdings adheres to its core corporate values of “Teamwork, Integrity, Professionalism, and Effectiveness,” focusing on human capital development and social prosperity. The Company demonstrates its commitment to sustainability through talent cultivation, workplace friendliness, human rights protection, industry-academia collaboration, and public welfare engagement. In 2024, a total of NT\$26.5 million was invested in employee training, producing over 160 experience transfer videos. The average training hours per employee reached 16.2 hours, with increased resources allocated to managerial-level training. Employee stock ownership trust coverage reached 88.94%, with an accumulated return rate of 30.67%, reflecting mutual growth between the organization and its people.

Internally, to build happiness in workplace, WPG Holdings provided employee-friendly benefits such as an on-site kindergarten, paid volunteer leave, health checkups, and employee sports clubs. The Company was recognized with the “Happy Enterprise” and “Best HR Practice” awards and continued to receive accolades as a “Best Employer.” No occupational injuries or fatalities occurred in 2024. The Employee Health Program included traditional Chinese medicine consultations, occupational safety drills, and health promotion seminars, fostering a safe and healthy working environment. A total of 4,235 person-times completed human rights education and advocacy sessions. Human rights due diligence was continuously promoted across operating sites to ensure diversity and equality. There were no internal complaint cases in 2024.

Externally, WPG Holdings continued to promote public welfare and youth development, contributing NT\$33.67 million to community engagement with 426 volunteer participations. The Company has partnered with TLPGA for five consecutive years to host the “WPG Holdings Ladies Open.” For the third consecutive year, it organized the IMV Technology Innovation Award, attracting 140 participating teams in 2024. The “Tech Design Madness” competition involved 65 teams from 33 universities. For 14 consecutive years, WPG Holdings has sponsored the “Supply Chain Management Industry-Academia Collaboration Project” with National Chengchi University College of Commerce to cultivate future talent. In terms of impact investment, since 2017 WPG Holdings has invested in the B Current Impact Investment Fund, supporting 31 early-stage social innovation companies as of the end of 2024. In 2024, the Company further invested nearly NT\$30 million in Yang Bao Enterprise Co., Ltd. to support the construction of green energy processing plants and renewable energy conversion power plants, with an expected annual power generation capacity of 129.6 million kWh. These initiatives contribute to the development of a sustainable ecosystem centered on talent cultivation, environmental friendliness, and social prosperity.

Stakeholders Recommended for Priority Reading

- Customers
- Upstream Suppliers
(IDM/Fabless/IC Design)
- Employees

Material Topics

- Talent Attraction and Retention
- Occupational Health and Safety

* The information in this chapter also covers the basic topics "Human Capital Development", "Human Rights, Diversity, and Equality", "Labor Relations" and "Social Participation"

Commitment to Material Topics

Creating a sustainable workplace and moving towards a happy enterprise; following local labor related laws and regulations, establishing a diverse, inclusive, equal, healthy, and friendly workplace environment. Regarding the employees as important assets, cultivating the industry talents as benchmarks, and play an important role in corporate social responsibilities, actively participating in industry promotion, and cultivating young learners.

Resource Investment



Total cost of training is NT\$26,498,613, an increase of 25% from last year. WPG Holdings has introduced an online E-Learning learning platform and produce a series of teaching materials for internal experience succession management, emphasizing diversified self-learning.



WPG Holdings actively upholds the spirit of human rights protection of the United Holdings and carries out human rights due diligence from its own operations.



Established Employee Stock Ownership Trust (ESOT).



The MISA Academy has planned a variety of management courses. In 2024, a total of 4 sessions of the "WPG Intelligence Lecture Series" were held, featuring expert speakers from various fields. The events attracted a cumulative attendance of 544 participants.



Expanded the scope of cooperation in internship programs to enhance talent cultivation and industry development.



To nurture local talent in Taiwan and deepen community engagement, WPG collaborated with the TLPGA for 5 consecutive years to host the "WPG Ladies Open" and promoted the IMV Technology Innovation Competition for 3 consecutive years.

Management Approach and Assessment Mechanism



1

Evaluating the colleagues' work ability and performance through a performance appraisal mechanism.



2

Conducting regular surveys on the compensation of the market in Greater China, strengthening the measures for selection and retention.



3

Implementing various labor rights in accordance with the law, and regularly reviewing local labor-related regulations to ensure the compliance.



4

Adopting the health management system to track the employees' health condition.



5

Organize quarterly labor-management meetings and set up a mailbox for employees' opinions.

4-1 Talent Empowerment

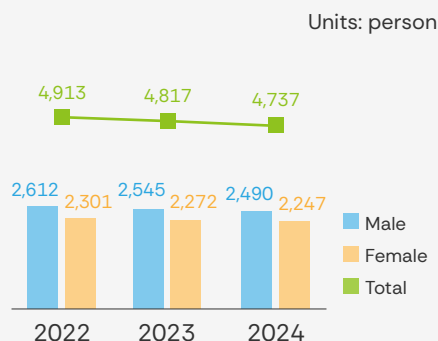
4-1-1 Talent Structure

Diverse Distribution of Talent Structure

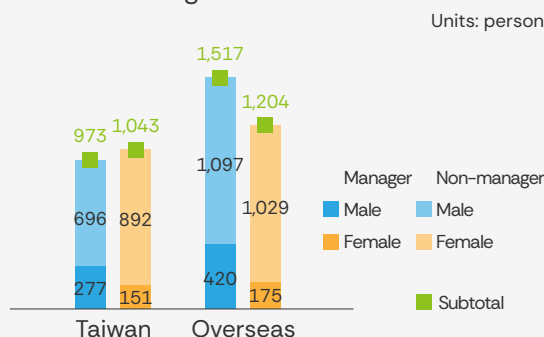
To ensure equal employment opportunities, the appointments of WPG Holdings are in accordance with the human rights policy and related laws and regulations. Employment discrimination for reasons of race, class, language, ideology, religion, political party, place of origin, place of birth, gender, sexuality, age, marriage, appearance, facial features, physical and mental disabilities, or being a former member in labor unions is strictly prohibited.

In 2024, WPG Holdings had a total of 4,737 full-time employees. In response to the company's development strategy, the layout of the organization and manpower had been organized, the personnel had decreased slightly compared with 2023. There has been little change in labor allocation and structure. In terms of gender, there were 2,247 female employees, accounting for 47.44% and 2,490 male employees, accounting for 52.56% of the workforce of WPG Holdings. In terms of age, the majority are 41~50 years old, accounting for 36.44%, followed by 31~40 years old, accounting for 32.53%. In terms of education level, employees holding bachelor's degrees were the most common, accounting for 85.37%. In terms of the employees' diversity policy, 13 persons with disabilities were employed, accounting for 0.27% of the total employees. In terms of turnover, there were 492 new hires in 2024, with a new hire rate of 10.30%; there were 560 resigned, with a turnover rate of 11.72%.

Number of Employees by Gender



Gender and Positions for Full-time Employees in Different Regions



Note 1 : Full-time Equivalent (FTE) is used for headcount. The scope of statistics ends on 2024/12/31.

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

Gender and Position Distribution of Full-time Employees with Different Ages and Education Levels

Units : person; %

Item	Age	Gender		Title		Total	Percentage
		Female	Male	Manager	Non-manager		
Age	Under 30 yrs old	413	375	14	774	788	16.63%
	31~40 years old	835	706	153	1,388	1,541	32.53%
	41~50 years old	756	970	516	1,210	1,726	36.44%
	Above 51 years old	243	439	340	342	682	14.40%
Education	Under high school	146	159	26	279	305	6.44%
	College/University	1,991	2,053	863	3,181	4,044	85.37%
	Master degree	110	274	132	252	384	8.11%
	Ph.D.	0	4	2	2	4	0.08%
Total		2,247	2,490	1,023	3,714	4,737	100%

Note 1 : Full-time Equivalent (FTE) is used for headcount. The statistical range ends on 2024/12/31.

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

Distribution of Female Employee Positions

Units : person; %

All Staff Members	47.44%
Overall Management	31.87%
Junior Management ¹	31.58%
Middle Management ²	25.88%
Senior Management ³	33.33%
Sales Supervisors ⁴	24.64%
STEM Positions ⁵	47.24%

Note 1 : Junior management refers to the managerial position which is the same or below the position as Managers.

Note 2 : Middle management refers to the managerial position, which is the same as Associate Managers and Directors.

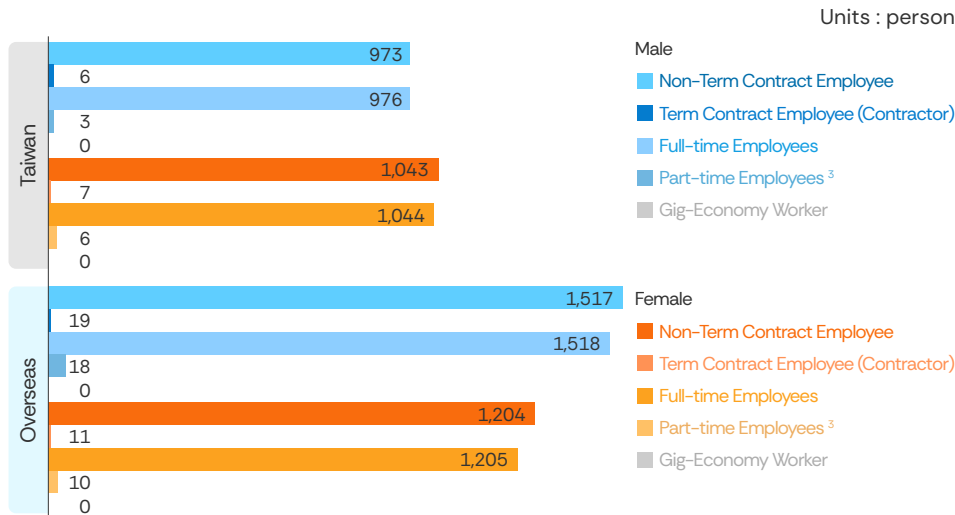
Note 3 : Senior management refers to a managerial position which is the same or above the position as CXO.

Note 4 : Sales supervisors refer to front-end business units such as the sales department, but do not include administrative units (such as the HR, IT, and legal affairs departments).

Note 5 : STEM positions refer to positions related to science, technology, and engineering (such as IT, FAE, R&D personnel).

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

Workforce Structure



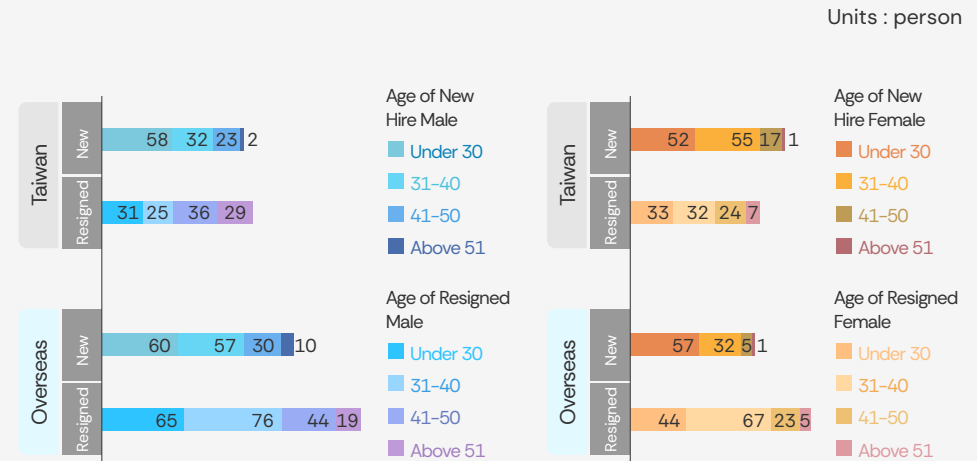
Note 1 : Full-time Equivalent (FTE) is used for headcount. The scope of statistics ends on 2024/12/31.

Note 2 : Due to statistical limitations, the current non-term contract employee includes employees in China who have signed three-year fixed-term labor contracts in accordance with local regulations.

Note 3 : Definition of part-time and casual employees refers to employees whose working hours are less than those of full-time employees.

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

Number of New/Resigned Full-Time Employees



Note 1 : The scope of statistics ended on 2024/12/31.

Note 2 : The calculation method of the new hire rate is the number of new employees in the current year/ (the number of employees at the beginning of the current year + the number of employees at the end of the current year)/2.

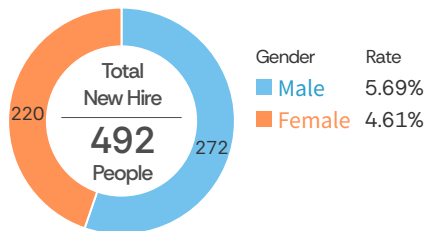
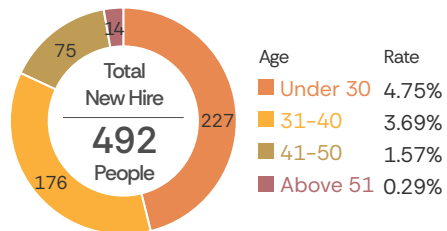
Number and Rate of New Hire Employees

By Age and Gender

10.30%

Total New Hire Rate

Units : person; %



Note 1 : The scope of statistics ended on 2024/12/31.

Note 2 : The calculation method of the new hire rate is the number of new employees in the current year/ (the number of employees at the beginning of the current year + the number of employees at the end of the current year)/2.

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

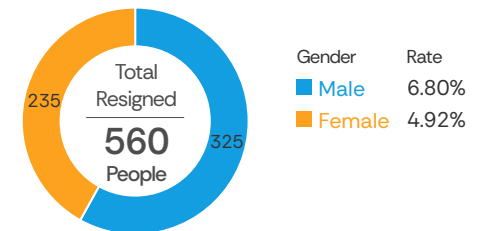
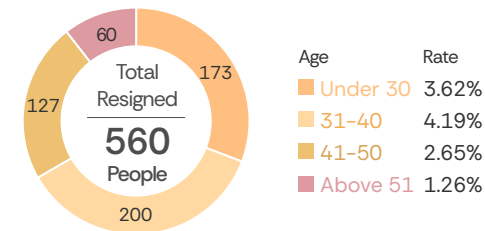
Number and Rate of Resigned Employees

By Age and Gender

11.72%

Total Resigned Rate

Units : person; %



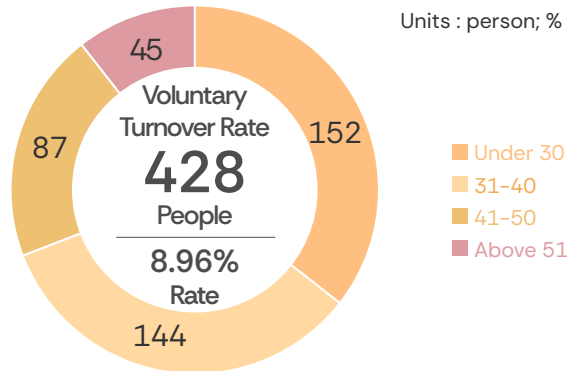
Note1 : The scope of statistics ended on 2024/12/31.

Note2 : The calculation method of the turnover rate is the number of resigned employees in the current year/ (the number of employees at the beginning of the current year + the number of employees at the end of the current year)/2.

Note3 : The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.

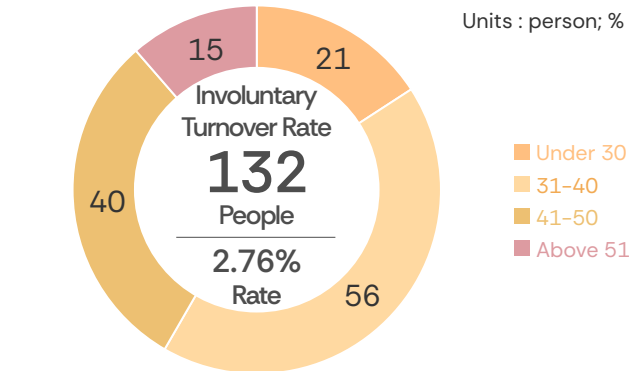
Number of Voluntary Resigned Full-time Employees

By Age



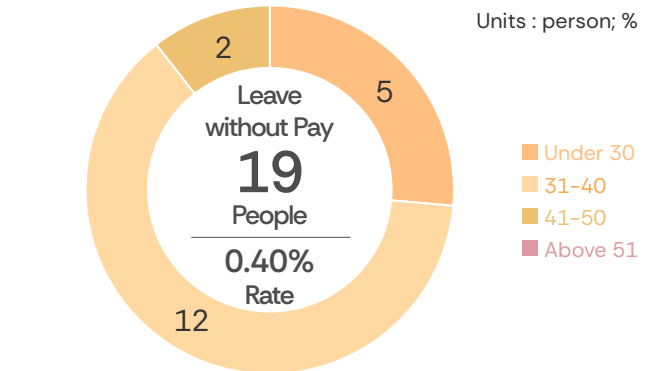
Number of Involuntary Resigned Full-time Employees

By Age



Number of Full-time Employees on Leave without Pay

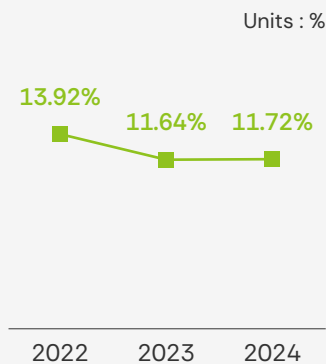
By Age



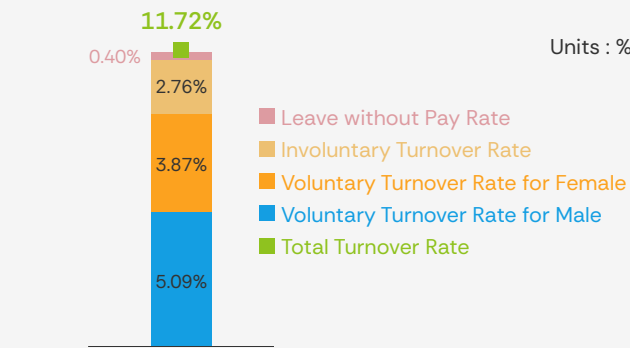
Note 1 : The scope of statistics ended on 2024/12/31.

Note 2 : The calculation method of the turnover rate is the number of employees who resign voluntarily in the current year/ (the number of employees at the beginning of the current year + the number of employees at the end of the current year)/2.

Turnover Rate in the Past Three Years



Turnover Rates for 2024 by Types



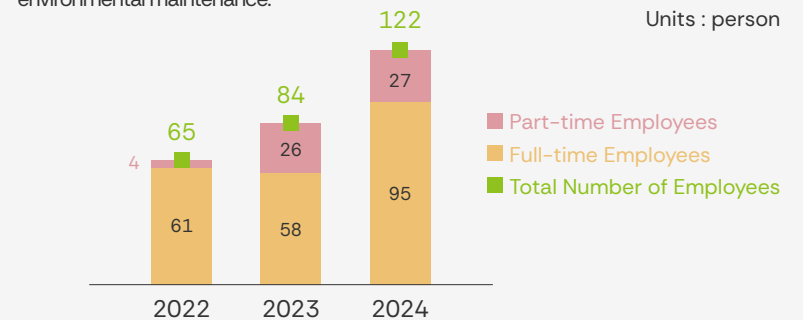
Note 1 : The scope of statistics ended on 2024/12/31.

Note 2 : The calculation method of the turnover rate is the number of employees who resign voluntarily in the current year/ (the number of employees at the beginning of the current year + the number of employees at the end of the current year)/2.

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

Non-employee Workers

In response to the warehouse operational needs, additional cleaning staff has been added to the Shenzhen office to handle environmental maintenance.



Note : Including fixed-term contractors engaged in long-term cooperation, such as, person in charge of property management, security and cleaning personnel, resident nurses and clinical physicians by contract, administrative back-office personnel in response to short-term manpower needs and professional consultants.

4-1-2 Talent Cultivation




WPG Holdings has dedicated efforts to formulating the "Talent Policy" under a win-win situation for the company, employees, investors, and other stakeholders. Emphasizing that "talent attraction" and "talent cultivation and retention" are equally important, focusing on both "performance" and "growth". The focus of talent cultivation is how to empower the employees with new concepts and attitudes to face the everchanging environment and different stages of career transitions. Thus, it not only helps the employees improve their capabilities but also achieves the goals and visions of the organizational development.

WPG Holdings provides professional supply chain services as the business goal. We are convinced that only with good human capital can we offer outstanding professional services. Thus, we have been long devoted to the cultivation of human capital without hesitation. To nurture talent is like rice cultivation. Only by nonstop irrigation will it have a fruitful harvest future.

Talent Cultivation Plan

WPG Holdings' talent cultivation plan for the cultivation of the employees' competitiveness and the creation of organizational performance is based on both general and professional training programs. Our step-by-step training programs are promoted throughout all sectors, guiding our organization to face challenges for sustainable development and growth.

For sustainable management, the succession planning for key management levels is discussed annually by the Talent Evaluation Committee from the perspective of management strategy and career development. In addition to increasing the depth and breadth of experience through cross-discipline and regional job rotations, the succession team also emphasizes the implementation of the core corporate values "Teamwork, Integrity, Professionalism and Effectiveness." To cultivate the succession team, WPG Holdings has organized an elite training program to prepare senior executives for the transformation and mindset change required in the VUCA environment, as well as training and development planning for key talents, management courses and strengthening of functional strengths to improve preparation for the position. Especially, WPG Holdings is moving towards corporate sustainability and must cultivate the next generation leaders without delay. The third Elite Development Program promoted in 2023 will last for three years. In the first year, the plan is performed in the form of courses and mobile learning. Different from the previous learning method, the mobile learning solves major strategic issues faced by the Company. The inter-group teams may observe self-reflection and team leadership under the observation and guidance of the mobile learning coaches, hoping to break through the past thinking and bring Innovative perspectives to not only improve individual leadership, but also help the organization's growth.

Main Contents of Courses	Course Goals	Courses Offered in 2024
 <p>General Training Program (Newly-employed personnel, the whole staff)</p>	<p>Including a presentation of our Company, an introduction to the concept of "shared values" and relevant introductory courses for basic skills. The general training program includes courses in information management and the use of internal corporate platform systems (e.g. ERP/WMS/WEBFLOW) and trade compliance.</p> <ul style="list-style-type: none"> ■ To help the newly-employed personnel understand the company and function as a team to gradually develop professional expertise at their workplace, and to familiarize them with information tools to enhance work outputs and effectiveness. ■ To deliver the core value of the company and establish a culture of T.I.P.E. ■ To strengthen soft skills and improve work efficiency. 	<ul style="list-style-type: none"> ■ Training for new employees ■ Tea party for new employees ■ WPG Shared values T.I.P.E. sharing ■ Work Goal OKR Setting and Management ■ Internal experience transfer series – management leadership, workplace skills, business processes, etc. ■ Sustainable Development Series Courses ■ Topic seminars: Future workforce, health promotion, sustainability, friendly workplace, wine tasting and golf, etc.
 <p>Professional Training Program (Products staff / Business staff, etc.)</p>	<p>To plan and allocate suitable and appropriate professional skill courses in accordance with different position/competency levels. Also, irregular training sessions will be targeted and conducted according to the upstream and downstream supply chains' product technologies and business models.</p> <p>Creating our competitive professional frontend services team, planning and performing our corresponding training courses for other types of competencies along with the professional development trends and the formulation of related laws and regulations for employees' continuous enhancement of professional capabilities.</p>	<ul style="list-style-type: none"> ■ Industry Opportunity Seminar ■ Product training and frontend technology training for all types of products ■ Mandatory Compliance Training Courses: Intellectual Property, Personal Data Protection, Antitrust and Compliance, Insider Trading ■ Customer relationship maintenance skills ■ Advanced presentation skills
 <p>Management Training Program (Top, Middle, General Management Level)</p>	<p>Curriculum planning and arrangement for management, trends, and mindset aspects for the top, middle, and general levels.</p> <p>Continue to develop capabilities of top, middle and general management in accordance with the requirements of organizational developments, operational competitions, and human resource layouts.</p>	<ul style="list-style-type: none"> ■ Reserve and Newly Appointed Supervisor Training ■ Management Skills Series ■ The third Elite Development Program – Action Learning ■ Supervisor Networking Sessions

NT\$ 26,498,613

Total Training Investment
for 2024

>160 Videos

More than 160 online
LMS courses

↑25%

Talent training increase
compared to 2023

↑27%

Training costs per employee
have grown by 27%

Plan for Education and Training

In 2024, WPG Holdings continues to deepen the culture of self-directed learning within the Group, strengthening the development of managerial-level talent, and introducing innovative learning resources to enhance organizational competitiveness comprehensively.

To promote the development of successor talent, we have implemented managerial-level training and succession pipeline development plans. These programs strengthen cross-group communication and problem-solving abilities through action learning and combine internal and external coaching to enhance teamwork and knowledge sharing, ensuring that our successor pipeline is battle-ready. Additionally, we have developed digital learning content tailored to the company's cultural needs, covering topics such as corporate purpose, core values, OKRs (Objectives and Key Results), digital tool applications, and cross-generational communication. This content helps employees align with organizational goals, practice company culture, and improve learning outcomes.

Currently, employees can access a diverse range of learning resources via the LMS platform, including more than 160 online courses on business leadership, workplace skills, business processes, and other practical skills. This helps employees

accumulate professional knowledge and practical experience while promoting the seamless transfer of internal experiences. At the same time, the Group has established a reward mechanism to encourage employees to actively engage in self-directed learning, further strengthening team collaboration and knowledge sharing, and ensuring a seamless connection between talent development and business operations.

In 2024, the Group invested NT\$26,498,613 in talent training, a 25% increase compared to 2023, demonstrating a continued commitment to employee development. Although the overall total training hours have decreased, the training hours per managerial employee have increased by 2%, and the training costs per employee have grown by 27%, indicating that training resources are more focused on in-depth learning for key talent, ensuring that the quality and effectiveness of learning resources are enhanced in tandem.

Annual Training Statistics

Year	Total Number of Trainees	Total Training Hours (hours)	Training Hours per Capita (hours)	Total Training Cost (NT\$)	Average Training Cost per capita (NT\$)
2022	4,913	86,988	17.71	18,996,862	3,866.65
2023	4,817	96,921	20.12	21,173,906	4,395.66
2024	4,737	76,754	16.20	26,498,613	5,593.97

Note 1 : The statistical scope is for full-time employees in the Greater China region as of 2024/12/31. The scope covered the entire Group.

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

Education and Training Statistics for 2024

Item	Male	Female	Manager	Non-manager
Total training hours	40,474	36,280	23,992	52,762
Number of Employees	2,490	2,247	1,023	3,714
Average Training Hours	16.25	16.15	23.45	14.21
Training People	29,823	29,522	13,678	45,667

Note 1 : The statistical scope is for full-time employees in 2024/12/31.

Note 2 : The statistical scope covers operations in Greater China Region.

5 Courses

Total courses were held

5,698 People

cumulative attendance employee learning sessions

4.7

Average satisfaction score (out of 5)

Promoting Sustainability Training and Deepening Employees' Knowledge of Sustainability

WPG Holdings has been promoting sustainability training since 2021 to deepen the understanding of ESG concepts. The aim is to cultivate sustainable awareness among all employees through foundational knowledge. Starting in 2024, the training scale has been expanded with the launch of a series of ESG general education courses. The training plan began in the Greater China region and is progressively being rolled out using a blended learning model, combining both digital and in-person courses to enhance learning flexibility. This initiative aims to deepen employees' fundamental and advanced knowledge of sustainability, continuously enhancing their understanding of sustainable practices.

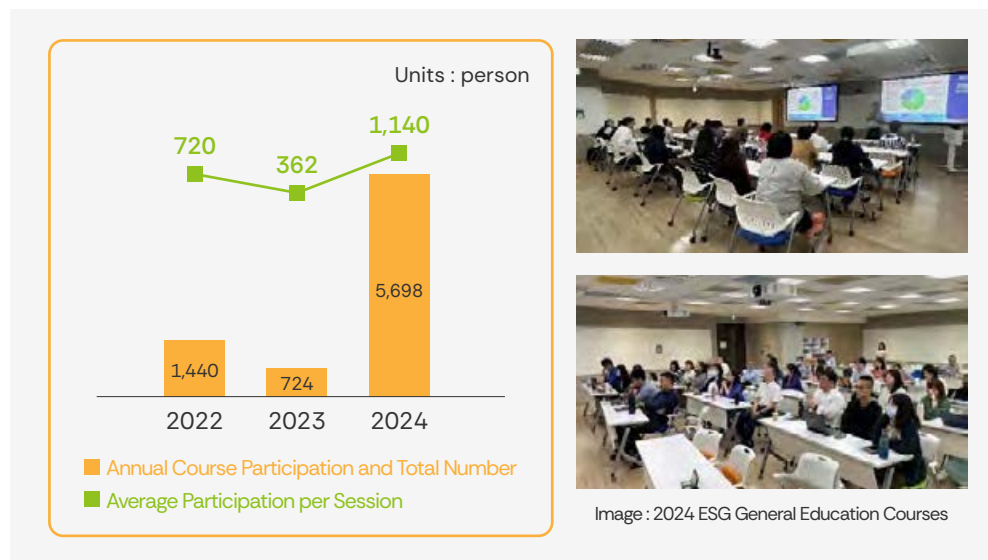
In 2024, a total of 5 courses were held, with a cumulative attendance of 5,698 employee learning sessions. The average satisfaction score was 4.7 out of 5, reflecting the high level of recognition of the course content by employees. Going forward, we will continue to promote sustainability training, designing customized professional courses for different groups to ensure the transmission of sustainability knowledge and guide employees from general awareness to specialized expertise in sustainability.

2024 Sustainability Training Series Courses

Region	Course Title	Participants	Participation Rate
Greater China	① The Green Magic of Business! ESG Sustainable Strategy	1,568	36.8%
	② The Green Magic of Business! ESG Sustainable Strategy	1,224	28.8%
	③ Riding the ESG Wave: Risks and Challenges of Corporate Sustainability	993	23.4%
	④ A Discussion on Net Zero Emissions and Carbon Inventory	896	21.1%
	⑤ A Workplace Must-Have in the Sustainable Trend – Diversity, Equality, and Inclusion	1,017	23.9%

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

Participation Statistics of Sustainability Courses in the Past Three Years



Deepening Corporate Culture and Experience Inheritance

Since its establishment, WPG Holdings has been committed to the shared values of "Teamwork, Integrity, Professionalism and Effectiveness," which are harnessed to build consensus and serve as a guideline for all employees of WPG Holdings. In response to the digital transformation and future market changes, the definitions of the behaviors based on the four shared core values "Teamwork, Integrity, Professionalism and Effectiveness" have been re-arranged and implemented into the Company's system and employees' conduct step by step.

WPG Holdings understands that the importance of experience transfer lies in its ability to help the organization effectively preserve and share knowledge, skills, and experience. Passing on the experience to the new generation employees can help the employees master the knowledge and skills required for their job duty soon, thereby improving work efficiency and performance. To help the organization avoid repeating the same mistakes, reducing the likelihood of errors and maintaining a competitive advantage at the same time.

In recent years, there has been a continuous development of internally created courses, a course system covering three major categories including business practice, management leadership and workplace skills was established more than 160 videos were made available to all employees for online learning. All of the trainers were the senior executives of the company. Meanwhile, the internal senior executives are invited to serve as trainers of physical courses after employees complete the online courses, in order to ensure the learning results.

4-2 Happiness in Workplace

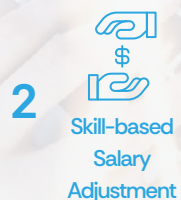
4-2-1 Employee Compensation and Benefits

Remuneration Policy

WPG Holdings focus on “performance” and “growth.” Thus, WPG Holdings’ remuneration policy not only emphasizes fair and open “clear rewards and punishments” but also focuses on three major principles: “position-based salary”, “skill-based salary adjustment” and “performance appraisal”.



WPG Holdings’ “guaranteed salary” is based on job positions and related knowledge and skills to maintain a certain attractiveness in the talent market.



We continue to improve employees’ abilities through education, training and technological empowerment so that employees and organizations can maintain high competitiveness even in face of future changes and uncertainties.



Since WPG Holdings promotes the core value of “Teamwork”, our “Variable Pay” is based on the concept of “Grow Together, Strive Together, and Win Together”, with the priority of pursuing overall benefits and performance, followed by the performance of each sub-group and the individual performance. A salary bonus is allocated based on performance and achievements.

1.10 : 1

The ratio of standard employee salary to local minimum wage for junior staff (regardless of gender) in Taiwan in 2024

The compensation team is formed by representatives from each sub-group’s human resources unit to measure the salary structure of each sub-group at each rank and to provide a constructive recruitment and salary system through localized surveys and research in line with government policies, economic climate, and industry payroll system indicators, while prioritizing employees’ professional and relevant qualifications, together with internal peer review to maintain fairness.

The ratio of standard employee salary to local minimum wage for junior staff (regardless of gender) in Taiwan in 2024 was 1.10:1, which is better than the local base salary.

2024 Gender Remuneration Ratio

Unit : %

	Management	Non-management
Male	1.27	1.32
Female	1	1

Note : The statistical scope is the Taiwan region of WPG Holdings and based on the average salary.

Number, Average and Median Salary of Non-managerial Full-time Employees, and Difference from Previous Year

Unit : Person; NT\$ thousand

Item	2023	2024	Difference
Number of Non-managerial Full-time Employees	330	365	35
Average salary of Non-managerial Full-time Employees	1,408	1,329	-79
Median salary of Non-managerial Full-time Employees	1,290	1,175	-115

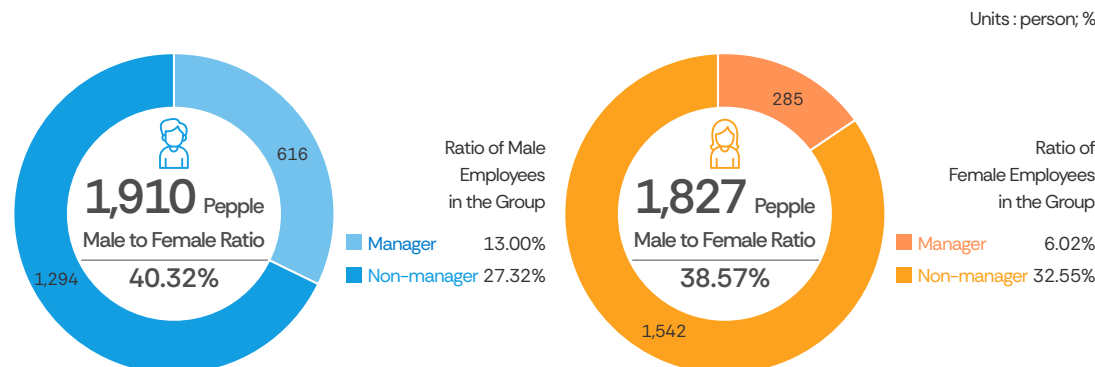
Note 1 : Reporting applicable to general industry company foundations.

Note 2 : The scope of statistics for 2023 covers this company; for 2024, it includes the Greater China region (Taiwan, China, and Hong Kong) operating locations of this company.

Performance Evaluation Mechanism

WPG Holdings adopts the spirit of PDCA for the performance appraisal, setting goals at the beginning, tracking the progress of the work, adjusting the goals in the middle, and evaluating at the end of the year. In 2020, WPG Holdings introduced the performance management system, with the aim to transform it into a development-driven performance management system with the strategic model of "tools can change behavior, behavior can change ideas, and ideas can change thinking patterns". This system links organizational goals at all management levels so that the goals of employees are consistent with that of the organization. Furthermore, the manager has the function of guiding and giving feedback on employees' work performance. Each employee can request feedback from others at any time through the system, and supervisors can thereby thoroughly understand the performance of employees. Through a development driven performance management mechanism, WPG connects organizational goals, personal goals, and talent development. All performance records will be used as the basis for subsequent cultivation and development, thereby improving overall organizational effectiveness. All appraisals and promotions are based on professionalism and employee performance, with no gender or sexual orientation discrimination. In 2024, 100% of the qualified employees in Greater China completed the performance appraisal.

Employee Statistics Under Regular Performance Appraisal



Note 1 : The statistical scope is the Greater China region (Taiwan, China, and Hong Kong) of the WPG Holdings.

Note 2 : The employee statistics under regular performance appraisal rate is calculated as the number of employees in Greater China (Taiwan, China, and Hong Kong) under regular performance appraisal / Total number of employees in the WPG Holdings.

Transparent Salary Information

The median ratio of annual total remuneration of the highest paid individual to the annual total remuneration of all employees (except the highest paid individual) of WPG Holdings is 8.58:1. The ratio of the percentage increase in annual total remuneration of the highest paid individual to the median percentage increase in annual total remuneration of all employees (other than the highest paid individual) is 4.67:1. In the future, WPG Holdings will carefully review relevant remuneration information through various indicators, fully consider the operation and sustainability aspects and implement corporate social responsibility as its mission.

8.58 : 1

Annual Total Remuneration Ratio

4.67 : 1

Percentage Increase in Annual
Total Remuneration

Annual Total Remuneration Ratio

Unit : New Taiwan Dollars (NTD)

Annual	Annual Total Remuneration of the Highest-Paid Individual	Median of Annual Total Remuneration for All Employees (Excluding the Highest-Paid Individual)
2023	11,213,965	1,212,550
2024	10,197,900	1,189,000

Note 1 : Annual total remuneration ratio = the ratio of the annual total remuneration of the highest paid individual to the median annual total remuneration of other employees (excluding the highest paid individual).

Note 2 : Percentage increase in annual total remuneration = the ratio of increase in annual total remuneration of the highest paid individual / the ratio of increase in annual median total remuneration of other employees (excluding the highest paid individual).

Note 3 : Scope of statistics: Full-time employees (excluding senior managers and contract employees) in WPG Holdings Greater China Region (Taiwan, China, and Hong Kong).

Note 4 : Full-time equivalent (FTE) method is applied to all full-time employees in scope.

Note 5 : Total annual remuneration includes base salary, allowances or duty increments, fixed bonuses (including annual bonuses) and variable bonuses (including performance and employee bonuses).

23 Years

WPG Holdings' Taiwan-based
Preschool Has Been Established

2024 Employee Stock Ownership Trust

88.94%

Coverage Rate

30.67%

Cumulative Return Rate

NT\$ 965,010,166

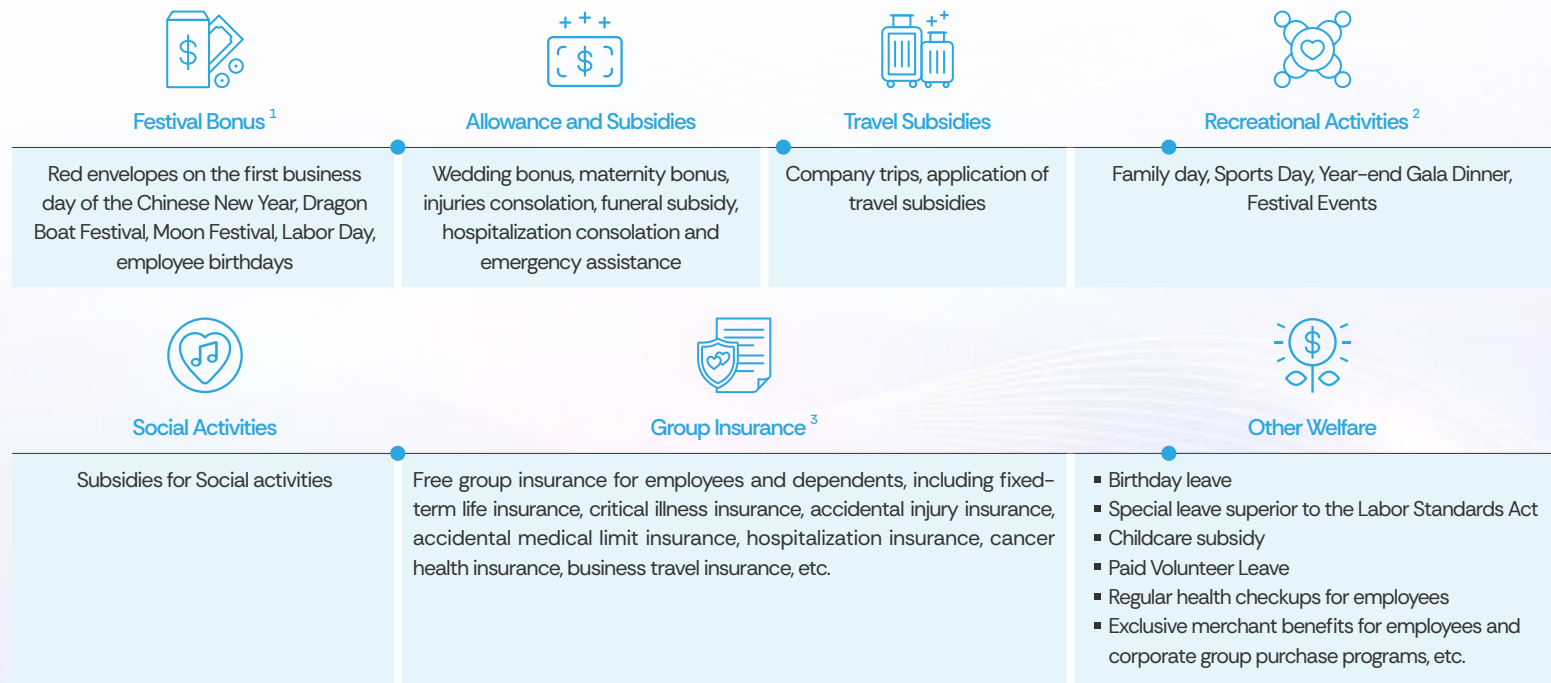
Net Assets

Diversified Employee Welfare

WPG Holdings developed a sustainable workplace and friendly environment, providing labor protection for full-time employees in compliance with various labor laws and regulations, and conducted appropriate physical and mental care programs under available resources. To adapt to the rapidly changing work environment, enhance organizational agility and efficiency, and support employees in achieving better work-life balance, WPG has implemented a remote work policy.

The basic welfare items meet employees' working requirements. Diversified welfare creates a good atmosphere between employees and their families to help employees recognize the company's operating philosophy and gradually builds performance welfare items to encourage employees in their work performances. In 2024, WPG Holdings received several prestigious awards, including the "National (Shenzhen) Outstanding Foreign Investment Enterprise and Harmonious Labor Relations Promotion Award" from the China Foreign Investment Enterprises Association, the "2024 China Annual Best Employer - Best Employer in Shanghai" from Zhilian Recruitment, the "2024 Extreme Flag Award - Best Human Resources Management Team" and "2024 Extreme Flag Award - Best Human Resources Shared Services Center" from HRflag, and the "2024 Happy Enterprise Silver Award" from 1111 Job Bank. These accolades highlight the company's commitment to excellence in employee satisfaction and human resources management.

Basic Welfare



Note 1 : Spring Festival work resumption bonus is limited to China (including Hong Kong) and Labor Day gift is limited to Taiwan.

Note 2 : The activities are held from time to time, depending on the actual localities.

Note 3 : All employees enjoy the basic guarantee of the group insurance, but the content of the group insurance is slightly adjusted according to the region.

Child-Friendly Workplace Environment, Providing Support for Family Caregiving

Since WPG Holdings is committed to providing a child-raising friendly workplace, in addition to establishing nursing rooms for employees who are parents as required by relevant regulations, we have also created a childcare-friendly environment. This enables our employees to work with peace of mind while fostering the healthy development of their children. Among them, the kindergarten affiliated to WPI Group, a subsidiary of WPG Holdings in Taiwan, has been established for 23 years, and enjoys childcare subsidy measures with tuition and fee reductions. In 2024, 53% of the enrolled students were children of employees, the rest were children from the surrounding community. WPG Holdings is committed to creating a friendly child rearing environment that connects the community to grow and thrive together.



Note: The kindergarten held a Halloween event at the headquarters buildings of WPG Holdings in Nangang District, Taipei.

Starting in 2022, the China region has also offered at least 10 days of paid parental leave per year for each child of full-time employees with children under the age of 3. This policy is implemented while prioritizing compliance with the laws and regulations of the employees' home country. To share employees' stress of parenting during the summer and winter breaks, the Shenzhen and Shanghai offices organized the "Big Summer and Winter Childcare Classes." In 2024, a one-month summer school was held, serving over 300 children, which was highly praised by employees and greatly enhanced the sense of employee satisfaction. This initiative actively supports employees in balancing work and family, contributing to a higher level of corporate well-being.



Happy Enterprise ~ Shanghai 2024 Winter Holiday Program

Interest Classes

Fire Safety Training

Training Content: Understanding the dangers of fires and the potential for severe burns, suffocation, and other risks. Children will learn the severity of fires to better protect themselves.



2024 Shanghai Summer Holiday Program Opens

Kindergarten



Elementary School

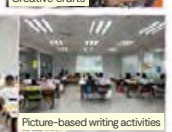


Image: Shanghai 2024 Big Summer and Winter Childcare Classes

Parental Leave

Unit: Person; %

Statistics of Parental Leave	Male	Female	Total
Number of employees eligible for parental leave in 2024	46	76	122
A: Total number of applications for parental leave in 2024	1	14	15
B: Number of applicants for reinstatement in 2024	0	13	13
C: Actual number of reinstatements in 2024	0	12	12
D: Number of people who have continued to work for one year after parental leave in 2023	1	6	7
E: Number of reinstatements 2023	2	7	9
Reinstatement rate % = C / B	N/A	92.31%	92.31%
Retention rate % = D / E	50.00%	85.71%	77.78%

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

Retirement and Employee Stock Ownership Trust

WPG Holdings serves employee retirement in accordance with the local retirement laws and regulations and provides retirement benefits in accordance with the local social insurance mechanism. The Company also continues to provide employees with relevant support throughout different stages of their careers and offers information on government subsidies and employment counseling upon the termination of employment. For details on retirement expenses and pension liabilities in 2024, please refer to the 2024 consolidated [financial statements](#). In order to make up for the lack of social insurance coverage for employee retirement in Taiwan, WPG Holdings encourages employees to plan for retirement in advance. Employee Stock Ownership Trust was officially launched in 2021. All WPG Holdings' employees who work over one year may enroll as committee members and deposit a fixed amount (maximum 8% of the fixed salary for options according to the employee's wishes) every month, whereas WPG Holdings and its subsidiaries in Taiwan offer a matching amount as an additional benefit. This provides better retirement life for employees and provides a diversified profit-sharing mechanism to attract and retain talents, encouraging employees to Grow Together, Strive Together, and Win Together.

4-2-2 Human Rights Protection

Human Rights Principles

WPG Holdings is committed to creating a friendly and dignified workplace environment and have formulated a "WPG Human Rights Policy" in accordance with "The United Nations Universal Declaration of Human Rights", the "United Nations Global Compact", the "United Nations Guiding Principles on Business and Human Rights", the "International Labor Organization Core Conventions", and the "OECD Guidelines for Multinational Enterprises". Based on these principles, we abide by the local laws and regulations of our global operations, and we expect our upstream and downstream supply chains and business partners to comply with them, so that we can jointly improve the management of human rights issues and promote a freer, fairer, and more respectful workplace environment.

Take employees as an example. There shall be no gender or sexual orientation discrimination in WPG Holdings during recruitment. It will first take into account the professionalism and relevant qualifications of personnel. The remuneration for employees is assessed after internal peer evaluation to maintain fairness. There shall be no unfair decision-making due to differences in race, color, religion, disability, nationality, gender, sexual orientation, age and marital status. All decisions shall be made according to WPG Holdings' remuneration policy. Meanwhile, when addressing the human right issues, the suppliers and other stakeholders may follow the alternative policies on the same issue, including the "Supplier Code of Conduct" and "Conflict Minerals Policy."



WPG Holdings Policies and Certifications



Human Rights Policy of WPG Holdings

The Sustainability Talent Group of the ESG and Sustainable Development Committee of WPG Holdings is responsible for formulating the management and monitoring mechanism, regularly reviewing the human rights policy and guidelines, and updating them in a timely manner. Any adjustments need to be approved by the Board of Directors. The policies and guidelines include prohibiting child labor, prohibiting forced labor and human trafficking, respecting diversity and protecting equality, eliminating discrimination and promoting a zero-harassment environment, implementing workplace health and safety, respecting collective bargaining and the right to freedom of association, protecting personal privacy and committing to responsible procurement. To promote and implement these policies, WPG Holdings conducts various promotion and training programs. Continue to monitor corporate human rights risks to avoid negative impacts on human rights issues during operations, sales, and services.



Human Rights Policy of WPG Holdings

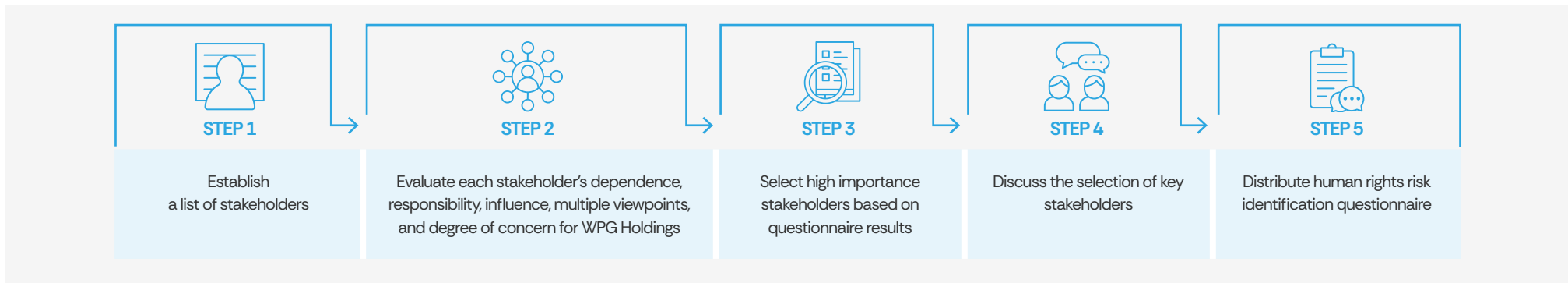
Human Right Management Process of WPG Holdings

Aspects	Item	Description
 Corporate Policy	Incorporate Human Rights into Corporate Policy Commitments	Formulate policies based on major human rights issues, international human rights conventions and initiatives and industry benchmarks and continue to pay attention to international trends to adjust policies in a timely manner and integrate the human right issues into the internal management process.
	Screening the List of Human Rights Risk Issues	Based on the human rights risk issues of industry supply chain partners and the United Nations human rights issues list, a list of major joint human rights risk issues is selected.
 Implement the Due Diligence of Human Rights and Mitigation and Remedial Measures	Identify and Assess Significant Corporate Human Rights Risks	Conduct due diligence on the own operations and prioritize the severity and probability of adverse human rights impacts based on the degree of severity and probability of occurrence and regularly review significant human right risk issues.
	Introduce Mitigation and Adaptation Measures	Develop the mitigation and remedial measures against various human rights issues to prevent, avoid, and mitigate negative impacts and include the follow-up on effectiveness into the Company's internal management processes; regularly follow up the implementation status, measure the implementation results and use the measurement results to make improvement on a rolling basis.
	Communication and Information Disclosure	Implement the human rights-related education and training with respect to the Company's internal stakeholders and promote the implementation of human right risk management. Help external stakeholders understand the status of implementation of human rights issues by WPG Holdings through the regular disclosure of policy announcements and sustainability report. Meanwhile, communicate with suppliers about the expectation toward the human right issue from time to time.

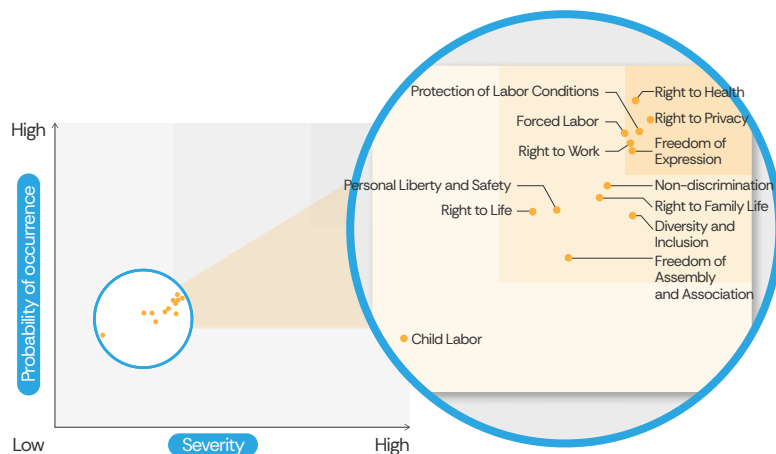
Identification of Material Human Rights Risks

By identifying international human rights issues and trends and referring to the development of human rights issues of concern upstream and downstream in the supply chain and among industry peers, a list of 13 human rights issues for WPG Holdings was developed and stakeholders were identified, and due diligence was conducted on its own operations. In 2022, we generated the Human Rights Risk Matrix through random sampling of questionnaires and the results of the identification were all in the low to medium risk area. In 2024, the human right issue was not re-identified.

Stakeholder Identification Process



Results of Human Rights Risk Management Matrix



Human Rights Issues of Individual Concern to Stakeholders

Employee	Customers	Upstream Suppliers (IDM/Fabless/IC Design)
<ul style="list-style-type: none"> Right to Health Forced Labor Right to Privacy 	<ul style="list-style-type: none"> Right to Family Life Protection of Labor Conditions 	<ul style="list-style-type: none"> Right to Privacy Protection of Labor Conditions Forced Labor
		<ul style="list-style-type: none"> Right to Health Freedom of Expression Protection of Labor Conditions

Note : Stakeholders such as shareholders/investors, government agencies, banks, etc. are not the targets of human rights risks and opportunities posed by WPG Holdings, so they are not included in the inventory of mitigation and remedial measures for the time being.

Complaints and Feedback on Human Rights Issues

WPG Holdings has established transparent and effective channels of communication to respond to the needs and suggestions of our stakeholders, including employees. Internal and external stakeholders can report possible human rights issues through multiple channels in the [Stakeholders Service](#) of the Company's official website. Upon receipt of a report, the relevant authority will immediately kick off the investigation process. Meanwhile, WPG Holdings prohibits threats or retaliation against employees who whistle blow cases or make suggestions in good faith. Effective remedies will be provided through legal procedures if the complaints and reported cases are proven to be true.

Employees – Mitigation and Remedial Measures

Item	Mitigation Measures	Remedial Measures
Right to Health	<ol style="list-style-type: none"> The Headquarters building is equipped with a health consultation room and medical staff on call to assist in the management of general emergencies, health care consultation, health education promotion and preventive care. The “Ergonomic Hazards Prevention Program” is implemented to conduct annual employee health assessments and promote the prevention of human hazards in the office and to conduct health promotion courses for stress reduction and physical and mental health promotion. Employee health checkups are conducted regularly, and the results are used as a basis for employee health management. At least once a year, the headquarters building conducts a site environment assessment for occupational medicine and has established an environmental control system to real-time monitor air quality (CO2) and temperature/humidity. Each operation site regularly appoints a third-party certification organization, which is announced by the local authorities, to conduct workplace illumination and CO2 measurements. Investigation, analysis, and records of potential hazards are regularly conducted by occupational safety personnel in the warehousing area. Implementation of work injury notification process and emergency reporting mechanism. Establish an employee care hotline to enable a professional third party to provide emotional expression and psychological counseling resources each year. 	<ol style="list-style-type: none"> In the event of an accident in the workplace, work is immediately suspended and the occupational safety unit assists in medical treatment. Provide employees with medical assistance, legal advice, and compensation of wages in the event of an occupational disaster. Track and improve the environmental assessment according to the identified deficiencies of the site and immediately suspend the use of related items or prohibit entry access if the site is deemed to be hazardous. Improve and track the items that do not meet the requirements of the Occupational Safety and Health Act in the environmental assessment report by the deadline; In case of abnormalities in air quality and temperature/humidity, immediate adjustments will be made.
Right to Privacy	<ol style="list-style-type: none"> Formulate the “Personal Data Privacy Policy” and its various stages of regulations (Personal Data Protection Management Organization Regulations, Personal Data Handling Procedures and Personal Data Incident Handling Procedures) and internal control system and create additional local regulations with reference to the personal data laws of each respective jurisdiction. Establish a Personal Data Protection Task Force to handle inquiries, complaints, exercise of rights by personal data subjects and emergency notifications. Appoint an external consultant as a Personal Data Protection Officer (DPO). Plan personal data risk simulations, develop teaching manuals and SOPs and conduct annual self-evaluation exercises to review the status of personal data implementation to effectively protect the security of customers’ and employees’ personal data. Annual personal data education and training is a mandatory course for all employees to promote the implementation of personal data policies, to enable employees to fully understand the legal requirements and to enhance their awareness of legal compliance matters. Obtain ISO/IEC 27001: Certification obtained in 2022 to improve overall information system security and self-audit at least once a year. Fulfill personal data disclosure obligations and require all employees to sign the “Personal Data Notification Form”. Obtain TIPS certification and cooperate with legal affairs to take stock of personal data items every year and implement classification and management of confidential documents to protect employees’ personal data. For employees’ personal belongings or departmental documents, the Company provides personal cabinets or public cabinets with locking function to protect privacy and security. 	<ol style="list-style-type: none"> If any personal data incident affecting employees’ rights and interests is discovered by a department of the Company or individual employee, the department/individual shall fill out the “Personal Data Incident Description Form” in accordance with the “Personal Data Incident Handling Procedures” and notify the legal department and the Personal Data Protection Officer internally and the legal department and the Personal Data Protection Officer shall fill out the “Personal Data Incident Impact Assessment Form” to assess the significance of associated impacts and conduct preliminary emergency handling, formulate handling principles, conduct in-depth investigation and damage control and design necessary remedial measures and then report to the CEO/Regional Director, implement remedial measures as instructed and notify the personal information subjects/competent authorities of countries where the Company operates. A public personal data inquiry mailbox is available for inquiries and requests regarding personal data rights and a response is provided to the subject within the time limits set by the applicable personal data laws and regulations. If the Company receives a request to exercise personal data rights, the Company shall respond to the subject within the prescribed period in accordance with the “Procedures for the Collection and Processing of Personal Data”. If a file cabinet is damaged or stolen, it will be immediately accessed through the face recognition and monitoring system and will be followed up.
Forced Labor	The human rights policy of WPG Holdings clearly prohibits forced labor and requires compliance by mergers, acquisitions, joint ventures, upstream and downstream supply chains and business partners.	At present, there have been no instances of forced labor, but if a forced labor matter is substantiated, compensation will be provided in accordance with relevant matters and internal regulations and internal tracking will be strengthened.
Right to Family Life	<ol style="list-style-type: none"> There is a breastfeeding room in the workplace, ensuring a friendly environment to female employees. Employees’ offspring are given priority to attend kindergartens run by the World Peace Industrial Group and are provided with subsidies for tuition and miscellaneous fees. 	<ol style="list-style-type: none"> Employees that require parental leave can apply for parental leave without pay in accordance with the law. WPG Holdings conducts exit interviews for employees who have not resumed their jobs after taking a parental leave without pay or who have not worked continuously for one year after resuming their jobs, to clarify the reasons and understand the support or advice needed by employees to take care of their families.
Protection of Labor Conditions	<ol style="list-style-type: none"> Formulate work rules and regulations that comply with local laws and regulations and implement them. WPG Holdings also fulfills our obligation to inform our employees of labor conditions, sign a letter of consent for employment and publicly announce the work rules within the Company to ensure that all employees are aware of their labor rights. Regular labor-management meetings are held to facilitate two-way communication. Set up multiple channels for employee grievances, listen to employees’ feedback and be open to employee feedback in any form. We have established regulations on maximum working hours and continuous working hours for employees and conduct regular workload assessment and counseling for abnormal workloads. 	<ol style="list-style-type: none"> Set up diverse complaint channels to ensure that matters can be dealt with immediately and properly when employees’ labor rights are damaged. For work abnormalities, the human resources unit will conduct follow-up tracking, workload assessment and counseling work.

Customer – Mitigation Measures

Item	Mitigation Measures
Right to Privacy	<ol style="list-style-type: none"> 1. Formulate the “Personal Data Privacy Policy” and its various stages of regulations (Personal Data Protection Management Organization Regulations, Personal Data Handling Procedures and Personal Data Incident Handling Procedures) and internal control system and create additional local regulations with reference to the personal data laws of each respective jurisdiction. 2. Plan personal data risk simulations, develop response strategies and SOPs and conduct regular self-assessment operations to review the status of personal data protection execution to effectively safeguard the security of customers’ and employees’ personal data. 3. Establish a personal data protection team to receive inquiries, complaints, report on the personal data subject’s exercise of related rights and emergency notification and appoint external consultants as the personal data protection officer (DPO) to assist the Company in personal data compliance. 4. Obtain ISO/IEC 27001: Certification obtained in 2022 to improve overall information system security and self-audit at least once a year to enhance personal data protection. 5. Disclose stakeholder affairs contact window and third-party grievance reporting channels.
Protection of Labor Conditions	The Human Rights Policy has stated the policy directives of “Implementing Occupational Health and Safety” and “Respecting the Right to Collective Bargaining and Free Association” and states that customers are encouraged to comply.
Forced Labor	<ol style="list-style-type: none"> 1. Formulate a “WPG Human rights policy” that establishes rules against any form of forced labor and any inhumane method of forced labor and expect upstream and downstream suppliers to jointly comply with it. 2. Declare our “WPG Conflict Minerals Policy” externally and establish “Conflict Minerals Management Regulations” internally and strive to avoid handling products from conflict minerals areas such as forced labor, child labor mining, or armed conflicts.



WPG Human rights policy



Conflict Minerals Management Regulations

Upstream suppliers – Mitigation Measures

Item	Mitigation Measures
Right to Health	<ol style="list-style-type: none"> 1. The WPG Human Rights Policy has stated the policy of “Implementation of Occupational Health and Safety” and expects upstream suppliers to comply with it. 2. WPG Holdings has established a conflict minerals management system to conduct due diligence work to validate that key suppliers meet the requirements for conflict-free minerals to protect the health rights of employees in the areas where materials are produced.
Freedom of Expression	Make public the contact window and complaint channels for stakeholders and formulate the “Rules for Receiving Stakeholder Suggestions and Complaints”, the Audit Committee is responsible for handling and supervising the handling of stakeholder proposals and grievances.
Protection of Labor Conditions	Commitment to responsible procurement in human rights policy.

Note : As an upstream supplier (IDM/Fabless/IC design), WPG Holdings serves as a bridge of communication with its customers. Considering the industry norms and practices, remedial measures related to human rights issues will be mainly initiated by customers and suppliers, so they are not listed here.

Human Rights Education Training and Advocacy

Unit : Hours; Number of People; %

2024 Human Rights Advocacy Training	Total Training Hours (hours)	Number of Participants (persons)	Participating Employees as a Percentage of Total Employees (%)
Human Rights Issues Education and Training	1,808	1,158	24.45%
Sexual Harassment Prevention and Control Measures Advocacy	1,938.8	1,991	42.03%
Employee Code of Conduct Promotion	77.4	259	5.47%
Personal Data Protection Seminar Series	774.2	827	17.46%

Note 1 : The scope of statistics covers Taiwan, China, and Hong Kong.

Creating a Diversity and Equality Friendly Workplace

WPG Holdings provides equal employment opportunities and does not discriminate against candidates based on race, gender, age, nationality, religion, marital status, gender identity, or physical or mental disability in recruitment and employment. In order to implement the spirit of human rights of WPG Holdings, internal rules and regulations are formulated in accordance with the human rights policy guidelines as an indicator to establish an equal and diversified workplace system. Employees are not treated differently in the workplace because of their physical and mental differences, and we are committed to assisting the development of relatively disadvantaged employees in the organization. In order to help employees with physical and mental disabilities adapt to the office environment, the Headquarters building is designed as an accessible office, providing employees with a barrier-free experience.

4-2-3 Labor-Management Communication

0 Case

Discrimination
or harassment
complaints

WPG Holdings has established a sound communication mechanism between employees and employers, set up a "Workplace Sexual Harassment Case Handling Process" and set up an "Employee Communication Platform" to create an open and transparent communication channel. In addition to holding regular group-wide townhall meetings, we also hold quarterly labor-management meetings to communicate with employees on issues of concern, policies or major events. By listening to employees' opinions and using them as a source of review and improvement of the Company's management, a good organizational communication culture is fostered, and a foundation of mutual trust is established between the Company and its employees, so that the Company's management and employees' career development can achieve a sustainable concept.

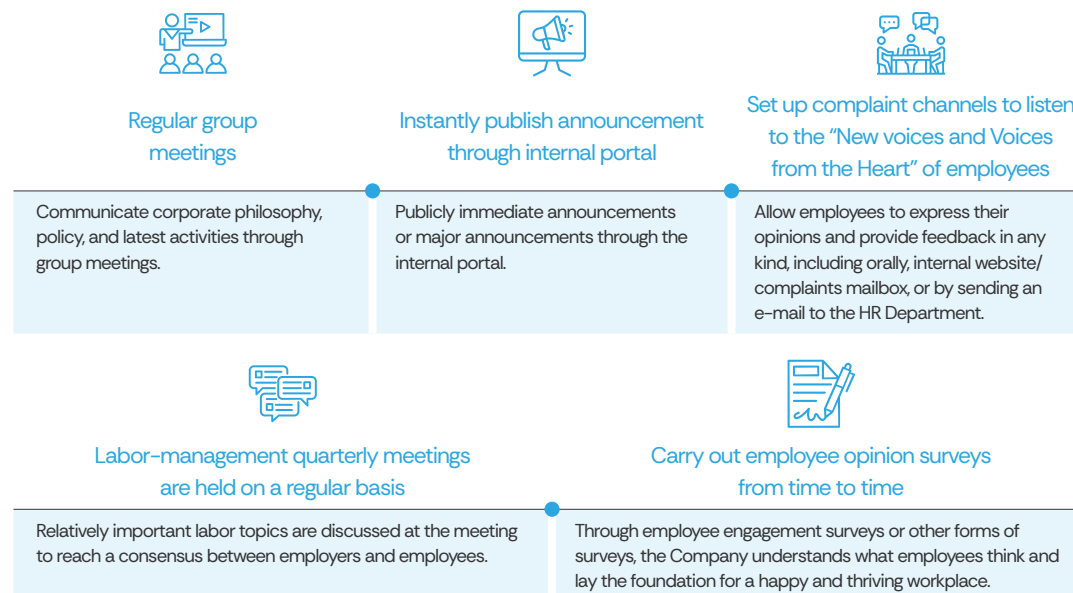
WPG Holdings is committed to creating diverse and open communication channels. In 2023, there were three labor disputes that underwent labor arbitration, two of which were resolved through mediation with employees, with no further issues arising. One case is still under mediation with the employees in 2024. There have been no internal complaints filed by employees in 2024.

Labor-Management Dispute Events	Cases Occurred in the Year	Completed Mediation	Ongoing Mediation	Improvement Measures
2023	3	2	1	Continue to provide smooth grievance channels or conduct regular focus group interviews to promote good communication and reduce misunderstandings.
2024	0	0	1	

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

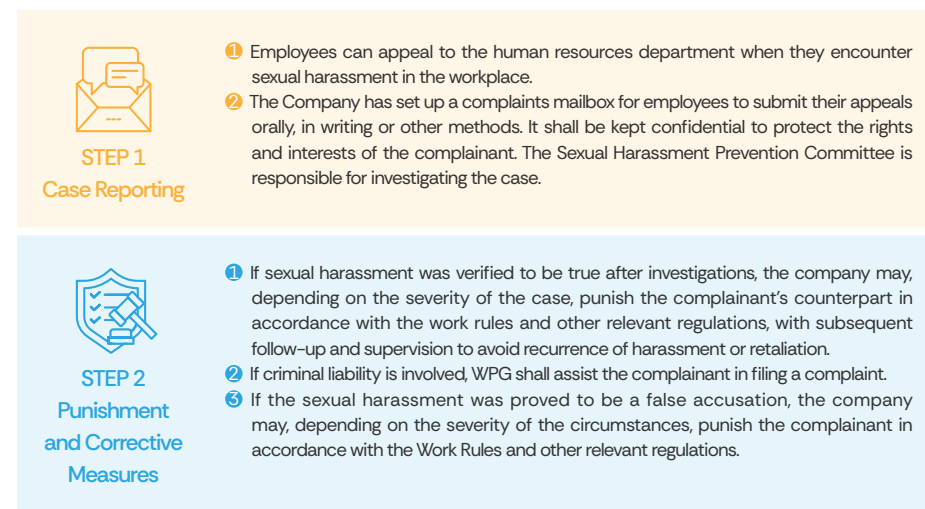
Note 2 : The case under mediation in 2024 is a case that occurred in 2023 and is still being mediated in 2024.

Employee Communication Platform



Sexual Harassment Prevention

Workplace Sexual Harassment Reporting Process



Gratitude audio messages event survey

513 Messages

Total gratitude audio messages were submitted

99%

Employees felt the event clearly conveyed the message of valuing partner

88%

employees were satisfied

Implementing Employee Opinion Surveys

Through an effective "listening mechanism", WPG Holdings aims to identify problems, listen to employees' voices, and identify action points to enhance employee experience and move toward a sustainable and happy company.

I Have Something to Say

In 2024, WPG Holdings continued to focus on enhancing the employee experience by conducting employee focus group interviews. The main objective was to gain a deeper understanding of employees' self-worth, their future goals within WPG Holdings, and their suggestions for advancing the organization's mission, to achieve a resonance between employee values and organizational values, while also creating a better employee experience. The focus group randomly selected 318 employees from across the group's locations in Taiwan, China, and Hong Kong. The interviews were conducted online in four sessions, with each session lasting two hours. The results not only provided deeper insights into employees' self-worth and aspirations but also revealed their expectation for the company to continue listening to their voices. In response, we established the "I Have Something to Say" space on the company's internal website, where we gathered employees' genuine thoughts and suggestions on various topics. This information was compiled and shared with management to guide related improvement actions.

Voice that Touches the Heart

WPG Holdings held the "Voice that Touches the Heart" event in December, encouraging employees to record gratitude audio messages for their colleagues, sharing their appreciation and stories. Each audio was 60 seconds long, expressing reasons for gratitude or touching stories. The event lasted for 4 weeks, with selected gratitude messages played every day to create a warm working atmosphere. A total of 513 gratitude audio messages were submitted. According to a post-event survey, nearly 99% of employees felt the event clearly conveyed the message of valuing partners, and 88% of employees were satisfied with the event. Through this activity, the gratitude and interaction between employees were greatly enhanced, not only bringing colleagues closer together but also further strengthening team cohesion, creating a positive work environment.



4-2-4 Occupational Health and Safety

0 Case

Number of
Occupational
Accidents in 2024

1,654 Pepple

Total Number of Participants
in Health Promotion
Seminars in 2024

WPG Holdings attaches great importance to employees' occupational health and safety and is committed to ensuring their personal safety. The company regularly maintains office environments, establishes emergency response measures, and organizes workplace safety advocacy courses, including general safety and health education, occupational accident prevention, disaster prevention, and fire drills. These initiatives aim to enhance employees' awareness and knowledge of workplace safety management. Additionally, WPG Holdings offers diverse health promotion programs to share with employees. In 2023, AEDs (Automated External Defibrillators) were installed in the workplace. In 2024, AED usage guidance and general first aid trainings were incorporated into the regular safety and health education curriculum.

Occupational Health and Safety Management Objectives

1 Planned and implemented the annual work plan, including the organization and execution of occupational safety training for labor safety personnel.

2 Enhanced WPG's commitment to a zero-risk occupational safety environment.

Safety Management in Workplace

WPG Holdings' industry is classified as a low occupational health and safety risk industry. Safety and health measures for workers, activities, and scope of work are implemented in accordance with the Regulations Governing Occupational Health and Safety of the Ministry of Labor. Cross-departmental units are responsible for maintaining employees' health and safety in the workplace. In May 2024, the "Occupational Health and Safety Support Center" was established to carry out various safety and health measures, prevent occupational accidents, and ensure the safety and health of workers, creating a better and safer work environment for employees.

By identifying the potential risks in the workplace, WPG Holdings actively prevents or compensates for the adverse effects of related risks on the employees and provides sufficient training to establish an occupational safety awareness to ensure safety and health of all employees. In addition, to ensure work safety, occupational safety management measures are stipulated in the Company's Work Rules. If employees encounter commuting or occupational accidents, the Company will provide care and seek to understand the cause of the incident, and employees may request leave for recovery in accordance with the Work Rules. The full-time employees could also use free group insurance, including accident insurance, hospitalization medicate insurance, and other related claims and subsidies.

Risk Scenarios	Management and Control	Measures
Employee Transportation Accident	<ul style="list-style-type: none"> Promote public transportation Establish a smooth internal notification mechanism 	<ul style="list-style-type: none"> Setting up medical consultation room with an on-site physician /nurse Employee leave and work accident reporting Assist employees in insurance reporting Employee health tracking
Workplace Accidents	<ul style="list-style-type: none"> Regular equipment maintenance Fire safety inspection according to law and regulation Disaster prevention drills Establishing Call Tree crisis reporting mechanism 	<ul style="list-style-type: none"> Equipment troubleshooting Office building emergency evacuation Initiate crisis reporting to confirm employee safety

2024 Occupational safety Education Training

2024 Occupational safety Education Training	Total Training hours	Number of Participants
New Employee Disaster Prevention Awareness Campaign	238	238
Advocacy for emergency response measures	4,277	2,045
General safety and health education and training	1,110	209
Fire prevention group training	6,824	575

2024 Emergency Response and Fire Drill

2024 Occupational safety Education Training	Sessions held	Number of Participants
Fire safety drill at headquarters building	8	2,415
Fire safety drill at logistics warehouses	8	484
Warehouse Operations Business Continuity Management Drill	2	29

Note : The scope of statistics is for full-time employees in the Greater China.

Occupational Accidents Statistics Table

Employee Absence Rate of WPG Holdings in 2024

0.30% **0.73%** **0.53%**
Male Employees Female Employees Total

Occupational Accidents

Worker Type	Employees of WPG Holdings		
	Male	Female	Total
Total Working Days	243,250	260,750	504,000
Total Working Hours	1,946,000	2,086,000	4,032,000
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Number of recordable work-related injuries	0	0	0
Rate of recordable work-related injuries	0	0	0
Number of close calls identified	0	0	0
Rate of close calls identified	0	0	0

Note 1: The scope of statistical data covers the Greater China region of WPG Holdings (Taiwan, China, and Hong Kong)

Note 2: Absence includes sick leave, menstrual leave, and work-related injury leave. (Work-related injury leave refer to the data reported in the government's annual compilation of occupational accident statistics for the current year).

Note 3: The total working hours are estimated to be 2,000 hours/person based on the Company's annual calendar working days.

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

Note 5: Close calls refer to work-related or work-related accidents that do not cause losses and do not involve casualties.

Note 6: In 2024, there were no severe occupational injuries (unable or difficult to return to pre-injury health status within six months) or occupational injury-related fatalities.

Workplace Emergency Response Measures

In response to changes in internal and 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. Assessment results show that workplace interruption is one of the top five risks. In order to ensure that employees have sufficient knowledge and ability to respond to emergencies, WPG has set short, mid, and long-term goals since 2016. In 2017, business interruption emergency response procedures were formulated to prepare for disasters such as fires, earthquakes, and infectious diseases. In addition, the company established a crisis and emergency response center, and a Call Tree crisis reporting mechanism, which can be activated immediately upon natural disasters or major emergencies, to ensure immediate control of employees' safety status. In the event of such emergencies, an incident investigation will be initiated to analyze the cause and develop response measures to ensure employee safety.

Since 2017, WPG Holdings has launched an office emergency response program and has regularly promoted emergency response drills and related training each year. The training covers emergency response procedures, fire safety knowledge and facility usage, Call Tree instructions, and training for members of the fire prevention team. From 2021 to 2022, due to the ongoing impact of the COVID-19 pandemic and the need to reduce in-person gatherings, WPG Holdings continued to conduct emergency response training and awareness sessions online to ensure that employees remain equipped with the knowledge and capabilities to respond effectively to emergencies. Starting in 2023, on-site emergency response and fire evacuation drills have resumed on a biennial basis. In 2024, the company conducted a hybrid approach with online fire safety training and emergency response drills.

WPG Holdings emphasizes employees' responsibilities in occupational safety and hygiene, as well as the importance of self-protection. The Company complies with occupational safety and health regulations. When employees identify an imminent danger while performing their duties, they are entitled to stop work and evacuate to a safe location without endangering others, and must report the situation to their immediate supervisor immediately. By law, no adverse action may be taken against employees who exercise the right to withdraw from unsafe work. WPG also ensures that each operating location complies with relevant local regulations.

Promotion of Laboratory Safety Standards

WPG Holdings has formulated relevant standards on laboratory environmental safety to ensure the quality of laboratory environmental safety. 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. Meanwhile, the standards also include emergency response plans, such as fire escape procedures and first-aid measures. To ensure effective response in case of emergency and establish the laboratory emergency reporting channel for prompt handling in case of emergencies.

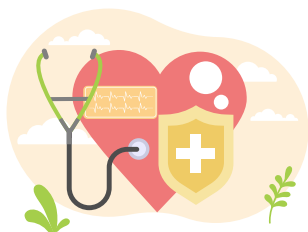
Employee Health Promotion

WPG Holdings cares about employee health. We provide regular health checkups for office staff once every two years and arrange annual health checkups for warehouse and logistics staff, as well as on-site health consultation services by specialist doctors. In order to ensure that employees have more diversified and accurate information about health and safety, WPG Holdings is committed to arranging various soft courses and activities, such as health seminars, on-site oral cancer screening (breast, cervical and colorectal cancers), physical fitness tests, blood donation activities, and on-site consultation with resident doctors, etc.

In 2024, WPG Holdings China collaborated with external traditional Chinese medicine practitioners to offer employees free health check-ups and treatments. Through professional Chinese medicine diagnosis and treatment, employees were able to timely understand their physical condition, prevent illnesses, and strengthen their health. They also gained valuable knowledge of health, enhancing their health awareness and self-care abilities, while furthering the company's care and attention to their well-being.



Image : TCM diagnosis and treatment Serving



- Winter Solstice is not only an important solar term among the twenty-four solar terms, but also a traditional day for ancestor worship in Chinese folk culture.
- The Winter Solstice is also one of the Four Major Seasonal Festivals and is regarded as a major festival of the winter season.

In southern China, there is a custom of offering sacrifices to ancestors and holding feasts during the Winter Solstice. In northern China, there is a tradition of eating dumplings on this day every year.



- Winter has arrived — a pot of hot tea brings warmth and restores full energy!

4.9 Points

In 2024, WPG Holdings China organized a 24 Solar Terms Check-in Activity satisfaction (out of 5 points)

In 2024, WPG Holdings China organized a 24 Solar Terms Check-in Activity. Through this event, the company shared health tips based on the solar terms with employees, including health recipes, wellness concepts, and provided wellness products as gifts. Overall employee satisfaction for this activity reached 4.9 out of 5 points.

Health Promotion Seminar 2024

Course		Number of Participants
1	Fragrant Life – Essential Oil Relaxation and Stress Relief	30
2	Survive! A Survival Guide for the New Generation in the Workplace	502
3	Green Thumb Healing Power – Handmade Planting	30
4	The Art of Balancing Work and Family	501
5	How to Age Gracefully	561
6	Enhance Life's Rituals – Collage Coasters for Stress Relief	30

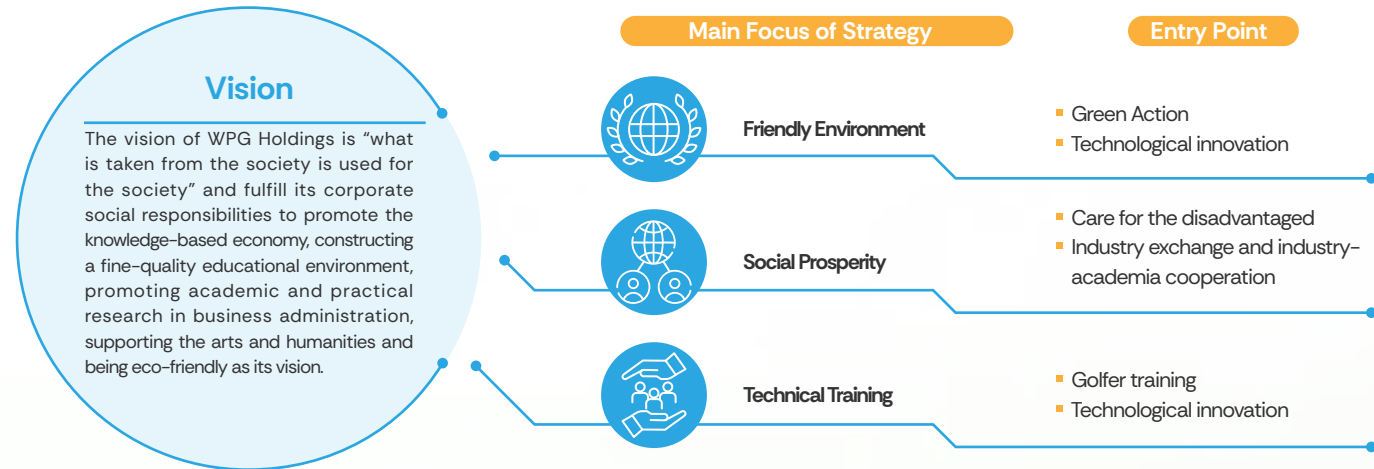
A health consultation room is set up at the headquarter, equipped with diagnosis and treatment beds, and first aid kits for injured and ill employees to temporarily rest. Designated medical personnel is available to assist with general emergency treatment, health care consultation, health education, and preventive healthcare. Nursery rooms are set up both at the headquarter and Linkou warehouse to ensure the health and rights of female employees. Smoking is prohibited in all office areas in accordance with the law. In order to encourage employees to maintain good health and promote employee friendships, each group provided subsidies to set up sports clubs, including softball clubs, badminton clubs, yoga clubs, and fitness clubs. The employees can borrow the training classroom on the 20th floor of WPG's headquarter building as a venue for club activities during off-duty hours, in order to relieve stress and improve physical fitness.

4-3 Social Prosperity

WPG Holdings adheres to corporate value "Team, Integrity, Professionalism, and Effectiveness" (T.I.P.E.) when practicing corporate social responsibility, with long-term investment in industry interactions, industry-academia plan, and social participation in the hope of creating a virtuous cycle. Meanwhile, WPG Holdings is also concerned about environmental issues and participates in various green initiatives. Considering "Caring for the Disadvantaged and Reclaiming the Spirit of Skills and Craftsmanship" as the main focus, the Holdings focuses on social care and skill cultivation, in the hope of injecting positive momentum into society and laying the foundation for sustainable development in the future.

Adhering to the belief that what is taken from society and gave back to society, WPG Holdings established "WPG Holdings Education Foundation" to enhance the knowledge economy, build up a high-quality educational environment, promote academic and practices research over business management, and care for arts, culture, and environment education. Focusing on industry contribution as a development strategy. We strive to deepen distribution knowledge, showcase the core competencies in industry supply chain management, and cultivate professionals required by the industry through industry academia cooperation and education support. WPG Holdings is committed to the concept of "sustainable heritage, selfless devotion for the common good", and we will pass on our internal experience to the outside world selflessly, so that the supply chain can prosper together.

Vision and Strategy of Social Engagement



4-3-1 Industry Promotion

Promotion of the IMV Technology Innovation Award Competition

375 teams

Participating companies or teams were engaged

NT\$14.45 Million

Total prize awarded

82 Sessions

Online/Offline sessions

58 Visits and Workshops

Visits and workshops were held

WPG Holdings adheres to the spirit of "Grow Together and Strive Together" and gives back to society using the company's professionalism on corporate and supply chain management, cultivating talents by supporting diversified industry-academia collaborations.

SDGs Goals



Alliance official website

IMV Technology Innovation Bonus

The ESG Technology Innovation Promotion Alliance has been promoting the IMV competition for three consecutive years

Supporting Technology Innovation and Environmental Sustainability in ESG

Reason for Promotion

In 2022, WPG Holdings took the lead in forming the ESG Technology Innovation Promotion Alliance with Business Weekly Group and upstream and downstream supply chain partners. This alliance has been promoting the IMV Technology Innovation Award and Innovation Proposal Competition (hereinafter referred to as the IMV Competition) for three consecutive years. To respond to the impacts and challenges of climate change more effectively, the theme of "Technology Innovation x Climate Action" was added in 2024. This aims to leverage technology to enhance the resilience of traditional industries facing the extreme impacts of climate change. The third IMV competition saw 140 proposals submitted, with qualified business team proposals growing by 51% compared to last year. After rounds of selection, workshops, expert exchanges, field visits, re-selection, and final evaluations, 17 outstanding teams were selected, receiving a total of NT\$4.85 million in prize money.

WPG Holdings hopes to drive industry transformation through the ESG Technology Innovation Promotion Alliance, using technology to address and support more innovative solutions to climate issues with its supply chain partners, and to spread positive sustainable values together.

IMV Spirit

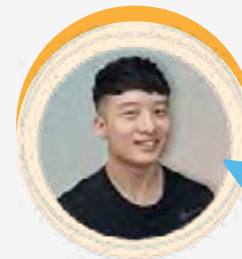


Implementation Results in the Past Three Years

- 1 Total of 375 participating companies or teams were engaged
- 2 Total prize pool of NT\$14.55 million awarded
- 3 82 online/offline sessions and campus briefings and 58 visits and workshops were held

Feedback from Participating Teams

2nd Place in the Non-Corporate Category for Energy Conservation and Carbon Reduction: National Yang Ming Chiao Tung University Carbon Reduction Pioneer Team



Li-An:

This is my second time participating in the IMV competition, and the reason I continue to participate is that the IMV competition allows students to access critical pain points in the market at the lowest cost. At school, we often immerse ourselves in the development of our own technology, but we tend to overlook the pressing issues in the market. Through the IMV competition, the judges provided practical suggestions, helping us understand market demands and uncover the value we can connect with. At the same time, the competition encourages students to integrate what they have learned, enabling us to unleash creativity and collectively solve social issues, realizing the value of sustainable development.

Industrial Interaction

WPG Holdings actively engaged with industrial associations and established an instant communication service platform by organizing and participating in a variety of activities. This platform assists members in sharing knowledge resources and increasing opportunities for external strategic alliances and partnerships. The company aims to enhance the industrial network position and height of Taiwan's distributors. Leveraging the company's core expertise, WPG Holdings actively assists in promoting various aspects of supply chain management, fulfilling corporate social responsibilities.

In order to cooperate with the supply chain to create environmentally sustainable values, WPG Holdings has participated in climate initiatives and joined the Taiwan Climate Partnership (TCP) as a corporate member, hoping to combine the strengths of all partners to achieve Net Zero Emissions.

Category	Organization	Title	Strategic Subject
Industry Networking	Taiwan Listed Companies Association	Honorary Chairman	Aiming to set up a learning platform with Taiwan's outstanding entrepreneurs and professionals to enhance the competitiveness of TWSE/TPEX-listed companies in Taiwan.
	Taiwan Industrial Holding Association	Chairman	Encouraging enterprises to set up production control and strategic alliances to create a win-win ecosystem in the industry to enhance Taiwanese companies' global competitiveness.
	Management Intelligence Sharing Association (MISA)	Chairman	Gathering Taiwan's business gurus/industry experts and imparting decades of refined business wisdom for growing and transitioning business leaders to pass on precious business management wisdom in an expanded manner.
	Taipei Electronic Components Suppliers' Association (TECSA)	Director	Co-organizing relevant reports and courses in cooperation with the TECSA to promote the development of electronic component related industries.
	Taiwan M&A and Private Equity Council	Managing supervisor	Assisting in developing a sound M&A and private equity investment environment in Taiwan.
	Sinocon Industrial Standards Foundation	Managing supervisor	Jointly developing cross-strait industrial standards in pursuit of a win-win situation.
	Cross-Strait CEO Summit	Candidate Supervisor	Aiming to support the construction of the new platform for cross-strait business cooperation and cross-strait communications for economic and trading strategies.
	Monte Jade Science and Technology Association (Taiwan)	Member	Aiming to establish a community of "Technology, Talent, Entrepreneurship and Investment - Technology Communication Networking Entrepreneurship Knowledge" with Monte Jade Science and Technology Association and committing efforts by adhering to the spirit of wisdom, persistence, and innovation of Chinese entrepreneurs.
	Taiwan Japan Association for Business Communication	Member	Aiming to enhance business communications between Taiwan and Japan, build a long-term, sound, and stable relationship in economics and trade, and setting up a cooperation mechanism to achieve a mutually beneficial and win-win situation.
	Taiwan Semiconductor Industry Association	Member	Aiming to participate in activities of the association and be on par with international standards to enhance the overall competitiveness of the semiconductor industry in Taiwan.
	Global Logistics & Commerce Council of Taiwan (GLCT)	Member and director	Aiming to develop the application and research of global logistics in cooperation with the Global Logistics & Commerce Council of Taiwan and assist domestic enterprises in the integration and management of global logistics to strengthen their competitive advantages and serve the purpose of supporting government policies in economic development.
	Chinese National Association of Industry and Commerce	Member	Working together to "optimize investment and operational environment," "deepen global economic and trade cooperation," "enhance business and industrial innovation," and "shape a sustainable and mutually beneficial future" while aligning with global standards.
	Taiwan Electrical and Electronic Manufacturers' Association	Member	Interacting with the industry to promote mutual interests, drive industrial upgrades, promote economic development, and enhance the overall competitiveness of Taiwan's industries.
Sustainable Development	Taiwan Institute of Directors	Member	Strengthening corporate governance, improving board operations, and achieving the goal of corporate sustainability.
	Taiwan Corporate Governance Association	Director	Strengthening internal and external mechanisms for corporate governance with the vision of aligning with international standards.
	Taiwan Association of Green Energy Transition	Member	Expecting to participate in the activities of the Association to promote the domestic green power market mechanism and innovative applications of green energy together with the Association to accelerate the transformation to green energy and net zero.
	Taiwan Climate Partnership	Member	By participating in climate roundtable action meetings, keeping track of international climate trends and issues, and exchanging low-carbon transformation strategies with member companies, enhancing corporate resilience in the face of climate change.
	Commonwealth Sustainability League	Member	Participating in member empowerment workshops, industry-government forums, benchmarking company visits, and corporate advocacy exchanges, keeping up with the latest international sustainable development trends, and boosting corporate ESG transformation momentum.

Industry Co-Creation

Subject	Content
Taipei Electronic Components Suppliers' Association (TECSA)	Organized supply chain and business management related courses and held 4 seminars on insight sharing in 2024, with 544 participants.
Chinese Management Intelligence Sharing Association (MISA)	In 2024, organized business management-related courses, including 59 corporate counseling/training sessions, 168 participants in specialized business management classes, and 6 days of intensive courses on investment and M&A practices. The overall number of participants in the specialized training courses, lectures, and discussion sessions reached 2,349.
Taiwan Industrial Holding Association	With the rich practical backgrounds of the members of the Training and Education Committee, the "Industry Holding Practices" course was reviewed and launched as an elective in the EMBA program at National Taiwan University. In addition, the content of the Podcast channel "Industry Holding Discussion Room" was compiled, and the book "The Age of Co-opetition" was published and distributed to all listed companies in Taiwan.

Taipei Electronic Components Suppliers' Association "Passing on the Wisdom Lecture"

To promote on-the-job learning for practitioners in the electronic component and distribution industry, and to strengthen the cultivation of talents, as well as to enable the continuous transmission of knowledge and experience in the supply chain and access industry, the Taipei Electronic Components Suppliers' Association held the "Passing on the Wisdom Lecture."

In 2024, we invited outstanding entrepreneurs, business leaders, industry elites, experts, and scholars to share their successful experiences, rich knowledge, and insights. This initiative provided participants with diverse learning opportunities, inspirations, and experiences, resulting in positive gains for their lives and careers. The program also offered a two-way interactive communication platform for knowledge exchange.

Chinese Management Intelligence Sharing Association (MISA)

Based on the experience transfer as the core value, the Chief Sustainability Officer of WPG Holding, K.D. Tseng, serves as the Chairman of MISA, and a number of veteran entrepreneurs serve as business gurus to pass on management wisdom to growth and transformation business leaders. The MISA Academy planned a rich and diversified management curriculum, and via the "MISA Multimedia Academy," the online/offline learning leads the entrepreneurs to accelerate the growth of transformation. In 2024, continuing with its original mission, MISA introduces fresh multimedia content, inviting around ten distinguished scholars to create a series of multimedia courses. By joining the multimedia academy, companies essentially bring the "avatars" of these scholars into their businesses for internal training, with the scholars sharing their expertise across various fields such as talent organization, service innovation, business management, and workplace skills, allowing MISA to lead viewers into the "Knowledge Metaverse."

Courses Organized in Collaboration with WPG Holdings

	Topic	Attendance
1	MISA Guru Class	378
2	MISA Business Management Class	168
3	MISA Guru Lecture	544
4	BMW/P Management Masterclass	800
5	Advanced Workshop on Investment and Mergers & Acquisitions Practice	144
6	Family Succession Workshop	60
7	SSDA Sustainability Strategy Dynamics Analyst	167
8	KD Workshop	178

Taiwan Industrial Holding Association (TIHA)

Since its establishment in 2005, the Taiwan Industrial Holding Association (TIHA) has achieved remarkable business results with its industrial holding management model. In order to share experiences, stimulate management thinking and promote the concept of industrial holding models, the Taiwan Industrial Holding Association (TIHA) was established in 2019, with Chairman Simon Huang of WPG Holdings serving as the first Chairman of TIHA. Through the TIHA, it is hoped to increase the exchange and experience sharing with industry, government, and academia, and to promote more industrial cooperation or various strategic alliances.

The association regularly collaborates with government departments to advance the development of industry holdings. In August 2024, the association invited Liu Jingqing, the Chairman of the National Development Council, to attend the members' meeting and engage in discussions on industry holding topics. The issue of industry holdings continues to receive attention from the newly appointed Minister of Economic Affairs, Kuo Chih-hui, and Chairman Liu Jingqing of the National Development Council. The association also promotes the industry holding policy by providing recommendations through policy briefs and publications, in line with the government's progress, with the aim of rooting the concept of industry holdings in Taiwan.

The association continues to promote industrial holding knowledge. In 2024, it collaborated with Senior Advisor Jung-Jui Tu and leveraged the practical expertise of members from the Education and Training Committee to publish Industrial Holding Practice. The book was successfully adopted as an elective course in the NTU EMBA program, where enrollment exceeded the quota—highlighting the growing relevance of industrial holding strategies in today's evolving industrial landscape, particularly as companies reevaluate their transformation and upgrade pathways. Additionally, content from the first season of the podcast channel Industrial Holding Interview Room was compiled into a publication titled The Era of Co-opetition. The book features insightful conversations with M&A attorney Jack J.T. Huang, securities expert Hsien-Hua Huang, and WPG sub-group chairmen K.Y. Chen, K.D. Tseng, Min-Jen Hsu, as well as Chairman Simon Huang. It was distributed to all listed companies in Taiwan as a strategic reference on key success factors in industrial holding. The Association has also seen continued interest from enterprises in joining and currently has the support of 98 companies and 120 members, steadily advancing its mission of helping enterprises grow stronger and achieve mutual success.



Image : Group photo of the Taiwan Industrial Holding Association Member Meeting (Source : TIHA)



Youth Training

WPG Holdings hopes to be a support for young people, providing young people with resources to make themselves become the best guider in solving social problems, and continue to promote various youth science and technology competitions, to stimulate young people's innovative capabilities, and take root for Taiwan's science education. It also continues to provide scholarship to colleges and universities every year to subsidize the R&D and training of future scientific and technological talents.

SDGs Goals



Tech Friends Maniac AI Innovation and Application Campus Design Competition

In 2024, The 2nd Tech Friends Maniac Campus Design Competition

Reason for Promotion

As AI technology rapidly advances, its applications are becoming increasingly diverse. The "2nd Tech Friends Maniac Campus Design Competition," organized by YOSUN Group and held by WPG Holdings, and co-organized by WPGDADATONG, was created through collaboration between the enterprise and the campus. WPG Holdings hopes to root the corporate brand in the students' mind and make it the first choice for technology. Meanwhile, it helps students and engineers communicate with each other via the WPGDADATONG platform to achieve a win-win situation.

Implementation Results

The 2nd Tech Friends Maniac Campus Design Competition saw an increase in participation from the first edition, with 65 teams from 33 schools and a total of 175 participants, compared to 35 teams from the previous year. Through these two campus competition events, WPGDADATONG has built a technology solution knowledge base across university campuses. The original manufacturers also had the opportunity to introduce their latest application products to students, allowing them to engage with these products during their learning stages. Through communication via the WPGDADATONG platform, creativity was sparked among participants, helping students accumulate practical experience while allowing companies to identify suitable newcomers to the workforce. Ultimately, 15 teams were selected for the finals, each receiving NT\$10,000 for development expenses, and a total of NT\$300,000 in prizes was awarded based on the judges' results.



Highlights of Promotion

Expansion of Participation

1

From the first edition's 35 teams, the second edition saw an increase to 65 teams, with a total of 175 participants, reflecting the growing appeal and popularity of the event.

Establishment of Technology Solution Knowledge Base

2

During the competition, students contributed 28 technical articles and 2 project videos to WPGDADATONG, helping to establish a technology solution knowledge base within university campuses, which will be beneficial for future applications in education and research.

Industry-academia Collaboration

3

Participants developed products using development board from semiconductor companies and collaborated via WPG Holdings' digital platform, WPGDADATONG.

Communication and Creativity Stimulation

4

Participants exchanged ideas through the DADATONG platform, sparking creativity and driving the formation of more innovative ideas.

Practical Experience Accumulation

5

Students gained hands-on experience through the competition, better preparing themselves for their future careers.

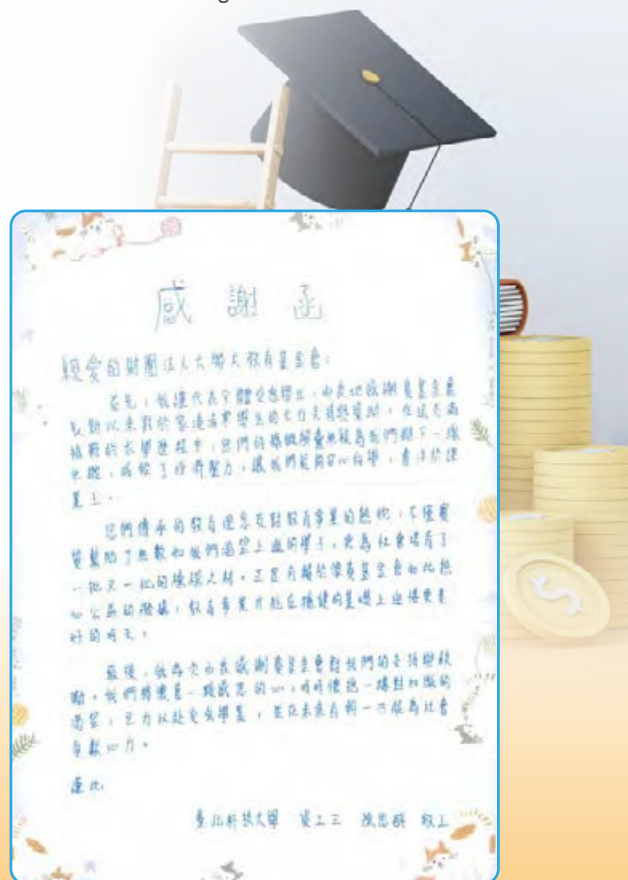
Talent Development for Enterprises

6

Through the event, companies can discover and attract suitable fresh graduates, preparing for future talent reserves.

Scholarship and Internship Projects

In 2024, WPG Holdings provided scholarships, internship projects and laboratory projects in many universities. It not only encourages young people to study but also provides excellent students with practical experience. At the end of studies, the students may become formal employees; therefore, a win-win situation may be created between WPG Holdings and students.



Note: Thank you letters from students who were awarded the WPG Holdings scholarship/fellowship for students from low-income family.

2024

Project	Partner	Number of Students	2024 Project Performance
WPG Holdings scholarship/fellowship for students from low-income family	National Taipei University of Technology	10	A total of 10 students from National Taipei University of Technology were awarded, with each receiving NT\$25,000 , to assist low-income students with their education and living expenses.
Sponsored the supply chain management program	National Chengchi University	98	<ul style="list-style-type: none"> A total of 98 students were enrolled, including 56 undergraduate students and 42 graduate students; by the fifth cohort, the total number of students in this program reached 1,096. Invited supply chain management professionals to deliver 13 keynote speeches. Completed 3 corporate visits. A total of 14 instructors participated in offering the Supply Chain Management credit courses and specialization programs, with a total of 12 courses.
Holding Company IT Intern Program	National Chengchi University National Yunlin University of Science and Technology National Taipei University of Technology Soochow University	10	A total of 10 IT interns were recruited, with 5 of them being directly hired as full-time employees after the completion of their internships.
F&E internship plan of YOSUN Group	Taipei City University of Science and Technology	3	A total of 3 interns participated, with 1 being hired as a full-time employee upon completion of the internship.

WPG Holdings scholarship/fellowship for students from low-income family in the College of Electrical Engineering and Computer Science, National Taipei University of Technology for 14 consecutive years

Since 2011, the WPG Holdings Education Foundation has offered the "WPG Scholarship" to students from the College of Electrical Engineering and Computer Science of National Taipei University of Technology, offering at least five scholarships each semester in 2024. Through financial support, students from disadvantaged backgrounds will not lose their education due to family hardships or changes and will be able to complete their studies with the support of the community. In order to encourage students to develop their professional abilities, the scholarship program is included in the selection criteria, and it is expected that the scholarship will not only help to alleviate financial hardship, but also become an aid to the beneficiaries in their academic growth.

"Supply Chain Management Program" Industry-Academia Project

WPG Holdings has partnered with the College of Business, National Chengchi University since 2010 to sponsor and support the "Supply Chain Management Industry-Academia Collaboration Project." As of 2024, the Project has entered its 14th anniversary. The Collaboration aims to organize the knowledge of supply chain management in Taiwan and create a complete set of supply chain management teaching materials and plans, in order to provide supply chain management talents to Taiwan's industries as the ultimate goal.

The reason why it is difficult to train the supply chain management in academia is that it is a cross-disciplinary management science, and related courses are distributed in various departments of the College of Business.

In consideration of the department's positioning, it is difficult for any single department to establish a more complete, professional and market demand-oriented academic training program. Therefore, WPG Holdings participated in the student affairs program of the College of Business, National Chengchi University. With the solid market experience of WPG Holdings with the rich business management teaching resources of the College of Business, National Chengchi University, the existing course resources of various departments are integrated to create the emerging courses in line with the supply chain management, i.e. the tailor-made "supply chain management credit program," to provide supply chain management professionals for Taiwan industries.

1 st Phase	2 nd Phase	3 rd Phase	4 th Phase	5 th Term
2010~2012	2013~2015	2016~2019	2020~2022	2023~2025
WPG invested in the establishment of supply chain management and industry-academia collaboration courses	The course includes WPG practical experience sharing to enable students to fully understand the company's supply chain management strategies	Students visiting WPG Linkou Warehouse	The professor and WPG Holdings' industry practitioners co-organized the course to teach the practical application of the supply chain and established the "WPG Holdings Scholarship" to encourage students to participate in the internship program	Continue the supply chain intern program to implement industry-academia integration



Note: The cooperation with National Chengchi University's Supply Chain Program won the silver medal from the Ministry of Education in 2024. The award was accepted at the ceremony by Mr. K.D. Tseng (right), Chief Sustainability Officer of WPG Holdings.

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

The Information Technology Internship Program has been implemented since 2017 and has been carried out for many years in collaboration with several national universities, including National Chengchi University, National Yunlin University of Science and Technology, and National Taipei University of Technology. In 2023, Soochow University joined the program for the first time. WPG Holdings will be able to nurture professionals for the industry, and at the same time, allow students to apply what they have learned in practice, enhance their competitiveness in the workplace, and explore different possibilities and explore themselves through practical experience in the workplace. WPG Holdings also helps students to identify their future career paths. In 2024, ten IT interns were recruited and five of them were directly transferred to full-time employees after the internship, achieving the goal of campus career integration.

4-3-2 Social Impact

Impact Investment and Green Investment

In order to expand the reach of social impact, WPG Holdings has also developed partnerships through investment, hoping to create positive influence together with foundation companies and social innovation enterprises. In 2017 and 2020, WPG Holdings invested in B Current Fund II and B Current Fund III respectively. By the end of 2024, the B Current Impact Investment Fund team has raised five funds and invested in 31 social innovation companies, focusing on areas such as environmental technology, sustainable agriculture, healthy living, and inclusive economy. In addition to financial investment, B Current also provides support to investors in corporate governance, business development, and talent cultivation, working together to enhance the investment readiness, scalability, and social impact of social innovation companies, building a vibrant ecosystem of influence.

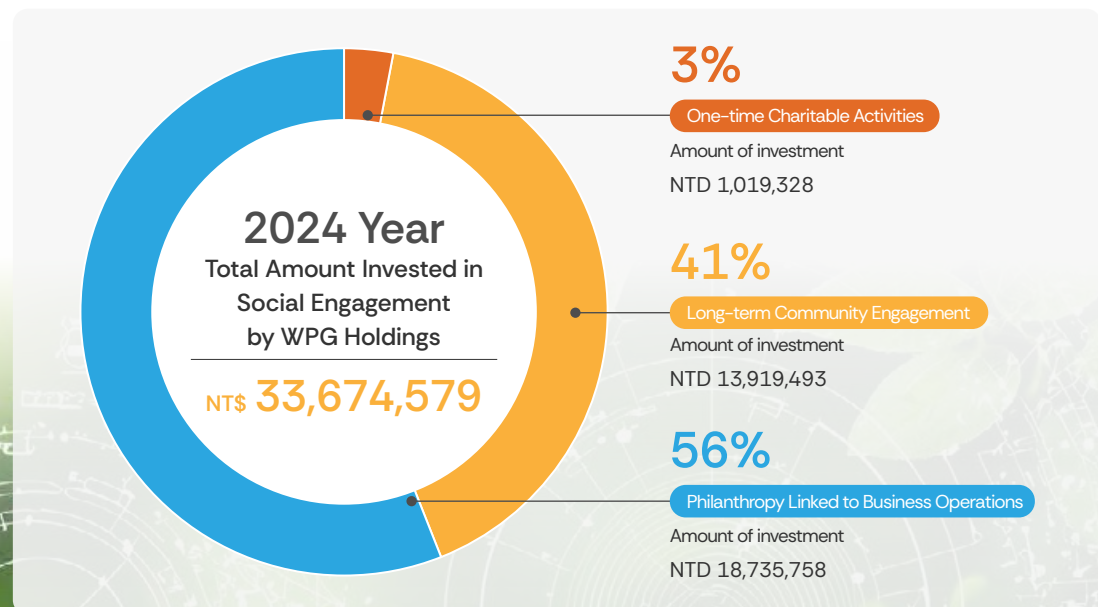
WPG Holdings is also actively promoting green investment and, in 2024, participated in Yang Bao Enterprise Co., Ltd.'s cash capital increase, adding nearly NT\$30 million to its investment, bringing the total investment to NT\$205 million. Yang Bao Enterprise focuses on circular economy and sustainable energy transformation, introducing EU-certified Solid Recovered Fuel (SRF) technology to turn combustible materials from industrial waste into high-efficiency fuel. This initiative promotes waste reduction, energy regeneration, and low-carbon development, implementing sustainable operations. Currently, Yang Bao Enterprise is actively promoting three major green energy infrastructures, including two SRF fuel treatment plants, with a total processing capacity of up to 400,000 tons per year, and a power plant that burns SRF fuel for electricity generation, with an installed capacity of 20 MW. It is expected that the processing plants and power plants will complete trial operations in 2025 and enter full-scale commercial operation. Through the circular utilization of "waste to energy," the annual electricity generation is expected to reach 129.6 million kWh, enough to supply electricity to about 36,000 households and replace approximately 125,000 tons of coal usage, further promoting the green energy transformation.



Social Investment

In 2024, WPG Holdings invested more than NT\$33.67 million in social engagement causes. In 2024, WPG Holdings connected start-ups to organize public welfare activities, and won the Buying Power Awards combined Social Procurement and Public Procurement for Start-ups - Support Award from the Small and Medium Enterprise and Startup Administration, Ministry of Economic Affairs.

Note : Received the Buying Power Awards combined Social Procurement and Public Procurement for Start-ups-Support Award in 2024.



Main Themes of Social Impact

Environment-Friendly

Advocating environmental protection, energy saving, and carbon reduction, participating in various green actions, and by the power of the organization to lead the employees and their families to participate and experience through practice.

Action Plan and Highlight Performance

WPG Carbon Reduction Campaign

2,866 Items

Collected 2,866 second-hand items and donated them to 19 charitable organizations

1,786 Kg

Reducing carbon kilograms

Social Participation

Emphasis on caring for the disadvantaged, education in cultural performances, providing resources to assist disadvantaged groups or social welfare groups, for charity, emergency, and other social welfare activities.

Action Plan and Highlight Performance

- Supported the "Dream Home Education Foundation" and the "Wings of Hope" Academic Improvement Program

NT\$200,000

Donated NT\$200,000

- Supported the "House of Dreams Foundation" in maintaining the Puli Center – After-school tutoring program for rural children

NT\$500,000

Donated NT\$500,000

- Supported the "Taipei Music Foundation for the Visually Impaired" to organize the 30th Music Festival "EYE Music ETF"

NT\$100,000

Donated NT\$100,000

- Supported the "Spread Wings Choir" Charity Tour of the Visually Impaired Angels

NT\$150,000

Donated NT\$150,000

- Dream Fulfillment Program for Rural Schoolchildren

143 Gifts

All employees collectively fulfilled wish gifts.

- WPG Sustainability Carnival

NT\$440,000

The proceeds from the charity sale, were donated to two charitable organizations

126 People

Volunteers participated

Technical Training

Focusing on the importance of technical education and development and supporting sports events.

Action Plan and Highlight Performance

- Organized the WPG Ladies Open for five consecutive years.

23 Partners

23 supply chain partners were invited to participate in the grand event

- Long-term sponsorship of the PGA Tech Cup Tournament

NT\$300,000

Donated NT\$300,000

- Support the Young female golf players development program by sponsoring professional and amateur players

NT\$2.6 Million

Donated NT\$2.6 million

1,500 Items

second-hand items
were sold at the
charity sale

NT\$440,000

The sale were
donated to two
charity organizations

Sustainability Carnival

Old Goods, New Life: Passing on the Love” — Promoting Resource Circulation and Zero Waste, WPG Holdings organized the “-1111 EcoRevolve Shopping Fair & WPG Sustainability Carnival” as a charity event.

Purpose of the Initiative

In 2024, under the leadership of Chairman and Chief Sustainability Officer, Mr. Ming-Feng Song of customer partner, LITE-ON Technology, WPG Holdings organized a charity event titled “Cherish and Share, Value in Friendship” on November 2 at the Sun Yat-sen Memorial Hall, in collaboration with several corporate partners. The event aimed to connect hearts and respond to the sustainable circular economy concept, encouraging colleagues to donate second-hand items that are no longer needed but still valuable for sale at affordable prices to the public.

Led by WPG Holdings’ Chief Sustainability Officer, Mr. K.D. Tseng, a total of 126 volunteers from WPG Holdings, its four major subsidiaries, and Xin Lian Da Holdings’ subsidiary Jye Yuan Company participated in the event. Through the charity sale and volunteer reward mechanisms (such as paid volunteer leave), the event encouraged employees to engage in social welfare, spread love, and promote the cycle of goodness for the collective benefit of society, in line with WPG’s sustainability efforts.

The proceeds from the event were donated to long-term supported charitable organizations, including Dream Home and the Boyo Foundation. The donations will help support disadvantaged issues such as youth and rural family children. This initiative also aims to inspire greater attention to environmental sustainability and social responsibility through tangible action, providing more resources and support for the two charitable organizations.

Activity Feedback

Thank you to all the partners at WPG Holdings for passionately speaking up for the children and helping those in urban areas. You became the warmest voice of autumn. We’re truly grateful to have you—your support means the world!

(Dream House)



Image : Highlights of the “-1111 EcoRevolve Shopping Fair & WPG Sustainability Carnival”

Highlights of the Event






Image : From left to right in the front row are Vice Executive Director Zhang Huan-gen of the Boyo Foundation, Chief Sustainability Officer K.D. Tseng of WPG Holdings, and Executive Director Lin Hui-wen of Dream Home



Image : WPG Holdings Sustainable Carnival Booth.

Volunteer Engagement Performance in 2024

 Social Contribution Efforts	 Number of Volunteers Participated	 Total Hours Contributed
Sustainability Carnival	126	504
Dream Fulfillment Program for Rural Schoolchildren	98	134
WPG Gift-Giving Carbon Reduction Initiative	202	101

Green Action

Community Care – Green Space Adoption

In response to the government's encouragement of public participation in green space adoption, Since 2021, WPG Holdings has adopted the street trees in front of the WPG TPE One headquarters building in Nangang, helping to maintain and manage the green space, creating a diverse cityscape, and working with residents and employees to maintain the community's green environment and protect the earth.

2,866 Item **1,786 Kg**

Collected second-hand unused items in 2024

Reduced carbon by

WPG Love-WPG Carbon Reduction Campaign

For the first time, WPG held a material donation activity in 2022, in which employees took the initiative to share “unused items” in their daily lives and gifted them to public welfare organizations and disadvantaged families through the Give Circle platform, replacing hoarding and throwing away with sharing and reducing waste and pressure on the earth. In 2024, it has collected 2,866 second-hand unused items, which were donated to 19 social welfare groups, and reduced carbon by 1,786 kg accordingly.



Donated to WPG Holdings
Section on GIVE CIRCLE



Note: Acceptance of cases for carbon reduction activities for donation, and results of donation.

WPG Holdings Love Charity Action

Charity Dream Project for Rural Children

Taiwan

This is the second time WPG Holdings has held the charity dream project. Through the sustainability rally organized by WPG Holdings, it hopes to implant ESG gene into children in order to accumulate the sustainable experience for children continuously, so that children may learn to care for the planet. Participating students only need to complete "Reading x Character x Green Action" to collect the bonus points, and then they can make a wish for gift. Then, they are guided to participate in the eco-friendly actions. WPG Holdings invited employees to fulfill the wishes made by the rural children. All gifts were prepared by employees for the children in the two rural areas in Nantou Puli, in order to accompany the rural children's growth.



Note: Upon receipt of the gifts, the child students in the rural areas in Nantou Puli returned letters to the employees of WPG Holdings.

Interaction with Foster Care for Disabled Children

China

WPG Holdings China organized an interactive activity for disabled children during the summer camp in the summer holiday. The event aimed to teach the children how to care for, embrace, respect, and understand peers with disabilities, fostering mutual friendship and inclusiveness.



Cultivating the Spirit of Skills and Craftmanship

NTD **12 Million**

Total prize money

> **50 People**

International players were invited to participate

> **11 Million Times**

Tournament's overall publicity has reached over 11 million impressions

1,287 Trees

Total of 1,287 trees planted during the event

WPG Ladies Golf Open

WPG Holdings is concerned about the development of sports and athlete cultivation in Taiwan. The event was jointly sponsored by the holding company and its subsidiaries. In 2020, WPG Holdings collaborated with the Taiwan Ladies Professional Golf Association (TLPGA) for the first time to host the "WPG Ladies Open," aiming to build a stage for professional golfers, enhance the international visibility of Taiwanese players, and demonstrate its commitment to giving back to society. The 2024 tournament marks the fifth edition, continuing the sponsorship of the TLPGA and the promotion of ESG. WPG Holdings invited 23 original manufacturers to participate, jointly creating better opportunities for Taiwanese golfers. Meanwhile, the total prize money has increased to NT\$12 million, and the tournament's overall publicity has reached over 11 million impressions. More than 50 domestic and international players were invited to participate, allowing them to compete and learn here, and even go on to international tournaments to win glory for Taiwan's women golfers. In 2024, the "One Bird, One Tree" initiative was also introduced in response to ESG sustainability, with a total of 1,287 trees planted during the event.



5 Appendix

5-1 Assurance Report

5-2 GRI Standards Disclosure Comparison Table

5-3 ISO 26000 Guidance on Social Responsibility Comparison Table

5-4 United Nations Global Compact Comparison Table

5-5 Taiwan Stock Exchange Corporation Sustainability Disclosure
Indicators - Electronic Products Distribution Industry

5-6 Sustainability Accounting Standards Board (SASB) Index

5-7 Climate-Related Information of TWSE/TPEX Listed Company

5-8 Sustainable Data

5-9 Disclosure Coverage

5-1 Assurance Report

Deloitte.

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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, 2024.

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, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), 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 include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, and internal control 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, and observation to obtain evidence supporting limited assurance.

- 1 -

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 CHEN, YIN-CHOU.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 1, 2025

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.

- 2 -

APPENDIX

SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria																						
●	Statistics of Water Consumption	3-3-1 Water Management	● GRI 303-3: 2018 Water withdrawal ● Article 4, Appendix 1-13, Number 2 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies																						
	<table><tr><td></td><td></td><td>Units: Million liters</td></tr><tr><td>Type</td><td>Region</td><td>2024</td></tr><tr><td rowspan="4">Office area</td><td>Taiwan</td><td>16,486</td></tr><tr><td>China</td><td>16,565</td></tr><tr><td>Other overseas</td><td>2,254</td></tr><tr><td>Taiwan</td><td>5,660</td></tr><tr><td rowspan="3">Logistics warehouse</td><td>Hong Kong</td><td>0,768</td></tr><tr><td>Dongguan</td><td>9,973</td></tr><tr><td></td><td>51,706</td></tr></table>			Units: Million liters	Type	Region	2024	Office area	Taiwan	16,486	China	16,565	Other overseas	2,254	Taiwan	5,660	Logistics warehouse	Hong Kong	0,768	Dongguan	9,973		51,706		
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Logistics warehouse	Hong Kong	0,768																							
	Dongguan	9,973																							
		51,706																							
	<p>Note 1: The office area statistical scope includes Taiwan (Taipei, Kaohsiung, Hsinchu), China (including 10 cities), and other overseas regions including South Korea, Singapore, Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila, covering a total of 7 cities. The logistics warehouse statistical scope includes Taiwan (Linkou) and China (Dongguan, Hong Kong).</p> <p>Note 2: The office area statistical scope for 2024 adds Penang (Bukit Mertajam, Bayan Lepas), Kuala Lumpur, Bangkok, and Manila.</p> <p>Note 3: The water consumption data is collected based on the billing periods of water bills at each location for statistical purposes.</p> <p>Note 4: A rainwater recycling automatic watering facility with a storage capacity of 4,000 liters has been built in the Linkou warehouse. Actual water usage statistics have not yet been recorded.</p> <p>Note 5: The WPG Holdings corporate headquarters building is equipped with a rainwater harvesting automatic irrigation system, which collects rainwater for reuse in garden sprinkler irrigation. In 2024, the collected water resource amounted to 0.365 cubic meters, with daily automatic monitoring by the internal system.</p> <p>Note 6: Coverage rate of water resource statistics = Number of employees at sites covered by year-end statistics/Total number of full-time employees at year-end; the coverage rate for 2024 was 86.62%.</p>																								

(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria																																																																
•	<div>Environmental data</div> <table><tr><th rowspan="19">Water withdrawal by source</th><th colspan="2">Water withdrawal from all regions (1,000,000 liters)</th><th colspan="2">Water-stressed region</th></tr><tr><th></th><th>Total volume</th><th>0</th><th>1</th></tr><tr><td rowspan="3">Surface water</td><td>Freshwater (TDS ≤ 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Other water source (TDS > 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Total volume</td><td>0</td><td>0</td></tr><tr><td rowspan="3">Groundwater</td><td>Freshwater (TDS ≤ 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Other (TDS > 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Total Volume</td><td>0</td><td>0</td></tr><tr><td rowspan="3">Seawater</td><td>Freshwater (TDS ≤ 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Other (TDS > 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Total volume</td><td>0</td><td>0</td></tr><tr><td rowspan="3">Produced water</td><td>Freshwater (TDS ≤ 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Other (TDS > 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Total Volume</td><td>51,706</td><td>8,659</td></tr><tr><td rowspan="3">Third party water</td><td>Freshwater (TDS ≤ 1,000 mg/L)</td><td>51,706</td><td>8,659</td></tr><tr><td>Other (TDS > 1,000 mg/L)</td><td>0</td><td>0</td></tr><tr><td>Total third party water withdrawal is based on the water source</td><td>Surface water/Groundwater/Seawater/Production water</td><td>N/A</td><td>N/A</td></tr><tr><td>Total water withdrawals</td><td></td><td>51,706</td><td>8,659</td></tr></table> <div><p>Note 1: Water sources are all domestic water and 100% freshwater, and the amount of water extracted from water stress areas is analyzed according to the WWF Water Risk Filter. In 2024, identified areas with moderate or higher water resource stress include: China (Shanghai, Chengdu, Hangzhou AIT, Ningbo, Xi'an, Hefei, Qingdao), Thailand (Bangkok), the Philippines (Manila), and South Korea.</p><p>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.</p><p>Note 3: The third-party water source is tap water; surface water source is rainwater.</p><p>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.</p><p>Note 5: In 2024, the collected amount of surface water was 0.000365 million liters.</p></div> <div>The water consumption for the year 2024 was 0 million liters.</div>	Water withdrawal by source	Water withdrawal from all regions (1,000,000 liters)		Water-stressed region			Total volume	0	1	Surface water	Freshwater (TDS ≤ 1,000 mg/L)	0	0	Other water source (TDS > 1,000 mg/L)	0	0	Total volume	0	0	Groundwater	Freshwater (TDS ≤ 1,000 mg/L)	0	0	Other (TDS > 1,000 mg/L)	0	0	Total Volume	0	0	Seawater	Freshwater (TDS ≤ 1,000 mg/L)	0	0	Other (TDS > 1,000 mg/L)	0	0	Total volume	0	0	Produced water	Freshwater (TDS ≤ 1,000 mg/L)	0	0	Other (TDS > 1,000 mg/L)	0	0	Total Volume	51,706	8,659	Third party water	Freshwater (TDS ≤ 1,000 mg/L)	51,706	8,659	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	N/A	Total water withdrawals		51,706	8,659	5-8 Sustainable Data	5-5 Taiwan Stock Exchange Corporation Sustainability Disclosure Indicators - Electronic Products Distribution Industry
Water withdrawal by source	Water withdrawal from all regions (1,000,000 liters)		Water-stressed region																																																																
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	Total water withdrawals			51,706	8,659																																																														

(Continued)

Subject Matter Information		Corresponding Section	Applicable Criteria				
● Waste Statistics	3-3-3 Waste Management		GRI 306-3:2020 Waste generated				
	Unit: Tonnes						
	Office area	Type of waste	2024				
		Non-recyclable waste	115.656				
		Recyclable waste	37.317				
	Logistics warehouse	Total waste volume	172.953				
		Non-recyclable waste	104.311				
		Recyclable waste	89.419				
	Total	Total waste volume	193.730				
Non-recyclable waste		239.947					
Recyclable waste		126.736					
Total waste volume			366.683				
2.	Note 1: Statistical coverage for office areas includes Taiwan (Taipei) and China (including 8 external locations). Statistical coverage for logistics warehouses includes Taiwan (Linkou) and China (Dongguan and Hong Kong).						
	Note 2: Only food waste from Taipei (office area) is included in the calculation of "recyclable waste" because it is reused.						
	Note 3: For Shenzhen (office area) and Shanghai (office area), data collection mechanisms were only implemented midway through 2023, so some waste data may not cover the entire year of 2023 while all the waste data was covered in 2024.						
	Note 4: Coverage rate of waste statistics = Number of employees at sites covered by year-end statistics/Total number of full-time employees at year-end, the coverage rate for 2024 was 81.63%.						
In terms of turnover, there were 492 new hires in 2024, with a new hire rate of 10.30%; there were 560 resigned, with a turnover rate of 11.72%.							
● Number of New Full-Time Employees	4-1-1 Talent Structure						
	GRI 401-1: 2016 New employee hires and employee turnover						
3.	Unit: Person, %						
	Taiwan		Overseas				
	Male	Female					
	Under 30 years old	58	52	60	57	227	4.73%
	31-40 years old	32	55	57	32	176	3.69%
	41-50 years old	23	17	30	5	75	1.57%
	Above 51 years old	2	1	10	1	14	0.29%
	Total/New Hire Rate	115/2.40%	125/2.62%	157/3.29%	95/1.99%	492	10.30%
				Unit: Person, %			
	Male		Female				
Employees by Gender	272	220					
Gender New Hire Rate	5.69%	4.61%					
	Note 1: The scope of statistics ended on 2024/12/31.						
	Note 2: The calculation method of the new hire rate is the number of new employees in the current year/(the number of employees at the beginning of the current year + the number of employees at the end of the current year)÷2.						
	Note 3: The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.						

(Continued)

	Subject Matter Information	Corresponding Section	Applicable Criteria																																																							
3.	<p>Number of Full-time Employees Turnover</p> <table><tr><th colspan="4"></th><th colspan="2">Units: Person, %</th></tr><tr><th></th><th>Taiwan</th><th>Female</th><th>Overseas</th><th>Male</th><th>New Hire Rate</th></tr><tr><td>Under 30 years old</td><td>31</td><td>33</td><td>65</td><td>44</td><td>173</td><td>3.62%</td></tr><tr><td>31-40 years old</td><td>25</td><td>32</td><td>76</td><td>67</td><td>200</td><td>4.19%</td></tr><tr><td>41-50 years old</td><td>36</td><td>24</td><td>44</td><td>23</td><td>127</td><td>2.65%</td></tr><tr><td>Above 51 years old</td><td>29</td><td>7</td><td>19</td><td>5</td><td>60</td><td>1.26%</td></tr><tr><td>Total/Turnover Rate</td><td>121/2.53%</td><td>96/2.01%</td><td>204/4.27%</td><td>139/2.91%</td><td>560</td><td>11.72%</td></tr></table> <p>Note 1: The scope of statistics ended on 2024/12/31.</p> <p>Note 2: The calculation method of the turnover rate is the number of resigned employees in the current year (the number of employees at the beginning of the current year + the number of employees at the end of the current year) ÷ 2.</p> <p>Note 3: The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.</p>					Units: Person, %			Taiwan	Female	Overseas	Male	New Hire Rate	Under 30 years old	31	33	65	44	173	3.62%	31-40 years old	25	32	76	67	200	4.19%	41-50 years old	36	24	44	23	127	2.65%	Above 51 years old	29	7	19	5	60	1.26%	Total/Turnover Rate	121/2.53%	96/2.01%	204/4.27%	139/2.91%	560	11.72%										
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4.	<p>Education and Training Statistics for 2024</p> <table><tr><th></th><th>Male</th><th>Female</th><th>Manager</th><th>Non-manager</th></tr><tr><td>Total training hours</td><td>40,474</td><td>16,280</td><td>23,992</td><td>52,762</td></tr><tr><td>Number of employees</td><td>2,490</td><td>2,247</td><td>1,023</td><td>3,714</td></tr><tr><td>Average training hours</td><td>16.25</td><td>16.15</td><td>23.45</td><td>14.21</td></tr><tr><td>Training people</td><td>29,621</td><td>29,522</td><td>13,678</td><td>45,667</td></tr></table> <p>Note 1: The statistical scope is for full-time employees in 2024/12/31.</p> <p>Note 2: The statistical scope covers operations in Greater China Region.</p> <p>The 7th Term Board of Directors of WPG Holdings was elected by the shareholders' meeting on May 31, 2023 for a three-year term from May 31, 2023 to May 30, 2026. There are 8 male directors (89%) and 1 female director (meeting the goal, 11%). 7 directors attain the age more than 70 years old (78%), and the other 2 directors less than 70 years old (22%).</p>		Male	Female	Manager	Non-manager	Total training hours	40,474	16,280	23,992	52,762	Number of employees	2,490	2,247	1,023	3,714	Average training hours	16.25	16.15	23.45	14.21	Training people	29,621	29,522	13,678	45,667	4-1-2 Talent Cultivation	GRI 404-1: 2016 Average hours of training per year per employee																														
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5.	<table><tr><th></th><th>Nationality</th><th>Title</th><th>Gender</th><th>Age</th></tr><tr><th></th><th></th><th></th><th></th><th>Under 70 years old and above</th></tr><tr><td>Simon Huang</td><td>Republic of China</td><td>Chairman</td><td>Male</td><td>•</td></tr><tr><td>Frank Yeh</td><td>Republic of China</td><td>Vice-chairman</td><td>Male</td><td>•</td></tr><tr><td>K.D. Tseng</td><td>Republic of China</td><td>Director</td><td>Male</td><td>•</td></tr><tr><td>Ching Chang</td><td>Republic of China</td><td>Director</td><td>Male</td><td>•</td></tr><tr><td>T.L. Lin</td><td>Republic of China</td><td>Director</td><td>Male</td><td>•</td></tr><tr><td>Jack T. Huang</td><td>Republic of China</td><td>Independent director</td><td>Male</td><td>•</td></tr><tr><td>Charles Chen</td><td>Republic of China</td><td>Independent director</td><td>Male</td><td>•</td></tr><tr><td>Kathy Yang</td><td>Republic of China</td><td>Independent director</td><td>Female</td><td>•</td></tr><tr><td>Joseph Yu</td><td>Republic of China</td><td>Independent director</td><td>Male</td><td>•</td></tr></table> <p>Note 1: Full-time Equivalent (FTE) is used for headcount. The statistical range ends on 2024/12/31.</p> <p>Note 2: The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.</p>		Nationality	Title	Gender	Age					Under 70 years old and above	Simon Huang	Republic of China	Chairman	Male	•	Frank Yeh	Republic of China	Vice-chairman	Male	•	K.D. Tseng	Republic of China	Director	Male	•	Ching Chang	Republic of China	Director	Male	•	T.L. Lin	Republic of China	Director	Male	•	Jack T. Huang	Republic of China	Independent director	Male	•	Charles Chen	Republic of China	Independent director	Male	•	Kathy Yang	Republic of China	Independent director	Female	•	Joseph Yu	Republic of China	Independent director	Male	•	2-1-2 Diversity of the Board of Directors and Performance Evaluation	GRI 405-1: 2016 Diversity of governance bodies and employees
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#	Subject Matter Information	Corresponding Section	Applicable Criteria																																																																																								
6.	<p>In 2024, WPG Holdings had a total of 4,737 full-time employees. In response to the company's development strategy, the layout of the organization and manpower had been organized, the personnel had decreased slightly compared with 2023. There has been little change in labor allocation and structure. In terms of gender, there were 2,247 female employees, accounting for 47.44% and 2,490 male employees, accounting for 52.56% of the workforce of WPG Holdings. In terms of age, the majority are 41-50 years old, accounting for 36.44%, followed by 31-40 years old, accounting for 32.53%. In terms of the employees' education policy, 13 persons with physical and mental challenges were employed, accounting for 0.27% of the total employee.</p> <p>• Number of Employees by Gender</p> <table><tr><th colspan="2">Unit: Person</th></tr><tr><th colspan="2">2024</th></tr><tr><td>Male</td><td>2,490</td></tr><tr><td>Female</td><td>2,247</td></tr><tr><td>Total</td><td>4,737</td></tr></table> <p>Note: Full-time Equivalent (FTE) is used for headcount. The scope of statistics ends on 2024/12/31.</p> <p>• Gender and Positions for Full-time Employees in Different Regions</p> <table><tr><th rowspan="2"></th><th colspan="2">Taiwan</th><th colspan="2">Overseas</th></tr><tr><th>Male</th><th>Female</th><th>Male</th><th>Female</th></tr><tr><td>Manager</td><td>277</td><td>151</td><td>420</td><td>175</td></tr><tr><td>Non-manager</td><td>696</td><td>871</td><td>1,097</td><td>1,029</td></tr><tr><td>Subtotal</td><td>973</td><td>1,043</td><td>1,517</td><td>1,204</td></tr><tr><td>Total</td><td colspan="2">2,016</td><td colspan="2">2,721</td></tr></table> <p>Note 1: Full-time Equivalent (FTE) is used for headcount. The statistical range ends on 2024/12/31.</p> <p>Note 2: The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.</p> <p>• Gender and Position Distribution of Full-time Employees with Different Ages</p> <table><tr><th rowspan="2">Item</th><th rowspan="2">Age Profile</th><th colspan="2">Gender</th><th colspan="2">Title</th><th rowspan="2">Total</th><th rowspan="2">Percentage</th></tr><tr><th>Female</th><th>Male</th><th>Manager</th><th>Non-manager</th></tr><tr><td rowspan="4">Age</td><td>Under 30 years old</td><td>413</td><td>375</td><td>14</td><td>774</td><td>788</td><td>16.63%</td></tr><tr><td>31-40 years old</td><td>835</td><td>706</td><td>153</td><td>1,388</td><td>1,541</td><td>32.53%</td></tr><tr><td>41-50 years old</td><td>756</td><td>970</td><td>516</td><td>1,210</td><td>1,726</td><td>36.44%</td></tr><tr><td>Above 51 years old</td><td>243</td><td>439</td><td>340</td><td>342</td><td>682</td><td>14.40%</td></tr><tr><td colspan="2">Total</td><td>2,247</td><td>2,490</td><td>1,023</td><td>3,714</td><td>4,737</td><td>100%</td></tr></table> <p>Note 1: Full-time Equivalent (FTE) is used for headcount. The statistical range ends on 2024/12/31.</p> <p>Note 2: The scope of the statistical operating locations includes Taiwan, China (including Hong Kong), South Asia, India, South Korea, North America, and the United Kingdom.</p>	Unit: Person		2024		Male	2,490	Female	2,247	Total	4,737		Taiwan		Overseas		Male	Female	Male	Female	Manager	277	151	420	175	Non-manager	696	871	1,097	1,029	Subtotal	973	1,043	1,517	1,204	Total	2,016		2,721		Item	Age Profile	Gender		Title		Total	Percentage	Female	Male	Manager	Non-manager	Age	Under 30 years old	413	375	14	774	788	16.63%	31-40 years old	835	706	153	1,388	1,541	32.53%	41-50 years old	756	970	516	1,210	1,726	36.44%	Above 51 years old	243	439	340	342	682	14.40%	Total		2,247	2,490	1,023	3,714	4,737	100%	4-1-1 Talent Structure	
Unit: Person																																																																																											
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7.			4-1-2 Talent Cultivation																																																																																								

(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria								
	<ul style="list-style-type: none">IDM/Fables/IC Design Suppliers <p>By the end of 2024, WPG Holdings has represented over 250 IDM/Fables/IC design suppliers. Based on the "operating revenue share," the key suppliers were identified. The top 30 major suppliers, which accounted for more than 80% of WPG Holdings' total revenue, were mainly located in the United States (14 companies), Taiwan (6 companies), Europe (4 companies), China (2 companies), Korea (2 companies) and Japan (2 companies). The U.S. suppliers ranked the first in terms of the turnover, while Taiwan suppliers ranked the second.</p> <p>Under the Global Sustainability Initiative, WPG Holdings supports Conflict Free Mineral Smelter Program developed by the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI), and regularly checks the supply chain information of the top 30 key agent suppliers for source of minerals and smelters through the Conflict Minerals Reporting Template (CMRT) or Form SD each year. At the same time, we also place emphasis on chemical safety management and conduct public information disclosure of the results of our due diligence work.</p> <ul style="list-style-type: none">IDM/Fables/IC Design Supplier AssessmentChemical Safety <p>For the management and identification of chemicals and related substances that are harmful to the environment, WPG Holdings adheres to global industry standards and implements them in its daily management mechanism. The main directions are as follows:</p> <ol style="list-style-type: none">In response to Pb Free (Lead Free) environmental protection guidelines that have been implemented in the industry over the past years, and Halogen Free Guidelines (HF) published by the International Electrotechnical Commission. The identification, registration, usage records, and alternative options for chemicals and related substances are implemented in our daily management.WPG Holdings' warehouses adopts a daily batch identification management mechanism, recording whether each purchased item meets the aforementioned chemical requirements in the IT system based on suppliers' information, so as to provide customers alternative options for chemical substances with very high concern. WPG Holdings ensures the main chemical composition of semiconductor components can be clearly identified along the process from procurement, inventory, to sales management. According to our chemical and related substance management policy, the percentage of 30 key suppliers identified (based on size of revenue) that have passed and obtained certification are as follows:	1-3-4 Supply Chain Management	Article 4, Appendix 1-13, Number 6 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies								
6.											
	<table><thead><tr><th>Approved/Certified</th><th>International Regulations and Guidelines for the Management of Chemicals and Related Substances</th></tr></thead><tbody><tr><td>30 Obtain Certification (100%)</td><td><ul style="list-style-type: none">Global:<ul style="list-style-type: none">Halogen Free Guide (HF) published by the IECEuropean Union:<ul style="list-style-type: none">Restriction of Hazardous Substances Directive (RoHS)Registration, Evaluation, Authorization, and Restriction of Chemicals Act (REACH)Persistent Organic Pollutants (POPs), including:<ul style="list-style-type: none">Per/Poly fluoro alkyl substances (PFAS)Perfluorooctane sulfonic acid (PFOS)Perfluorooctanoic acid (PFOA)China:<ul style="list-style-type: none">RoHS</td></tr><tr><td>16 Companies</td><td>Not applicable to PFOS standards; among them, 2 companies comply with POPs standards, 3 companies comply with both POPs and PFAS standards, 2 companies comply with PFAS standards, and 1 company complies with PFOA standards.</td></tr><tr><td>10 Companies</td><td>Not applicable to RoHS standard of China</td></tr></tbody></table>	Approved/Certified	International Regulations and Guidelines for the Management of Chemicals and Related Substances	30 Obtain Certification (100%)	<ul style="list-style-type: none">Global:<ul style="list-style-type: none">Halogen Free Guide (HF) published by the IECEuropean Union:<ul style="list-style-type: none">Restriction of Hazardous Substances Directive (RoHS)Registration, Evaluation, Authorization, and Restriction of Chemicals Act (REACH)Persistent Organic Pollutants (POPs), including:<ul style="list-style-type: none">Per/Poly fluoro alkyl substances (PFAS)Perfluorooctane sulfonic acid (PFOS)Perfluorooctanoic acid (PFOA)China:<ul style="list-style-type: none">RoHS	16 Companies	Not applicable to PFOS standards; among them, 2 companies comply with POPs standards, 3 companies comply with both POPs and PFAS standards, 2 companies comply with PFAS standards, and 1 company complies with PFOA standards.	10 Companies	Not applicable to RoHS standard of China		
Approved/Certified	International Regulations and Guidelines for the Management of Chemicals and Related Substances										
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(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria
7.	<p>• Conflict Minerals Management</p> <p>With the aim of implementing the requirements of WPG Holdings on conflict minerals, we tracked the information by regularly reviewing the suppliers' management policy of conflict minerals, whether they carry out investigations on the country of origin of minerals and other public information; and disclose the results of the investigation to the public, to implement WPG Holdings' commitment to supporting the use of legal, conflict-free minerals.</p> <p>WPG Holdings' Conflict Minerals Management Process is as follows:</p> <div style="text-align: center;"> <pre> graph LR A[1. Conflict Minerals Management Regulations Establishment] --> B[2. Key Supplier Identification] B --> C[3. Regular Public Information Investigation] C --> D[4. Public Disclosure] </pre> </div> <p>After the disclosure of the information related to the conflict minerals tracked by WPG Holdings, the percentage of publicly disclosed qualified smelters was 67% (20 out of 30 suppliers), and among these 30 key suppliers, the average percentage of raw materials from qualified smelters was 99.5%. 7 of the 10 key suppliers that do not publicly disclose the percentage of qualified smelters are RBA members and are stated on the website. The data provided by these key suppliers represents the overall data collected within their supply chain, and therefore, it cannot be broken down into individual components. WPG Holdings currently conducts regular due diligence updates on an annual basis and is unable to immediately reflect the potentially rolling updates of the data.</p> <p>Among the 30 key suppliers, the proportion percentage of materials used that were processed from qualified smelters was 99.5%.</p> <p>Note: The average proportion of raw materials from certified smelters = (certified proportion announced by key suppliers * number of key suppliers with individual certified proportions) / number of key suppliers who have disclosed certified proportions.</p> <p>No anti-competitive, anti-trust or monopoly-related lawsuits or judgments in 2024.</p>	5-5 Taiwan Stock Exchange Corporation Sustainability Disclosure Indicators - Electronic Products Distribution Industry	Article 4, Appendix 1-13, Number 7 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

(Concluded)

5-2 GRI Standards Disclosure Comparison Table

Statement of Use	WPG Holdings has published its 2024 Sustainability Report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 Version	GRI 1 : Foundation 2021
Application of GRI Industry Standards	None

GRI 2 General Disclosures 2021	Corresponding Chapter and Explanation	Page No.
2-1 Organizational details	About the Sustainability Report 1-1-1 Organizational Structure	2 21
2-2 Entities included in organization's sustainability reporting	About the Sustainability Report	2
2-3 Reporting period, frequency and contact point	About the Sustainability Report	2
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	2 141
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	21 24 39
2-7 Employees	4-1-1 Talent Structure	107
2-8 Workers who are not employees	4-1-1 Talent Structure	107
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	27 51 54
2-10 Nomination and selection of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
2-11 Chair of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
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	27 29
2-13 Delegation of responsibility for managing impacts	1-2-2 Sustainability Governance Structure	27
2-14 Role of the highest governance body in sustainability reporting	About the Sustainability Report 1-2-4 Analysis of Material Topics	2 33

GRI 2 General Disclosures 2021	Corresponding Chapter and Explanation	Page No.
2-15 Conflicts of interest	2-1-2 Diversity of the Board of Directors and Performance Evaluation In considering the methods 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	54
2-16 Communication of critical concerns	1-2-2 Sustainability Governance Structure 2-1-2 Diversity of the Board of Directors and Performance Evaluation	27 54
2-17 Collective knowledge of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
2-18 Evaluation of the performance of the highest governance body	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
2-19 Remuneration policies	2-1-2 Diversity of the Board of Directors and Performance Evaluation 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.15-16 of the Shareholders Meeting Annual Report.	54
2-20 Process to determine remuneration	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54

GRI 2 General Disclosures 2021		Corresponding Chapter and Explanation	Page No.
2-21	Annual total compensation ratio	4-2-1 Employee Compensation and Benefits	113
2-22	Statement on sustainable development strategy	About the Sustainability Report	2
		2024 Sustainability Performance Highlights	7
		Corporate Sustainable Development Goals	11
2-23	Policy commitments	2-2-1 Ethical Corporate Management	59
		2-2-5 Legal and Trade Compliance	68
		4-2-2 Human Rights Protection	117
2-24	Embedding policy commitments	1-2-2 Sustainability Governance Structure	27
		1-2-4 Analysis of Material Topics	33
		2-2-1 Ethical Corporate Management	59
2-25	Processes to remediate negative impacts	1-2-3 Stakeholder Identification and Communication	29
		4-2-2 Human Rights Protection	117
		4-2-3 Labor-Management Communication	121
2-26	Mechanisms for seeking advice and raising concerns	1-2-3 Stakeholder Identification and Communication	29
		4-2-2 Human Rights Protection	117
		4-2-3 Labor-Management Communication	121
2-27	Compliance with laws and regulations	2-2-5 Legal and Trade Compliance No violations of regulations in 2024	68 -
2-28	Membership associations	4-3-1 Industry Promotion	127
2-29	Approach to stakeholder engagement	1-2-3 Stakeholder Identification and Communication	29
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 and Explanation	Page No.
3-1	Process to determine material topics	1-2-4 Analysis of Material Topics	33
3-2	List of material topics	1-2-4 Analysis of Material Topics	33
3-3	Management of material topics	1-2-4 Analysis of Material Topics	33

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	24 134
201-2	Financial implications and other risks and opportunities due to climate change	3-1-1 Climate-Related Financial Disclosures (TCFD)	75
		3-2-3 Greenhouse Gas Management	85
201-3	Defined benefit plan obligations and other retirement plans	4-2-1 Employee Compensation and Benefits	113
GRI 202 : Market Presence (2016)			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	1-3-4 Supply Chain Management 4-2-1 Employee Compensation and Benefits	45 113
GRI 203 : Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	3-4-2 Cleantech Development Results	101
203-2	Significant indirect economic impacts	1-2-3 Stakeholder Identification and Communication	29
GRI 204 : Procurement Practices (2016)			
204-1	Proportion of spending on local suppliers	1-3-4 Supply Chain Management	45
GRI 205 : Anti-corruption (2016)			
205-2	Communication and training about anti-corruption policies and procedures	1-3-4 Supply Chain Management	45
		2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
		2-2-1 Ethical Corporate Management	59
205-3	Confirmed incidents of corruption and actions taken	2-1-2 Diversity of the Board of Directors and Performance Evaluation	54
		2-2-1 Ethical Corporate Management	59
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 2024	-

GRI 300 : Environmental Disclosures Series

GRI Standards	Disclosed Items	Corresponding Chapter	Page No.
GRI 302 : Energy (2018)			
302-1	Energy consumption within the organization	3-2-4 Energy Management	91
302-3	Energy intensity	3-2-4 Energy Management	91
GRI 303 : Water and Effluents (2018)			
303-3	Water withdrawal	3-3-1 Water Management 5-8 Sustainable Data	94 155
GRI 305 : Emissions (2016)			
305-1	Direct (Scope 1) Greenhouse Gas Emissions	3-2-3 Greenhouse Gas Management	85
305-2	Energy Indirect (Scope 2) Greenhouse Gas Emissions	3-2-3 Greenhouse Gas Management	85
305-3	Other indirect (Scope 3) Greenhouse Gas emissions	3-2-3 Greenhouse Gas Management	85
GRI 306 : Effluents and Waste (2016)			
306-3	Significant spills	3-3-3 Waste Management	97
GRI 308 : Supplier Environmental Assessment (2016)			
308-2	Negative environmental impacts in the supply chain and actions taken	1-3-4 Supply Chain Management	45

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	107
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	113
401-3	Parental leave	4-2-1 Employee Compensation and Benefits	113
GRI 403 : Occupational Health and Safety (2018)			
403-2	Hazard identification, risk assessment, and incident investigation	4-2-4 Occupational Health and Safety	123
403-3	Occupational health services	4-2-4 Occupational Health and Safety	123
403-5	Worker training on occupational health and safety	4-2-4 Occupational Health and Safety	123
403-6	Promotion of worker health	4-2-4 Occupational Health and Safety	123
403-9	Work-related injuries	4-2-4 Occupational Health and Safety	123
GRI 404 : Training and Education (2016)			
404-1	Average hours of training per year per employee	4-1-2 Talent Cultivation	110
404-2	Programs for upgrading employee skills and transition assistance programs	4-1-2 Talent Cultivation 4-2-1 Employee Compensation and Benefits	110 113
404-3	Percentage of employees receiving regular performance and career development reviews	4-2-1 Employee Compensation and Benefits	113
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	54 107
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	59 121

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	45 117
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	45 117
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	117
GRI 411: Rights of Indigenous Peoples (2016)			
411-1	Incidents of violations involving rights of indigenous peoples	No violations of the rights of indigenous peoples occurred in 2024	-
GRI 415: Public Policy (2016)			
415-1	Political contributions	1-1-2 Operational Performance No political contributions were made in 2024	24
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 2024	-
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 2024	-
417-3	Incidents of non-compliance concerning marketing communications	No violations of marketing and communications regulations in 2024	-
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	54

5-3 ISO 26000 Guidance on Social Responsibility Comparison Table

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	26 51
	Corporate Social Responsibility Philosophy	About the Sustainability Report	2
	Due diligence	4-2-2 Human Rights Protection	117
	Human right risks situations	4-2-2 Human Rights Protection	117
Human Rights	Avoidance of complicity	4-2 Happiness in Workplace	113
	Resolving grievances	4-2 Happiness in Workplace	113
	Discrimination and vulnerable groups	4-2-2 Human Rights Protection	117
	Civil and political rights	4-2-2 Human Rights Protection	117
	Economic, social and cultural rights	4-2-2 Human Rights Protection	117
	Fundamental principles and rights at work	4-2-2 Human Rights Protection	117
	Employment and employment relationships	4-1-2 Talent Cultivation	110
	Conditions of work and social protection	4-2-2 Human Rights Protection	117
Labor Practices	Social dialogue	4-2-3 Labor-Management Communication	121
	Health and safety at work	4-2-4 Occupational Health and Safety	123
	Human development and training in the workplace	4-1-2 Talent Cultivation	110
	Prevention of pollution	3-2 Low-Carbon Operations	83
Environment	Sustainable resource use	3-2 Low-Carbon Operations	83
	Climate change mitigation and adaptation	3-1 Climate Change and Strategy Management	75
	Protection of the environment, biodiversity and restoration of natural habitats	CH3 Nature Common Good in Environment Sustainable Value-Added	72

Classification	Main Issues	Corresponding Chapter	Page No.
Fair Operations	Anti-corruption	2-2-1 Ethical Corporate Management	59
	Responsible political involvement	4-3-1 Industry Promotion	127
	Fair competition	2-2-1 Ethical Corporate Management 2-2-5 Legal and Trade Compliance	59 68
	Promote social responsibility in the value chain	1-3 Distribution Integration and Innovation	39
Consumes Issues	Respect for property rights	2-2-5 Legal and Trade Compliance	68
	Fair marketing, factual and unbiased information and fair contractual practices	1-3 Distribution Integration and Innovation	39
	Protecting consumers' health and safety	1-3 Distribution Integration and Innovation	39
	Sustainable consumption	1-3-4 Supply Chain Management 3-4 Green Value Chain	45 99
	Consumer service, support, and complaints and dispute resolution	1-3 Distribution Integration and Innovation	39
	Consumer data protection and privacy	2-2-4 Information Security Management	65
	Access to essential services	1-3 Distribution Integration and Innovation	39
	Education and awareness	4-3-1 Industry Promotion	127
Community Participation and Development	Community involvement	4-3 Social Prosperity	126
	Employment creation and skills development	4-3-1 Industry Promotion	127
	Technology development and access	4-3-1 Industry Promotion	127
	Wealth and income creation	4-3 Social Prosperity	126
	Education and culture	4-3-2 Social Impact	134
	Health	4-2-4 Occupational Health and Safety	123
	Social investment	4-3 Social Prosperity	126

5-4 United Nations Global Compact Comparison Table

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	117
	Principle 2	Make sure that they are not complicit in human rights abuses	4-2-2 Human Rights Protection	117
Labor Standards	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	117
	Principle 4	The elimination of all forms of forced and compulsory labor	4-2-2 Human Rights Protection	117
	Principle 5	The effective abolition of child labor	4-2-2 Human Rights Protection	117
	Principle 6	The elimination of discrimination in respect of employment and occupation	4-1-1 Talent Structure 4-2-2 Human Rights Protection	107 117
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges	CH3 Nature Common Good in Environment Sustainable Value-Added	72
	Principle 8	Undertake initiatives to promote greater environmental responsibility practices	CH3 Nature Common Good in Environment Sustainable Value-Added	72
	Principle 9	Encourage the development and diffusion of eco-friendly technologies	3-4 Green Value Chain	99
Anti-corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery	2-2 Corporate Governance	59

5-5 Taiwan Stock Exchange Corporation Sustainability Disclosure Indicators - Electronic Products Distribution Industry

No	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	91
2	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (1,000m³)	3-3-1 Water Management The water consumption for the year 2024 was 0 million liters.	94
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	97
4	Types, number of employees in and rate of occupational accidents	Quantitative	Quantity, percentage (%)	4-2-4 Occupational Health and Safety	123
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled	Quantitative	Metric tons (t), percentage (%)	Since WPG Holdings is the distribution service industry, there are 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	45
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 2024	-
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.	-

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	94 155
Waste Management			
TC-ES-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	3-3-3 Waste Management	97
Labor Practices			
TC-ES-310a.1	(1) Number of work stoppages and (2) total days idle	No suspension of work occurred in 2024	-
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	123
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) high-risk 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.)	-
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	45
Activity Indicators			
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 88,951 square feet.	-
TC-ES-000.C	Number of employees	4-1-1 Talent Structure	107

■ Industry Category : Consumer Goods

■ Sector Category : Multiline and Specialty Retailers & Distributors

SASB Code & Metric		Corresponding Chapter and Explanation	Page No.
Energy Management in Retail and Distribution			
CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	3-2-4 Energy Management	91
Data Security			
CG-MR-230a.1	Description of approach to identifying and addressing data security risks	2-2-4 Information Security Management	65
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	65
Labor 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	155
CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	5-8 Sustainable Data	155
CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	No violations of labor laws occurred in 2024.	-
Workforce Diversity and Inclusion			
CG-MR-330a.1	(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	54
		4-1-1 Talent Structure	107
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 2024.	-
Product Sourcing, Packaging and 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	45
CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	1-3-1 Distribution Management and Service Strategies	39
Activity Metrics			
CG-MR-000A	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-000B	Total area of : (1) retail space 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.	-

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	75
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	75
Describe the financial impact of extreme climate events and transformation actions.	3-1-1 Climate-related Financial Disclosures	75
Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3-1-1 Climate-related Financial Disclosures	75
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	75
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 transformation risks.	3-1-1 Climate-related Financial Disclosures	75
If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	3-2-5 Service Carbon Footprint	93
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	75
Greenhouse Gas inventories, assurance status, and reduction goals, strategies, and concrete action plans.	3-2-3 Greenhouse Gas Management	85

Carbon Emission Intensity

	2022	2023	2024
Scope 1	0.001	0.002	0.001
Scope 2	0.007	0.009	0.007

Note : The intensity of Greenhouse Gas emissions is calculated per unit of revenue. The revenue for the years 2024, 2023, and 2022 was NT\$880.552 billion, NT\$671.888 billion, and NT\$775.232 billion, respectively.



Greenhouse Gases Emissions
Verification Opinion Statement

Greenhouse Gas Emission Verification Information

	2022	2023	2024
Scope 1	970.459	1,135.213	846.79
Scope 2	5,499.059	5,395.993	6,243.19
Scope 3	22,350.969	16,926.395	34,279.96
Total	28,820.487	23,457.601	41,369.93
Proportion of Total Emissions	98.12%	66.06%	89.98%
Verification Institution	BSI Taiwan		
Explanation of Verification Situation	ISO 14064-3:2006 standard assurance is adopted. Verification for Category 1 and Category 2 is conducted at the "reasonable assurance" level, while verification for Category 3 and Category 4 is conducted at the "limited assurance" level	ISO 14064-3:2019 standard assurance is adopted. Verification for Category 1 and Category 2 is conducted at the "reasonable assurance" level, while verification for Category 3 and Category 4 is conducted at the "Agreed upon Procedures (AUP)" level	ISO 14064-3:2019 standard assurance is adopted. Verification for Category 1 and Category 2 is conducted at the "reasonable assurance" level, while verification for Category 3 and Category 4 is conducted at the "Agreed upon Procedures (AUP)" level
Opinion and Conclusion of Verification	Unqualified opinion	Unqualified opinion (Excluding AUP)	Unqualified opinion (Excluding AUP)

5-8 Sustainable Data

Environmental Data

Water withdrawal from all regions (1,000,000 liters)			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 source (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	51.706	8.659
		Freshwater (TDS ≤ 1,000 mg/L)	51.706	8.659
		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 1}	N/A	
Total water withdrawal		51.706	8.659	

Note 1 : Water sources are all domestic water and 100% freshwater, and the amount of water extracted from water stress areas is analyzed according to the WWF Water Risk Filter tool. In 2024, identified areas with moderate or higher water resource stress include: China (Shanghai, Chengdu, Hangzhou AIT, Ningbo, Xi'an, 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 : In 2024, the collected amount of surface water was 0.000365 million liters.

Social Data

A. Violation of Social and Economic Laws and Regulations and Response Measures

Year	2022	2023	2024
Cases	1	0	0

Note 1 : In 2022, there was 1 violation of laws and regulations ruled against WPG Holdings in the labor inspection results for the violation of Article 30, Item 6 of the Labor Standards Act, for which the Company was fined NT\$20,000. The Company has reviewed its management and operation procedures and strengthened communication and promotion.

Note 2 : In 2023, according to the Ministry of Labor's Labor Law Violation Business (Employer) Inquiry System, no violations were found during the reporting period of 2023/01/01~2023/12/31.

Note 3 : In 2024, according to the Ministry of Labor's Labor Law Violation Business (Employer) Inquiry System, no violations were found during the reporting year from 2024/01/01~2024/12/31.

B. Statistics on the Number of Confirmed Cases of Violation of Customer Privacy or Loss of Customer Information for the Most Recent Three years

Source of Complaints or Reports		Number of Substantiated Cases		
		2022	2023	2024
Information leakage or losses of customer data		0	0	0
Violate Customer Privacy	Regulatory Authority	0	0	0
	Other (External Parties)	0	0	0

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

Unit : New Taiwan Dollars (NTD)

Region	Taiwan	Hong Kong	Dongguan	Shenzhen	Shanghai
Average hourly wage	320.7	486.7	248.8	297.8	251.3

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 : Percentage

Region	Taiwan	Hong Kong	Dongguan	Shenzhen	Shanghai
Voluntary turnover rate	11.8%	9.7%	14.3%	16.0%	0.0%
Involuntary turnover rate	2.2%	2.6%	7.1%	8.0%	0.0%

5-9 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	●	●	●		●	●	●
Trading 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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