Wonderful Hi Tech Co., Ltd.

2024 Sustainability Report

CONTENTS

A Word from Management

Message from the President

In the tide of the digital era, cable products are not only the conduits for transmitting data and electricity, but also the essential foundation that connects the world and drives innovation. From high-speed network cables to high-voltage charging cables, and to precision automotive wiring, we recognize that as a member of the cable manufacturing industry, our responsibility goes beyond delivering efficient and reliable products. We are also committed to leading the industry toward a path of sustainable development.

We are living in a time of transformation, where the concepts of Environmental, Social, and Governance (ESG) have become central to sustainable corporate development. In this context, the

Company regards sustainability as an integral part of our corporate strategy and is dedicated to the following areas:

Green Manufacturing and Environmental Protection

We are committed to continually investing resources to optimize production processes, adopt more environmentally friendly materials and technologies, and reduce energy consumption and carbon emissions. From raw material procurement to the end of the product life cycle, we approach every stage with the utmost rigor to minimize environmental impact and contribute to the well-being of our planet. We actively explore the use of recyclable materials and promote energy efficiency, taking concrete actions to support global carbon reduction goals. In particular, for high-current products such as automotive wiring and charging cables, we place even greater emphasis on environmentally sustainable materials and the optimization of energy efficiency.

Social Responsibility and Inclusive Development

Our employees are the Company's most valuable assets. We are committed to building a safe, healthy, diverse, and inclusive workplace that prioritizes employee well-being and career development. At the same time, we actively give back to society through philanthropic initiatives and community engagement, creating positive impacts on local communities. We believe that a company's success is not only measured by revenue, but also by the value it contributes to society. Whether in the production of network cables, automotive wiring, or charging cables, all our colleagues are provided with equal opportunities and room for growth.

Innovation in R&D and Sustainable Products

In response to rapidly evolving market demands, we will continue to invest in research and development to create more innovative, high-performance cable products that align with sustainability trends. We will focus on enhancing product durability and reparability, extending product life cycles, and reducing resource waste. For example, in automotive wiring, we will devote additional resources to developing lightweight, heat-resistant products with longer service life. In charging cables, we will emphasize efficiency improvements, material innovation, and enhanced safety to meet the fast-growing demand of the electric vehicle market. For network cables, we will continue to pursue higher transmission speeds and greater performance stability. Through technological innovation, we aim to provide customers with more environmentally friendly and

reliable solutions, working together to promote the sustainable development of the digital and electric-powered world.

We firmly believe that sustainability is the cornerstone of long-term corporate growth and a solemn commitment to all our stakeholders. We will continue to uphold the principles of openness and transparency, working hand in hand with our partners, customers, employees, and the wider community to create a new chapter of sustainability for the cable industry. Through our unwavering efforts, we aspire to contribute to a brighter future for our planet, our society, and our industry.

About This Report

Principles of Preparation

This Sustainability Report, the second issued by Wonderful Hi Tech Co., Ltd. (hereinafter referred to as the "Company," "Wonderful Hi Tech," or "we"), has been prepared in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI). It also follows the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" and the "Climate-Related Information of TWSE/TPEx Listed Companies," in order to disclose the Company's sustainability practices in a transparent manner.

Reporting Period

This report primarily covers data and information for the year 2024 (January 1 to December 31, 2024). To ensure completeness and comparability, certain information is traced back to 2023 or extended into 2025 to present relevant trends and changes.

Reporting Boundary and Scope of Data

This report covers the parent company, Wonderful Hi Tech Co., Ltd. (hereinafter referred to as the "Wugu Headquarters" and the "Zhongli Plant"), as well as Thai Wonderful Wire Cable Co., Ltd. (the "Thailand Plant"), Wonderful Photoelectricity (Dongguan) Co., Ltd. (the "Dongguan Plant"), and Vietnam Wonderful Wire Cable Co., Ltd. (the "Vietnam Plant"). Details pertaining to each entity are disclosed in the respective sections of this report. Unless otherwise specified, the data and statistics disclosed in this report, with the exception of annual financial figures, are compiled internally by the Company. The annual financial figures are based on audited financial statements verified by certified public accountants and are presented in NT$ thousands. Statistics are aligned with international benchmarks, local regulations, industry standards, or practices. Explanatory notes are provided where disclosed quantitative indicators carry specific definitions.

Publish Date

This is the second corporate sustainability report issued by Wonderful Hi Tech, which is published annually and made available on Wonderful Hi Tech's official website.

Date of issue: August 2025

Next scheduled issue: August 2026

Opinion Feedback

We welcome any feedback on this report or Wonderful Hi Tech's sustainability practices.

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Chapter 1 Corporate Sustainability

1.1 About Wonderful Hi Tech

1.1.1 Company Profile

Wonderful Hi Tech Corporation Limited, originally established as Wonderful Wire Cable Co., Ltd. in Taiwan in June 1978, initially focused on the production of electrical cables and wires. The company quickly became a leading manufacturer of electrical wires in Taiwan.

From 1995 to 2000, as the electronics industry shifted its production center to mainland China, our Taiwan plant specialized in network cables and high-frequency coaxial cables. By 2007, we achieved international certification for our CAT6A cable (10G), marking Wonderful Hi Tech as a globally recognized network cable manufacturer.

Wonderful Hi Tech offers a comprehensive range of products, all certified to meet international safety standards. Committed to excellent service, we continuously improve product quality, innovate new products, and grow alongside our customers.

Basic Company Description	
Company Full	Wonderful Hi Tech Corporation Limited
Company	Wonderful Hi Tech
Date of	1978/6
Corporate	No. 72, Wugong 6th Rd., New Taipei Industrial Park, Wugu Dist., New Taipei City
Chairman	Chang, Ming-Lieh (張銘烈)
President	Chang, Cheng-Ya (張程雅)
Industrial Sector	Communications network
Stock Code	6190
Stock Listing Date	1998/2/4
Capital Amount	1,636,597,150
Main Products	Network cables, high-frequency coaxial cables, automotive cables, and energy storage cables
Operation	Taiwan, USA, China, Thailand, Vietnam

1.1.2 Participation in Public Association Organizations

Wonderful Hi Tech actively participates in domestic and international industry associations, consistently sharing and acquiring the latest industry news and development trends. Below are the public associations Wonderful Hi Tech was a member of during 2024:

Numb	Name of Public Association	Aims or Objectives of the Association	Memberships
1	Taiwan Electrical and Electronic Manufacturers' Association	Our mission is to provide members with global and diversified services to promote collective interests and to serve as a conduit between industry and government, facilitating economic development.	Member
2	Taiwan Electric Wire & Cable Industries Association	The Association aims to assist members in expanding their online presence and creating boundless business opportunities through this online platform.	Member
3	Taiwan Electric Wire & Cable Association	Our goal is to advance the development of Taiwan's domestic electrical wire industry, coordinate industry relations, and promote shared interests.	Member

1.2 Sustainable Governance Structure

In October 2023, Wonderful Hi Tech established the ESG Committee as the Company's unit for sustainability development, chaired by the President as the Chief Convenor. The Committee is responsible for coordinating and promoting the Company's overall sustainability initiatives and is supported by five working groups: Corporate Governance, Environmental Sustainability, Customer Relations, Employee Care, and Social Engagement. Each working group is composed of department heads and members, enabling effective resource integration and ensuring that sustainability strategies are implemented across all functions. Wonderful Hi Tech reports to the Board of Directors on its sustainability strategies and the effectiveness of related initiatives at least five times a year. In 2024, six Board meetings were held, with sustainability-related proposals accounting for 14.5% of the total agenda items.

■ ESG Committee Structure Chart

Corporate Governance Group	Environmental Sustainability Group	Customer Relationship Group	Employee Care Group	Community Engagement Group
• Corporate Governance • Ethical Management • Risk Management • Regulatory Compliance • Economic Performance	• Response to Climate Change • Energy and Greenhouse Gas Management • Waste Management • Water Resource Management • Sustainable Supply Chain	• Customer Relationship Management • Research & Development Innovation • Information Security	• Employee Diversity and Gender Equality • Labor Relations • Employee Training and Development • Occupational Health and Safety	• Social Responsibility

1.3   Identification and Analysis of Material Topics

In 2024, in accordance with the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies," Wonderful Hi Tech adopted the GRI Universal Standards 2021 to identify its key stakeholders and assess the significance of various sustainability impacts. The results not only serve as the management approach for this Sustainability Report, but also provide a basis for reviewing the Company's current sustainability performance and for advancing the implementation of related policies, thereby creating shared value for both society and the Company.

■   Material Topic Analysis Process

Phase 1 Understanding the Organizational Chain	
Exploration of Sustainable Topics 19 Sustainability Topics	■ Based on the Company's industry characteristics and internal priorities, and with reference to the GRI Standards, global sustainability trends, industry benchmarks, and peer practices, we identified common industry themes through an intersectional approach, narrowing them down to 19 key sustainability topics.
Phase 2 Assessment of Actual and Potential Impacts	
Evaluating Impact Significance	■ A workshop was conducted with senior management at the vice president level and above to discuss the 19 sustainability topics. We evaluated the positive and negative impacts of sustainability topics on governance, environmental, and social aspects, while also taking into consideration the concerns and expectations of stakeholders.
Phase 3 Prioritizing Material Topics	
Resolution of Material Topics 12 Material Topics	■ After discussion, the ESG Committee identified 12 material topics: corporate governance, business integrity and regulatory compliance, risk management, climate change response, energy and greenhouse gas management, water resource management, research and development innovation, employee diversity and gender equality, employee development and educational training, occupational health and safety, supply chain management, and information security. ■ This year's Sustainability Report is structured around these topics, detailing our management policies and performance results.
Phase 4 Reporting and Disclosure	
Information Reporting and Disclosure	■ The ESG Committee establishes the management systems and processes for collecting information and preparing the Sustainability Report. The working groups under the Committee conduct reviews to ensure that sustainability information and performance are accurately represented. The report is then submitted to the Board of Directors for approval and is published annually by August 30.

■ Wonderful Hi Tech List of Material Topics

Aspect	Material Topics for 2024	Significance to Wonderful Hi Tech	Impact on the Value Chain							Disclosure Chapters	GRI Guidelines Index
			Intra-organization	Extra-organization							
			Employee	Investors	Customer	Suppliers	Government Office	Media	Communities		
Governance	Corporate Governance	Effective corporate management policies are fundamental to our operations. We establish clear regulations to ensure transparent information disclosure, safeguarding stakeholder interests.	V	V	V				V	2.1 Corporate Governance	GIR 2
Governance	Business Integrity and Regulatory Compliance	We promote legal compliance awareness among employees, ensuring that all company operations, both domestic and international, adhere to current laws and regulations. We implement various strategies to mitigate risks associated with legal non-compliance or regulatory changes.		V	V		V	V		2.2 Business Integrity and Regulatory Compliance	GRI 205 GRI 206
Governance	Risk Management	To tackle recent challenges like pandemics, climate change, and declining birth rates, we conduct annual reviews to ensure we are always prepared to manage risks.	V	V	V	V				2.3 Risk Management	-

Aspect	Material Topics for 2024	Significance to Wonderful Hi Tech	Impact on the Value Chain							Disclosure Chapters	GRI Guidelines Index
			Intra-organization	Extra-organization							
			Employee	Investors	Customer	Suppliers	Government Office	Media	Communities		
Governance	R&D Innovation	In response to customer-specific technology demands and market shifts, we continuously innovate in product design and production to maintain our growth and competitive edge.		V	V					4.1 R&D Innovation	-
Governance	Supply Chain Management	Maintaining a stable supply chain and ensuring the timely provision of raw materials have a significant impact on product manufacturing. Therefore, continuously optimizing delivery schedules and production efficiency, while strengthening supply chain management, are critical tasks for the Company.			V	V				2.4 Sustainable Supply Chain	
Governance	Information Security	In recent years, information security risks have become increasingly prevalent. Beyond the risk of customer data breaches, transactions with suppliers are also exposed to potential threats such as data theft and fraudulent invoicing. Maintaining robust information security management helps prevent the	V		V	V				2.6 Information Security	

Aspect	Material Topics for 2024	Significance to Wonderful Hi Tech	Impact on the Value Chain								Disclosure Chapters	GRI Guidelines Index
			Intra-organization	Extra-organization								
			Employee	Investors	Customer	Suppliers	Government Office	Media	Communities			
Environment	Response to Climate Change	Wonderful Hi Tech closely monitors the impacts of climate change.	V	V	V	V		V		3.1 Response to Climate Change	GRI 201-2
Environment	Energy and Greenhouse Gas Management	We have established short, medium, and long-term goals for managing energy use and reducing our carbon footprint to lessen environmental impacts from our operations.	V		V	V				3.2 Energy and Greenhouse Gas Management	GRI 302 GRI 305
Environment	Water Resource Management	In response to recent water supply challenges, we have implemented water recycling initiatives to decrease monthly water use.	V				V			3.4 Water Resource Management	GRI 303
Society	Employee Diversity	We employ a multinational workforce and support some employees in becoming mid-level technicians with permanent residency, while fostering a people-oriented culture of respect, inclusion, and diversity.	V	V				V		5.1 Employee Diversity and Gender Equality	GRI 405

Aspect	Material Topics for 2024	Significance to Wonderful Hi Tech	Impact on the Value Chain								Disclosure Chapters	GRI Guidelines Index
			Intra-organization	Extra-organization								
			Employee	Investors	Customer	Suppliers	Government Office	Media	Communities			
Society	Employee Training and Development	We offer a wide range of learning resources and comprehensive training programs to ensure our employees can perform effectively and sustainably.	V	V				V		5.3 Employee Training and Development	GRI 404
Society	Occupational Health and Safety	Employee health and safety are critical. Each plant complies with rigorous occupational health and safety management standards and policies.	V				V			5.4 Occupational Health and Safety	GRI 403

1.4 Stakeholder Engagement

Based on the AA1000 Stakeholder Engagement Standard (SES, 2015), Wonderful Hi Tech identified seven categories of stakeholders, taking into account past experience and industry characteristics. These include shareholders/investors, employees, clients/customers, suppliers, government agencies, media, and the community. We maintain open and effective communication channels to meet stakeholders' expectations and continually enhance our performance.

Stakeholders	Issue of Concern	Communication Frequency & Response Style	Communication Channel
Shareholders/Investors	Corporate Governance Business Integrity and Regulatory Compliance Risk Management Economic Performance	Market Observation Post System: Monthly Investor relation meeting: Quarterly Financial report: Quarterly Board/board committees: More than three times a year Shareholder meeting: Annually Annual & sustainability report: Annually Corporate Sustainability Zone: Periodically Major announcements/updates/press interactions/the official website: Periodically	Contact: Manager Huang, Finance Department Hotline: (02) 2298-8033 #261 Email: wtc261@wontex.com.tw
Employee	Employee Diversity and Gender Equality Labor Relations Employee Training and Development Occupational Health and	Employee Welfare Committee: Quarterly Labor-management meetings: Quarterly Occupational Safety and Health Committee: Quarterly Employee opinion box: Periodically Employee surveys: Periodically Employee educational training sessions: Periodically	Contact: Ms. Weng, Human Resources Department Hotline: (03) 452-7777 #283 Email: bee_wong@wontex.com.tw
Clients/Customers	Information Security R&D Innovation Customer Relationship Management	Customer service hotline/AI text customer service/website visitor comments/customer opinion box/FB fan page/Linkedin: Immediate Personal visits/phone calls/emails: Periodically E-newsletters: Periodically Customer satisfaction survey: Annually Corporate Sustainability Zone: Periodically	Contact: Mr. Chang, Assistant Manager of International Trade Department Hotline: (02) 2298-8033 #258 Email: sales@wontex.com.tw

Stakeholders	Issue of Concern	Communication Frequency & Response Style	Communication Channel
Suppliers	Business Integrity and Regulatory Compliance Risk Management Economic Performance	Personal visits/phone calls/emails: Periodically Corporate Sustainability Zone: Periodically Supplier meetings: Periodically	Contact: Supervisor Yang, Procurement Center Hotline: (03) 452-7777 #136 Email: purchaser136@wontex.com.tw
Government Office	Business Integrity and Regulatory Compliance	Government agency assessment: Annually Operational checks by jurisdictional agencies: Periodically Policy seminars/panel discussion/public hearings: Periodically Notice/phone/emails/disclosed information: Periodically Corporate Sustainability Zone: Periodically	Contact: Ms. Lin, Finance Department Hotline: (02) 2298-8033 #262 Email: wtc262@wontex.com.tw
Media	Economic Performance Social Responsibility	Hotline/email: Immediate Press conference/press interview/press release: Periodically Corporate Sustainability Zone: Periodically	Contact: Manager Huang, Finance Department Hotline: (02) 2298-8033 #261
Communities	Social Responsibility	Telephone/email/press release: Periodically Public forums/social contribution and environmental protection: Periodically Corporate Sustainability Zone: Periodically	Contact: Yu, Vice supervisor, Chairman's Office Hotline: (02) 2298-8033 #292 Email: amy_you@wontex.com.tw

Chapter 2 Robust Corporate Governance

2.1 Corporate Governance

Item	Content
Corresponding GRI	GRI 2
Impact Description	Lack of proper corporate governance can lead to conflicts of interest, diminished investor confidence, and reduced shareholder numbers, negatively affecting the entire organization.
Policies & Commitments	To ensure robust sustainable governance, Wonderful Hi Tech emphasizes transparency in its business operations and corporate governance. Accordingly, Wonderful Hi Tech has consistently improved the directors' responsibilities and corporate governance process to protect the best interests of the organization and its shareholders. To enhance effective communication and coordination, we have established solid channels among independent directors, the audit committee, and the internal audit directors. The chairperson of the audit committee reports audit findings to the shareholders' meeting. Along with reviewing the internal control systems, our board of directors, audit committee, and management annually assess results from departmental internal review surveys and the audit entity's quarterly reports to maintain effectiveness.
Responsible Department	Board of Directors
Short, Medium & Long-Term Objectives	Short-term objectives: 1. Directors complete at least 6 hours of educational training. 2. The Board of Directors maintains an average attendance rate of 85%. 3. The Audit Committee maintains an average attendance rate of 85%. 4. The Compensation Committee maintains an average attendance rate of 85%. 5. The Company achieves a corporate governance evaluation ranking within the top 21–35%. 6. A majority of Directors and the Audit Committee Chairperson attend the Annual General Meeting in person. 7. The Board and its functional committees conduct annual performance evaluations, with all results rated superior or above. Medium to long-term: 1. We aim to boost the Board's function and refine its governance capabilities. 2. We plan to enhance our sustainable governance structure and promote setting internal ESG targets to facilitate internal transformation. 3. The implementation of corporate governance assessments and active stakeholder engagement are ongoing to deepen sustainable governance culture.
Action Plans	1. To ensure targeted communication and oversight, the Audit Committee and Board of Directors meet quarterly, discussing matters with the Internal Audit Director and independent directors. Details of the internal audit are included in the board's annual report, and a plan for the following year is approved at year's end. 2. Our Audit Committee, composed entirely of independent directors, bolsters the board's oversight capabilities and governance effectiveness. 3. The Compensation Committee is responsible for setting and periodically reviewing performance evaluation standards for directors and managers, using these assessments to determine individual compensation, and ensuring that the remuneration of directors and managers is aligned with their contributions and performance.

Item	Content
Assessment of Effectiveness in 2024	1. Information about the board is disclosed in the annual report and on our website, where we conduct internal reviews based on the Board of Directors Performance Review to ensure transparency and effectiveness. 2. An annual internal review of the corporate governance review system confirms its effectiveness. 3. We offer contact details for stakeholders on our website, ensuring their concerns and needs are promptly addressed. 4. An independent audit entity has been established to oversee the company's business operations via an internal audit framework. 5. An annual evaluation of the board of directors is conducted to boost governance effectiveness.
Grievance Process	Stakeholders can reach the company directly through the official website; significant events are regularly posted on the website and Market Observation Post System.

2.1.1 Board of Directors

In compliance with Article 20 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," the Company has established a board diversity policy to ensure effective corporate governance, enhance the functions of the Board of Directors, and strengthen board structure. The Board has developed diversity guidelines tailored to the Company's business model and operational needs, resulting in an increasingly diverse composition of its members. Through diverse recruitment practices, we have attracted professionals with different backgrounds, expertise, and industry experience, thereby continuously reinforcing corporate governance and improving operational performance.

The 16th Board of Directors of the Company consists of eight members, comprising four directors and four independent directors. The members are between 45 and 80 years of age and possess professional backgrounds in sustainability, law, accounting, finance, industry, marketing, and technology. Each director brings extensive industry experience, enabling the Company to consider multiple strategic perspectives by incorporating diverse expertise into its business planning.

The Company encourages members of the Board of Directors to pursue continuous learning and strengthen their professional competencies, enabling them to remain well-informed about industry developments, regulatory changes, and sustainability trends. By mastering and applying the latest management strategies, directors can broaden their governance perspectives and enhance their ability to assess and respond sensitively to market dynamics. Throughout the year, directors engage in various

educational activities including training programs, seminars, and forums, maintaining 100% attendance in board education programs in 2024.

■　　Director's Annual Training Overview

Course Provider	Director Course Name	Total Training Hours for Directors (Hours)
Chinese National Association of Industry and Commerce	Legal Tax Planning from Corporate and Family Governance	3
Chinese National Association of Industry and Commerce	Leveraging AI and Big Data for Industry Upgrade and Collaboration	3
Chinese National Association of Industry and Commerce	The Sins and Penalties of Sustainability Reporting	3
Taiwan Corporate Governance Association	Introduction of Corporate Merger and Acquisition Regulations and Cases	3
Taiwan Corporate Governance Association	AI Application, Legal Issues and Auditing	3
Taiwan Corporate Governance Association	How to proactively take on the challenges and opportunities along the path to upgrade and transformation for Taiwanese enterprises in the post-pandemic era	3
Taiwan Corporate Governance Association	How to take into account intelligence, security, and risk in the digital transformation of enterprises to create a win-win situation?	3
Taiwan Corporate Governance Association	The Strategic Thinking about Reorganization of Group Companies	3
Taiwan Corporate Governance Association	The Roles and Responsibilities of the Board of Directors/Senior Managers in ESG Governance	3
Taiwan Corporate Governance Association	Based on TIPS - What an Enterprise should do to Prevent and Control Intellectual Property Risks	3
Taiwan Corporate Governance Association	Legacy Project Launched - Employee Reward Plan and Equity Inheritance	3
Taiwan Corporate Governance Association	Roadmapping Sustainable Development for Your Enterprise	3
Taiwan Corporate Governance Association	Corporate Strategy and Response to Global Financial Volatility	3
Taiwan Corporate Governance Association	How should the board of directors formulate ESG sustainable governance strategies	3
Taiwan Corporate Governance Association	The Management Trend of AML/CFT in the Financial Industry	3
Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the AI Era	3
Taiwan Corporate Governance Association	Enhancing Corporate Profitability through Innovation in the Digital Economy	3
Securities and Futures Institute	Sustainability Practices Outreach Session	3
Securities and Futures Institute	From Corporate Governance to Sustainable Human Rights Governance: The Challenges and Pathways of Corporate ESG	3
Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit	3

■   Corporate Board Member & Background

Title	Name of Director	Gender	Age	Nomination Period	Appointment Term	Main Academic Experience	Other Key Positions
Chairman	Chang, Ming-Lieh (張銘烈)	Male	71~80	2022.6.8	3 years	St.John's and St. Mary's Institute of Technology Chairman of Wanshih Electronic Co., Ltd.	Director at Le Hao International Co., Ltd. Director at Le Hao Co., Ltd. Chairman of Wonderful Photoelectricity (Dongguan) Co., Ltd. Director at Cayman Wonderful Holding Company Director at Cayman Wonderful International Inc. Director at Thailand International Wonderful Holding Company Chairman of Thai Wonderful Wire Cable Co., Ltd. Chairman of Wonderful Cabling Systems Corp. Chairman of Vietnam Wonderful Wire Cable Co., Ltd. Corporate Representative on Board of Wanshih Electronic Co., Ltd. Chairman of Wanshih Electronic Co., Ltd.(Hong Kong) Director at Suzhou Wanshih Electric Components Co., Ltd. Director at ASAHI BEST BASE SDN.BHD Director at PT. Asahi Best Base Indonesia Chairman of ABA Industry Inc. Director at Datalake Co., Ltd. Chairman of INGA NANO Technology Co., Ltd. Chairman of ACTife Hi-Tech Co., Ltd.
Director	Chang, Ming-Hua (張明華)	Male	71~80	2022.6.8	3 years	National Pingtung Institute of Agriculture Vice Chairman of Wonderful Hi Tech Corporation	Director at Le Hao International Co., Ltd. Director at Le Hao Co., Ltd. Director at Thailand International Wonderful Holding Company Director at Thai Wonderful Wire Cable Co., Ltd.

Title	Name of Director	Gender	Age	Nomination Period	Appointment Term	Main Academic Experience	Other Key Positions
Director	Chang, Cheng-Po (張程博)	Male	45~50	2022.6.8	3 years	Chihlee Institute of Technology Deputy Plant Manager at Wonderful Hi Tech Corporation Executive Officer at ABA Industry Inc.	Chief Executive Officer of the Company Director at Le Hao International Co., Ltd. Director at Le Hao Co., Ltd. Director at Wonderful Photoelectricity (Dongguan) Co., Ltd. Director at Wonderful Cabling Systems Corp. Director at Vietnam Wonderful Wire Cable Co., Ltd. Director at Yitai Technology Co., Ltd. Director and Executive Officer at ABA Industry Inc. Chairman of Mei Ming Investment Co., Ltd. Director at INGA NANO Technology Co., Ltd.
Director	Chung, Jung-Chih (鐘榮志)	Male	51~60	2022.6.8	3 years	Strayer College, U.S.A. Director at Wonderful Hi Tech Corporation	President at Fu San Machinery Co., Ltd. Special Assistant and Sales Manager

Title	Name of Director	Gender	Age	Nomination Period	Appointment Term	Main Academic Experience	Other Key Positions
Independent Director	Huang, Kuei-Sen (黃癸森)	Male	71~80	2022.6.8	3 years	MBA, Harvard University, USA M.S. in Mechanical Engineering, South Dakota School of Mines and Technology, USA; B.S. in Mechanical Engineering, Osaka University, Japan Passed the National Higher Examination in Mechanical Engineering (Republic of China, 1969), the Industrial Technician Examination for Mechanical Engineers (Republic of China, 1969), and the National Professional Engineer Examination (United States). Group President at FCI Taiwan Limited and FCI Korea Co. Ltd. President at Full Rise Electronic Co., Ltd.	Chairman of UJU Electronics International Inc Chairman of VERICON Co., Ltd.

Title	Name of Director	Gender	Age	Nomination Period	Appointment Term	Main Academic Experience	Other Key Positions
Independent Director	Sun, Ching-Feng (孫慶鋒)	Male	61~70	2022.6.8	3 years	MBA, University of Michigan, USA M.S. in Materials Science from Wayne State University, Michigan Department of Mining and Metallurgy, Provincial Taipei Institute of Technology R&D Team Lead of Prime Optical Fiber Corporation Director at Asia Technology Center, Emerson Electric (U.S.) Financial Analyst, United Tech-Carrier; Associate Vice President, Integrity Venture Capital President of Shun Cheng Feng, Sheng Da, and Kang Qun Entrepreneurship Investment Co., Ltd.	President at Guolian Venture Capital Management Company Chairman at FiTek Photonics Corporation Independent Director at Tah Tong Textile Corporation Supervisor at Pixon Technologies Corporation Supervisor at Taiwan Venture Capital Association Independent Director at Hua Eng Wire & Cable Corporation Independent Director at ChiconyPower Technology Corporation
Independent Director	Chen, Shih-Yang (陳世洋)	Male	61~70	2022.6.8	3 years	Department of Accounting, Soochow University Chairperson, Tax Regulations Committee, National Federation of CPA Associations of the R.O.C. Deputy Editor in Chief of Monthly Angle Review of Finance and Taxation Practices	Director at the Taipei Office of Chungsun Prime Certified Public Accountants Director at Taiwan Chinsan Electronic Industrial Corporation Director at Hkssteel Technology Corporation

Title	Name of Director	Gender	Age	Nomination Period	Appointment Term	Main Academic Experience	Other Key Positions
Independent Director	Yang, Chun-Chi (楊君琦)	Female	51~60	2022.6.8	3 years	Ph.D., Graduate Institute of Business, National Taiwan University Director, Human Resources Office, Fu Jen Catholic University Distinguished Professor, Department of Business Administration, Fu Jen Catholic University Dean of International Education, Fu Jen Catholic University Chairman, Department of Business Administration, Fu Jen Catholic University Independent Director, Makalot Industrial Co., Ltd. Independent Director, Victor Taichung Machinery Works Co., Ltd. Independent Director, Lextar Electronics Corporation	Director, Research Center for Sustainability and Management, Fu Jen Catholic University Executive Director, Social Enterprise Association, Fu Jen Catholic University Independent Director, Jemin Industrial Co., Ltd. Member, Compensation Committee, Makalot Industrial Co., Ltd.

2.1.2 Nomination and Selection of Board Members

According to the Company's Articles of Incorporation, the Board of Directors shall be composed of seven to nine members, each serving a three-year term. Director nominations follow a candidate nomination system using a single-record cumulative election method, allowing shareholders to elect from a list of nominees; elected directors are eligible for re-election. The board must include at least two independent directors and at least one-fifth of the members must be directors. The qualifications, shareholdings, employment restrictions, nomination and selection processes, and exercise of authority for independent directors complies with the applicable securities regulations.

Furthermore, the board requires the presence and majority consent of over two-thirds of its members to elect a chairman from among the directors, as specified in the bylaws. The chairman represents the company in external roles. The current chairman is Chang, Ming-Lieh (張銘烈), and the president is Chang, Cheng-Ya (張程雅).

To prevent conflicts of interest, Wonderful Hi Tech has specified in the Board of Directors Guidelines that any director with a personal or legal business interest in a meeting agenda item must disclose the significant details of this interest during the board meeting; such individuals must recuse themselves from the meeting and refrain from proxy voting.

In June 2025, Wonderful Hi Tech elected nine directors at the annual shareholder meeting, including four independent directors, achieving a 44% independent representation which exceeds statutory requirements and supports a younger, more diverse board.

2.1.3　Board Functional Committees

To improve corporate governance and enhance the board's handling of major proposals effectively while avoiding conflicts of interest, the Company has established the Audit Committee and the Compensation Committee to enhance the functions of the Board. The composition and responsibilities of each functional committee are presented in the table below.

■　　Responsibility & Composition of Board Committees

Board	Primary Responsibilities and Oversight Duties	Composition
Audit Committee	The audit committee, comprised of professionals with independent viewpoints, assists board members in decision-making and ensures vigilant oversight of business operations. The main purpose of the Audit committee's operation includes: 1. Ensuring accurate and proper financial reporting. 2. Overseeing the appointment and performance of independent auditors and ensuring their independence and performance. 3. Monitoring the effective implementation of internal controls. 4. Confirming compliance with applicable laws. 5. Managing and mitigating existing and potential business risks. The audit committee upholds regulatory compliance, safeguards investor interests through meticulous evaluations, ensures reliable financial reporting and management insights.	The committee consists of three independent directors, one with expertise in accounting, finance, and taxation.
Compensation Committee	To assist the Board of Directors in overseeing the performance review of directors and executives, and to develop the company's overall compensation policy for greater transparency and fairness, the compensation committee will undertake the following responsibilities and submit recommendations to the Board for discussion. 1. The compensation committee regularly reviews its guidelines and proposes amendments to meet the company's needs and align with the latest regulations. 2. The committee develops and continuously updates the performance evaluation criteria for directors and executives, setting annual and long-term performance goals, and accordingly designs compensation policies, systems, criteria, and structures. Details of the performance evaluation criteria are disclosed in the annual report. 3. The committee regularly assesses how well directors and executives meet performance goals and bases individual compensation decisions on these findings. The compensation committee diligently ensures that the compensation system for directors and managers is both fair and reasonable and aligns with their performance. Its recommendations are forwarded to the Board of Directors to foster transparency and fairness in the compensation system.	This committee has three members, appointed by the board of directors' resolution, including two independent directors.

To strengthen corporate governance and enhance the effectiveness of the Company's functional committees, we have established performance goals to improve their operational efficiency, with self-assessments completed by the end of the first quarter of the following year. As part of the internal review process, members completed the Audit Committee Performance Review Survey and the Compensation Committee Performance Review Survey. The coordinating body then uniformly consolidated the data, compiled a report based on the scoring criteria of the assessment indicators, and submitted it to the Board of Directors for review and enhancement.

Based on the annual internal performance reviews of the Audit and Compensation Committees, the scores were very good, reflecting strong performance. These review results will serve as a basis for continuously improving the effectiveness of our Board Committees.

To advance the Company's sustainable development and implement related policies, while effectively managing and overseeing its sustainability objectives, the Company plans to establish a Sustainability Committee in 2025. The Committee is expected to be composed of experts from diverse professional fields, including sustainability, social responsibility, and corporate management. Its purpose is to ensure that, while fulfilling the Company's business mission, we also proactively address challenges, support community development, and promote transparency and ethical standards.

2.1.4　Performance Evaluation

To strengthen corporate governance and enhance Board functioning, we have established performance goals to improve the Board's operational effectiveness. Based on the "Board of Directors Performance Review," we have set a timetable for the internal review process to be completed by the Board of Directors by the end of the first quarter of the following year.

During the internal review, each Board member completed the "Board of Directors Performance Review Survey" and the "Director Performance Review Survey" to gather information related to Board activities. The coordinating body then uniformly consolidated the data, compiled a report based on the scoring criteria of the assessment indicators, and submitted it to the Board of Directors for review and enhancement.

Based on the annual internal performance reviews of the Board and its directors, the scores were excellent, reflecting strong performance. These review results will serve as the basis for our continuous improvement to enhance the effectiveness of the Board's operations.

■　　Board of Directors Performance Review Program

- Degree of Participation in the Company's Operations
- Enhancing the Quality of the Board's Decision-Making
- Composition & Structure of the Board of Directors
- Election & Continuing Education of Directors
- Internal control

■　　Director Performance Review Program

- Mastery of the Company's Objectives & Mission
- Awareness of Directors' Duties
- Degree of Participation in the Company's Operations
- Management of internal relationship and communication
- Director Professionalism & Continuing Education
- Internal control

■　　Results of the 2024 Performance Review

Internal Performance Review of the Board and Directors - Result: Excellent

■ Board of Directors Performance Review Results

Type	Evaluation Criteria	Number of Questions	Proportion	Average Score
Internal Assessment	A. Degree of Participation in the Company's Operations	3	20.0%	4.92
	B. Enhancing the Quality of the Board's Decision-Making	4	26.7%	4.81
	C. Composition & Structure of the Board of Directors	3	20.0%	5.00
	D. Election & Continuing Education of Directors	2	13.3%	4.88
	E. Internal control	3	20.0%	4.96
	Total	15	100.0%	

■ Director Performance Review Internal Survey Results

Type	Evaluation Criteria	Number of Questions	Proportion	Average Score
Internal Assessment	A. Mastery of the Company's Objectives & Mission	2	16.7%	4.88
	B. Awareness of Directors' Duties	2	16.7%	4.94
	C. Degree of Participation in the Company's Operations	2	16.7%	4.88
	D. Management of internal relationship and communication	3	25.0%	5.00
	E. Director Professionalism & Continuing Education	1	8.3%	5.00
	F. Internal control	2	16.7%	5.00
	Total	12	100.0%	

2.1.5 Compensation Policy

Wonderful Hi Tech conducts performance evaluations and determines compensation for Directors and Executives based on industry benchmark pay. We also take into account each individual's responsibilities, time commitment, achievement of performance targets, performance in other roles, and the Company's historical compensation levels for comparable positions. Additionally, we assess the alignment between an individual's performance and the Company's operating performance and future risks, considering the achievement of short- and long-term business goals, and financial conditions.

The company's compensation committee regularly reviews and evaluates performance criteria for directors and executives, annual and long-term performance goals, and the policies, systems, criteria, and structure of salaries and compensation. Individual compensation for directors and managers is determined based on their achievement of performance goals. Each year, a majority of the compensation committee members must agree to report to the board of directors on the implementation of these periodic reviews and evaluations.

Through this process, we ensure that performance evaluations and compensation decisions for our directors and managers are made based on reasonable standards, safeguarding the interests of the company. This also demonstrates the importance we place on regular review and transparency of our compensation system.

■　　Compensation Policy

Director	Manager

The Company's compensation for directors is based on the regulations outlined in the Regulations Governing the Compensation of Directors. The details of the compensation are as follows:

1. Compensation: Includes directors' salaries, stipends, allowances, and bonuses.
2. Retirement Pension: The pension received upon retirement.
3. Profit-Sharing Compensation: Under the company's Articles of Incorporation, compensation is paid to the directors based on annual profit distribution. (Not applicable if the Articles do not provide for compensation of directors)
4. Operational Expenses: Includes travel expenses, specialized expenses, and transportation costs.

The individual components of directors' compensation are clearly defined in the Directors' Compensation Package to ensure reasonableness and transparency.

The structure of manager compensation is based on the Company's Salary Management Plan, Performance Appraisal Plan, Performance Bonus Plan, and Employee Compensation Distribution Plan, and is as follows:
Fixed Salary:
1. Benchmark Salary: Basic salary level.
2. Supervisor Bonus: An additional bonus given to managers in supervisory positions.
3. Specialization Bonus: A bonus granted based on specialized skills or specialized job requirements.
4. Meal Allowance: Allowance for meal costs.
5. Transportation Allowance: Allowance for transportation costs.
6. Overtime Compensation: Additional compensation for overtime work.
7. Missed Meal Allowance: Additional allowance granted due to adjusted working hours.
8. Travel Allowance: Allowance for business travel expenses.

Variable Pay:
1. Performance Bonus: Bonus based on business performance, site performance, and annual results.
2. Employee Stock Options and Employee Compensation: Equity incentives and other forms of compensation are given to employees under the company's policies.

2.1.6　Sustainable Governance

The Board of Directors is the highest corporate governance body of the company. Beyond operating under the Articles of Incorporation and shareholders' resolutions, the Board is responsible for approving the company's annual and semi-annual financial reports, evaluating the effectiveness of the internal control system, appointing and dismissing auditors and managers, and approving strategic plans. The Board meets multiple times a year, both regularly and as needed, authorizing the Chairman to address economic, environmental, and social issues related to corporate governance, either through delegation or direct assignment to appropriate departments.

To promote the Company's sustainable development and advance related policies, the ESG Committee was established in 2023, with the President serving as the Convener and a designated officer appointed as Director General, responsible for coordinating and driving the Company's sustainability initiatives. The committee comprises five groups: the corporate governance group, environmental protection group, customer care group, employee relations group, and social care group. These groups, with representatives from various departments, aim to bring together employees with diverse backgrounds, expertise, and experience. Going forward, the committee expects to report regularly to the Board of Directors on the results of various sustainability initiatives.

■　　2024 Board of Directors Report and Motions Related to Supporting Sustainability

Date	Board of Directors Report and Motions
15th Meeting of the Sixteenth Board of Directors	Report on the 2024 Carbon Accounting and Verification Timeline Planning for Parent Company and Subsidiaries.
16th Meeting of the Sixteenth Board of Directors	Report on the 2024 Carbon Accounting and Verification Timeline Planning for Parent Company and Subsidiaries.
18th Meeting of the Sixteenth Board of Directors	Report on the 2024 Carbon Accounting and Verification Timeline Planning for Parent Company and Subsidiaries.
18th Meeting of the Sixteenth Board of Directors	Establishment of the Company's Sustainable Development Best Practice Principles
18th Meeting of the Sixteenth Board of Directors	Submission of the Company's 2023 Sustainability Report
19th Meeting of the Sixteenth Board of Directors	Report on the 2024 Carbon Accounting and Verification Timeline Planning for Parent Company and Subsidiaries.
19th Meeting of the Sixteenth Board of Directors	Establishment of the Company's Corporate Governance Best Practice Principles
19th Meeting of the Sixteenth Board of Directors	Establishment of the Company's Sustainable Development Best Practice Principles

Date	Board of Directors Report and Motions
19th Meeting of the Sixteenth Board of Directors	Establishment of the Company's Procedures for the Management of Sustainability Information.
19th Meeting of the Sixteenth Board of Directors	Amendments to the "Internal Control System" and the "Implementation Rules of Internal Audit."

2.2 Business Integrity and Regulatory Compliance

Item	Content
Corresponding GRI	GRI 2, GRI 205, GRI 206
Impact Description	Wonderful Hi Tech values organizational credibility and is committed to maintaining the highest ethical standards and professional competence. We require our employees, agents, distributors, and contractors to strictly comply with anti-corruption and anti-bribery laws applicable in the countries where we operate, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and China's Anti-Corruption Laws. To uphold these anti-corruption laws, Wonderful Hi Tech has adopted three integrity management methods: Establishing Applicable Standards, Promoting Educational Training, and Opening Communication Channels for all employees and business partners. We aim for them to exhibit ethical conduct and work together to fulfill corporate social responsibility, facilitating a balanced and environmentally sustainable economy, society, and ecosystem.
Policies & Commitments	Establishing a code of ethical business conduct is key to ensuring the company's sustainability and avoiding operational risks associated with illegal conduct and improper gains. Good ethical integrity not only enhances the company's reputation and brand image but also increases employee job satisfaction and loyalty, further contributing to long-term growth. Therefore, we have established standards such as the "Work Rules" and "Supplier Code of Conduct" to regulate to regulate the conduct of the Company's personnel. Compliance is a cornerstone of business operations, and failure to comply with regulations can impact a company's operations and reputation, and impose additional costs on the environment and society. To this end, Wonderful Hi Tech abides by the applicable laws set by jurisdictional agencies in the areas of corporate governance, business integrity, environmental protection, and worker human rights. To reduce the risk of employees violating regulations, we regularly provide educational training to ensure regulatory compliance is ingrained within the organization. Through these educational measures, we are committed to reinforcing employees' awareness and compliance with laws, fostering a culture of legal compliance within the company. This not only helps to minimize risk but also helps to maintain the company's reputation and build a favorable external image.
Responsible Department	Chairman's Office, Procurement Center
Short, Medium & Long-Term Objectives	Short-term objectives: 1. There were no violations of any codes of ethical conduct and business integrity during the year. 2. There were zero major regulatory violations during the year. 3. Achieved 100% completion rate for anti-corruption communications to suppliers. Medium to long-term: 1. Provided annual ethics and business integrity training to all employees. 2. Established and implemented an annual internal audit plan for Business Integrity Operations. 3. There were zero major regulatory violations during the year.
Action Plans	1. Section 7 of Chapter 1, and Sections 47 and 48 of Chapter 5 of the Work Rules, along with the Supplier Code of Conduct, are included in the pre-employment training program for new employees, promoting the company's corporate culture that emphasizes integrity. 2. Anti-corruption Supplier Engagement. 3. Guidelines on ethical conduct, reporting procedures for violations of ethics and integrity, and channels for anti-corruption reporting are formulated.

Item	Content
Assessment of Effectiveness in 2024	1. During the year, we did not receive any reports, and there were no violations of ethical conduct and business integrity by our employees. 2. There were no major regulatory violations during the year. 3. Every new employee must sign a confidentiality agreement and complete 100% of the educational training. 4. The Chairman's Office reports to the Board of Directors on business integrity.
Grievance Process	1. We provide a company grievance hotline and email address for employees to file grievances. 2. Employees are encouraged to report to the Audit Committee, manager, director of internal audit, or other appropriate person if they suspect or discover a violation of laws or the Code of Ethical Conduct. 3. If a director or manager violates the Code of Ethical Conduct, the Company will handle the matter as described in disciplinary guidelines and will promptly disclose information on the date of violation, reason, details, and actions taken on the Market Observation Post System. 4. If any stakeholder identifies a potential violation of applicable laws by the Company, they may report it through the Company's grievance hotline or designated email. The Company will investigate the matter based on the information provided, trace it to the responsible units, clarify accountability, and require the relevant departments to conduct a review and implement corrective actions. Grievance Hotline: 02-22988033 #292 Email: amy_you@wontex.com.tw

2.2.1　Anti-Corruption Communication & Educational Training

To implement the Company's ethical conduct and business integrity, and to foster a robust corporate culture, Wonderful Hi Tech has established the "Supplier Code of Conduct," "Work Rules," and "Code of Business Integrity," among others, providing our employees with clear standards for ethical integrity.

Under the Company's "Supplier Code of Conduct," "Work Rules," and "Code of Business Integrity," the Chairman's Office and the Procurement Center will serve as the responsible units and will report the following matters to the Board of Directors on a regular basis (at least once a year) in the future.

1. Assist in integrating integrity and ethical values into the company's business strategy and establish precautions to ensure compliance with laws.

2. Regularly analyze and evaluate the risk of dishonest conduct within business operations, create programs to prevent dishonest conduct, and establish standard operating procedures and conduct guidelines.

3. Plan internal organization, preparation, and management to ensure mutual supervision and checks and balances in business activities that have a high risk of dishonest conduct.

4. Promote and coordinate training on integrity policies.

5. Plan a reporting system to ensure effective implementation.

6. We assist the Board of Directors and management in checking and evaluating the effectiveness of the precautions implemented to implement business integrity, and periodically evaluate and report on compliance for the various business processes.

7. Create and maintain documentation of the business integrity policy, statement of compliance, implementation commitments, and implementation status.

2.2.2 Business Integrity Policy

Before establishing business relationships with suppliers, customers, and other counterparties, the Company will set up evaluation mechanisms in accordance with Wonderful Hi Tech's "Code of Business Integrity" and "Guidelines for Business Integrity Procedures and Conduct," while taking into account the Company's actual operational needs.

1. Before entering into a business relationship with a supplier, customer, or other business contacts, we will assess the legitimacy and integrity of their business and whether they have a record of dishonest conduct to ensure that business is conducted in a fair and transparent manner, free from solicitation, offering, or acceptance of bribes.

2. In evaluating the business integrity of our suppliers, customers, or other business contacts, we review the following matters:

    a. The company's country of origin, location of operations, organizational structure, business policy, and payment locations.

    b. Whether the company operates in an industry with a high risk of bribery.

    c. The company's long-term business conditions and reputation.

    d. Discussions with their business partners regarding the company.

    e. Whether the business has a record of dishonest conduct involving bribery or illegal political contributions.

3. When signing a contract, we make it clear to the party we are doing business with that we conduct our business in good faith. Neither party shall offer, accept, promise, or demand bribes, commissions, percentage payments, brokerage fees, back payments, kickbacks, gifts, hospitality, or other improper benefits. Any breach of the above terms by either party entitles the other party to terminate or cancel the contract and seek damages from the breaching party. If one party becomes aware of a violation by the other party's personnel, it shall promptly notify the other party, provide relevant evidence, and assist in the investigation.

4. We are committed to avoiding working with dishonest companies. Our Employee Code of Conduct prohibits employees from engaging in unlawful or improper activities and forbids accepting gifts, hospitality, special discounts, or preferential treatment related to their position. Furthermore, the Employee Work Rules state that employees shall not abuse their positions or knowingly tolerate dishonest conduct by subordinates. The company reserves the right to terminate employment without notice if substantial evidence of such serious misconduct exists.

5. Clearly define the principle of good faith in the contract:

   a. Contracts should clearly specify that the parties to the contract shall act in good faith and shall be held liable for any violations of applicable regulations.

   b. If either party engages in dishonest conduct during business activities, the other party has the unconditional right to terminate or cancel the contract at any time.

   c. Establish clear and reasonable payment details, including the method and location of payments, in compliance with applicable tax regulations.

2.2.3　Reporting System

Wonderful Hi Tech has established anti-corruption reporting procedures and channels, with the Chairman's Office designated as the contact point for handling and receiving reports. No reports were received in 2024. In accordance with the "Code of Business Integrity," the Company has formulated written whistleblowing procedures, which include the following:

The company encourages internal and external reporting of dishonest conduct or misconduct. Employees who make false reports or deliberately submit false allegations are subject to disciplinary action and, in serious cases, may be terminated. To facilitate reporting, the company has established an independent internal reporting mailbox and hotline on our website and intranet to provide additional reporting channels. Reporters should provide at least the following information:

1. The reporter may choose to provide their real name and ID number or report anonymously and should provide an address, telephone number, or email address for contact.
2. The name of the reported individual or sufficient information to identify them.
3. Specific evidence available for investigation.
4. The company commits to keeping the reporter's identity and the details of the report confidential. Appropriate individuals shall provide a written statement ensuring the reporter is not subjected to improper treatment.
5. The designated department of the company shall handle reports based on the following procedures:
    a. Reports involving general employees should be submitted to the department director; if they involve directors or executives, they should be reported to the independent director.
    b. The designated department and appropriate directors or persons shall promptly investigate the evidence and, if necessary, seek assistance from legal or other jurisdictional agencies.
    c. If it is proven that the reported individual has violated laws or the company's business integrity policies, they shall be immediately required to cease the conduct, and appropriate action will be taken. If necessary, the case shall be reported to the Board and referred to law enforcement for criminal investigation or to pursue damages through legal proceedings, thus safeguarding the company's reputation and rights.
6. The process of receiving and investigating reports and the results thereof shall be documented in writing and retained for five years or may be preserved electronically. If, before the expiration of the retention period, a lawsuit related to the report arises, the associated information shall continue to be retained until the conclusion of the legal proceedings.
7. If the reporting system finds a report to be substantiated, the company shall instruct the appropriate entity to review the internal control system and operational procedures and propose improvement measures to prevent the recurrence of similar conduct.
8. The designated department shall report to the Board of Directors on reported matters, resolution, and subsequent corrective actions.

2.2.4　Corporate Compliance

Regulatory compliance is a fundamental responsibility of businesses and demonstrates our commitment to responsibility. With this principle in mind, Wonderful Hi Tech proactively monitors regulatory changes and makes prompt adjustments to ensure compliance. Although we do not have in-house legal counsel, we have annual retainers with specialized attorneys to provide legal counsel and review stakeholder agreements, ensuring compliance with regulations and government directives.

The company has established Guidelines for Business Integrity and Operating Procedures for Handling Material Internal Information to manage business operations under the law. These guidelines are designed to guide employees in complying with regulations during business activities and to prevent possible misconduct. All departments within the Company share the responsibility for ensuring that regulatory compliance is effectively established and enforced. We prioritize key regulations closely related to the company's operations based on their relative importance and urgency of implementation. Each department is responsible for the following:

1. Establishing clear and appropriate systems for the dissemination, consultation, coordination, and communication of laws to ensure the effective flow of information.
2. Reviewing and updating operational and management guidelines annually to comply with applicable laws and regulations, thereby ensuring that all business activities are conducted in accordance with legal requirements.
3. Ensuring that the company's business operations comply with the law. Each department conducts internal reviews, with directors assigning appropriate staff to summarize regulatory information.

In 2023 and 2024, there were no violations of environmental regulations, social regulations, health and safety regulations on products and services, information security on products and services, regulations on marketing and communications (including advertising, promotion, and sponsorship), antitrust laws, conflict of interest policies, money laundering statutes, or insider trading regulations.

2.3 Risk Management

Item	Content
Corresponding GRI	Customized Themes
Impact Description	Robust and comprehensive risk management is key to a company's sustainability. Facing emerging risks, the company strives to identify them early and develop appropriate and feasible response strategies, significantly mitigating impacts, demonstrating resilience, ensuring operational stability, consolidating business relationships, and enhancing market trust.
Policies & Commitments	Risk identification and management are the cornerstones of sustainable business operations. Under the Guidelines for Establishing Internal Control Systems by Public Companies, the company has established internal control systems and guidelines, considering changes in internal and external environments and business models, as well as potential operational risks. Each department conducts self-audits and implementations to minimize the impact of unexpected risks on operations and to effectively control risk factors.
Responsible Department	Board of Directors
Short, Medium & Long-Term Objectives	1. The audit office reports internal control compliance results to the Board of Directors and the audit committee quarterly, with no significant deficiencies noted in internal control audits. 2. An annual self-assessment of corporate governance is conducted, and the results are reviewed for continuous improvement. 3. There were no information security breaches during the year. 4. There were no major regulatory violations during the year. 5. There was no loss of property due to climate risk at any of the locations during the year.
Action Plans	1. The Information Center coordinates the Group's information security policy and management. 2. We establish and implement risk management policies, developing plans for information security, climate risk, and digital transformation to reduce corporate risks. 3. We have established a cross-departmental and cross-national climate working groups to facilitate the tracking of climate actions and the implementation of related management strategies. 4. To comply with requirements from the Financial Supervisory Commission and national law, the company drafts a list of risks for each business, reviews and revises the internal control system, and conducts annual evaluations to minimize hazards caused by unexpected operational risks.
Assessment of Effectiveness in 2024	1. Each department complies with the company's internal control system, and there were no significant anomalies in the annual internal audit; the design and implementation of the internal control system are effective. 2. In compliance with personal data laws and to protect personal data held by the company, all new employees are required to sign a personal data consent form to ensure that procedures for collection, processing, and use of personal data meet legal requirements. 3. We appoint independent directors with expertise in finance, accounting, and law to participate in Board activities, enhancing the corporate governance body's capabilities in financial and community risk management through their expertise.
Grievance Process	1. An internal audit system and independent directors are established to ensure the effective operation of internal control and reporting mechanisms. 2. Risk management is undertaken by appropriate departments to minimize the impact of operational risks.

2.3.1　Risk Management Structure and Responsibility

　　To enhance corporate governance and risk control capabilities, Wonderful Hi Tech has established various internal rules and regulations through hierarchical management to assess and manage various risks. This approach allows us to face a rapidly changing external environment, minimize risk impact, seize future development opportunities, and realize our vision of sustainable development.

■　　Risk Management Structure and Responsibility at Wonderful Hi Tech

Name of Organization	Responsibility
Board of Directors	Ensure that major risks are identified, determine strategic directions for major risks, and effectively control and allocate resources
Executives	Implement risk management policies established by the Board of Directors, coordinate cross-departmental risk management matters, and track risk management objectives of each entity
Auditing Office	Audit daily risk management operations
Other Departments	Organize and execute day-to-day risk management operations

2.3.2　Key Risks and Response Strategies

Through annual reviews of industry risk trends and regular risk management meetings with all departments, Wonderful Hi Tech has identified potential operational risks across different aspects, categorized risk factors, and inventoried response strategies and current statuses to ensure all potential risks are reasonably controlled and do not cause serious financial, reputational, or operational impacts. In 2024, Wonderful Hi Tech identified four major operational risk categories: financial risks, climate change risks, human resource risks, and information security risks. The following table outlines the company's management policy and response strategy for these risks.

■　　2024 Risk Program and Future Strategy

ESG	Governance	Environment	Society	Governance
Type of Risk	Financial Risks	Climate Change Risks	Human Resource Risks	Information Security Risks
Risk Factors	Including market risk, price risk, credit risk, and liquidity risk.	Increased operating costs due to enhanced greenhouse gas reporting obligations and low-carbon technology transitions.	Include talent retention, employee development, and workplace environment.	Risk of extortion or breach of sensitive customer or company information by external hackers.

ESG	Governance	Environment	Society	Governance
Type of Risk	Financial Risks	Climate Change Risks	Human Resource Risks	Information Security Risks
Risk Management Policies & Procedures	The Finance Department, in collaboration with operating units and management, is responsible for identifying, assessing, and managing financial risks. Rolling strategies are developed through ad hoc meetings to ensure risks are properly mitigated and controlled.	The Environmental Safety Department, together with management, participates in external training programs and conferences on an ad hoc basis to stay abreast of the latest regulations, policies, and international trends. Targets are updated accordingly, and greenhouse gas inventory management is conducted for each plant. Headquarters consolidates the analysis and provides recommendations on carbon reduction strategies for individual plants.	The company has established policies to ensure employee safety, compensation, benefits, and workplace environment comply with applicable laws, and that corporate policies minimize losses and risks arising from human resource factors: 1. Employee Development Policy: Effectively promote employee learning and growth through job coaching, educational training, and mentorship systems. 2. Educational Training Programs and Budgeting: Annual budgets are allocated for staff training to enhance professional skills and leadership abilities. Encourage self-improvement and participation in externally organized refresher courses.	The company has established an information security management framework and a notification process for emergency information security incidents.

ESG	Governance	Environment	Society	Governance
Type of Risk	Financial Risks	Climate Change Risks	Human Resource Risks	Information Security Risks
Risk Response Strategy	1. Market Risk (Price Risk): The company adopts a portfolio diversification strategy, investing based on set limits to effectively control market risk. 2. Credit Risk: The company manages and analyzes the credit risk of each new customer prior to determining payment and delivery terms, following a defined internal credit policy. Internal risk controls assess customer credit quality by considering financial status, past experience, and other factors. 3. Liquidity Risk: The company transfers surplus cash held over working capital requirements back to the finance department, which schedules and forecasts funds based on capital needs to manage liquidity risk.	In light of rapidly evolving domestic regulations and international trends, it is crucial to strategically set carbon reduction targets for the Group and its plants. While short-, medium-, and long-term targets have already been established, the Group continues to adjust them in step with global developments as the impacts of climate change intensify.	1. Employee Development: We are committed to cultivating employees through work-based coaching, educational training, and mentorship systems to enable them to learn and grow effectively. 2. Educational Training: We allocate annual budgets for employee training to enhance professional skills and leadership abilities. We also encourage employees to enrich themselves by attending externally organized refresher courses. 3. Subsidy Policy: To encourage staff to enhance professional competence and improve industry competitiveness, we have established a license allowance and incentive system to reward their efforts.	1. Information Security Incident Management: We have established a rigorous incident classification system and clearly defined incident urgency levels. 2. Annual Internal Information Security Training: We have implemented annual internal information security training and conducted phishing tests for all employees to improve their recognition and response capabilities. 3. Confidential Document Access Management: Access to confidential documents is tiered to ensure that only authorized individuals can access them.

2.4　Sustainable Supply Chain

Item	Content
Corresponding GRI	GRI 2-6: Activities, Value Chain and Other Business Relationships; GRI 204, GRI 308, and GRI 414
Impact Description	Sustainable supply chain management involves environmental and social responsibility practices that aim to reduce environmental burdens, improve social conditions, and enhance supply chain stability. In the face of challenges such as climate change, resource scarcity, and rising societal expectations, robust supply chain management not only reduces negative environmental impacts but also strengthens operational resilience and stability. This, in turn, helps consolidate the Company's market position and reinforce its brand image. Moreover, fostering a transparent and ethical supply chain allows the Company to maintain a competitive advantage in addressing long-term risks and to advance toward a sustainable future.
Policies & Commitments	Supply chain management plays a critical role in shaping brand image and serves as the foundation for ensuring long-term and stable business operations. The Company has established supplier management mechanisms and selection criteria, while continuously promoting localized procurement and the adoption of conflict-free minerals. These efforts strengthen the stability of the overall value chain, foster long-term cooperative supplier relationships, and put sustainability values into practice.
Responsible Department	Board of Directors
Short, Medium & Long-Term Objectives	Short-term objectives: 1．Build supply chain resilience for sustainability. Medium-term objectives: 1．Conduct supplier surveys to assess the level of their ESG management practices. Long-term objectives: 1．Ensure that major suppliers comply with the ISO 14001 Environmental Management System and obtain external certification. 2. Incorporate ESG performance as one of the evaluation criteria.
Action Plans	1．Hold supplier conferences on an ad hoc basis. 2．Establish a supplier criticality assessment mechanism and conduct on-site audits of key suppliers annually. 3．Identify conflict mineral risks and implement mitigation measures. 4．Conduct supplier training programs on an ad hoc basis.
Assessment of Effectiveness in 2024	Audited a total of seven key suppliers, with a 100% audit completion rate. Supplier deficiency improvement rate after guidance: 100%. Number of suppliers disqualified for violations of social responsibility standards: 0. Number of supplier bribery-related reports: 0.
Grievance Process	1．The Chairman's Office is responsible for handling whistleblowing emails from internal employees as well as external parties, including directors, customers, suppliers, and contractors.

2.4.1　Supply Chain Overview

Sustainability in supply chain management is a vital commitment to sustainable governance. With rising geopolitical tensions and challenges of chain disruptions, the importance of sustainability strategy and performance in supply chain management is highlighted. To enhance the sustainable resilience of our supply chain, we work closely with our suppliers to create mutually beneficial and

prosperous partnerships. Suppliers are vital partners in our operations. To foster mutual growth, the Company has built an online platform for knowledge sharing with suppliers, enabling real-time tracking of raw material supply and delivery status. In addition, we work closely with suppliers to advance carbon reduction projects and promote the procurement of green products and materials, thereby taking concrete steps to build a more resilient and impactful supply chain.

Wonderful Hi Tech products are manufactured using copper and polymer materials, with quality first verified by the Quality Assurance Department before processing and production. For overseas markets, products are distributed through agents or sold directly to major global brand manufacturers as OEM products. In the domestic market, they are sold directly to telecommunications manufacturing facilities, network engineering companies, or end-users after outsourced processing.

Wonderful Hi Tech Industrial Chain

Upstream	Suppliers	Copper Processing Companies, Polymer Materials, and Packaging Materials
Midstream	Assembly Plant	Research and Development, Processing, Manufacturing
Downstream	Client Base	State-Owned Enterprises, Educational Institutions, Construction Firms, Distribution Channels, Communications Companies, Information Integrators

Number of Key Suppliers

Year	Number of Key Suppliers (Note)
2024	9
2023	10
2022	12
2021	12

Note: Definition of Key Suppliers: Key raw material suppliers that account for more than 80% of the Company's total procurement value, such as copper, PVC pellets, and Teflon.

Supporting Local Supply Chains

To foster mutually beneficial relationships with suppliers as part of our sustainability strategy, Wonderful Hi Tech continues to prioritize local companies in procurement, achieving a supplier localization rate of 82.76% in 2024. Going forward, the Company will further promote local sourcing,

assist local suppliers in enhancing their technologies and quality, and build a highly efficient and competitive value chain while reducing transportation time and carbon footprint.

Number of Local Suppliers

Year	Number of Local Suppliers	Total Number of Suppliers	Percentage of Local Suppliers
2024	96	116	82.76 %
2023	87	105	82.86 %
2022	94	119	78.99 %
2021	92	112	82.14 %

Note: Definition of Local Supplier: Suppliers located in Taiwan.

Procurement Ratio from Local Suppliers

Year	Amount of Purchases from Local Suppliers (Thousand NT$)	Total Amount of Purchases from All Suppliers (Thousand NT$)	Proportion of Purchases from Local Suppliers
2024	1,047,333	1,417,667	73.88 %
2023	828,782	1,001,696	82.74 %
2022	1,261,346	1,657,087	76.12 %
2021	1,323,694	1,595,913	82.94 %

Note: The scope of local supplier disclosure in 2024 covers the Wugu Headquarters and the Zhongli Plant.

2.4.2 Supply Chain Management

System for Suppliers

Wonderful Hi Tech is committed to responsible management of environmental and social sustainability throughout our supply chain, striving to foster an environmentally friendly and safe working environment. We also comply with ethical standards and diligently investigate potential risks associated with our suppliers. Our supplier management process focuses on three aspects: Supplier Selection, Supplier Sustainability Management, Environmental and Occupational Health & Safety Supervision, and Promotion of Local Supply Chains, thereby advancing the development of a sustainable value chain across upstream and downstream operations.

The supplier management process and the management process are as follows:

Supply Chain Selection	Evaluation System: Quality indicators, delivery indicators, service indicators, price indicators, and safety indicators. Evaluation Questionnaire: New supplier evaluation or evaluation team meeting.
Supply Chain Sustainability Management	Supplier Evaluation: Focused on established quality, delivery, service, and safety metrics. Supplier Audit and Guidance: Based on annual evaluation scores of underperforming suppliers, we arrange on-site guidance and audit programs. Other Supplier Management: Conduct quarterly supplier evaluations, regularly update environmental test reports, and request conflict-free mineral declarations from suppliers as needed.
Environmental and Occupational Health & Safety Supervision	On-site audits of high-risk suppliers are conducted on a regular or ad hoc basis to review their environmental management systems and workplace safety practices, including waste management, chemical handling, fire protection facilities, and employee safety training.
Supporting Local Supply Chains	Set procurement targets and continuously drive or maintain local procurement ratios to meet long-term goals.

Supplier Selection

Wonderful Hi Tech emphasizes the partnership with its suppliers and aims to establish a stable supply chain. We assist suppliers in risk assessment, improvement, and management. Chemical substances supplied as raw materials must comply with applicable laws. Through a rigorous contractor management process, the Company ensures that contractors comply with occupational health and safety as well as environmental regulations, thereby safeguarding worker safety and preventing property loss. We are equally concerned about our suppliers' commitments to worker human rights. For example, we require suppliers to ban sourcing metals from conflict-affected areas.

Wonderful Hi Tech requires suppliers and their supply chains to purchase from conflict-free smelters and mines. We also require suppliers to actively urge smelters and mines that have not yet obtained this recognition to undergo the Conflict-Free Smelter Program (Conflict- free Smelter Program, CFSP) or other equivalent independent third-party evaluation programs. We will continue to work toward ensuring that the use of tantalum (Ta), tin (Sn), gold (Au), tungsten (W), and cobalt (Co) complies with the "conflict-free" principle (Note 1).

New suppliers are required to pass audits covering quality, delivery, service, price, and safety. Appropriate audit departments (Quality, R&D, Procurement, and Occupational Health and Safety Departments) assess the supplier's supply risk to ensure compliance. Once approved, the supplier becomes a qualified supplier for Wonderful Hi Tech and then participates in annual supplier evaluations.

Note 1: Conflict-free raw materials refer to those sourced from smelters recognized by the Responsible Business Alliance, the Global e-Sustainability Initiative, or other equivalent organizations, or those determined to be Congo conflict-free (DRC conflict-free) after reasonable verification and due diligence under applicable laws.

Note 2: The above supply chain management mechanisms apply only to Taiwan.

· Supplier Selection Process

廠 長	相關單位	採 購	使用表單
	供應商選擇		
	供應商資格評鑑	NO	1.供應商調查表 2.供應商評鑑表
	OK	建立合格供應商名冊	供應商調查表
持續改善			
OK 核 准	再評估		供應商年度考核表
NO		取消供應商名冊	
		記錄保存	合格供應商名冊
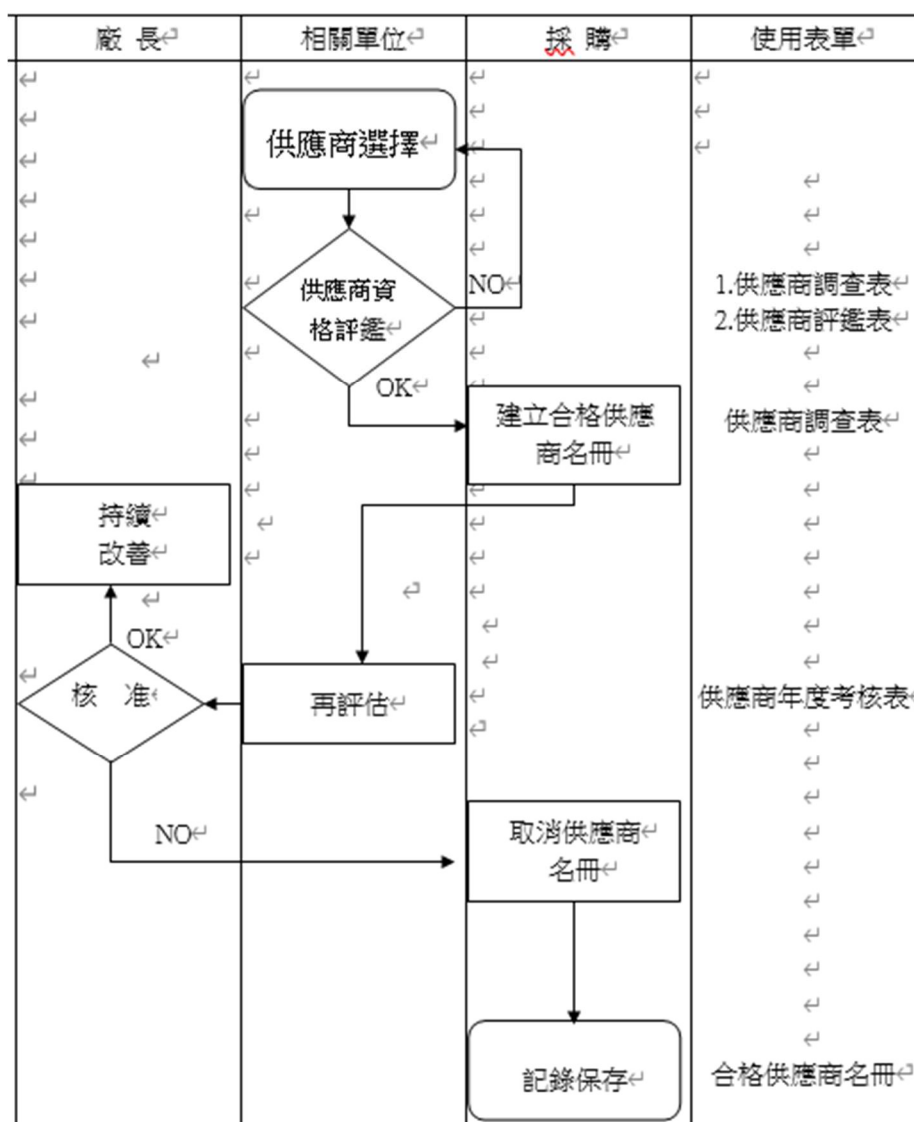
中文	英文
廠長	Factory Director
相關單位	Appropriate Department
採購	Procurement
使用表單	Form Used
供應商選擇	Supplier Selection
供應商資格評鑑	Supplier Qualification Evaluation
建立合格供應商名冊	Add to Qualified Supplier List
再評估	Reassessment
核准	Authorized
持續改善	Keep Improving
取消供應商名冊	Removal from Qualified Supplier List
記錄保存	Record Keeping
1. 供應商調查表 2. 供應商評鑑表	1. Supplier Questionnaire 2. Supplier Evaluation Form
供應商調查表	Supplier Questionnaire

供應商年度考核表	Annual Supplier Evaluation Form
合格供應商名冊	Qualified Supplier List

Sustainable Supplier Management

(1) Supplier Comparison

Wonderful Hi Tech will regularly evaluate suppliers' compliance with the risk management program and factor their progress and ongoing performance into decisions regarding supplier partnerships.

Aspect	Comparison Items	Comparison Assessment
Economic Governance	Quality	• Stable supply quality • Stable product application quality • Ability to improve issues promptly • Implementation of the quality management system
	Delivery	• On-time delivery-delivery accuracy rate
	Service	• Willingness and capability for new technology and product development • Prompt and effective responses to special needs • Proactive provision of production quality information
Environmental/Social	Safety	• Social responsibility-management of toxic and hazardous substances, non-use of conflict minerals from conflict zones, compliance with Wonderful Hi Tech's Supplier Code of Conduct • Environmental/social regulations-compliance with environmental and occupational health and safety management systems-ISO 14001, ISO 45001

The validation process for new materials and suppliers is conducted in compliance with internal audit standards, reviewed by all appropriate departments, and a supplier audit program is implemented.

(2) Supplier Audit and Guidance

In supplier management, based on suppliers' actual transactions over the past year, we evaluate quality, delivery, service, safety, and more. Each year, for suppliers with poor evaluation scores, we arrange on-site guidance and audit programs.

In 2024, we planned to conduct 7 supplier audits, all of which were completed, achieving an audit completion rate of 100%. All suppliers proposed improvement plans, resulting in an improvement completion rate of 100%.

Supplier Audits in 2024		
Projected Number of Suppliers Audited	Audit Completion Rate	Improvement Completion Rate on Schedule
7	100%	100%

(3)　Other Supplier Management

In 2024, Wonderful Hi Tech conducted quarterly supplier evaluations, regularly updated environmental test reports, and required suppliers to provide conflict-free mineral declarations as needed to improve supplier management performance.

2.4.3　Continuous Improvement in Supply Chain Management

If any quality discrepancies are found during incoming material inspections, Wonderful Hi Tech will request suppliers to propose improvements and precautions and include them in next year's priority on-site supplier audits.

Supplier Continuous Improvement

Wonderful Hi Tech conducts quarterly assessments of suppliers. For manufacturers scoring 69 points or less, we provide the assessment scores and request them to propose improvement plans, which are recorded in the assessment form.

If a supplier's evaluation score falls below 69 for two consecutive quarters, its Qualified Supplier status will be revoked if it fails to make improvements within the specified deadline after notification. However, if there are special circumstances approved by the evaluation team, the Qualified Supplier status may be maintained, provided that the supplier is required to address the issues within a set timeframe and undergo re-evaluation.

2.5 Economic Performance

2.5.1 Business Operations and Financial Status

In 2024, Wonderful Hi Tech's annual revenue amounted to NT$8,138,914 thousand, representing an increase of approximately 25% compared to the previous year. At the same time, the Company distributed the direct economic value generated, with a portion allocated to stakeholders and the remainder retained for future operations, which accounted for approximately 98% of the economic value created, an increase of about 20% over the previous year.

■ Financial Performance in the Last Three Years

(Unit: NT$ thousand)

Item	2022	2023	2024
Generation of Direct Economic Value	$ 9,392,295	$ 6,746,843	$ 8,352,978
Operating Revenue	9,028,285	6,518,035	8,138,914
Interest Income	4,628	18,378	16,328
Dividend Income	612	647	685
Rental Income	14,694	16,729	24,084
Other Income	8,321	13,042	13,062
Other Gains	360,481	197,213	165,407
Investment Income	(24,726)	(17,201)	(5,502)
Distribution of Direct Economic Value	$ 9,082,253	$ 6,801,317	$ 8,161,190
Operating Costs	7,511,737	5,444,994	6,775,630
Employee Payroll Costs	760,130	657,100	784,096
Employee Benefit Expenses	37,634	54,424	58,763
Payments to Funders	289,294	383,992	248,525
Payments to Governments	218,190	118,780	207,633
Community Investment	4,646	3,916	2,449
Other Losses	260,622	138,111	84,094
Economic Value Retained	$ 310,042	$ (54,474)	$ 191,788

註1： The data in this table is derived from the audited consolidated financial statements for 2024.

2.5.2 Governmental Financial Assistance

2024			
Subsidized Projects	Subsidizing Agency	Amount of Grant	Reason for Grant

Reduction of undistributed earnings tax	National Taxation Bureau of the Northern Area, Ministry of Finance	NT$1,401 thousand	Tax reduction for 2022 undistributed earnings declared in 2024

2.6 Information Security

Item	Content
Corresponding GRI	Customized Themes
Impact Description	In the field of information security, the maturity of risk management is critical to ensuring a company's long-term and stable operations. As emerging security threats continue to evolve, it is essential for the Company to promptly and accurately identify these risks and develop appropriate and effective response strategies to significantly mitigate potential impacts. At the same time, this demonstrates the Company's resilience and stability in addressing challenges such as data breaches and cyberattacks, thereby strengthening relationships with business partners and enhancing market trust.
Policies & Commitments	Information security management and risk identification are the foundation of stable corporate operations. The Company has established corresponding governance systems, strategies, and protective measures for information security. Each year, the effectiveness and implementation of information security practices are subject to both internal and external audits to reduce the impact of security incidents on operations, effectively control risk factors, and enable timely response measures to ensure the Company's ability to maintain stable market relationships.
Responsible Department	Board of Directors
Short, Medium & Long-Term Objectives	Short-term objectives: 1. Complete company-wide enhancement of information security. 2. Achieve 100% employee coverage in information security awareness training. Medium-term objectives: 1. Apply for and obtain ISO 27001 Information Security Management System certification. 2. Establish a more comprehensive supplier information security assessment mechanism. 3. Ensure that information security personnel hold international security certifications. Long-term objectives: 1. Build an industry-leading information security management framework. 2. Achieve fully automated monitoring and response mechanisms for information security.
Action Plans	1. The Information Center coordinates the Group's information security policy and management. 2. Establish and implement risk management policies, and develop information security plans to reduce corporate risks. 3. Regularly review information security policies, emergency notification procedures, and incident response protocols to ensure residual risks are effectively controlled. 4. Conduct incident response drills semi-annually. 5. Provide information security training programs annually. 6. Continuously reinforce employee awareness through follow-up training on human error and security practices. 7. Implement an information security monitoring system to prevent hacking attempts and the theft of confidential company data.

Item	Content
Assessment of Effectiveness in 2024	1. No major information security incidents resulting in losses occurred in 2024. 2. No substantiated complaints regarding customer privacy violations were received in 2024. 3. No cases of customer data loss occurred in 2024. 4. Information security training participation rate: 92% (84 out of 91 employees completed and passed the training).
Grievance Process	1. The Information Center is responsible for handling whistleblowing emails from internal employees.

2.6.1 Information Security Governance System and Structure

In recent years, many well-known businesses have suffered significant losses due to ransomware attacks, making it urgent for companies to enhance their information security. Wonderful Hi Tech recognizes the impact of intellectual property security on our competitiveness and that of our partners. Therefore, we actively enhance our information security and confidential information protection system. We continuously enhance our information security defense capabilities, including security monitoring systems, vulnerability scanning to prevent external hacking and internal data breaches, and control of information hardware and software equipment, to mitigate risks from evolving and unknown information security threats.

Our information security policy is built upon four main guidelines and centers on three key areas: anti-virus protection, anti-hacking measures, and prevention of data breaches. On the system side, we have established firewalls, anti-virus systems, data access controls, and various internal control mechanisms, while regularly performing intrusion detection and vulnerability scans. On the management side, we cultivate information security professionals, establish governance standards, and promote awareness across all employees to strengthen the Company's ability to defend against external attacks and safeguard confidential internal information.

Four Main Guidelines for Work:

1. Establish information security strategy and management standards

2. Improve education and awareness to build a consensus on information security among all staff members

3. Ensure confidentiality, integrity, and availability of information

4. Provide a safe operating environment

2.6.2 Information Security Governance Strategy

The information center is the dedicated department for information security protection and has established an information security management system based on four strategies: server room security, employee PC control, external network attack/intrusion prevention, and internal and external information security auditing. We have clearly defined policies, management procedures, and standards to safeguard the company's competitiveness and protect our customers' interests.

Item	Information Security Aspect	Management Strategies
1	Server Room Security	1. Only authorized individuals accompanied by IT staff are allowed to enter the server room, and entry time and purpose are recorded. 2. Regularly inspect equipment and facilities in the server room to ensure there is no damage or abnormality.
2	Employee PC Control	1. Implement the principle of least privilege and set system permissions based on employee work requirements. 2. Install and regularly update anti-virus software to ensure the security of PCs.
3	External Network Attack/Intrusion Prevention	1. Configure systems such as firewalls to detect and block external attacks promptly. 2. Restrict access from external networks, allowing only necessary communications. 3. Conduct regular external network penetration tests to identify potential vulnerabilities and patch them promptly.
4	Internal & External Information Security Audits	Regular audits are conducted by the company's audit office and external accounting firms every year to ensure that the information security system is appropriate and effectively implemented.

Protecting customer privacy and confidential information is essential to the long-term development and sustained competitiveness of our business. Wonderful Hi Tech is committed to continuously improving system support and building a robust management structure.

1. Personal data management system is standardized to operate on a secure platform in terms of processing, storage, and privacy settings to protect customer data.
2. We mask and restrict access to critical information to protect data.

2.6.3 Information Security Governance Protections

In addition to regular information security education, Wonderful Hi Tech has been increasing its information security budget annually to build an information security protection system. This system is mainly implemented in the three major areas of network security control, access control security,

and information asset management, to ensure the effectiveness of our information security practices and reduce risks.

Item	Aspect	Precaution
1	Network Security Control	Internet Security and Access Control
		Internal Network Security
2	Access Control Security	Data Management and Access Control
		Account/Network Access Control
3	Information Asset Management	Asset Management and Control
		Data Protection

2.6.4　Information Security Incident Reporting and Handling Process

The efficiency of handling information security incidents depends on their impact on the company. Failure to handle major information security incidents promptly may affect fulfilment of customer delivery expectations and their trust in Wonderful Hi Tech. To enhance the efficiency of handling information security incidents, Wonderful Hi Tech's information center serves as the dedicated department for information security. The information center is responsible for handling information security incidents, and business departments are required to fully cooperate. A notification process for information security incidents has been established so that employees can be guided accordingly and carry out notification, remediation, and restoration actions under the department's authority to enhance handling efficiency and reduce potential impacts.

Information Security Incident Reporting and Handling Process		Responsible Entity
1	Information Security Incident Occurs	Reporting Entity
2	Detection, Isolation, and Impact Assessment	Information Center
3	Event Handling Feedback	Information Center
4	Incident Recording and Prevention of Recurrence	Information Center

In 2024, there were no violations of regulations or stakeholder information security complaints, nor were there any significant information security incidents that resulted in production and operation impacts or losses.

2.6.5 Educational Training on Information Security

To enhance the basic information security knowledge and emergency response capabilities of all employees, new hires receive instruction on information security precautions during orientation training, while existing staff participate in regular training programs. Going forward, the Company will continue to provide ongoing information security education for all personnel, with the goal of achieving 100% annual completion of training by all employees.

Year	Educational Training Topics	Number of Employees Trained	Training Hours
2024	Malware & Cookie mechanisms	84	5
2023	Social Engineering & Password Security	36	4
2022	Phishing	20	3
2021	Learning the Information Security Crisis	19	2

Chapter 3　Environmental Sustainability

3.1　Response to Climate Change

Item	Content
Corresponding GRI	GRI 201-2
Impact Description	As extreme weather conditions worsen each year due to insufficient global carbon reduction efforts, climate change has become an issue that companies worldwide must address. Failure to effectively manage and mitigate the impacts of extreme weather may increase the risk of supply chain disruptions and unsustainable operations at our factories.
Policies & Commitments	Wonderful Hi Tech is committed to participating in international climate initiatives and has pledged to achieve the long-term goal of net-zero carbon emissions by 2050, thereby demonstrating to stakeholders our determination to address climate change.
Responsible Department	ESG Committee
Short, Medium & Long-Term Objectives	1. Reduce carbon intensity (CO_2e / NT$ million in revenue) by 1% compared with the previous year. 2. Short-term (2025): Reduce carbon emissions by 5% from the base year (2023). 3. Medium-term (2030): Reduce carbon emissions by 45% from the base year (2023). 4. Long-term (2050): Achieve a 100% reduction from the base year (2023).
Action Plans	1. We conducted a disaster potential analysis of supplier locations in Taiwan and included new supplier sites in our climate risk assessment. 2. We performed greenhouse gas accounting at each location, analyzed the data, and set carbon reduction targets for each site. 3. We continue to replace outdated equipment in our factories with high-efficiency equipment to reduce baseline electricity consumption in daily operations.
Effectiveness Evaluation	1. Carbon intensity (CO_2e / NT$ million in revenue) in 2024 increased by 3% compared with 2023, primarily due to factory smart-upgrade projects and a higher number of production line tests, which resulted in greater overall electricity consumption. 2. All locations were assessed for water resource stress, and none were situated in high water stress areas. 3. Supplier deliveries remained stable during the year, and there were no supply chain disruptions due to extreme weather.
Grievance Process	Through quarterly meetings between factories and headquarters, we track and review energy usage. factories are required to perform annual greenhouse gas accounting and verification processes and submit their annual carbon reduction progress to headquarters for tracking and review of carbon reduction targets, enabling timely updates of carbon reduction strategies and policies. In addition to internal communication channels, external stakeholders can also provide feedback through the company's website, email, and other channels.

3.1.1　Climate Governance

With the conclusion of COP28's first Global Stocktake, goals such as energy transition, scaling up renewable energy, and controlling methane emissions were highlighted. However, the assessment also underscored the insufficient progress made by countries toward achieving the objectives of the Paris Agreement, particularly in phasing out fossil fuels. As emphasized by the Intergovernmental

Panel on Climate Change (IPCC), climate risks pose urgent and significant threats to the fundamental operations of enterprises. Companies must therefore take the results of the Global Stocktake seriously and actively respond to the transition concepts and targets proposed at COP28 in order to strengthen operational resilience and maintain competitiveness in the low-carbon economy.

As a global corporate citizen, Wonderful Hi Tech will actively confront the potential risks posed by climate change and develop management strategies and actions to address extreme weather, enhancing our climate resilience. Furthermore, to slow the pace of climate change, we plan to gradually transform our operations toward low-carbon practices.

Board of Directors

The highest governing body of corporate governance is the Board of Directors, which is responsible for promoting and making decisions on the Company's climate-related strategic directions, as well as overseeing the development of the Company's overall climate initiatives. The Board of Directors is also instrumental in determining the Company's climate commitments and goals.It regularly discusses current trends in climate risks and opportunities, proposing specific strategies for the Group to address key climate risks, thereby stabilizing and maintaining the Company's sustainability strategy. The Board of Directors has established the ESG Committee, chaired by the President. At least twice a year, Wonderful Hi Tech reports to the Board of Directors on the effectiveness of its sustainability strategy and program implementation.

ESG Committee

To strengthen Wonderful Hi Tech's management and identification of climate risks and opportunities, the Company established an ESG Committee chaired by the President. The committee is required to convene annually to review the Company's key climate-related risks and opportunities and reports the results to the Board of Directors.

The ESG Committee is responsible for assisting in the implementation of climate risk management policies and objectives established by the Board of Directors. It regularly reviews the climate risk response plans and implementation results submitted by each team, supervises the achievement of climate response objectives and actions by each company and factory within the Group, and assists in the communication and integration of the Group's climate governance status.

ESG Director General and Working Groups

To reduce the Company's exposure to the impacts of climate change and related financial risks, and to identify key risks and opportunities arising from climate change, Wonderful Hi Tech actively responds to and leverages current trends to enhance the Group's climate resilience. To this end, we have established five working groups in the areas of corporate governance, environmental sustainability, customer relations, employee care, and community engagement, each led by senior executives from headquarters. These working groups are responsible for collecting and consolidating information on climate issues across the Group's subsidiaries and manufacturing sites. They also hold ESG meetings with each site on an ad hoc basis to assess industry trends in climate risks and opportunities. Based on each site's current response to climate-related issues, the working groups facilitate resource allocation and provide guidance to help enhance the Group's climate resilience across all locations.

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                    ┌─────────────────────┐
                    │ Board of Directors  │
                    └─────────────────────┘
                              ↓
                    ┌─────────────────────┐
                    │   ESG Committee     │
                    │ (Chief Convenor:    │
                    │     President)      │
                    └─────────────────────┘
                              ↓
                    ┌─────────────────────┐
                    │ Director General, ESG│
                    └─────────────────────┘
                              ↓
```

| Corporate Governance Group | Environmental Sustainability Group | Customer Relationship Group | Employee Care Group | Community Engagement Group |
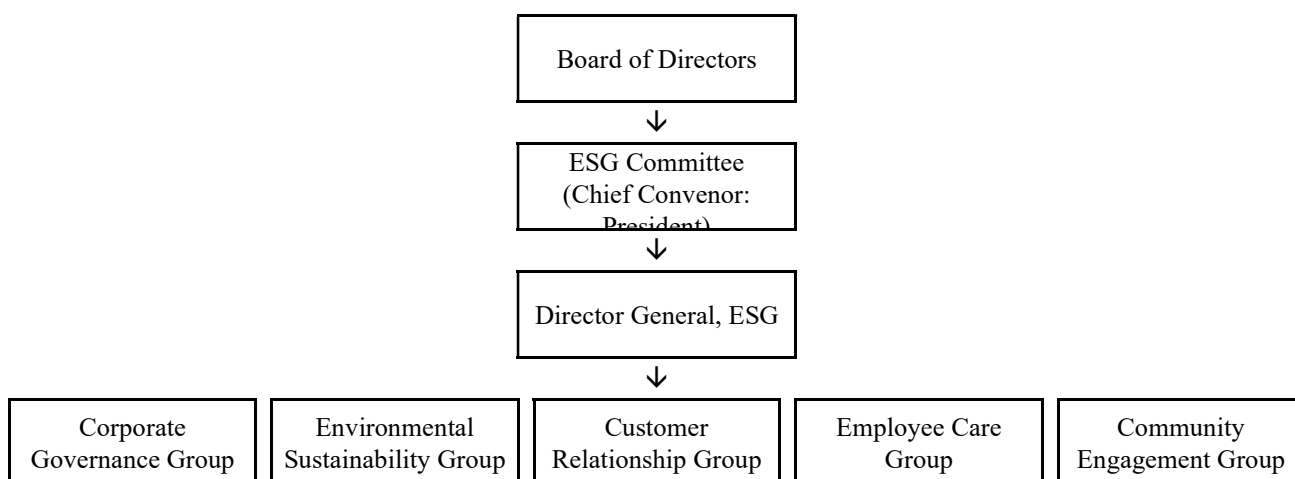
3.1.2 Climate Risk Management

To identify current key climate-related opportunities and risks, the ESG Committee annually reviews the sustainability reports of peers and benchmark companies and regularly convenes the five ESG working groups. The working groups collect information on annual responses to climate risks from each relevant factory and department. Through interviews with units responsible for climate-related issues, they also gather perspectives on the potential impact and likelihood of each issue. Based on this process, the working groups consolidate and identify Wonderful Hi Tech's key climate risks and opportunities for the year and report the results to the ESG Committee. The Committee then

submits these findings to the Board of Directors for decision-making and the formulation of Group strategies.

Comprehensive Topic Research	Identify Risks & Opportunities	Development of Response Measures	Tracking & Management
• Peer sustainability report topics • International trends	• Interviews with factories • Employees across the companies assessed and rated risks and opportunities	• Review the response status of each location and create management guidelines based on the risks and opportunities of each site.	• Annual submission of target achievements by each site to headquarters • Each site holds a monthly factory meeting to review the targets Status of Achievements

3.1.3 Climate Change Response Strategies

To develop the Company's key strategies on climate change, it is necessary to identify the annual key climate risks and opportunities. In 2024, Wonderful Hi Tech's ESG Committee convened the five ESG working groups to identify the Company's specific climate issues, referencing the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), peer reports, and international trends. Through discussions between the working groups and relevant units regarding their actual exposure to and management of climate issues, six key climate-related risks and opportunities were identified, including two transformation risks, two physical risks, and two opportunities. The following table presents the results of this identification, outlining the expected timeframe of occurrence, current status, and future response strategies for each issue.

■ Wonderful Hi Tech's Key Climate Risks and Opportunities and Response Strategies

Aspect	Topics	Impact Period	Status of Climate Risks & Opportunities	Response Strategies & Management Guidelines
Transformation Risks	Enhanced emissions reporting obligations	Short and medium-term	Companies are required to declare or publicly disclose information such as greenhouse gas emissions and undergo third-party verification. Although Wonderful Hi Tech has not yet been formally required to disclose this information, the Company has already conducted voluntary calculations. In the future, any failure to disclose truthfully or on schedule could result in production suspension or financial penalties, leading to reduced revenue and higher management costs.	Based on ISO 14064-1:2018, we conduct annual greenhouse gas accounting at our domestic locations and subsidiaries. The total amount of greenhouse gas emissions from each factory is calculated annually and submitted to the ESG committee for analysis and setting of reduction targets.
Transformation Risks	Costs of the low-carbon technology transition	Medium and long-term	During the transition to a low-carbon economy, customers are expected to increase demand for low-carbon products, require increased use of renewable energy, and improve energy efficiency in processes. This will require investment in development and application costs, resulting in increased management costs.	In 2024, we introduced product carbon footprint assessments and evaluated the adoption of recycled and low-carbon materials. Building on these efforts, we will continue to develop a series of material substitution plans to advance low-carbon product design.
Physical Risks	Changes in rainfall and extreme weather patterns	Long-term	The Zhongli Plant is not located in a flood-prone area; however, access roads may be disrupted by heavy rainfall, indirectly preventing employees from reaching the plant and affecting production.	At the end of 2023, the plant launched a smart-upgrade program, with initial system-assisted solutions introduced. These efforts will continue to be refined and upgraded.
Physical Risks	Increase in average temperature	Medium-Term	Climate change has caused average temperatures to rise, and some processes cannot be cooled by air conditioning, exposing workers to heat hazards. Additionally, increased use of air conditioning in office areas raises electricity costs.	Continuously evaluate and introduce automated systems and equipment to reduce workers' exposure to heat hazards, replace energy-consuming equipment in office areas, and consider other methods or equipment to improve air-conditioning efficiency.
Opportunities	Use of more efficient production and distribution processes	Short-term	Due to climate change (e.g., flooding), employee commuting may be severely hindered. By introducing intelligent production, we reduce the frequency and necessity of visits to the factory, improve yields, reduce material usage and waste generation, shorten lead times, and lower operating costs while increasing productivity.	Introducing intelligent manufacturing systems and equipment to improve production efficiency and reduce the manpower required to operate machines on-site.

Aspect	Topics	Impact Period	Status of Climate Risks & Opportunities	Response Strategies & Management Guidelines
Opport unities	Recovery and Reuse	Short-term	Waste management costs have been rising in recent years, and the use of recyclable materials or the reuse of waste (e.g., recycling of packaging, cartons, pallets) reduces waste management costs.	We continue to implement the policy of "reducing single-use items and increasing reuse," and we incorporate the concept of "environmentally friendly products" into factory procurement practices.

Note: The above assessments apply only to Taiwan, including the Wugu Headquarters and the Zhongli Plant.

3.1.4   Metrics and Targets

To proactively address the impact of climate change, in addition to specific reduction targets for greenhouse gas Categories I and II, Wonderful Hi Tech has also set corresponding targets for the extreme weather conditions faced by each of its locations. Through the ESG Committee, we monitor the annual achievements at each location, revise the climate targets as needed, and report them to the Board of Directors annually to confirm their validity and appropriateness. The following is a summary of the climate-related targets set by Wonderful Hi Tech and the status of their achievement:

Target Type	Description of Objectives	Status of Achievements
Carbon Reduction Target	Annual carbon intensity (CO_2e / NT$ million revenue) decreases by 1% each year from 2023.	Not reached in 2024
	5% reduction in total Group carbon footprint by 2025 compared to 2023	In progress
	45% reduction in total Group carbon footprint by 2030 compared to 2023	In progress
	Achieve a net-zero carbon footprint for the Group by 2050 compared to 2023	In progress
Renewable Energy Targets	Increase Group renewable energy share to 10% by 2025	In progress
	Increase Group renewable energy share to 40% by 2030	In progress
	Increase Group renewable energy share to 100% by 2050	In progress
Responding to Climate Change	There were no shipment suspensions due to supply chain disruptions caused by extreme weather during the year	Achieved in 2024
	No factory was shut down due to high temperatures and electricity restrictions during the year	Achieved in 2024
	Have 50% suppliers develop extreme weather emergency response plans by 2025	In progress
	Develop one low-carbon product by 2030 using at least 10% recycled materials	In progress

3.2 Energy and Greenhouse Gas Management

Item	Content
Corresponding GRI	GRI 302,GRI 305
Impact Description	Energy management is closely related to greenhouse gas emissions and is a key factor affecting global warming. In recent years, various countries have introduced carbon tax regulations for product imports, and Taiwan will begin to impose a carbon fee in 2025 (with 2024 as the calculation interval). Wonderful Hi Tech recognizes the importance of energy and carbon management.
Policies & Commitments	We are committed to requiring each of our locations to conduct routine carbon accounting annually under ISO 14064-1/GHG Protocol. At the same time, we will gradually increase the Group's overall share of renewable energy in order to mitigate the additional costs that future carbon-related regulations may impose on the Company.
Responsible Department	All factories and the ESG committee
Short, Medium & Long-Term Objectives	■ Short-term goal (2025): 1. Reduce the Group's total carbon footprint by 5% from the base year (2023). 2. Increase the Group's renewable energy share to 25%. 3. Complete carbon footprint certification for one product. ■ Medium-term goal (2030): 1. Reduce the Group's total carbon footprint by 45% from the base year. 2. Increase the Group's renewable energy share to 50%. ■ Long-term goal (2050): 1. Reduce the Group's total carbon footprint by 100% from the base year. 2. Increase the Group's renewable energy share to 100%. 3. Complete carbon footprint certification for all products.
Action Plans	1. Routine annual carbon accounting operations were conducted at all of our factories, and third-party verification was completed. 2. Each factory accomplishes short-, medium-, and long-term reduction targets based on the current status of greenhouse gas accounting.
Effectiveness Evaluation	Carbon intensity (CO_2e / NT\$ million in revenue) at the Taiwan sites (Wugu Headquarters and Zhongli Plant) increased by 4% compared with 2023, primarily due to factory smart-upgrade projects and a higher number of production line tests, which resulted in greater overall electricity consumption.
Grievance Process	Each year, each factory submits the results of its annual carbon accounting to headquarters. Headquarters tracks the achievement of the carbon reduction targets of each factory, clarifies the reasons why targets have not been achieved, and revises the targets as needed to achieve low-carbon operations. In addition to internal communication channels, external stakeholders can also provide feedback through the company's website, email, and other channels.

3.2.1 Energy Management

COP28 completed the first Global Stocktake and highlighted the insufficient progress in emissions reduction, particularly in reducing reliance on fossil fuels. COP28 also set out targets for energy transition, scaling up renewable energy, and controlling methane emissions, urging governments and businesses worldwide to accelerate their actions in energy transition. As a global corporate citizen, Wonderful Hi Tech recognizes the need to integrate energy transition strategies into its core business operations in order to effectively strengthen operational resilience.

To enhance internal energy and greenhouse gas (GHG) management strategies, Wonderful Hi Tech has set 2023 as its new base year, as it marked the first year in which all production sites completed GHG inventories. Taking this as a foundation for more comprehensive planning, the Company will analyze annual GHG emissions and, based on the results, establish short-, medium-, and long-term goals and strategies. In addition, all production sites are required to obtain third-party verification or assurance of GHG data each year to improve data quality, and the GHG inventory program will gradually be expanded to cover all operating sites. Wonderful Hi Tech responds to the Taiwan government's 2050 net-zero carbon emissions goal with concrete actions, actively demonstrating our determination to reduce our carbon footprint to customers and stakeholders.

3.2.2 Energy Use Profile

In 2024, Wonderful Hi Tech's total energy consumption was 116,408 GJ. With network cables as the Company's main line of business, the primary source of energy consumption was purchased electricity for process machines, air conditioning, and office use, accounting for 97.15% of total energy consumption. This was followed by gasoline for business vehicles and diesel fuel for transportation vehicles, which together accounted for 2.77%. The significant increase in energy consumption in 2024 was mainly due to the inclusion of overseas plants in management and reporting. In the future, Wonderful Hi Tech will continue to track energy consumption trends in each category annually and develop energy-saving solutions accordingly.

Energy Consumption Over the Past Three Years				
Total Internal Energy		2022	2023	2024
Non-Renewable Fuel	Gasoline (liters)	12,141	12,871	41,340
	Diesel (liters)	15,820	16,163	122,654
	Liquefied Petroleum Gas (liters)	873	654	4,705
	Methane (liters)	10	—	2,129
Self-generated Renewable Energy	Solar Power (kWh)	—	—	2,866,771
Purchased Energy	Purchased Electricity (kWh)	8,897,945	6,497,105	27,398,139
Total Calorific Value of Energy Consumed (GJ)		33,017	24,402	116,408
Energy Intensity (GJ /million revenue)		8.06	8.75	12.92

Note 1: The scope of energy consumption statistics for 2022 and 2023 includes the Wugu Headquarters and the Zhongli Plant.

Note 2: The scope of energy consumption statistics for 2024 includes the Wugu Headquarters, the Zhongli Plant, the Thailand Plant, the Dongguan Plant, and the Vietnam Plant.

Note 3: The calorific values used for 2024 data are as follows: gasoline = 7,609 kcal/L; diesel = 8,642 kcal/L; liquefied petroleum gas = 6,635 kcal/L; methane = 0.033 kcal/L; electricity = 860 kcal/kWh. The updated coefficients are sourced from the Ministry of Environment's Mandatory Greenhouse Gas Reporting System, while other

coefficients are derived from the Energy Bureau of the Ministry of Economic Affairs, "Calorific Values per Unit of Energy Products."

Note 4: For other plants, calorific values were referenced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Note 5: The energy intensity calculation is based on total annual factory revenue in millions.

3.2.3   Greenhouse Gas Management

In 2024, Wonderful Hi Tech completed a greenhouse gas inventory in accordance with ISO 14064-1/GHG Protocol. External third-party verification/assurance in Taiwan is scheduled for June 2025. The Group's total annual greenhouse gas emissions in 2024 amounted to 241,031 tons of CO_2e, measured based on Scope 1 and Scope 2 emissions (internal corporate emissions). Scope 1 direct emissions accounted for 4%, mainly from gasoline and diesel business vehicles and process emissions; Scope 2 accounted for 8%, primarily from electricity used by process equipment. Overall, Wonderful Hi Tech's carbon intensity decreased by 20% compared with the previous year. Scope 3 emissions increased significantly, mainly due to higher energy use and raw material procurement resulting from increased orders at overseas plants. Going forward, the Company will routinely conduct greenhouse gas inventories to track the achievement of its short-, medium-, and long-term carbon reduction targets, thereby contributing to global decarbonization efforts.

■ Scope 1 and 2 Greenhouse Gas Emissions and Emission Intensity Statistics Over the Past Three Years

	2022		2023		2024	
Unit	tonCO2e	%	tonCO2e	%	tonCO2e	%
Scope 1	115	3%	13,952	46%	10,166	35%
Scope 2	4,404	97%	16,662	54%	18,787	65%
Total Scope 1 & 2	4,520	100%	30,614	100%	28,953	100%
Scope 1 & 2 Intensity (CO_2e/ NT$ million revenue)	1.10		4.04		3.21	

Note 1: The scope of GHG coverage in 2022 included the Wugu Headquarters and the Zhongli Plant.

Note 2: The scope of GHG coverage in 2023 and 2024 included the Wugu Headquarters, the Zhongli Plant, the Vietnam Plant, the Thailand Plant, and the Dongguan Plant.

Note 3: Greenhouse Gas Emission Factors: Ministry of Environment's Greenhouse Gas Emission Factor Management Table Version 6.0.4.

Note 4: Accounting Methodology: GHG Protocol, ISO 14064-1.

Note 5: GHG inventory covered seven types of greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NH_3).

Note 6: Greenhouse gas accounting is conducted using the operational control approach.

Note 7: Emission intensity = (Scope 1 + Scope 2 CO_2e emissions) / total annual revenue of the site.

■　　Annual Scope 3 Greenhouse Gas Emissions

	2022		2023		2024	
Unit	tonCO2e	%	tonCO2e	%	tonCO2e	%
Category III: Indirect Emissions from Transportation	489	1%	31,568	47%	142,682	67%
Category IV: Indirect Emissions from Product Use by Organizations	43,327	99%	33,716	50%	67,588	32%
Category V: Indirect Emissions from Product Use by Consumers	—	—%	782	1%	1,530	1%
Category VI: Other Indirect Emissions	—	—%	1,505	2%	276	—%
Total Scope 3 Emissions	43,816	100%	67,570	100%	212,077	100%

Note 1: Since 2022, Wonderful Hi Tech has been conducting Scope 3 greenhouse gas accounting, referencing emission factors from academic papers, similar products, or data from sources like Simarpro and the Ministry of Environment.

Note 2: Scope 3 emissions include upstream and downstream transportation and distribution in the value chain, as well as indirect emissions from product use by the organization.

Note 3: The scope of GHG coverage in 2023 and 2024 included the Wugu Headquarters, the Zhongli Plant, the Vietnam Plant, the Thailand Plant, and the Dongguan Plant.

年度全範疇溫室氣體排放占比　　　　　範疇三各類別排放占比

範疇一　　範疇二　　範疇三

類別三　運輸間接排放
類別四　組織使用產品間接排放
類別五　使用組織之產品間接排放
類別六　其他間接排放

中文	英文
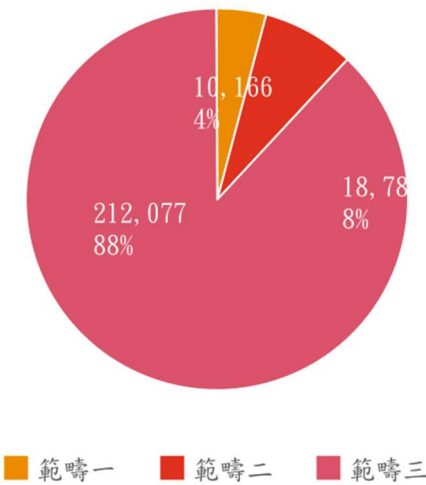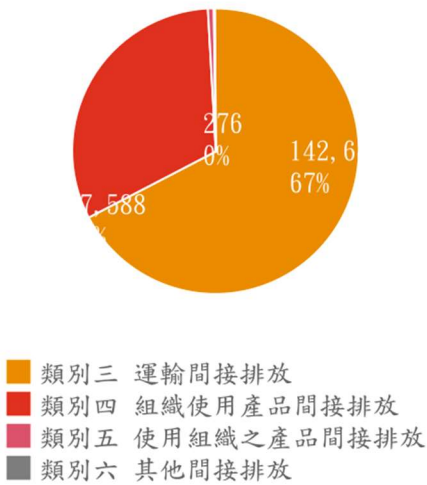
年度全範疇溫室氣體排放占比	Annual Proportion of Greenhouse Gas Emissions
範疇一	Scope 1
範疇二	Scope 2
範疇三	Scope 3
範疇三各類別排放占比	Scope 3 Share of Emissions by Category
類別三 運輸間接排放	Category III: Indirect Emissions from Transportation
類別四 組織使用產品間接排放	Category IV: Indirect Emissions from Product Use by Organizations
類別五 使用組織之產品間接排放	Category V: Indirect Emissions from Product Use by Consumers
類別六 其他間接排放	Category VI: Other Indirect Emissions
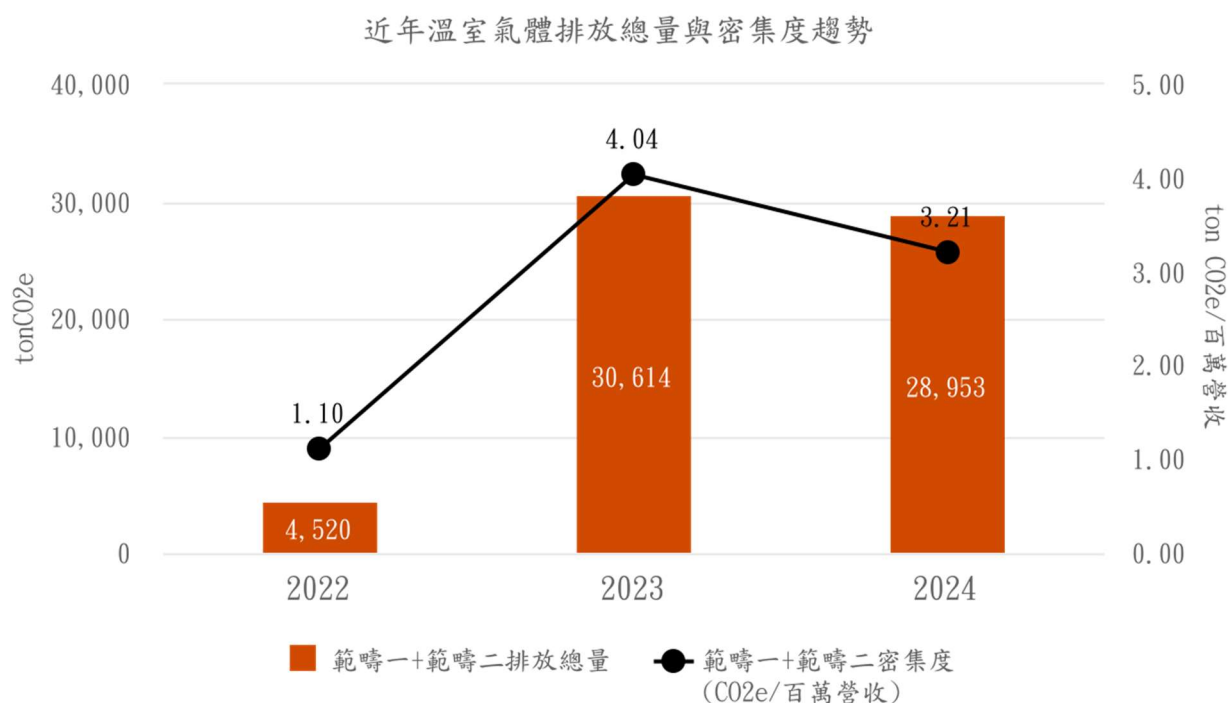
近年溫室氣體排放總量與密集度趨勢

中文	英文
近年溫室氣體排放總量與密集度趨勢	Trends in Total Greenhouse Gas Emissions and Intensity in Recent Years
範疇一+範疇二排放總量	Total Scope 1 + Scope 2 Emissions
範疇一+範疇二排放密集度(CO2e/百萬營收)	Scope 1 & 2 Emission Intensity (CO$_2$e / million revenue)
ton CO2e/百萬營收	ton CO$_2$e/ million

近年溫室氣體排放總量(依範疇一、範疇二劃分)
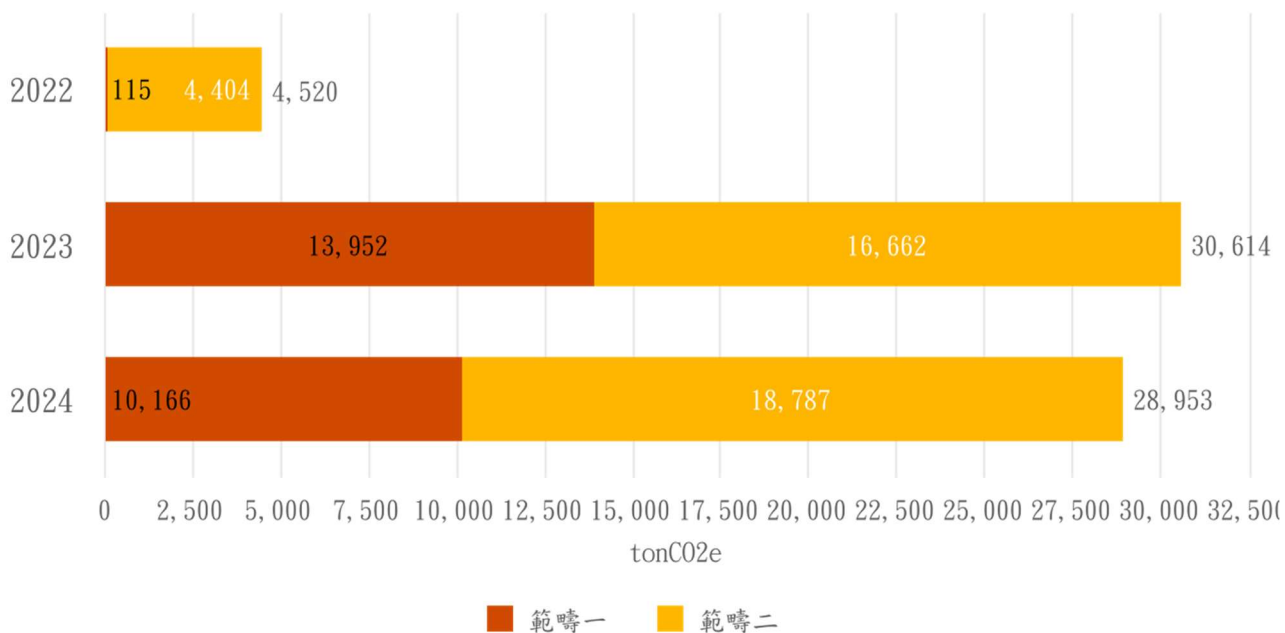
中文	英文
近年溫室氣體排放總量（依範疇一、範疇二劃分）	Total Greenhouse Gas Emissions in Recent Years (Scopes 1 and 2)
範疇一	Scope 1
範疇二	Scope 2

近年溫室氣體排放總量(依範疇一、範疇二、範疇三劃分)
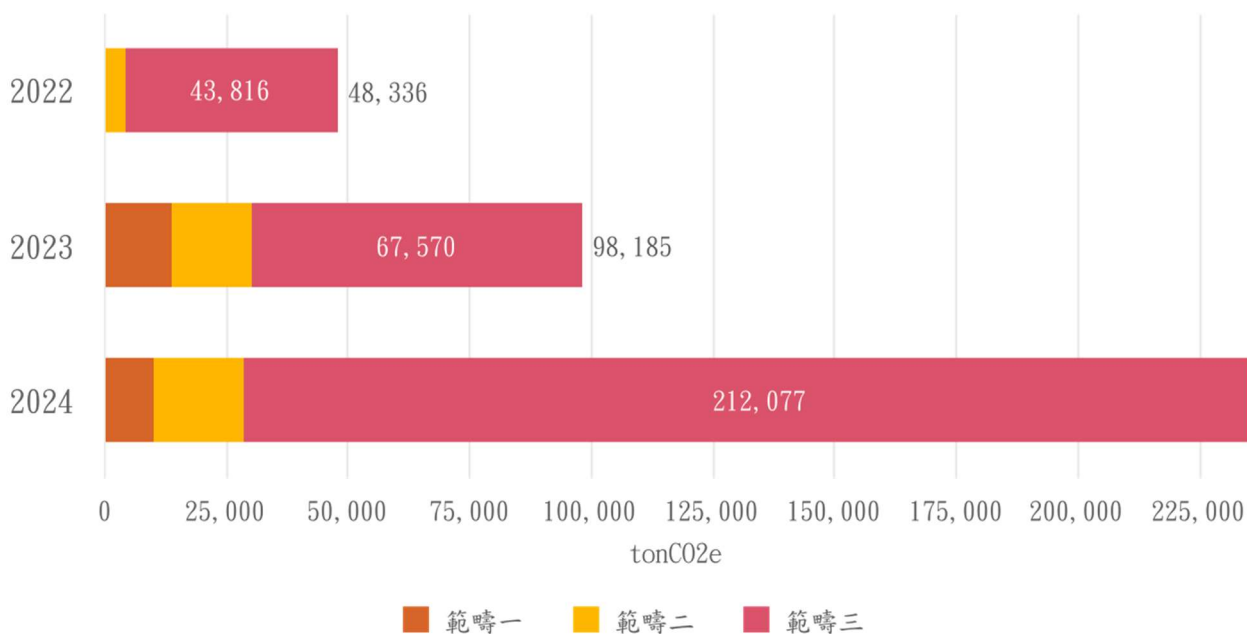
中文	英文
近年溫室氣體排放總量（依範疇一、範疇二、範疇三劃分）	Total Greenhouse Gas Emissions in Recent Years (Scopes 1 and 2)
範疇一	Scope 1
範疇二	Scope 2
範疇三	Scope 3

3.2.4 Reduction and Energy Saving Measures

Currently, Wonderful Hi Tech's primary energy consumption comes from factory machinery. To achieve our long-term goal of low-carbon operations, we have implemented measures such as inventorying and replacing old, high energy-consuming machinery, upgrading equipment components, and replacing factory lighting with energy-efficient LEDs.

In 2024, the Wugu Headquarters, Zhongli Plant, and Dongguan Plant replaced outdated lighting and installed motion-sensor lighting in common areas. Going forward, we will conduct quantitative assessments of efficiency differences between new and old equipment.

In 2025, the Zhongli Plant is scheduled to implement an equipment replacement program, targeting aging and energy-intensive machinery such as air compressors and air conditioning units.

3.3 Waste Management

3.3.1 Waste Management System

The primary source of waste at Wonderful Hi Tech is industrial waste generated from manufacturing processes, which is handled by qualified third-party waste collection companies. At the headquarters office, only general domestic waste is produced. Plastics, metals, and paper are sorted in accordance with office waste classification standards, and disposal is managed by the property management office through qualified third-party providers.

To prevent waste from adversely affecting neighboring communities and ecosystems, Wonderful Hi Tech has established waste collection and management procedures in line with ISO 14001. Each year, environmental, health, and safety personnel conduct on-site audits of waste collection companies and track collection vehicles via GPS to ensure that all waste is properly managed and disposed of.

In the future, waste collection companies will continue to be audited to maintain the goal of zero waste violations.

■　　　Material and Waste Flow Chart
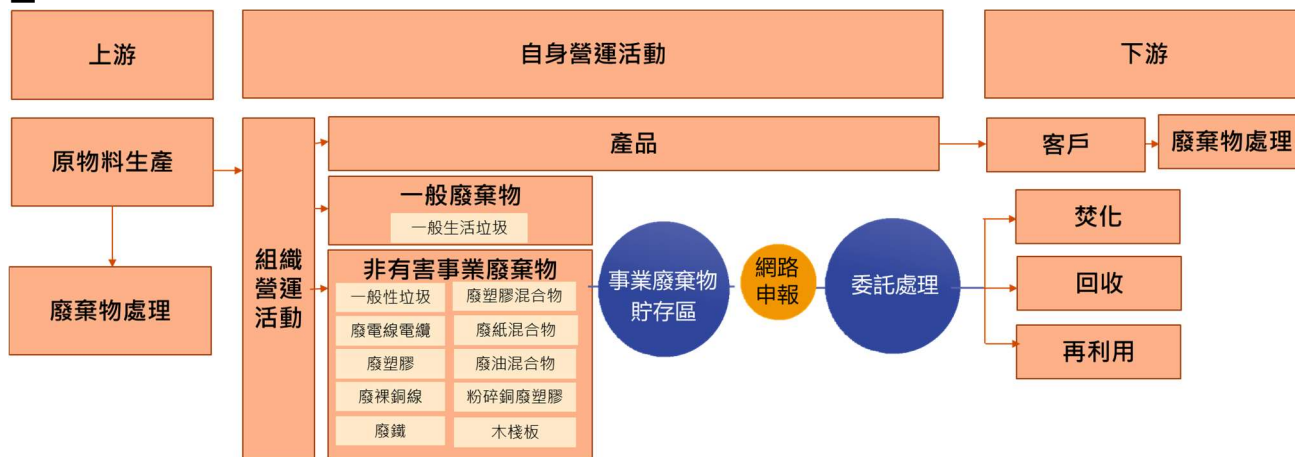
中文	英文
上游	Upstream
原物料生產	Raw Material Production
廢棄物處理	Waste Management
自身營運活動	Company-Operated Activities
組織營運活動	Business Operation Activities
產品	Product
一般廢棄物	General Waste
一般生活垃圾	General Household Waste

非有害事業廢棄物	Non-Hazardous Industrial Waste
一般性垃圾	General Waste
廢電線電纜	Waste Electrical Cables
廢塑膠	Waste Plastic
廢裸銅線	Waste Bare Copper Wire
廢鐵	Scrap Iron
廢塑膠混和物	Mixed Plastic Waste
廢紙混和物	Mixed Paper Waste
廢油混和物	Mixed Waste Oil
粉碎銅廢塑膠	Shredded Copper-Plastic Waste
木棧板	Wooden Pallets
事業廢棄物貯存區	Division Waste Storage Area
網路申報	Online Reporting
委託處理	Outsourcing Management
下游	Downstream
客戶	Customer
廢棄物處理	Waste Management
焚化	Incinerate
回收	Recycling
再利用	Reuse

■ Waste Value Chain Management Guidelines

Waste Value Chain Management Guidelines	
Upstream of the Value Chain – Raw Materials	Monthly factory statistics for incoming materials
Own Operations - Office & Plant Waste	We clearly mark the storage space for industrial waste according to waste management standards and provide quantitative data on storage conditions.
Downstream of the Value Chain - Waste Treatment	Monthly reporting based on triplicate waste manifests On-site audits of waste treatment vendors

3.3.2 Waste Generation

In 2024, the total amount of waste from Wonderful Hi Tech increased by 661.9% compared to the previous year, and waste intensity increased by 135.8%. The main reason for this increase was the expanded reporting scope: before 2023 (including 2022), disclosure covered only the Zhongli Plant, while starting in 2024, it was expanded to include the Wugu Headquarters, Zhongli Plant, Thailand Plant, Dongguan Plant, and Vietnam Plant. Going forward, we will establish waste reduction policies

for each site, continue to track waste trends, and gradually increase the rate of resource recycling and reuse to reduce the environmental impact of our operations.

Amount of Waste Generated			
Year	2022	2023	2024
General Industrial Waste (tons)	233.70	236.76	1,803.90
Hazardous Industrial Waste (tons)	—	—	—
Total Waste (tons)	233.70	236.76	1,803.90
Waste Intensity (tons/million revenue)	0.06	0.08	0.20

Note 1: Based on the actual weight of waste produced; it is weighed before each removal.

Note 2: The scope of waste statistics for 2022 and 2023 covered only the Zhongli Plant.

Note 3: The scope of waste statistics for 2024 covered the Wugu Headquarters, Zhongli Plant, Thailand Plant, Vietnam Plant, and Dongguan Plant.
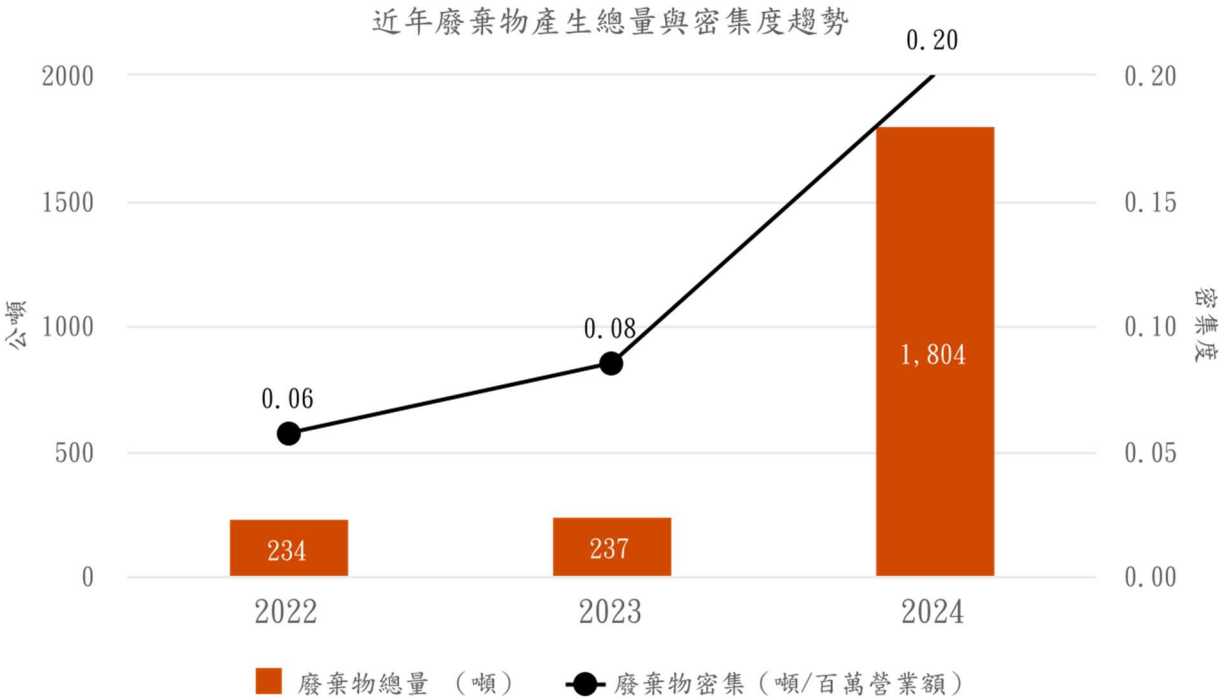
近年廢棄物產生總量與密集度趨勢

中文	英文
近年廢棄物產生總量與密集度趨勢	Trends in Total Waste Generation and Intensity in Recent Years
廢棄物總量（噸）	Total Waste (tons)
廢棄物密集（噸/百萬營業額）	Waste Intensity (tons/million revenue)
公噸	Metric ton
密集度	Intensity

近年有害/一般廢棄物產生總量

中文	英文
近年有害/一般廢棄物產生總量	Total Amount of Hazardous/General
一般事業廢棄物（噸）	General Industrial Waste (tons)
有害事業廢棄物（噸）	Hazardous Industrial Waste (tons)
公噸	Metric ton

■　　　Total Waste by Direct/Transfer Disposal in 2024

Type of Waste	Non-Hazardous Waste (Tons)		Total Quantity (tons)	
	Capacity (tons)	%	Capacity (tons)	%
Disposal Transfers (Reuse, Recycling)	1,491.11	83%	1,491.11	83%
Direct Disposal (Incineration, Landfill)	312.79	17%	312.79	17%
Overall Amount	1,803.90	100%	1,803.90	100%

■   Total by Hazardous/Non-Hazardous Waste in 2024

Category	Overall Amount	Percentage
Hazardous Wastes (Tons)	—	—%
Non-Hazardous Waste (Tons)	1,803.90	100%
Total (Tons)	1,803.90	100%

■　　Final Disposal of Waste by Subcategory in 2024

Type of Waste	Waste Line Item	Waste Generation (tons)	Outsourcing to a Third Party	
			Amount of Waste Disposed (Tons)	Processing Method
Non-Hazardous Waste	Household Waste	124.36	124.36	Incineration (Non-Energy Recovery)
Non-Hazardous Waste	Wooden Pallets	142.69	142.69	Incineration (Non-Energy Recovery)
Non-Hazardous Waste	Shredded Copper	746.15	746.15	Recycling
Non-Hazardous Waste	Scrap Iron	8.84	8.84	Recycling
Non-Hazardous Waste	Waste Plastic	443.43	443.43	Recycling
Non-Hazardous Waste	Waste Paper	3.27	3.27	Recycling
Total Waste			Total Off-Site Disposal	Proportion
1,803.90			1,803.90	100%

3.3.3　Waste Reduction Initiatives

Material selection affects the disposal and recycling of end waste. To minimize the environmental impact of our waste, we reuse imported raw materials like plastic pallets and iron drums to increase waste reuse rates. In the future, we plan to calculate the number and frequency of reuses of these items to promote a circular economy in the industry.

■　　Annual Recycling Volume

Material Type	Name of Material Used	Annual Recycled Quantity (units/barrels)
Renewable Resource	Drum	692
Renewable Resource	Plastic Pallet	314

3.4 Water Resource Management

Item	Content
Corresponding GRI	GRI 303
Impact Description	In recent years, extreme weather has caused uneven rainfall distribution worldwide, leading to droughts and heavy rainfall in many countries. Taiwan's steep terrain makes it difficult for reservoirs to store rainfall, resulting in large-scale droughts and water restrictions in south-central counties and cities.
Policies & Commitments	Wonderful Hi Tech recognizes the importance of water conservation and tracks annual water conservation results and goal achievement.
Responsible Department	Environmental Safety Department
Short, Medium & Long-Term Objectives	■ Annual Ongoing Goals: 1. No penalties for violating regulations related to wastewater discharges during the year. 2. Complete third-party wastewater quality testing at each factory annually. ■ Short-Term Goal (2025): Increase overall water recovery rate to 50%. ■ Medium-Term Goal (2030): Increase overall water recovery rate to 75%. ■ Long-Term Goal (2050): Increase overall water recovery rate to 90%.
Action Plans	1. Evaluate the sources of water consumption in the factory and cover water-consuming equipment to reduce evaporation.
Effectiveness Evaluation	1. There were no violations of wastewater discharge laws during the year. 2. All annual water quality test results comply with local wastewater discharge standards.
Grievance Process	Each year, the factory confirms water resource consumption and recycling at each location and commissions a third-party entity to test wastewater quality for compliance. The factory submits annual testing results to headquarters, where the ESG committee monitors and confirms goal achievement. In addition to internal communication channels, external stakeholders can also provide feedback through the company's website, email, and other channels.

3.4.1 Water Resources Risk Assessment

With the intensification of extreme weather in recent years, uneven global rainfall distribution has become the norm. The frequency and severity of heavy rainfall, droughts, and floods have exceeded past records, affecting livelihoods and water consumption. This raises the risk of unstable supply chains and potential factory operation interruptions for businesses. Therefore, water resource risk management has become an essential aspect of business operations.

To assess whether Wonderful Hi Tech's operating sites face water-related risks, in 2024 we used the World Resources Institute's online tool, the Aqueduct Water Risk Atlas, to analyze water stress at each location. The results showed that the two sites in Taiwan are under low-to-medium water stress, the Vietnam site is under high water stress, and the Dongguan and Thailand sites are located in industrial zones with medium-to-high water stress. Going forward, we will continue to monitor and

track water stress levels at each site annually to prevent the Company's water use from posing potential impacts on local communities and ecosystems.
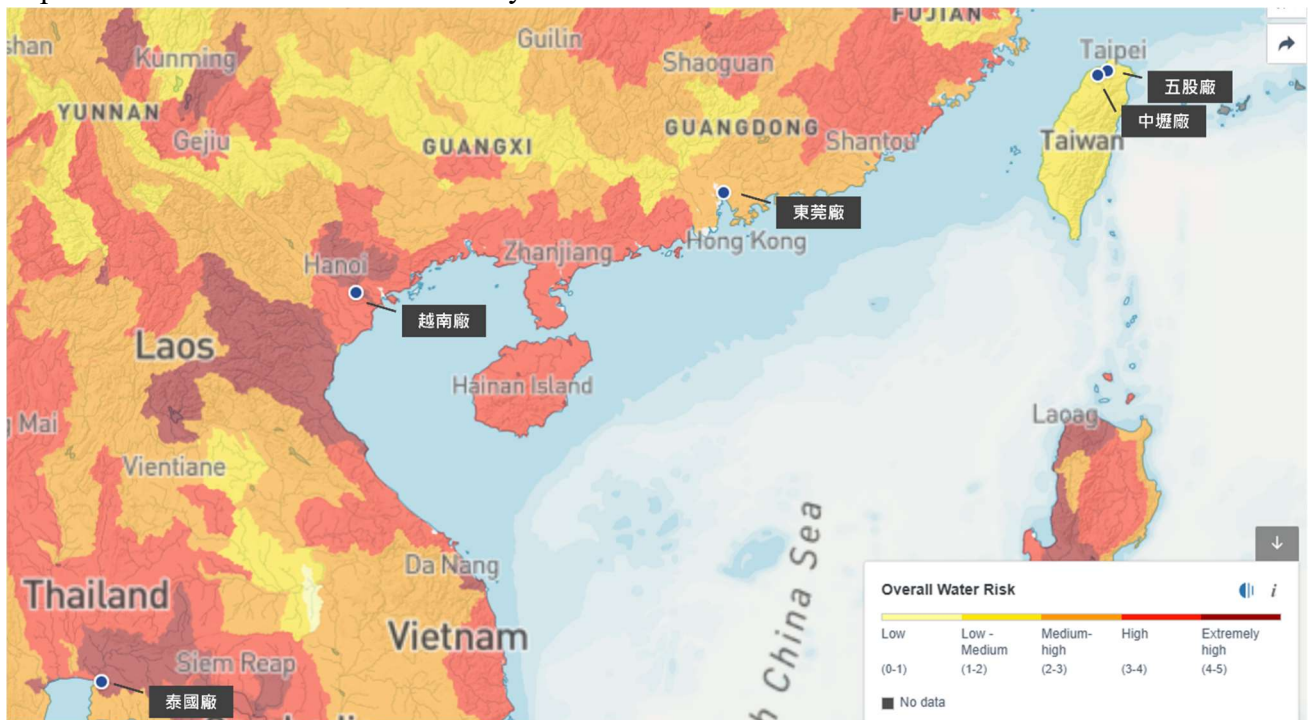
中文	英文
五股廠	Wugu Headquarters
中壢廠	Zhongli Plant
東莞廠	Dongguan Plant
越南廠	Vietnam Plant
泰國廠	Thailand Plant

(Date of Inquiry: 2025.06)

■   Destinations for Water Intake and Discharge at Locations

Operation Locations	Main Source of Water Intake	Water Intake Catchment Area	Level of Wastewater Treatment	Drainage Final Destination	Water Stress
Wugu Headquarters	Third-Party Water	Taiwan Water Corporation District 12 Management Office (Shimen Reservoir)	Untreated (Note)	Sewerage System	Medium-to-Low (10-20%)
Zhongli Plant	Third-Party Water	Taiwan Water Corporation District 2 Management Office (Shimen Reservoir)	Primary Treatment	Zhongli Industrial Park Sewage Treatment Plant (currently operated by Zhongli Dayuan Corporation)	Medium-to-Low (10-20%)
Vietnam Plant	Third-Party Water	Vietnam	Untreated	Haiphong Industrial Zone Sewer Pipeline	High (40-80%)
Thailand Plant	Third-Party Water	Thailand	Untreated	Natural Water Body	Medium-High (20-40%)
Dongguan Plant	Third-Party Water	Dongguan	Primary Treatment	Humenzhai Industrial Zone Pipeline	Medium-High (20-40%)

Note 1: The wastewater discharged from the Wugu Headquarters consists solely of domestic sewage, which requires no pretreatment and is directly discharged into the sewer system.

Note 2: The wastewater generated at the Zhongli, Vietnam, Thailand, and Dongguan Plants is composed of cooling water and domestic sewage.

Note 3: Domestic sewage at the Thailand Plant complies with local discharge standards and is directly discharged into natural water bodies, while process water is recycled for reuse.

3.4.2   Water Withdrawal, Consumption, and Discharge

All Wonderful Hi Tech sites receive water from a third-party supplier. The majority of water consumption is process water, as our production processes require significant water for equipment cooling. Process water accounts for over 90% of our total water usage, while the remaining water is primarily used for domestic purposes.

Type of Water Use	Classification of Withdrawal/ Discharge Destinations	2022	2023	2024
Water Withdrawal	Municipal Water Utility, Public Water Supply, Wastewater Treatment Plant Supply	21	21	111
	Total Water Withdrawals	21	21	111
Discharge Capacity	Discharge to Wastewater Treatment Plant	17	17	88
	Total Discharge	17	17	88
Water Consumption	Total Water Consumption	4	4	23
Intensity of Water Withdrawal (million liters/million revenue)		0.005	0.008	0.012

Note 1：The scope of water resource data in 2022 and 2023 covered the Wugu Headquarters and Zhongli Plant.

Note 2：The scope of water resource data in 2024 covered the Wugu Headquarters, Zhongli Plant, Thailand Plant, Vietnam Plant, and Dongguan Plant.

Note 3：The total dissolved solids (TDS) of all water sources used by Wonderful Hi Tech were ≤1,000 mg/L.

Note 4：
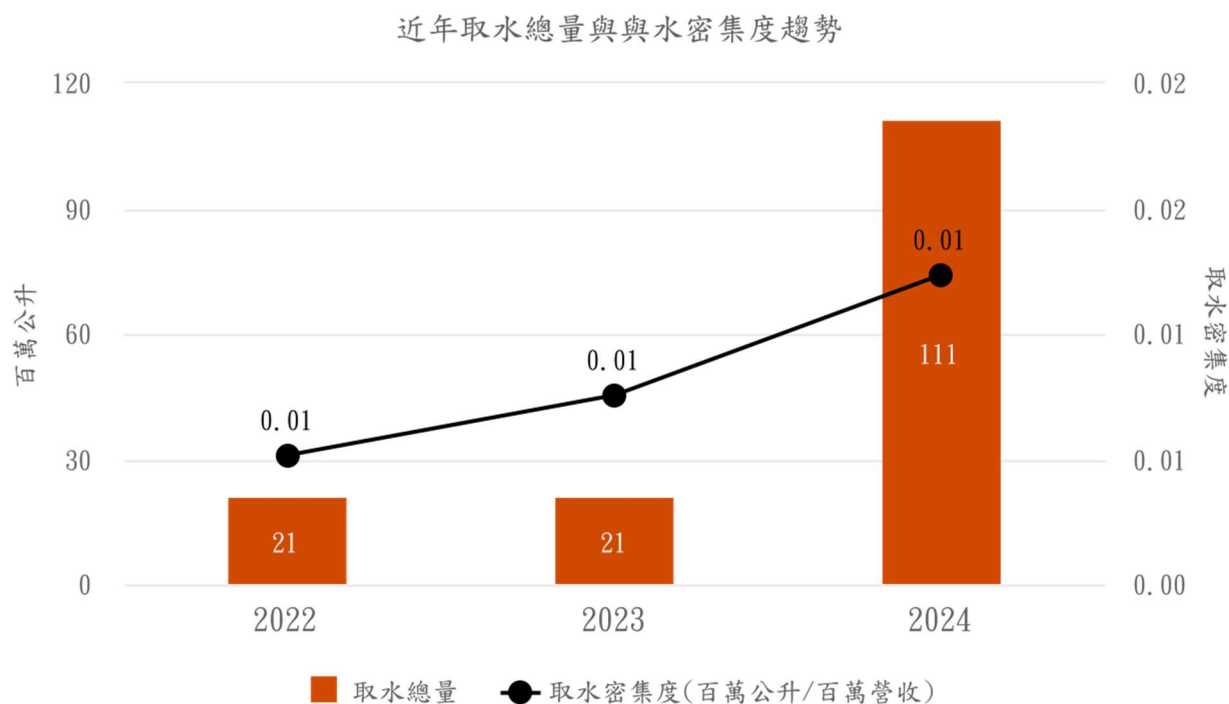
近年取水總量與與水密集度趨勢

中文	英文
近年取水總量與水密集度趨勢	Trends in Total Water Withdrawals and Water Intensity in Recent Years
取水總量	Total Water Withdrawals
取水密集度（百萬公升/百萬營收）	Intensity of Water Withdrawal (million liters/million revenue)
百萬公升	Million Liters
取水密集度	Intensity of Water Withdrawal
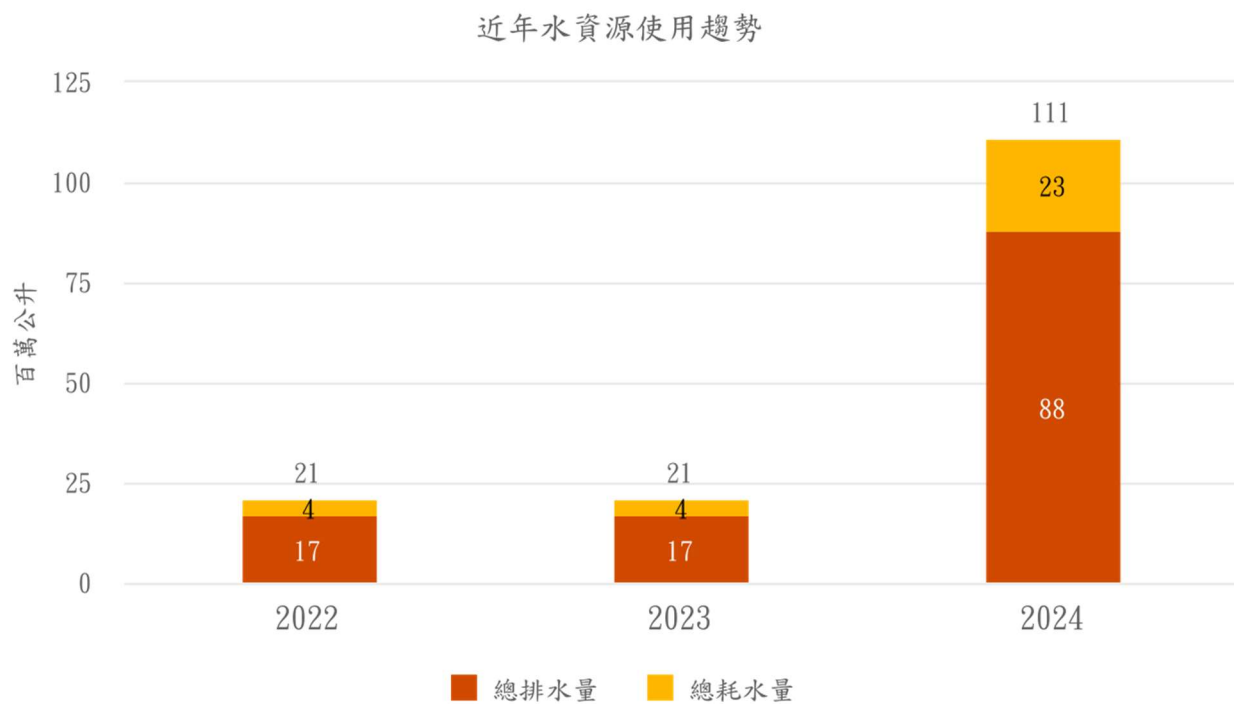
近年水資源使用趨勢

中文	英文
近年水資源使用趨勢	Trends in Water Resource Use in Recent Years
總排水量	Total Discharge
總耗水量	Total Water Consumption
百萬公升	Million Liters

3.4.3   Wastewater Discharge Management

Regarding wastewater discharge, the Zhongli Plant and the Thailand Plant conduct wastewater testing, while other plants are notified only if their wastewater discharge exceeds the regulatory standards. The process water at the Zhongli and Thailand plants consists of cooling water and domestic wastewater. At the Zhongli Plant, wastewater undergoes primary treatment before being piped to the Zhongli Industrial Park sewage treatment plant. At the Thailand Plant, domestic wastewater is discharged into the local sewage system. In addition to regular monitoring conducted by the sewage treatment facilities, Wonderful Hi Tech has also purchased testing equipment for various parameters, and the Environmental Safety Department performs monthly testing. The Wugu Headquarters generates only domestic wastewater, which is discharged into the sewer system. Both the Zhongli Plant and the Wugu Headquarters monitor and manage discharges in accordance with effluent discharge standards, and there were no violations of local wastewater discharge regulations.

■   Annual Wastewater Test Results and Local Discharge Standards

Operating Base	Zhongli Plant		Thailand Plant	
Water Quality Standards	Annual Test Values	Local Standard Value	Annual Test Values	Local Standard Value
pH	8	5.0-9.0	8	5.5-9.0
COD (mg/L)	110	480	166	750
SS (mg/L)	22	320	78	200
Oil and Grease	–	–	4	5

3.4.4　Water Resource Management or Conservation Initiatives

In recent years, extreme droughts in various countries have highlighted the importance of water resource management to business operations. Wonderful Hi Tech encourages its factories to evaluate and implement annual water management guidelines to minimize reliance on water resources and reduce the impact of sudden water shortages on company operations. In 2024, in addition to promoting daily water conservation and conducting routine inspections for water leaks, the Zhongli Plant recycled process cooling water to reduce replenishment demand. Based on flowmeter readings from the circulating water system, a total of 23,411,581 cubic meters (m^3) of water was recycled in 2024. The Company continues to design and optimize circulating water systems to enhance water use efficiency. Wonderful Hi Tech also remains attentive to both internal and external water supply and demand conditions and continues to strengthen the implementation of water risk management.

Note: The calculation is based on the total annual flow recorded by the flowmeter.

Chapter 4　Product Innovation and Customer Service

4.1　R&D Innovation

Item	Content
Corresponding GRI	GRI 3-3 Product and Service Information and Labeling
Impact Description	Providing accurate and complete product information and labeling is critical to our customers selecting and installing the correct network cables. Mislabeling products can lead to customer confusion about product features, potentially causing misuse that affects network transmission quality and performance, thereby impacting customer rights.
Policies & Commitments	We are committed to providing accurate, transparent, and easy-to-understand product information and labeling on our products and packaging. We comply with all applicable regulatory requirements to protect our customers' rights.
Responsible Department	R&D Department, International Trade Department, Quality Assurance Department
Short, Medium & Long-Term Objectives	Short-term goal: Improve the accuracy and completeness of product information and labeling to comply with applicable regulations and standards. Medium-term goal: Establish a comprehensive product information management system to monitor and manage all stages of the product life cycle. Long-term goal: Become an industry-leading company widely recognized for transparency and accuracy of product information.
Action Plans	1. Establish standardized processes for product information and labeling to ensure consistency and accuracy. 2. Enhance internal training to improve employees' understanding and awareness of product information and labeling. 3. Implement a customer feedback process to collect input on product information and labeling, and make prompt adjustments and improvements.
Performance in 2023	1. Assessment results of the accuracy and completeness of product information and labeling. 2. An average customer satisfaction survey score of 94 reflects customers' perceptions and evaluations of our product information and labeling.
Grievance Process	Customers can express their concerns or grievances about product labeling via the company's website, email, or by contacting our sales staff. We will promptly address issues according to our internal procedures and provide feedback to the complainant on the outcome.

4.1.1　Main Products and Services

Founded as a producer of electrical cables and wires, Wonderful Hi Tech has rapidly grown to become Taiwan's leading electrical wire manufacturer. Between 1995 and 2000, as the electronics industry's production center shifted to mainland China, our Taiwanese factories transformed into specialized manufacturers of network cables and high-frequency coaxial cables. In 2007, we obtained international certification for Cat.6A (10G) cables, which established Wonderful Hi Tech as a world-renowned manufacturer of network cables.

■ Value Chain and Product Applications

Upstream	Midstream	Downstream
Copper sheet processors	R&D	State-owned enterprises
Formosa Plastics PVC powder	Machinery operations	Schools and buildings
Polymer Materials	Manufacturing	Distribution channels,

Wonderful Hi Tech purchases copper and polymer materials or PVC powder. After being confirmed through R&D, the products undergo manufacturing and processing and are then sold. For overseas markets, products are distributed through agents or sold directly to major global brand manufacturers as OEM products. In the domestic market, they are sold directly to telecommunications manufacturing facilities, network engineering companies, or end-users after outsourced processing.

Wonderful Hi Tech offers a comprehensive range of products, all certified to meet international safety standards. Committed to excellent service, we continuously improve product quality, innovate new products, and grow alongside our customers.

■ Main Product Applications

Product	Purpose
Network Cables	Applications such as network communications, the Internet of Things, and smart buildings.
Electrical Wires	Wires for appliances or equipment
Charging Pile Cables	Charging cable for EV charging piles
Automotive Wires	Wires for the automotive industry

4.1.2   R&D Personnel and Funding

Wonderful Hi Tech recognizes that continuous innovation is key to success. We have always encouraged innovative ideas and invested heavily in product research and development, as well as enhancing product quality and functionality. To meet the technical requirements of various product applications and adapt to the changing market environment, Wonderful Hi Tech continues to advance

through product design and production technology innovation, maintaining growth momentum and competitiveness. By focusing on industry development trends, we cultivate talent through specialized training and protect our R&D achievements through a robust patent system. To meet the needs of industrial development, Wonderful Hi Tech will develop high-grade transmission cables for various indoor and outdoor environments.

In 2024, Wonderful Hi Tech's total R&D expenses were NT$35.73 million. We anticipate that these investments will be reflected in the development of future products and contribute to the Company's performance. In 2024, we conducted four R&D technical training sessions, one new product launch, and four external training sessions to enhance our research and innovation culture and technical standards.

Over the past three years, the average investment in product innovation and R&D was approximately 0.96% of revenue.

■ R&D investment as a percentage of revenue in recent years

NT$ thousand; %	2022	2023	2024
Operating Revenue	4,098,855	2,788,266	3,134,360
Research & Development Costs	29,851	27,864	35,739
R&D Ratio	0.73%	1.00%	1.14%

4.1.3　Technology Development and Future Outlook

The wire and cable industry has been facing increasing challenges due to adverse factors such as rising operating costs and the ongoing impact of reciprocal tariffs imposed by the United States. Sustainable business operations can only be achieved through continuous pursuit of production automation and the ongoing development of new products and markets.

Wonderful Hi Tech will continue to leverage its R&D and innovation capabilities. We remain committed to product design, manufacturing applications, energy conservation, environmental protection, and corporate social responsibility. By focusing on sustainable product development and production, we aim to reduce material emissions. Our future R&D will focus on four major strategies

to demonstrate our commitment to environmental protection, green supply chains, and green products. From design and raw material selection to production, transportation, usage, and final disposal, every stage must consider the potential environmental impact of the product lifecycle. By obtaining quality management system certifications and product certifications (including the highest flame resistance rating), we standardize related operational procedures. This approach incorporates environmentally friendly materials, ensures product quality, extends product lifespan, and promotes the concept of product recycling through design.

■ Product certification

Product	Certification Programs	Certification Company	Year Certified
UTP 24AWG Cat.6 PVC Network Cable	Electrical and physical properties comply with European standards	3P	2024
14AWGx2P+Fiber/4C CMP-OF Hybird Cable	With fiber-optic composite cable passing CMP-OF highest-grade flame-retardant test	UL	2024
FTP 23AWG Cat.6A CMX Outdoor-CMP network cables	CMX Outdoor-CMP/highest-grade flame-retardant test for outdoor and indoor use	UL	2024
16AWGx6C+Fiber/6C CMP-OF Hybird Cable	With fiber-optic composite cable passing CMP-OF highest-grade flame-retardant test	UL	2024
FTP 22AWGx4P PVC-PVC Double Jacket CMP Network Cable	CMP/High Flame Resistance Test	UL	2024

▪ **Technologies and Products Developed During the Year:**

Technological advancements will continue to drive the global economy and society, with emerging technologies such as artificial intelligence, 5G, the Internet of Things, electric vehicles, autonomous driving, and smart buildings continuously evolving. Wonderful Hi Tech Group is committed to integrating the resources and advantages of each factory, continuously developing new products to seize market opportunities. We remain focused on improving quality and reducing costs by continuously enhancing our products.

■ Details of the key results are shown in the table below:

Item	Planned Certifications	Overview Description
1	HDBaseT 3.0 Certification	HDBaseT is a digital signal transmission technology for video and audio that enables the transmission of high-definition video, audio, power, network, and control signals over a single network cable. HDBaseT 3.0 delivers higher bandwidth and enhanced functionality, supporting a broader range of applications. Wonderful Hi Tech was among the first to obtain HDBaseT 3.0 standard cable certification, demonstrating its leadership in the industry.
2	CMX OUTDOOR-CMP Specialty Network Cable	This specially designed cable not only provides excellent electrical transmission performance but also meets the highest indoor flame-resistant standard CMP. For outdoor use, it withstands extreme temperatures, is UV-resistant, oil-resistant, waterproof, and moisture-proof, suitable for various specialized environments.
3	CMX OUTDOOR Direct Burial Flame-Retardant Cable	Demand for outdoor direct burial wire is increasing, and we are developing new products that are resistant to heavy pressure, waterproof, and have good flame resistance to meet the various needs of our customers.

- **Overseas Exhibitions**
- Exhibition Name: Gitex
- Country: Dubai
- Exhibited Products: High-end network cables, optical-copper hybrid cables, smart building cables

- Exhibition Name: Lighting & Building
- Country: Germany
- Exhibited Products: High-end network cables, broadcast/speaker cables, smart building cables

- **Future Expectations:**

Over the past three years, the Russia–Ukraine conflict, energy shortages, geopolitical tensions, and major power politics have all affected the development of the industrial chain. At the same time, many emerging industries have arisen in response. Following the impact of the pandemic, people have changed their lifestyles and communication patterns, accelerating the development of network

communications both on the ground and in the air. With more flexible working arrangements between home and office, opportunities for network upgrades in residential buildings and commercial office towers have become abundant. In parallel, the EV market has been growing rapidly. Whether for in-vehicle wiring or charging pile cables, Wonderful Hi Tech is able to provide related solutions, enabling the Company to enter a new generation of industries and achieve rapid growth.

In addition, extreme climate conditions have driven the growth of the green energy industry, while declining birth rates have spurred the development of technologies such as AI, Industry 4.0, and unmanned aerial vehicles. These industrial trends aim to provide a more convenient and comfortable lifestyle for people. In line with industry development trends, Wonderful Hi Tech has created short-term and long-term business development plans to fully utilize the production capacity of each plant and enhance its R&D capabilities to establish a leading position in the industry.

■ Short-Term Development Plan

Item	Planned Certifications	Overview Description
1	New Product Development	Continuously monitor global industry trends and develop new products accordingly.
2	Optimization of Existing Product Lines	Continuously optimize existing product lines to increase sales highlights and enhance competitiveness.

■ Long-Term Development Plan

Item	Planned Certifications	Overview Description
1	Collaboration in Supervising and Eliminating Substandard Products	Enhance collaboration with international certification companies to eliminate inferior products in the market and maintain fair competition.
2	New Material Development	Continuously test new materials, pursue certifications, and enhance productivity to maintain competitiveness in the international market.
3	Sustainable Material Applications	Promote ESG development and endeavor to research more environmentally friendly materials to supply the market, aligning Wonderful Hi Tech with global standards.

■ New Products Planned for Development

Item	Product	Overview Description
1	SPE Research and Development	SPE is an emerging Ethernet technology that uses a single pair of wires to transmit Ethernet data signals, providing a high-speed, low-power, and low-cost data transmission solution for industrial automation, automotive electronics, intelligent buildings, and other fields.
2	Optical Copper Composite Cable	The high-speed applications of fiber-optic and copper composite cables have been steadily increasing, and the Company plans to obtain UL's CMP-OF certification in 2024.

4.1.4 Intellectual Property Rights and Patent Strategy

Continuous innovation is the core value of Wonderful Hi Tech, through which we gain a competitive advantage. Wonderful Hi Tech's patent strategy involves investing resources in continuous innovative R&D to establish a patent network that showcases the benefits of innovation and to implement rigorous actions to protect our R&D achievements. To protect our research and development achievements, we require employees to sign a Confidentiality and Intellectual Property Rights Agreement. We also regularly promote within the company the importance of respecting the intellectual property rights of others.

All copyrights, patents, trademarks, and any other forms of intellectual property rights are applied for and maintained under applicable laws. We maintain the principle of protecting intellectual property rights for employees involved in technology and product innovation to enhance our products' competitive advantage. We use patents to protect our R&D technology and actively apply for trademarks for different product names to ensure continuous and uninterrupted protection of our intellectual property.

In 2024, Wonderful Hi Tech filed one new application for patents or trademarks. As of the end of 2024, the Company held a total of eight valid patents across various countries. Our future research and development strategy will be to continue to deepen our R&D efforts, implement R&D autonomy, obtain patents to establish a solid technological foundation, and license technology from external sources and strategic alliances to make up for any lack of technological capabilities.

4.2 Customer Relationship Management

4.2.1 Customer Satisfaction Survey

To ensure we meet customer needs, Wonderful Hi Tech conducts a customer satisfaction survey every year. The International Trade Department sends notification letters to the customer contact persons. The survey indicators are based on four aspects: delivery, price, quality, and packaging. In response to the survey results, we hold a quality management meeting, propose strategic recommendations, and conduct in-depth review and analysis to establish corrective actions and enhance the quality of our products and services. In 2024, customer satisfaction surveys for Wonderful Hi Tech yielded an average satisfaction score of 94, with a 100% response rate, achieving the target of

a 100% survey return rate for the year. The new customer satisfaction survey score target for 2025 is 95 with a response rate of 100%.

■ Satisfaction Survey Flowchart

中文	英文
營業	Operation
問卷調查	Survey
資料彙整/分析	Data Compilation/Analysis
廠級主管管理代表	Plant Director Management Representative
結果審查	Review of Results
相關單位	Appropriate Department
改善對策	Plan Improvement
改善措施	Improvement Measures
記錄存檔	Data Recording
管理審查	Management & Audit

Customer Satisfaction in the Past Three Years	2022	2023	2024	Goals in 2025
Satisfaction (Score)	91	92	94	95
Response Rate （%）	100.00%	100.00%	100.00%	100.00%

■ Customer Satisfaction Collection and Analysis

1. The business department will compile the relevant information from the collected questionnaires quarterly. After summarizing the information, a report is prepared, in which the unsatisfactory items or the opinions and complaints raised in the questionnaire are analyzed. After the report is approved by the plant manager, it will be handed over to the appropriate responsible department to establish corrective actions, which will then be tracked by the Quality Assurance Department.

2. Results of customer satisfaction implementation are included as a discussion item in management review meetings.

3. Records related to customer satisfaction will be kept by the Quality Assurance Department and implemented under the Record Management Program.

4.2.2 Customer Grievances and Improvements

Customer privacy protection is an important part of Wonderful Hi Tech's management policy. We are committed to complying with applicable laws and have invested resources in establishing sound privacy protection measures to ensure that customers' personal information is managed appropriately. By updating all employees with the latest information through occasional announcements and continuously improving our privacy policy, Wonderful Hi Tech continues to work hard to ensure customer trust and establish strong, reliable business relationships. In the process of product sales, we aim for zero customer complaints regardless of product or service.

Wonderful Hi Tech complies with confidentiality agreements and personal data protection laws regarding customer privacy and has customer service departments and stakeholder channels to protect consumer rights and provide a grievance process. There were no complaints about the breach of customer privacy in 2024.

■Customer Grievance Processing Flowchart

中文	英文
客戶抱怨/退貨接收	Customer Complaints/Returns Acceptance
點收	Check & Accept
抱怨/退貨品處理/判定確認	Complaints/Returns Processing & Outcome Confirmation
核准	Authorized
原因分析	Cause Analysis
矯正措施	Corrective Actions
回覆客戶	Reply to Customer
效果確認	Verification of Effectiveness
記錄存檔	Data Recording

4.2.3 Product Quality and Hazardous Substance Management

Wonderful Hi Tech is committed to maintaining product quality by setting policies and annual goals focused on meeting customer and regulatory requirements, enhancing customer satisfaction, and ensuring the effective operation of our quality system with continuous improvement. To ensure product quality and reliability, Wonderful Hi Tech promotes the ISO 9001:2015 Quality Management System and obtains international certifications such as UL, ETL, and CSA. By implementing various management systems, we integrate quality concepts into every aspect of our workflow, enhancing overall quality and efficiency, and ensuring our products meet regulatory and customer requirements. Products are sent annually to third-party testing laboratories for RoHS and REACH SVHC testing to confirm compliance with EU environmental regulations.

■ Quality and Safety Organization

中文	英文
總經理	President
管理代表	Management Representative
中壢廠廠長	Zhongli Plant Director
品保部	Quality Assurance Department
品保經理	Quality Assurance Manager
品保課長	Quality Assurance Supervisor
產品保證組	Product Assurance Group
品質管理組	Quality Management Group
文件資料室	Document Archive Office

At Wonderful Hi Tech, the president serves as the highest authority of our quality management system, overseeing the establishment of quality assurance teams and dedicated individuals at various levels. This ensures the implementation of quality management policies across the entire company and among all employees. Through educational training and regular quality management meetings, all

members understand the importance of complying with laws, company policies, quality objectives, and customer requirements. Management reviews assess the system's appropriateness and resource availability. In 2024, the Quality Assurance Department conducted 12 product quality training sessions with a total of 961 participants.
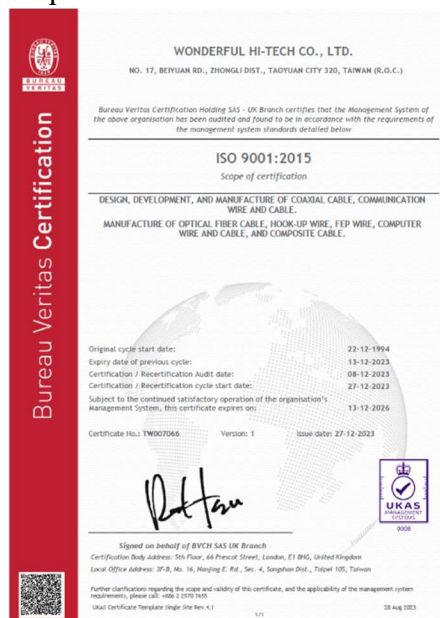
ISO 9001 Certification

■ **Product Quality and Safety Educational Training**

Educational Training Courses	Number of Sessions Conducted in 2024	Total Number of Participants in 2024
Printing Self-Control and Inspection Key Points	1	80
Quality of Color-Matching Process in Sheath Extrusion	1	79
Quality Awareness in Reel-Mounted Wire Production	1	80
Self-Control and Number of Inspections in Each Process	1	82
Self-Control and Number of Inspections in Each Process	1	80
Verification of Calibration Dates for Inspection Instruments in Each Process	1	81
Precautions for Wire Shipment	1	79
Prevention of Connector Defects in Outgoing Products	1	80
Reel-Mounted Wire Production	1	80
Color-Matching Management Process in Sheath Extrusion	1	79
Key Points of Coil Inspection	1	80
Verification of Calibration Dates for Inspection Instruments in Each Process	1	81

We aim for continuous improvement and problem prevention economically, enhancing processes, reducing defects and waste, and boosting quality and productivity. We comply with EU RoHS and REACH SVHC regulations to meet societal expectations and minimize environmental impact. In 2024, there were no violations of laws or standards having health and safety impacts during the product life cycle, nor any violations concerning product information and labeling.

Wonderful Hi Tech understands consumers' needs for safe and reliable products. Therefore, product safety is our primary goal, ensuring optimal performance. All Wonderful Hi Tech products and processes comply with EU RoHS and REACH SVHC regulations. Suppliers must provide third-party test reports or declarations proving the provided material complies with RoHS and REACH SVHC regulations.

We have established Supplier Management Procedures and Environmental Substance Control Audits for supplier management. Evaluation teams composed of R&D, Quality Assurance, and Procurement departments conduct both document reviews and on-site assessments of suppliers. Key focus areas include ensuring quality and product safety. For all active suppliers, regular and ad-hoc audits are conducted on quality management and hazardous substance management. These audits ensure suppliers comply with environmental, safety, and health-related regulations, confirm that raw materials meet regulatory standards to ensure safe use and require suppliers to strictly comply with legal and social norms. Most of our suppliers are long-term partners. We may terminate or cancel contracts with any supplier negatively impacting the environment, working conditions, human rights, or society.

■ Assessment of Major Product and Service Categories for Health and Safety Impacts

Regulatory Item	RoHS	REACH SVHC
Standards	Refer to EU Directive 2011/65/EU its subsequent amendments per customer requirements. (EU) 2015/863	Under Section 33(1) of REACH Regulation (EC) No. 1907/2006
Percentage of Products or Services Meeting Specifications in 2024	100%	100%

Chapter 5 Harmonious and Healthy Workplace

5.1 Employee Diversity and Gender Equality

Item	Content
Corresponding GRI	GRI 405
Impact Description	By creating a diverse and inclusive culture, we help employees showcase strengths and perspectives vital for organizational growth.
Policies, Commitments & Importance	Employees are the foundation of sustainable business operations. We are committed to providing a competitive and inclusive workplace, ensuring no discrimination against any employee or job applicant based on characteristics (such as gender, race, ethnicity, nationality, religion, age, marital status, sexual orientation, gender identity or expression, disability, pregnancy, military status, or political affiliation). Our goal is to attract top talent from diverse backgrounds and drive innovation.
Responsible Department	Human Resources Department
Short, Medium & Long-Term Objectives	Short-term goal: Regularly organize gender equality training. Medium-term goal: Exceed legal employment rates for people with disabilities Long-term goal: Attract more international talent.
Action Plans	1. Recruitment and salary classifications are not differentiated by gender, age, race, religion, political affiliation, marital status, or organizational participation. 2. Through internal communications and new employee training programs, we help employees understand and respect diverse cultures, backgrounds, and beliefs, thereby fostering teamwork and growth.
Assessment of Effectiveness in 2024	1. Employment rates of individuals with disabilities meet statutory standards. 2. Enhance sexual harassment prevention efforts through employer-employee meetings.
Grievance Process	Through regular employer-employee meetings and union council sessions, we address employee complaints and provide feedback on both positive and negative issues. Based on these discussions, each department develops targeted improvement actions and precautions.

5.1.1 Human Rights Protection in the Workplace

To address workplace human rights issues, Wonderful Hi Tech has implemented the Wonderful Hi Tech Statement on Prohibition of Unlawful Employment, which covers child labor and the protection of minors, forced and compulsory labor, and gender and employment equality. Additionally, the company has established Work Rules that include policies on sexual harassment prevention, grievance investigations, disciplinary actions, and gender equality, ensuring a workplace free from child labor, forced labor, harassment, and discrimination. In the fourth quarter of 2024, anti-sexual harassment awareness sessions were held at the Wugu Headquarters and the Zhongli Plant, with approximately 241 participants. Employees can report grievances through a hotline, email, representatives of the employer-employee meeting, and other channels. All grievance cases are

handled confidentially, and information about the complainant and the grievance process is kept secure to protect employee rights. In 2024, Wonderful Hi Tech received no human rights grievances and reported no incidents of discrimination based on ethnicity, gender, religion, political affiliation, sexual orientation, sexual harassment, or workplace bullying.

Additionally, Wonderful Hi Tech continues to promote workplace diversity and human rights education. Pre-employment training for new hires includes topics such as prohibiting forced labor and child labor, anti-harassment, anti-discrimination, and sexual harassment prevention. All employees are required to participate in regular training on these topics. Going forward, we will continue to emphasize and promote educational training to enhance employees' awareness of human rights protection and reduce the risk of incidents.

5.1.2　Workforce Structure and Diversity in the Workplace

In 2024, Wonderful Hi Tech had a total of 1,371 employees. In terms of gender distribution, men made up 64.84% of employees, while women comprised 35.16%. By age group, employees aged 30 to 50 represented the largest segment at 55.36%, followed by those under 30 at 25.09%. The Company had 22 executives, including 4 women, accounting for 18.18% of all executives.

Wonderful Hi Tech values diversity and inclusion in the workplace. In 2024, we employed 5 individuals with disabilities and 67 foreign employees, including 9 who were promoted to mid-level technicians, with an average tenure of 10 years. Wonderful Hi Tech provides barrier-free ramps, accessible restrooms, and lactation rooms, and offers specialized holidays for indigenous employees, ensuring an equal and inclusive workplace experience for all. In 2024, Wonderful Hi Tech did not receive any notifications or undergo any investigations related to discrimination, child labor, or forced or compulsory labor.

■　　Employee Composition

Region	Gender	Category		Year		
				2022	2023	2024
Wugu Headquarters	Male	Permanent Contract	Full-time	20	18	17
			Part-time	1	3	3

Region	Gender	Category		Year		
				2022	2023	2024
		Subtotal		21	21	20
	Female	Permanent Contract	Full-time	27	28	30
			Part-time	—	—	—
		Subtotal		27	28	30
Zhongli Plant	Male	Permanent Contract	Full-time	128	136	136
			Part-time	1	1	1
		Subtotal		129	137	137
	Female	Permanent Contract	Full-time	39	42	43
			Part-time	—	—	—
		Subtotal		39	42	43
Vietnam Plant	Male	Fixed-term Contract	Full-time	—	—	4
			Part-time	—	—	—
		Permanent Contract	Full-time	—	—	263
			Part-time	—	—	—
		Subtotal		—	—	267
	Female	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
		Permanent Contract	Full-time	—	—	51
			Part-time	—	—	—
		Subtotal		—	—	51
Thailand Plant	Male	Fixed-term Contract	Full-time	—	—	58
			Part-time	—	—	—
		Permanent Contract	Full-time	—	—	243
			Part-time	—	—	—
		Subtotal		—	—	301
	Female	Fixed-term Contract	Full-time	—	—	89
			Part-time	—	—	—
		Permanent Contract	Full-time	—	—	229
			Part-time	—	—	—
		Subtotal		—	—	318
Dongguan Plant	Male	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
		Permanent Contract	Full-time	—	—	164
			Part-time	—	—	—
		Subtotal		—	—	164
	Female	Fixed-term Contract	Full-time	—	—	—
			Part-time	—	—	—
			Full-time	—	—	40

Region	Gender	Category		Year		
				2022	2023	2024
		Permanent C...	Part-time	—	—	—
		Subtotal		—	—	40
Total	Male	Fixed-term Contract	Full-time	—	—	62
			Part-time	—	—	—
Total	Male	Permanent Contract	Full-time	148	154	823
			Part-time	2	4	4
		Subtotal		150	158	889
Total	Female	Fixed-term Contract	Full-time	—	—	89
			Part-time	—	—	—
	Female	Permanent Contract	Full-time	66	70	393
			Part-time	—	—	—
		Subtotal		66	70	482

Note 1: Employee totals as of December 31 of the reporting period.

Note 2: Fixed-term/Permanent Contracts: As defined in Section 9 of the Employment Standards Act.

Note 3: Full-Time/Part-Time: According to the Ministry of Labor, part-time workers are employees whose working hours are significantly shorter than full-time employees, with reduced hours mutually agreed upon by the employer and employee.

■　　　Breakdown of Non-Employee Workers

Region	Gender	Type	Year		
			2022	2023	2024
Wugu Headquarters	Male	Security Guard	2	2	2
		Subtotal	2	2	2
Thailand Plant	Male	Security Guard	—	—	8
		Subtotal	—	—	8
	Female	Security Guard	—	—	4
		Subtotal	—	—	4
Dongguan Plant	Male	Security Guard	—	—	8
		Subtotal	—	—	8
	Female	Security Guard	—	—	1
		Subtotal	—	—	1
Total	Male	Security Guard	2	2	18
		Subtotal	2	2	18
	Female	Security Guard	—	—	5
		Subtotal	—	—	5

Note 4: Employee totals as of December 31 of the reporting period.

■ Diversified Workforce Composition

Region	Employee Category	Under 30 Years Old		30 to 50 Years Old		Above 50 Years Old		Total
		Male	Female	Male	Female	Male	Female	
Wugu Headquarters	Executives	—	—	3	2	3	1	9
	Mid-Level Directors	—	—	—	1	—	2	3
	Basic level supervisors	—	—	3	—	—	1	4
	General Staff	1	2	7	14	3	7	34
	Total	1	2	13	17	6	11	50
Zhongli Plant	Executives	—	—	—	—	2	—	2
	Mid-Level Directors	—	—	—	—	—	1	1
	Basic level supervisors	—	—	2	3	3	—	8
	General Staff	20	3	74	33	36	3	169
	Total	20	3	76	36	41	4	180
Vietnam Plant	Executives	—	—	1	1	2	—	4
	Mid-Level Directors	—	—	5	3	—	—	8
	Basic level supervisors	—	—	20	5	—	—	25
	General Staff	239	42	—	—	—	—	281
	Total	239	42	26	9	2	—	318
Thailand Plant	Executives	—	—	3	—	2	—	5
	Mid-Level Directors	—	—	—	1	6	1	8
	Basic level supervisors	—	—	26	18	13	8	65
	General Staff	—	—	232	211	19	79	541
	Total	—	—	261	230	40	88	619
Dongguan Plant	Executives	—	—	1	—	1	—	2
	Mid-Level Directors	—	—	10	—	6	—	16
	Basic level supervisors	—	—	6	—	10	—	16
	General Staff	27	10	50	24	53	6	170
	Total	27	10	67	24	70	6	204

Region	Employee Category	Under 30 Years Old		30 to 50 Years Old		Above 50 Years Old		Total
		Male	Female	Male	Female	Male	Female	
Total	Executives	—	—	8	3	10	1	22
	Mid-Level Directors	—	—	15	5	12	4	36
	Basic level supervisors	—	—	57	26	26	9	118
	General Staff	287	57	363	282	111	95	1,195
	Total	287	57	443	316	159	109	1,371
	Ratio to Total Employees (by Gender)	20.93%	4.16%	32.31%	23.05%	11.60%	7.95%	
	Ratio to Total Employees (by Age)	25.09%		55.36%		19.55%		

Note 1: Executives: Managerial level and above

Note 2: Mid-Level Directors: Associate managerial level

Note 3: Basic Level Supervisors: Deputy division chief and division chief positions

5.1.3 Effective Communication Channels

Wonderful Hi Tech strives to maintain a culture of prompt and transparent workplace communication.The employer-employee meeting, which includes representatives from both employers and employees, convenes each quarter. In 2024, four employer-employee meetings were conducted, addressing 13 issues such as business days and vacation regulations, family care leave policies, overtime procedures, statutory working hours, and flexible work arrangements. The resolutions from these meetings apply 100% of employees. To facilitate communications between employers and employees, Wonderful Hi Tech has established multiple communication channels, including an employee email, an employee feedback area, and a grievance hotline, to promptly address all suggestions. Since no employees have initiated the formation of a labor union, the Company has not yet established a union organization.

Any adjustments to working conditions at Wonderful Hi Tech must be agreed upon during employer-employee meetings, and all operations must be conducted in compliance with local laws. Under the Employment Standards Act, the minimum notice period based on an employee's seniority is as follows: For employees who have worked continuously for more than three months but less than

one year, a 10-day advance notice is required; for those who have worked for more than one year but less than three years, a 20-day advance notice is required. Employees who have worked continuously for more than three years must be given a 30-day advance notice. If an employee is terminated without receiving the specified advance notice, they shall be paid compensation in lieu of notice for that period.

5.2   Labor Relations

5.2.1   Overview of New Hires and Employee Turnover

In 2024, Wonderful Hi Tech hired 287 new employees, resulting in a new hire rate of approximately 20.93%. During the same period, 306 employees left the company, leading to a turnover rate of approximately 22.32%. Analysis of employee departures revealed that primary factors included discrepancies between job expectations and actual work, family reasons, health issues, and personal career development plans. To address this, we will enhance job duty explanations during interviews to align applicants' expectations with reality. Additionally, we will offer leave without pay, support for continuing education, and other assistance to provide comprehensive support to our employees and improve the retention of outstanding employees.

■   New Employee Statistics

Region	Gender	Age	2022		2023		2024	
			Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)
Wugu Headquarters	Female	<30 Years	—	—%	—	—%	3	6.00%
		31~50 Years	—	—%	2	4.08%	—	—%
		>51 Years	1	2.08%	—	—%	—	—%
	Male	<30 Years	2	4.17%	—	—%	—	—%
		31~50 Years	1	2.08%	2	4.08%	2	4.00%
		>51 Years	3	6.25%	—	—%	—	—%
Zhongli Plant	Female	<30 Years	—	—%	3	1.68%	—	—%
		31~50 Years	9	5.36%	4	2.23%	2	1.11%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	13	7.74%	13	7.26%	9	5.00%
		31~50 Years	24	14.29%	26	14.53%	20	11.11%
		>51 Years	3	1.79%	—	—%	—	—%

Region	Gender	Age	2022		2023		2024	
			Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)
Vietnam Plant	Female	<30 Years	—	—%	—	—%	10	3.14%
		31~50 Years	—	—%	—	—%	6	1.89%
		>51 Years	—	—%	—	—%	1	0.31%
	Male	<30 Years	—	—%	—	—%	45	14.15%
		31~50 Years	—	—%	—	—%	40	12.58%
		>51 Years	—	—%	—	—%	—	—%
Thailand Plant	Female	<30 Years	—	—%	—	—%	15	2.42%
		31~50 Years	—	—%	—	—%	35	5.65%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	—	—%	—	—%	61	9.85%
		31~50 Years	—	—%	—	—%	14	2.26%
		>51 Years	—	—%	—	—%	—	—%
Dongguan Plant	Female	<30 Years	—	—%	—	—%	6	2.94%
		31~50 Years	—	—%	—	—%	1	0.49%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	—	—%	—	—%	8	3.92%
		31~50 Years	—	—%	—	—%	7	3.43%
		>51 Years	—	—%	—	—%	2	0.98%
Total	Female	<30 Years	—	—%	3	0.68%	34	2.48%
		31~50 Years	9	2.08%	6	1.36%	44	3.21%
		>51 Years	1	0.23%	—	—%	1	0.07%
	Male	<30 Years	15	3.47%	13	2.95%	123	8.97%
		31~50 Years	25	5.79%	28	6.35%	83	6.05%
		>51 Years	6	1.39%	—	—%	2	0.15%
Subtotal			56	12.96%	50	11.34%	287	20.93%

Note 1: New hire rate is calculated as [(Number of new hires in the category during the year) / (Total number of employees at year-end)] × 100%

Note 2: The new hire rates for 2022 and 2023 were recalculated due to an error in the original denominator (total number of employees).

■ Employee Turnover Statistics

Region	Gender	Age	2022		2023		2024	
			Number of	Turnover	Number of	Turnover	Number of	Turnover
Wugu Headquarters	Female	<30 Years	—	—%	—	—%	1	2.00%
		31~50 Years	—	—%	1	2.04%	1	2.00%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	1	2.08%	—	—%	—	—%
		31~50 Years	2	4.17%	1	2.04%	2	4.00%
		>51 Years	2	4.17%	1	2.04%	2	4.00%

Region	Gender	Age	2022		2023		2024	
			Number of	Turnover	Number of	Turnover	Number of	Turnover
Zhongli Plant	Female	<30 Years	1	0.60%	—	—%	—	—%
		31~50 Years	5	2.98%	4	2.23%	1	0.56%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	13	7.74%	10	5.59%	5	2.78%
		31~50 Years	22	13.10%	24	13.41%	20	11.11%
		>51 Years	7	4.17%	—	—%	4	2.22%
Vietnam Plant	Female	<30 Years	—	—%	—	—%	3	0.94%
		31~50 Years	—	—%	—	—%	1	0.31%
		>51 Years	—	—%	—	—%	—	—%
	Male	<30 Years	—	—%	—	—%	52	16.35%
		31~50 Years	—	—%	—	—%	44	13.84%
		>51 Years	—	—%	—	—%	—	—%
Thailand Plant	Female	<30 Years	—	—%	—	—%	10	1.62%
		31~50 Years	—	—%	—	—%	25	4.04%
		>51 Years	—	—%	—	—%	8	1.29%
	Male	<30 Years	—	—%	—	—%	44	7.11%
		31~50 Years	—	—%	—	—%	32	5.17%
		>51 Years	—	—%	—	—%	3	0.48%
Dongguan Plant	Female	<30 Years	—	—%	—	—%	1	0.49%
		31~50 Years	—	—%	—	—%	4	1.96%
		>51 Years	—	—%	—	—%	5	2.45%
	Male	<30 Years	—	—%	—	—%	5	2.45%
		31~50 Years	—	—%	—	—%	16	7.84%
		>51 Years	—	—%	—	—%	17	8.33%
Total	Female	<30 Years	1	0.23%	—	—%	15	1.09%
		31~50 Years	5	1.16%	5	1.13%	32	2.33%
		>51 Years	—	—%	—	—%	13	0.95%
	Male	<30 Years	14	3.24%	10	2.27%	106	7.73%
		31~50 Years	24	5.56%	25	5.67%	114	8.32%
		>51 Years	9	2.08%	1	0.23%	26	1.90%
Subtotal			53	12.27%	41	9.30%	306	22.32%

Note 1: Turnover rate is calculated as [(Number of employee departures in the category during the year) / (Total number of employees at year-end)] × 100%.

Note 2: The turnover rate for 2022 and 2023 were recalculated due to an error in the original denominator (total number of employees).

5.2.2　Comprehensive Compensation System

Wonderful Hi Tech is committed to providing a transparent and fair compensation system. Salaries are determined based on employees' educational background, professional knowledge and

skills, tenure, experience, and personal performance. Compensation for all employees is equitable and does not vary based on gender, age, ethnicity, nationality, religion, political affiliation, or sexual orientation. Due to the nature of our industry, our workforce currently has more male employees than female employees, resulting in a disparity in compensation ratios between genders. However, the company's overall female-to-male compensation ratio showed gradual progress toward parity in 2024.

■　　　Female-to-Male Compensation Ratio

	2022	2023	2024
	Female	Female	Female
Executives	1:5.25	1:3.25	1:3.574
Mid-Level Directors	1:0	1:0	1:0
Basic level supervisors	1:1.55	1:1.59	1:2.1
General Staff	1:2.97	1:2.47	1:2.282

Note 1: Executives: Managerial level and above

Note 2: Mid-Level Directors: Associate managerial level

Note 3: Basic Level Supervisors: Deputy division chief and division chief positions

Note 4: Compensation includes: base salary, allowances, overtime pay, meal subsidies, attendance bonuses, holiday bonuses, year-end bonuses, performance bonuses, and director compensation.

5.2.3　Diverse Employee Benefits

Wonderful Hi Tech offers comprehensive employee benefits in compliance with local laws. We provide essential benefits such as insurance, pension, and vacation. Additionally, we offer benefits that exceed legal requirements, including employee housing, nutritious meals, subsidies for weddings and funerals, and regular company outings to enhance employee bonds and foster harmonious employee relations.

■　Wonderful Hi Tech Employee Benefit Program

Item	Content
Employee Welfare Benefits	■ Employee Holiday Bonuses ■ Employee Stock Ownership Trust ■ Maternity Benefits ■ Paternity Benefits ■ Marriage Allowance ■ Funeral Grant ■ Retirement Benefit Payments ■ Employee Emergency Relief Fund and Pension
Insurance and Health	■ Insurance ■ Group Insurance ■ Fitness Center ■ Lactation Room ■ Massage Services ■ Health Seminars ■ Employee Family Day
Flexible Working Hours and Leave Policies	■ Special Leave ■ Overtime Compensatory Time Off ■ Paid Vaccination Leave ■ Flexible Start and End Times
Professional Consulting	■ Psychological Counseling ■ Legal Advice
Recreational Benefits	■ Employee Discounts at Affiliate Companies ■ Special Store Offers ■ Sporting Activities ■ Year-End Dinner

Item	Content
Various Bonuses	To recognize our employees' dedication, the company provides various bonuses, including dividends, employee awards, holiday bonuses, birthday gifts, and allowances for marriage, childbirth, and bereavement.
Partnerships with Preferred Vendors	We have established partnerships with 21 preferred vendors, including restaurants and childcare facilities, allowing employees to enjoy services at discounted prices.
Early Childhood Education Grants	Beyond partnerships with kindergartens, the company also provides a monthly allowance to support employees with childcare expenses.
Physical and Mental Well-being	We provide employees with online video courses (unlimited) that offer resources to support mental and physical wellness. Regularly scheduled initiatives include aerobic fitness classes to encourage physical health, the Baishatun Mazu pilgrimage for those with religious needs, and beach clean-ups paired with family days. These programs, alongside activities promoting family values, aim to combine education with engagement and contribute toward overall employee well-being.
Pension	Under Labor Standards Act, we make monthly contributions to employee retirement plans. For employees under the legacy pension scheme, contributions are made to pension reserves. For those under the new pension scheme, we contribute 6% of their insured salary level monthly as per the Labor Pension Act. Employees may also choose to voluntarily contribute 0% to 6% to their personal retirement accounts

Baishatun Mazu Pilgrimage Mask Distribution Event

Employee Weight Loss Competition Awards

Employee Meal After Baishatun Mazu Mask Event

(Preferred Vendor LOGO)

(Physical and Mental Balance - Aerobic Program)

5.2.4 Parental Leave

Taiwan

To support our employees in balancing work and family, Wonderful Hi Tech offers unpaid parental leave under applicable employment laws. Additionally, we offer dedicated consultation services to assist employees in complying with Gender Equality in Employment Act and the Regulations for Implementing Unpaid Parental Leave for Raising Children. In 2024, a total of 19 employees applied for unpaid parental leave, with one employee expected to return to work and one actually reinstated during that period. Additionally, one employee was reinstated in 2023 and remained in their position for more than one year, resulting in a retention rate of 100%.

Item	Number of Male Employees	Number of Female Employees	Total
2024 - Eligible to Apply for Parental Leave (A)	5	17	22
2024 - Actual Applications for Parental Leave (B)	4	15	19
2024 - Expected to Return from Parental Leave (C)	—	1	1
2024 - Actual Return from Parental Leave (D)	—	1	1
2023 - Actual Return from Parental Leave (E)	—	1	1
2023 - Remaining Employed Twelve Months After Return from Parental Leave (F)	—	—	—
Parental Leave Application Rate (B/A)	80.00%	88.24%	86.36%
Return Rate (D/C)	—%	100.00%	100.00%
Retention Rate (F/E)	—%	—%	—%

Note: The statistics on parental leave cover the Wugu Headquarters and the Zhongli Plant in Taiwan.

China – Dongguan

In accordance with local regulations, including the "Special Rules on the Labor Protection of Female Employees" and the "Population and Family Planning Law," eligible female employees are entitled to 98 days of maternity leave, of which up to 15 days may be taken before childbirth. In 2024, no employees were eligible for maternity leave, and no employees applied for prenatal leave.

Thailand

In accordance with Thailand's Labour Law, pregnant employees are entitled to 98 days of maternity leave (including antenatal check-ups), of which 45 days must be paid by the employer. These 98 days of maternity leave include all normal weekly rest days and public holidays. In 2024, no employees were eligible for maternity leave.

Vietnam

In accordance with Vietnam's Labour Code, female employees are entitled to six months of maternity leave, with no more than two months to be taken before childbirth. After the expiration of maternity leave, if required, female employees may negotiate with the employer to extend the leave period on an unpaid basis. In 2024, four employees were eligible for maternity leave, all of whom applied for maternity leave. In addition, four employees negotiated with the Company for extended unpaid leave.

5.3   Employee Training and Development

Item	Content
Corresponding GRI	GRI 404
Impact Description	Wonderful Hi Tech is committed to becoming a sustainable organization. In addition to business growth and profitability, creating a strong company culture is crucial. Developing and nurturing talent is the cornerstone of sustainable operations; therefore, employee development and turnover rates are listed as important management indicators, enabling employees and the company to grow together.
Policies, Commitments & Importance	We continuously gather employee feedback to enhance our training programs. Through educational opportunities and mentorship, we empower our employees to learn and develop effectively. Annually, we allocate funds for internal and external training to enhance employees' professional skills and leadership capabilities, encouraging self-development. To improve industry competitiveness, the company has established a licensing allowance system to support employees in pursuing further education and professional certifications, recognizing their advancement and assisting in career development and job stability.
Responsible Department	Human Resources Department
Short, Medium & Long-Term Objectives	Short-Term Goal: Continue to enhance on-the-job training. Medium-Term Goal: Expand learning channels and resources for training Long-Term Goal: Encourage a culture of self-directed learning among employees.
Action Plans	1. By optimizing employee development programs, we enhance employees' skills and expertise, increasing their adaptability and value. This facilitates corporate innovation and competitiveness while improving employee satisfaction and retention. 2. We offer employees diverse and comprehensive learning opportunities and development resources, including on-the-job training, classroom training, job coaching, job rotation, and more.
Assessment of Effectiveness in 2024	1. In 2024, the number of employee trained reached 121. 2. In 2024, employees received an average of 5.89 hours of training, an increase of 219.78% from the previous year. 3. In 2024, the total investment in educational training amounted to NT$4,235,860, with an average training cost of NT$3,500 per employee. 4. New learning channels have been added, such as book clubs, overseas seminars, external training courses, mentorships, and digital online courses.
Grievance Process	Through regular employer-employee meetings and union council sessions, we address employee complaints and provide feedback on both positive and negative issues. Based on these discussions, each department develops targeted improvement actions and precautions.

5.3.1 Talent Management and Development

Wonderful Hi Tech designs training programs tailored to various levels and positions to enhance professional competencies, improve management skills, achieve company goals, and enhance competitiveness. In 2024, Wonderful Hi Tech provided multiple training methods such as departmental on-the-job training, online learning, mentorship, and job rotation, enabling employees to stay current and acquire new knowledge. In 2024, the number of educational training participants amounted to 1371, with an average of 9.56 training hours per employee.

■ Average Number of Training Hours Over the Last Three Years

Gender	Employee Category	2024			2023			2022		
		Number of people	General Training	Hours Average	Number of people	General Training	Hours Average	Number of people	General Training	Hours Average
Male	Executives	18	34	1.88	3	24	8.00	—	—	0!
	Mid-Level Directors	27	380	14.06	5	64	12.70	2	2	1.00
	Basic level supervisors	83	464	5.58	9	40	4.39	2	3	1.50
	General Staff	761	7,692	10.11	57	262	4.59	31	72	2.32
Female	Executives	4	84	21.07	3	25	8.33	1	2	2.00
	Mid-Level Directors	9	170	18.94	4	46	11.50	4	19	4.75
	Basic level supervisors	35	263	7.50	1	11	11.00	—	—	0!
	General Staff	434	4,023	9.27	39	242	6.21	26	79	3.04
Total		1,371	13,110	9.56	121	713	5.89	66	177	2.68

5.3.2 Performance Evaluation System

As per our Performance Management Guidelines, Wonderful Hi Tech conducts regular appraisals and performance interviews with employees every six months. The appraisal focuses on reviewing past work performance and setting future work goals. The results of the performance appraisal are used as the basis for salary adjustments, promotions, and career development planning. Employees are promoted annually, referencing the previous year's appraisal, to ensure the transparency, fairness, and integrity of the promotion process.

The appraisal process starts with employee self-assessment, followed by evaluation by their supervisor based on performance and goal achievement. Through two-way communication, both parties can achieve a common understanding of individual and company objectives. In 2024, all of the

regular employees of Wonderful Hi Tech completed the annual performance appraisal. All employees, except those on probation or those who returned from leave during the year (less than three months), participated in the appraisal.

■ Wonderful Hi Tech Performance Review Program

Assessment Items	Assessment Details
Shared Values	Evaluates how the employee's work attitude aligns with company values such as business integrity, continuous improvement, teamwork, innovation, customer satisfaction, and collaboration.
Employee Training Program Achievements	Assesses whether the supervisor or employee has offered effective resources and opportunities for subordinate development, including program participation, project leadership, job shadowing, and educational training.
Work Target Schedule	For the next six months, the immediate supervisor or next-level director will provide suggestions or modify the content of the plan to align with the company's operational objectives.
Annual Work Plan	Individual's initial work performance, performance metrics, and results during the period.

■　　Percentage of Employees Receiving Performance Appraisals at Wonderful Hi Tech

Employee Category		2024			2023			2022		
		Number of Employees Who Completed the Assessment	Number of Employees	Assessment Ratio	Number of Employees Who Completed the Assessment	Number of Employees	Assessment Ratio	Number of Employees Who Completed the Assessment	Number of Employees	Assessment Ratio
Gender	Male	111	111	100.00%	114	114	100.00%	110	110	100.00%
	Female	64	64	100.00%	60	60	100.00%	57	57	100.00%
Total		175	175	100.00%	174	174	100.00%	167	167	100.00%
Category	Executives	13	13	100.00%	13	13	100.00%	13	13	100.00%
	Mid-Level Directors	4	4	100.00%	4	4	100.00%	4	4	100.00%
	Basic level supervisors	12	12	100.00%	11	11	100.00%	11	11	100.00%
	General Staff	146	146	100.00%	146	146	100.00%	139	139	100.00%
Total		175	175	100.00%	174	174	100.00%	167	167	100.00%

Note: This statistic covers only sites in Taiwan. Employees on probation and those who returned from unpaid leave during the year (less than three months) were not assessed.

5.4 Occupational Health and Safety

Item	Content
Corresponding GRI	GRI 403
Impact Description	Providing a safe workplace and caring for our employees is of paramount importance to Wonderful Hi Tech. Occupational injuries not only harm employees physically and mentally but also impact the company's productivity and operations.
Policies, Commitments & Importance	Wonderful Hi Tech is consistently committed to creating a safe and friendly workplace. The company has established the Safety and Health Workplace Code and Occupational Health and Safety Management Plan to continually enhance workplace safety and health, prevent incidents, reduce the risk of occupational hazards, and safeguard employee well-being. We also promote physical and mental health, aligning with our mission of prioritizing quality in everything we do, maintaining a strong focus on workplace safety, and embracing sustainable development.
Responsible Department	Occupational Safety and Health Committee and Occupational Safety Office
Short, Medium & Long-Term Objectives	Short-Term Goal: Achieve ISO 45001 certification by July 2024 Medium- and Long-Term Goal: Regularly update objectives and targets annually based on the PDCA cycle.
Action Plans	1. Conduct weekly quality, safety, and sanitation inspections, implement improvements, and take corrective actions in the workplace. 2. Enhance hazard communication, provide educational training for contractors before construction activities, and conduct weekly inspections, reviews, and corrective plans.
Assessment of Effectiveness in 2024	1. We implemented the ISO 14001 and ISO 45001 management systems. 2. No major work safety incidents or violations. 3. We conducted regular weekly occupational safety and health audits. In 2024, 53 audits were performed; 12 deficiencies identified, and we achieved a 100% improvement rate in addressing these deficiencies. 4. We provided employee safety and health training courses as per legal and job requirements. In 2024, a total of 20 courses were held, with 68 participants and a total of 222 training hours. 5. Three recordable occupational injury cases occurred: two were commuting traffic accidents and one was a temporary heat injury incident. 6. There were no cases of occupational diseases. 7. A total of 185 employees participated in the employee health screening service. 8. An occupational safety and health specialist participated in external training, completing 12 hours of training.
Grievance Process	1. Associated occupational safety matters are regularly discussed by the Occupational Safety and Health Committee. 2. In the event of an incident, we follow the accident notification and reporting procedures outlined in the Company's Safety and Health Code of Conduct.

5.4.1 Occupational Health and Safety Policies and Management Systems

We comply with the ISO 45001:2018 Occupational Health and Safety Management System and have established operational guidelines such as the "Safety and Health Work Guidelines,"

"Occupational Health and Safety Management Plan," and "Occupational Health and Safety Management Key Points." For overseas sites, management operations are conducted in accordance with local government regulations. To assess the effectiveness of the management system, qualified auditors conduct internal audits of the ISO 45001:2018 Occupational Health and Safety Management System annually, while external audits are carried out every three years by an accredited third-party certification organization. The system was implemented at the end of 2023 and certification was obtained in November 2024.

To effectively implement and facilitate occupational health and safety plans, the company has established the Head Office Occupational Health and Safety Committee. Through open procedures, employees meeting the legal requirements have been elected as workers' representatives. There are a total of 9 committee members, including 6 workers' representatives, accounting for 66% of the committee. The committee meets quarterly to discuss occupational health and safety management policies, supervise and monitor occupational health and safety performance, and updates on the status of occupational safety regulations. General employees may also provide suggestions to their department supervisors or occupational safety and health representatives through various channels, including phone, email, or employee suggestion boxes, to facilitate discussion during committee meetings. Occupational safety and health regulations and guidelines are shared with all employees via email, bulletin boards within the workplace, and educational training, ensuring access to safety and health information.

Item	Occupational Health and Safety Topics
1	Road safety awareness
2	Stay hydrated during hot weather conditions
3	Strengthen occupational safety and health training and awareness
4	Scarves and ties are prohibited in the workplace; employees with long hair must tie it back before starting work

5.4.2   Hazard Identification and Risk Assessment Management

To identify potential hazards in the work environment and operations, our Occupational Safety Office conducts annual hazard identification and risk assessments. Hazards are identified based on chemical, physical, ergonomic, and other safety and health factors. We determine risk levels by assessing severity and likelihood, then implement appropriate risk controls. Response strategies and action plans are developed based on the risk level to continually improve and reduce hazard risks. Individuals responsible for identification and assessment receive 3 hours of risk assessment training annually to ensure they have the competency to assess risks and identify hazards.

■ Significant Risk Items and Response Plan

Business Operations with Significant Risks	Risk Description	Measures
Forklift Operations	■ Employees may be injured due to careless operation such as driving, reversing, or turning. ■ Injury caused by failure to properly engage brakes when parked. ■ Injury due to operators standing on forks in violation of regulations. ■ Crush injuries due to forklift overturning caused by uneven road surfaces or overloading.	■ Prevent collisions between personnel and machinery through appropriate route planning and speed limits. ■ Install alarms, indicator lights, and mirrors on forklifts, and conduct regular maintenance. ■ Implement standard guidelines for forklift operations, train individuals, and enhance awareness.
Fixed Crane Operations	■ Operator injury due to breakage of steel cables or failure of anti-slip devices when lifting raw materials ■ Employees may be injured due to careless operation such as driving, reversing, or turning.	■ Implement standard guidelines for fixed crane operation, train individuals, and enhance awareness. ■ Inspect and replace hooks, slings, and anti-slip devices regularly ■ Require workers to wear helmets
Granulation and Extrusion Area	■ Hearing loss among employees due to prolonged exposure to noisy environments. ■ Prolonged exposure to noise may lead to decreased morale	■ Regularly measure workplace noise levels and implement engineering improvements in noisy areas. ■ Conduct regular health check-ups and implement staff rotation ■ Provide earplugs and earmuffs.
Packing and Shipping	■ Fire caused by static electricity due to friction between finished packages, igniting nearby materials. ■ Employee electrocution due to electrical leakage from ungrounded appliances.	■ Install and regularly maintain static eliminators or grounding wires to eliminate static electricity. ■ Ground electrical equipment and install earth leakage circuit breakers.

Note 1:Hazard identification applies only to the Wugu Headquarters and the Zhongli Plant.

5.4.3 Procedures for Investigating Occupational Accidents

To ensure the safety of all workers, when there is an immediate danger in the workplace, the person in charge should immediately stop on-site operations and have employees retreat to a safe place. If an employee discovers a hazard in the workplace, they may stop work, retreat to a safe place, and report to their supervisor to take appropriate action without facing disciplinary action.

If an occupational incident occurs, on-site workers should immediately notify the Occupational Safety Office for emergency response. Subsequently, the Occupational Safety Office and the supervisor of the department involved will form an investigation team to determine the cause of the

incident through worker interviews, equipment inspection and analysis, review of relevant documents and records, and reconstruction of the accident scene. Corrective and preventive measures will then be proposed. The Occupational Safety Office and the department involved will continue to supervise and monitor the implementation of these measures to make every effort to prevent similar incidents from recurring.

■ Incident Investigation Flowchart

Incident Discovered

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Emergency Response to Incidents

- Control the scene and prevent secondary injuries
- Assist the injured in obtaining necessary first aid or medical treatment.
- Maintain site integrity

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Reporting the Associated Matters

- Notify the Occupational Safety Office immediately

↓

Conduct Incident Investigation

- Investigations are conducted by an investigation team involving the department involved in the accident and the Occupational Safety Office
- Identify and analyze the causes of the incident, and propose an investigation report and improvement plan
- The investigation report is reviewed by the director of the department involved and sent to the director of Occupational Safety Office

↓

Implementation & Tracking of Improvement Measures

- The responsible departments or individuals implement the improvement measures
- The Occupational Safety Office is responsible for tracking and documenting improvements

5.4.4 Occupational Health and Safety Training

To ensure that employees understand occupational health and safety regulations and are familiar with the Company's health and safety management system, we provide safety and health educational training as required by law and based on job requirements. This includes training for occupational health and safety directors and managers, directors of organic solvent operations, fire prevention managers, first-aiders, members of the Occupational Health and Safety Committee, and general employees. In 2024, at the Wugu Headquarters and the Zhongli Plant, a total of 68 participants attended occupational health and safety training sessions, with a combined total of 222 training hours. Going

forward, the Company will extend occupational health and safety concepts and training programs to all operating sites to ensure the safety of employees across all plants.

■   2024 Occupational Health and Safety Educational Training Overview

Course categories	Training Hours	Number of Trainees	Sessions	Total Training Hours (hours per person × number of trainees)
Occupational Health and Safety Supervisor Training	18	2	2	18
Educational Training for Occupational Health and Safety Workers	40	61	7	1,372
Work Environment Monitoring Personnel Training	44	16	4	72
Construction Safety / Process Safety Assessment Personnel Training	2	35	3	70
Supervisors of High-Pressure Gas, Construction Operations, and Hazardous Operations Training	21	2	2	42
Hazardous Machinery or Equipment Training	6	20	2	56
Special Operations Personnel Training	92	117	7	10,764
Occupational Health Service Personnel Training	2	21	1	42
First-Aider Training	10	32	3	132
General Safety and Health Educational Training	7	267	11	1,019

5.4.5   Occupational Health Services and Promotion Activities

To build a friendly, healthy, and safe workplace, Wonderful Hi Tech uses the Occupational Health and Safety Management Act and PDCA cycle management as the framework to develop four major programs for worker health protection: prevention of ergonomic hazards, prevention of illnesses caused by abnormal workloads, prevention of unlawful acts against workers in the performance of duties, and protection of maternal health. This provides comprehensive care for employees' physical

and mental well-being, enhancing their sense of identity and motivation, and creating a competitive advantage for the company.

Item	Action Plan	Results
Ergonomic Hazard Prevention Program	■ Provide free annual employee health check-ups. ■ Hold quarterly on-site physician counseling services. ■ Use the Musculoskeletal Injury Questionnaire annually to assess and manage employees' physical condition. ■ Offer various types of sports clubs.	■ Annual employee health screenings ■ Contracted healthcare professionals available on-site ■ Collected questionnaires on musculoskeletal injuries and discussed improvement plans with healthcare professionals ■ Provided a variety of clubs for employees to participate in freely ■ In 2024, the total number of consultations with contracted caregivers: 73 individuals/session ■ In 2024, a total of 9 individuals/consultation with attending physicians
Prevention Programs for Atypical Workload-Induced Diseases	■ We use a mental health assessment questionnaire annually to identify employees' psychological stress and plan stress-relieving activities based on the results. ■ Conduct quarterly surveys of those at high risk for illnesses related to atypical workloads, and arrange for high-risk cases to have physician consultations or work adjustments through the human resources department or department directors. ■ Organize stress relief courses and lectures.	■ Collected annual questionnaires to care for employees ■ Provided physician consultations
Program for the prevention of inappropriate behavior against employees in the workplace	■ Hold lectures on the prevention of sexual harassment. ■ Organize educational campaigns on diverse workplaces and human rights. ■ Establish applicable procedures and provide a hotline for grievances. ■ Provide assistance and counseling to affected employees.	■ Establish a contact point for reporting inappropriate behavior ■ Display posters on sexual harassment prevention in the workplace

Item	Action Plan	Results
Maternal Health Protection Program	■ Provide a breastfeeding-friendly environment and equipment, such as bottle sterilizers, breast milk refrigerators, and bottle cleaners in breastfeeding rooms. ■ Hold seminars on maternal health. ■ Allow employees the option not to wear uniforms and to wear flat shoes. ■ Provide reemployment assistance.	■ In 2024, no employees were pregnant.

5.4.6 Work-related Injuries and Illnesses

To ensure the effectiveness of occupational health and safety management guidelines, Wonderful Hi Tech uses occupational injury and disease statistics as indicators to measure performance, track root causes of problems, and continuously optimize management guidelines. In the past three years, no serious incidents have occurred in our company. However, regarding recordable occupational injuries, the main incidents were commuting accidents. In response, our company has developed corresponding management guidelines, including improving safety awareness during transportation and travel. In the future, the company will continue to improve supporting actions related to occupational injuries and illnesses, aiming for regular reviews and dynamic optimization, making steady progress toward the goal of zero occupational incidents.

■ Data on Occupational Injuries and Illnesses in the Last Three Years

Year	Total Working Hours[Note 1]	Number of Days Lost[Note 2]	Recordable Occupational Injuries		Serious Occupational Injuries		Number of Occupational Diseases	Number of Deaths on Duty[Note 5]
			Quantity	Rate[Note 3]	Quantity	Rate[Note 4]		
2022	2,423,272	326	8	3.30	8	3.30	0	0
2023	2,276,307	79	1	0.44	1	0.44	0	0
2024	2,798,880	266	3	1.07	3	1.07	0	0

Note 1：Total number of hours actually worked by all employees: calculated by multiplying the total number of days worked per year by the number of hours worked per day for all employees, excluding the employer (including employees and non-employee workers).

Note 2: Number of days lost: refer to the number of days the injured person is temporarily unable to return to work. The total number of lost days excludes both the day of the injury and the day of return to work. It includes all intervening days (including Sundays, holidays, or days when the business unit is closed) as well as any full days of incapacity after resuming work that are attributable to the incident.

Note 3: Recordable occupational injury rate = [(number of recordable occupational injuries number of deaths due to occupational injuries) x $10^{Note\ 6}$] / total number of hours worked.

Note 4: Serious occupational injury rate = [number of serious occupational injuries (excluding fatalities) x $10^{Note\ 6}$]/ total hours worked.

Note 5: Includes deaths due to occupational injury and occupational disease.

Note 6: The days lost in the statistical tables are all due to commuting accidents and are not counted as occupational injuries.

Note 7: The statistical scope for 2022 and 2023 did not include the Dongguan Plant.

Chapter 6 Social Responsibility

6.1 Community Engagement

6.1.1 Social Responsibility and Community Engagement

To maintain the principle of giving back to the community, Wonderful Hi Tech actively establishes good neighborly relations, invests in long-term community engagement, continuously promotes activities caring for community members, and participates in social responsibility programs to give back with warmth and care. Wonderful Hi Tech has long been concerned about various social issues and actively participates in social responsibility programs to fulfill its responsibility for sustainable development and convey its dedication and care to the local community. The amount of donations for public welfare activities in 2024 was NT$1,321,000. In 2024, no Wonderful Hi Tech business operations had a significant actual or potential negative impact on the local community.

Public Welfare Focus Areas	Name of Organization	Donation Program	Amount (NT$)
Community Care	Xingzhen Village, Wugu District	Masks	16,000
Disaster Relief	Hualien County Chong-De Primary School	Monetary Contribution	100,000
Disaster Relief	Hualien County Shiulin Junior High School	Monetary Contribution	100,000
Disaster Relief	Hualien County Fushi Elementary School	Monetary Contribution	100,000
Disaster Relief	Hualien County Shiulin Elementary School	Monetary Contribution	100,000
Disaster Relief	Hualien County Xibao Elementary School	Monetary Contribution	100,000
Disaster Relief	Hualien County Jaimin Elementary School	Monetary Contribution	60,000
Disaster Relief	Hualien County Sanzhan Elementary School	Monetary Contribution	60,000
Supporting the Disadvantaged	Taiwan Fund for Children and Families	Monetary Contribution	260,000
Supporting the Disadvantaged	Glocal Action	Monetary Contribution	425,000

2024 Highlighted Public Welfare Activities
Activity Name: Beach Cleaning Activity

ESG 清淨海洋活動

淨灘服務紀念證書

海科館展字第 1131000289 號

萬泰科技股份有限公司 參與本館共同辦理國際 ICC 淨灘活動，共同邁向親近海洋、認識海洋、永續海洋的目標。

特頒此狀，以資證明

館長

2024 年 6 月 22 日

Activity Name: Hualien-Taitung Filial Piety Award

In today's society, with increasing life pressures and changing environments, filial piety has gradually become a neglected value. However, filial devotion is not an empty concept; it is reflected not only in material support but also in emotional companionship and selfless dedication. To promote the spirit of filial piety and honor underprivileged children who continue to uphold their duties to their parents despite difficult circumstances, Wonderful Hi Tech partnered with Beigang Chaotian Temple to host the "9th Beigang Mazu Filial Piety Award" for the first time. This event deeply moved all attendees and inspired the participation and support of many compassionate individuals across society.

The original intention of holding this event was to recognize children who have maintained a spirit of filial devotion even in hardship, and to use their exemplary behavior to pass on the core value of filial piety to the broader community. A total of 24 children from rural areas in Hualien and Taitung were honored at this event. Although they were born into relatively poor families or had encountered misfortune, they nevertheless did their utmost within their abilities to care for their parents, showing gratitude and transforming love into action as devoted members of their families.

The participation of many charitable individuals further amplified the impact of this event. Whether through corporate donations or voluntary assistance from individuals, every act of support represented a strong recognition and endorsement of the spirit of filial piety. Many attendees remarked that seeing these children, who live under difficult conditions yet face life with gratitude, was truly moving. Every contribution, whether large or small, helps to advance this "Filial Piety Movement" and bring warmth to more families in need.

The Chairman of Wonderful Hi Tech emphasized the belief that "Love must be timely, and filial piety cannot wait." Filial piety is no longer just a traditional cultural value, but a fundamental virtue that everyone should uphold in their daily lives. Amid busy schedules, people should not overlook the importance of accompanying and caring for their parents and elders. Expressing filial devotion means showing concern in everyday life, cherishing the time spent together, and treasuring those bonds. The significance of this event lies not only in honoring these children but also in awakening every adult to their responsibilities toward family and their duty of care for the elderly.

It is hoped that such activities will continue to spread love and hope, ensuring that the spirit of filial piety takes root not only within families but also throughout society as a whole.

Activity Name: Sports Festival of Dreams for Displaced Myanmar Children

Wonderful Hi Tech actively participated in supporting charitable activities for displaced children from Myanmar. On December 13 to 14, 2024, in cooperation with Glocal Action, the Company organized the "Sports Festival of Dreams for Displaced Myanmar Children," which brought together nearly 500 teachers and students from eight schools. The event encouraged displaced Myanmar children to overcome difficulties and courageously pursue their dreams.

Recognizing the long-term lack of resources for schools serving children of Myanmar migrant workers, Chairman Chang, Ming-Lieh (張銘烈) personally led employees to the Thailand-Myanmar border and sponsored the sports festival, including supplies for competitions, sportswear, and snack packs for participating students. In addition to soccer and volleyball matches, the event also featured sepak takraw, a sport with distinctive Southeast Asian characteristics, bringing great joy and excitement to the children along the border.

At one remote riverside school, a Karen student named Aik said excitedly, "This is the first time I've had the chance to compete with students from other schools, and I'm so happy to have made many new friends." Each participant gave their full effort in competition, and after the games, they cheered one another on, creating a powerful bond among displaced Myanmar children.

Activity Name: Caring for Children in Rural Hualien

On April 3, 2024, a major earthquake in Hualien caused severe damage across the villages of Xiulin Township, resulting not only in loss of life and property but also creating significant challenges for local industries and employment. In response, Wonderful Hi Tech invited four schools, namely Shiulin Elementary School, Jaimin Elementary School, Sanzhan Elementary School, and Chong-De Primary School, to participate in the "See the Children of Xiulin ~- Kmbiyax! Children's Courage Camp" from April 24 to 26, 2024. Through this initiative, the Company visited schools and villages to provide care for teachers and students, while also collaborating with local farmers and cultural workers to organize cultural experience activities. The program sought to rebuild confidence among schoolchildren in their cultural heritage, help them recover from the trauma of the earthquake, and simultaneously support the revitalization of local industries, fostering renewed prosperity in Xiulin Township.

Wonderful Hi Tech remains committed to fulfilling its corporate social responsibility by closely linking business development with social well-being. Beyond demonstrating care for society, the Company strives to share warmth and support with communities and continues to contribute to the sustainable development of Taiwan.

Appendix I GRI Standards Index Table

Statement of Use	Wonderful Hi Tech has prepared this Sustainability Report in accordance with the GRI Standards. The reporting scope covers the period from January 1 to December 31, 2024.
GRI 1 Version Used	GRI 1: Foundation 2021
GRI Sector Standards	None

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
	GRI 2: General Disclosure (2021)		

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
GRI 2: General Disclosure (2021)	2-1 Organizational details	10	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	8	About This Report
	2-3 Reporting period, frequency and contact point	8	About This Report
	2-4 Restatements of information		In 2023, Wonderful Hi Tech did not undergo any mergers or acquisitions, changes in the reporting period, nature of business, or measurement methodologies.
	2-5 External assurance	8	About This Report
	2-6 Activities, value chain and other business relationships	10	1.1.1 Company Profile
	2-7 Employees	105	5.1.2 Workforce Structure and Diversity in the Workplace
	2-8 Workers who are not employees	105	5.1.2 Workforce Structure and Diversity in the Workplace
	2-9 Governance structure and composition	21	2.1.1 Board of Directors
	2-10 Nomination and selection of the highest governance body	29	2.1.2 Nomination and Selection of Board Members
	2-11 Chair of the highest governance body	29	2.1.2 Nomination and Selection of Board Members
	2-12 Role of the highest governance body in overseeing the management of impacts	36	2.1.6 Sustainable Governance
	2-13 Delegation of responsibility for managing impacts	錯誤! 尚未定義書籤。、36	1.2 Sustainable Governance Structure 2.1.6 Sustainable Governance
	2-14 Role of the highest governance body in sustainability reporting	13、36	1.3 Identification and Analysis of Material Topics 2.1.6 Sustainable Governance
	2-15 Conflicts of interest	29	2.1.2 Nomination and Selection of Board Members
	2-16 Communication of critical concerns	13、36	1.3 Identification and Analysis of Material Topics 2.1.6 Sustainable Governance
	2-17 Collective knowledge of the highest governance body	21	2.1.1 Company Structure and Board Composition

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
GRI 2: General Disclosure (2021)	2-18 Evaluation of the performance of the highest governance body	32	2.1.4 Performance Evaluation
	2-19 Remuneration policies	34	2.1.5 Compensation Policy
	2-20 Process to determine remuneration	34	2.1.5 Compensation Policy
	2-21 Annual total compensation ratio	112	5.2.2 Comprehensive Compensation System
	2-22 Statement on sustainable development strategy	5	A Word from Management
	2-23 Policy commitments	40	2.2.1 Anti-Corruption Communication & Educational Training
	2-24 Embedding policy commitments	40	2.2.1 Anti-Corruption Communication & Educational Training
	2-25 Processes to remediate negative impacts	Please refer to the management guidelines for each major topic	
	2-26 Mechanisms for seeking advice and raising concerns	43	2.2.3 Reporting System
	2-27 Compliance with laws and regulations	38	2.2 Business Integrity and Regulatory Compliance
	2-28 Membership in associations	11	1.1.2 Participation in Public Association Organizations
	2-29 Approach to stakeholder engagement	18	1.4 Stakeholder Engagement
	2-30 Collective bargaining agreements	109	5.1.3 Effective Communication Channels
Material Topics			
GRI 3: Material Topics (2021)	3-1 Process to determine material topics	13	1.3 Identification and Analysis of Material Topics
	3-2 List of material topics	13	1.3 Identification and Analysis of Material Topics
Business Operations and Financial Overview			
3-3 Management of material topics		10	1.1 About Wonderful Hi Tech
GRI 201: Economic Performance (2016)	201-1 Direct economic value generated and distributed	58	1.1.2 Business Operations and Financial Status
	201-4 Financial assistance received from government	58	1.1.2 Business Operations and Financial Status
Corporate Governance			
3-3 Management of material topics		錯誤! 尚未定義書籤。	2.1 Corporate Governance
Ethics and Integrity			

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
3-3 Management of material topics		38	2.2 Business Integrity and Regulatory Compliance
GRI 205: Anti-corruption (2016)	205-1 Operations assessed for risks related to corruption	40	2.2.1 Anti-Corruption Communication & Educational Training
	205-2 Communication and training about anti-corruption policies and procedures	40	2.2.1 Anti-Corruption Communication & Educational Training
	205-3 Confirmed incidents of corruption and actions taken	40	2.2.1 Anti-Corruption Communication & Educational Training
Risk Management			
3-3 Management of material topics		錯誤! 尚未定義	2.3 Risk Management
Regulatory Compliance			
3-3 Management of material topics		38	2.2 Business Integrity and Regulatory Compliance
Response to Climate Change			
3-3 Management of material topics		錯誤! 尚未定義書籤。	3.1 Response to Climate Change
GRI 201: Economic Performance (2016)	201-2 Financial implications and other risks and opportunities due to climate change	67	3.1.3 Climate Change Response Strategies
Energy and Greenhouse Gas Management			
3-3 Management of material topics		錯誤! 尚未定義書籤。	3.2 Energy and Greenhouse Gas Management
GRI 302: Energy (2016)	302-1 Energy consumption within the organization	72	3.2.2 Energy Use Profile
	302-3 Energy intensity	72	3.2.2 Energy Use Profile
	302-4 Reduction of energy consumption	77	3.2.4 Reduction and Energy Saving Measures
GRI 305: Emissions (2016)	305-1 Direct (Scope 1) GHG emissions	73	3.2.3 Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions	73	3.2.3 Greenhouse Gas Management
	305-4 GHG emissions intensity	73	3.2.3 Greenhouse Gas Management
	305-5 Reduction of GHG emissions	77	3.2.4 Reduction and Energy Saving Measures
Waste Management			
3-3 Management of material topics		錯誤! 尚未定義	3.3 Waste Management

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
GRI 306: Waste (2020)	306-1 Waste generation and significant waste-related impacts	78	3.3.1 Waste Management System
	306-2 Management of significant waste-related impacts	78	3.3.1 Waste Management System
	306-3 Waste generated	79	3.3.2 Waste Generation
	306-4 Waste diverted from disposal	79	3.3.2 Waste Generation
	306-5 Waste directed to disposal	79	3.3.2 Waste Generation
Water Resource Management			
3-3 Management of material topics		84	3.4 Water Resource Management
GRI 303: Water and Effluents (2018)	303-1 Interactions with water as a shared resource	84	3.4.1 Water Resources Risk Assessment
	303-2 Management of water discharge-related impacts	89	3.4.3 Wastewater Discharge Management
	303-3 Water withdrawal	86	3.4.2 Water Withdrawal, Consumption, and Discharge
	303-4 Water discharge	86	3.4.2 Water Withdrawal, Consumption, and Discharge
	303-5 Water consumption	86	3.4.2 Water Withdrawal, Consumption, and Discharge
Employee Human Rights Protection			
3-3 Management of material topics		104	5.1 Employee Diversity and Gender Equality
GRI 405: Diversity and Equal Opportunity (2016)	405-1 Diversity of governance bodies and employees	105	5.1.2 Workforce Structure and Diversity in the Workplace
	405-2 Ratio of basic salary and remuneration of women to men	112	5.2.2 Comprehensive Compensation System
GRI 402: Labor/Management Relations (2016)	402-1 Minimum notice periods regarding operational changes	109	5.1.3 Effective Communication Channels
GRI 406: Non-discrimination (2016)	406-1 Incidents of discrimination and corrective actions taken	104	5.1.1 Human Rights Protection in the Workplace
GRI 408: Child Labor (2016)	408-1 Operations and suppliers at significant risk for incidents of child labor	104	5.1.1 Human Rights Protection in the Workplace
GRI 409: Forced or Compulsory Labor (2016)	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	104	5.1.1 Human Rights Protection in the Workplace
Attraction and Retention of Skilled Professionals			

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
3-3 Management of material topics		110	5.2 Labor Relations
GRI 201: Economic Performance (2016)	201-3 Defined benefit plan obligations and other retirement plans	113	5.2.3 Diverse Employee Benefits
GRI 405: Diversity and Equal Opportunity (2016)	405-2 Ratio of basic salary and remuneration of women to men	112	5.2.2 Comprehensive Compensation System
GRI 401: Employment (2016)	401-1 New employee hires and employee turnover	110	5.2.1 Overview of New Hires and Employee Turnover
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	113	5.2.3 Diverse Employee Benefits
	401-3 Parental leave	117	5.2.4 Parental Leave
Employee Training and Development			
3-3 Management of material topics		120	5.3 Employee Training and Development
GRI 404: Training and Education (2016)	404-1 Average hours of training per year per employee	120	5.3 Employee Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	120	5.3 Employee Training and Development
	404-3 Percentage of employees receiving regular performance and career development reviews	120	5.3.2 Performance Evaluation System
Occupational Health and Safety			
3-3 Management of material topics		122	5.4 Occupational Health and Safety

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
GRI 403: Occupational Health and Safety (2018)	403-1 Occupational health and safety management system	122	5.4.1 Occupational Health and Safety Policies and Management Systems
	403-2 Hazard identification, risk assessment, and incident investigation	124、125	5.4.2 Hazard Identification and Risk Management 5.4.3 Procedures for Investigating Occupational Accidents
	403-3 Occupational health services	127	5.4.5 Occupational Health Services and Promotion Activities
	403-4 Worker participation, consultation, and communication on occupational health and safety	122	5.4.1 Occupational Health and Safety Policies and Management Systems
	403-5 Worker training on occupational health and safety	126	5.4.4 Occupational Health and Safety Training
	403-6 Promotion of worker health	127	5.4.5 Occupational Health Services and Promotion Activities
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	124、125	5.4.2 Hazard Identification and Risk Management 5.4.3 Procedures for Investigating Occupational Accidents
GRI 403: Occupational Health and Safety (2018)	403-8 Workers covered by an occupational health and safety management system	122	5.4.1 Occupational Health and Safety Policies and Management Systems
	403-9 Work-related injuries	129	5.4.6 Work-related Injuries and Illnesses
	403-10 Work-related ill health	129	5.4.6 Work-related Injuries and Illnesses
Other Topics			
GRI 200: Economic Standards			
GRI 308: Supplier Environmental Assessment (2016)	308-1 New suppliers that were screened using environmental criteria	50	2.4.1 Supply Chain Overview
	308-2 Negative environmental impacts in the supply chain and actions taken	Wonderful Hi Tech did not terminate any supplier relationships due to non-compliance identified in audit results	
GRI 414: Supplier Social Assessment (2016)	414-1 New suppliers that were screened using social criteria	52	2.4.2 Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken	50	2.4.1 Supply Chain Overview

GRI Guidelines	Disclosure	Page	Corresponding Chapter/ Additional Notes
GRI 204: Procurement Practices (2016)	204-1 Proportion of spending on local suppliers	<u>50</u>	<u>2.4.1 Supply Chain Overview</u>
GRI 300: Environmental Standards			
GRI 301 (2016)	301-1 Materials used by weight or volume	<u>83</u>	<u>3.3.3 Waste Reduction Initiatives</u>
	301-2 Recycled input materials used	<u>83</u>	<u>3.3.3 Waste Reduction Initiatives</u>
	301-3 Reclaimed products and their packaging materials	<u>83</u>	<u>3.3.3 Waste Reduction Initiatives</u>
GRI 400: Social Standards			
GRI 418: Customer Privacy (2016)	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no substantiated complaints concerning breaches of customer privacy or losses of customer data involving Wonderful Hi Tech.

Appendix II   Summary of Sustainability Disclosure Metrics

Communication & Networking Sector

Metric	Annual Disclosures
Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Utilization Rate	Total Energy Consumption: 116,408 GJ Percentage of Purchased Electricity: 97.15% of total energy consumption Renewable Energy Utilization Rate: 9.47%
Total Water Intake and Total Water Consumption	Total Water Intake: 111,000 cubic meters Total Water Consumption: 23,000 cubic meters
Weight of Hazardous Waste Generated and Percentage Recycled	Non-hazardous waste generated at this company
Description of Occupational Injury Categories, Numbers, and Rates	There were no severe occupational accidents at this company. Major occupational injuries were caused by traffic accidents during commuting, which are not included in the calculation of occupational injuries
Disclosure of Product Life Cycle Management: Weight of End-of-Life Products and E-Waste, and Percentage Recycled	The company does not have electronic waste; therefore, this is not applicable
Description of Risk Management for the Use of Critical Materials	Refer to 2.4.2 Supply Chain Management for more details
Total Financial Losses from Legal Proceedings Related to Anti-Competitive Practices	The company has incurred no financial losses resulting from legal proceedings related to anti-competitive practices
Production of Major Products by Category	Output by Product Category (Unit: Meters, M) • Network Cables: 208,276,718 • Electronic Wires: 739,203,402 • Computer Cables: 9,186,119 • Power Cords: 11,363,348 • High-Temperature Wires: 3,507,249 • Automotive Wires: 364,966,483 • Nylon Wires: 35,213,395 • Optical Fiber Cables (M): 1,680,426 • E Beam 150,524,753 • Paige Irrigation Wires: 19,535,946 • Plug/Connector 9,085,288 • Harness 549,312 • Others: 105,812,974

Appendix III   Climate-Related Information of TPEx Listed Company

Item	Disclosed Items	Page	Corresponding Chapter
1	Description of the Board's and management's oversight and governance of climate risks and opportunities	64	3.1.1 Climate Governance
2	Description of how identified climate risks and opportunities affect the organization's business, strategy, and financial planning (short, medium, and long term)	67	3.1.3 Climate Change Response Strategies
3	Description of financial implications due to extreme weather events and transition actions	67	3.1.3 Climate Change Response Strategies
4	Description of the process used to identify, assess, and manage climate risks integrated in overall risk management	66	3.1.3 Climate Risk Management
5	If case analysis is used to assess resilience to climate change risks, describe the cases, parameters, assumptions, analytical methods, and key financial impacts used	—	Under Planning
6	If there is a transition plan in response to managing climate risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks	70	3.1.4 Metrics and Targets
7	If internal carbon pricing is used as a planning tool, describe the basis for price setting	—	Under Planning
8	If climate-related targets are set, provide information on the activities covered, the scope of greenhouse gas emissions, target timeframe, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, provide the source and amount of carbon credits or RECs used.	—	Under Planning
9	Greenhouse gas inventory and assurance status	73	3.2.3 Greenhouse Gas Management