Environmental | Social | Governance

WT MICROELECTRONICS
2024 SUSTAINABILITY REPORT

文曄科技
WT MICROELECTRONICS

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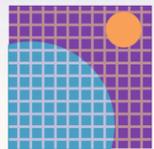
Wu Bo-Yan, Ke-lin Elementary School, Yilan

Introduction

**From Taiwan to the World:
Building WT Microelectronics' New Global Presence**

"From Taiwan to the World:
Embracing a Global Vision, Forging a Sustainable Future Together."

• **About the Report**

• **Letter from the CEO**

• **2024 Key Indicators**

• **Strategic Acquisition Completed to Establish Global Footprint**

About the Report

WT Microelectronics (hereafter abbreviated as WT) 2024 Sustainability Report (hereafter referred to as "this Report") is compiled as follows:

Disclosure Framework

In compliance with

1. GRI Sustainability Reporting Standards, GRI Standards 2021
2. AA1000 AccountAbility Principles, AA1000AP-2018
3. SASB Standards for Multiline and Specialty Retailers & Distributors
4. Governing the Preparation and Submission of Sustainability Reports by Listed Companies

Disclosure Scope

Temporal Scope

This report was first released in 2017 and an annual report has since been regularly released each year.
This report covers the period from January 1st to December 31st, 2024.

Organizational Scope

The sustainability-related performance disclosed in this report covers the parent company and all entities under the consolidated financial statements, unless otherwise specified in the main text. All disclosed information is based on the scope of consolidated entities.
In cases where performance data for all operating sites is not fully disclosed, footnotes are provided for clarification. Additionally, details regarding the scope of information disclosure are clearly listed in Section 5-9 Disclosure Coverage.

About the Disclosure

Financial Performance

The financial information disclosed in regard to the operating performance have been audited by PricewaterhouseCoopers Taiwan (PwC Taiwan) and are consistent with the information from financial statements attested by public certified accountant. The financial disclosures are made in New Taiwan Dollars (NTD).

Non-financial performance

The other data in this report were compiled from the last five years by the disclosure team, with numeral information described in the usual way and rounded in principle.
In cases where the relevant performance information has been collected for less than five years or the accuracy of the information can not be validated or verified, only the data of one to four years are disclosed.

Compilation Process

This sustainability report was compiled by a Disclosure Task Force, composed of designated representatives from relevant departments. After the initial draft was prepared, it was consolidated and revised by the Sustainability Development Team. Upon verification and confirmation of accuracy by the Disclosure Task Force, the report was submitted to the Chief Sustainability Officer (CSO) for review and subsequently presented to the Chairman of the Board for final approval.
Following external assurance and finalization of the report, the CSO formally submitted the report to the Sustainable Development Committee and the Board of Directors for discussion and approval.
Relevant information and performance data included in this report are also disclosed on the WT's ESG official website.

Previous report publication date: August 2024 | Current report publication date: August 2025

Independent Assurance

Verified by

British Standards Institution Taiwan Branch (BSI Taiwan)

In accordance with

GRI Standards 2021 and the AA1000 AS v3 Type 1 and Type 2 Moderate Assurance Level (see "5-11 External Guarantee")

For any inquiries related to this report, please feel free to contact us.
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Telephone: +886-2-8226-9088   **Email:** esg@wtmec.com

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Letter from the CEO

Sustainable Cultivation, New Positioning, New Game Plan, New Solutions

Sustainability is not about maintaining the status quo.

New Positioning:
As a global enterprise, we stabilize uncertainties, address risks in securing sustainability, foster organizational diversity, and actively cultivate talent. All of these are done by strategically allocating resources and time.

New Game Plan:
In a world of frequent unsettlements, constant corporate challenges, unpredictable industry demands, and the daily pursuit of sustainability, we continuously monitor and track the world events. Even in the disarray and emerging disorder, we always try to stabilize ourselves through reassessing, comprehending, communicating, monitoring international political and economic trends. Eventually we can establish risk management controls and ensure disciplined execution of solutions.

In April 2024, WT completed the acquisition of Canada-based Future Electronics. Since then, both entities have worked tirelessly to align organizations, operations, systems, and processes. This collaboration has strengthened our ability to meet industrial needs and supplies reflected by global shifts, enhance mutual trust and partnerships with each other and clients worldwide, and set up the path to drive progress.

New Solutions:
On the path to global transformation, we boldly break through conventions and are driven by the end goals to explore value creation and growth formula. We enhance our capabilities to address tomorrow's challenges with new insights and perspectives, not yesterday's methods. Once spotting incorrect or misdirection, we are able to navigate simultaneously to the right direction and toward to our goals.

Away from ESG promoting the concept of sustainable development, the world is facing even more complexities and shiftings due to the globalization and digitalization. With our global allocation strategy, we have the strength to get even closer to our customers and markets, which help our corporation to know the regional market demand shifts in time and detect any merging technology innovations and resource shortage. This strengthens ESG's supply chain resilience and elevates our operational efficiency and core competency.

Work as a Team
WT places great value on team unity and collaboration. Our high-quality corporate culture, mid-to-long-term strategies, robust organization foundation and controllable efficient operation processes will help us to continuously monitor our growth and development.

In 2024, the company achieved record revenue and net profit. Consolidated annual revenue reached approximately NT$959.4 billion, a 61% increase to last year, while operating profit grew 86% to NT$15.26 billion. We launched the "My Distance to ESG" training program to embed sustainability consensus into every role of work. For the fifth consecutive year, we ranked in the top 5% of Taiwan's Corporate Governance Evaluation. This reflects our team's vigilance, dedication, and forward momentum.

In 2024, WT Group received CommonWealth Magazine's 「Corporate Sustainability Award」 and earned a "B" rating in the 2024 CDP (Carbon Disclosure Project) questionnaire, demonstrating our ability to understand our environmental impact and provide credible evidence of environmentally responsible management.

Sustainable Cultivation
Sustainability thrives not on miracles, but on stability and drip-by-drip incremental progress. Amid global shifts, we move forward with confidence and foresight.

Founder, Chairman
and Chief Executive Officer

A record high revenue of NT$959.4 billion！

Key data

- Added the environmental and social indicators to the "**Regulations Governing Compensation Payment of Managerial Officers**" as remuneration indicators

- **NT$959.4 billion** net operating revenue, up 61% from the previous year

- **NT$9.2 billion** net profit after tax

- Earnings per share **NT$8.13**

- 3 female Directors, accounting for **one-third of the Board**

- 13 Board meetings, with an average in-person attendance rate of **92.7%** board attendance

Implementing green procurement and practicing green consumption

Key data

- Our green procurement reached **NT$14.28** million, earning us the Green Consumption Outstanding Enterprise award from the New Taipei City Government.

- We procured **NT$10.48** million in environmentally certified laptops and servers across China and international regions.

- In 2024, WT completed **100%** of the GHG inventories across all operating sites under our consolidated financial statements, and the individual company and Taiwan subsidiaries' sites also received external verification.

- Verified Scope 1 and Scope 2 market-based GHG emissions totaled **1,490.4307** tonnes CO_2e in 2024, **a 3.35% decrease** from 2023.

- For 2024, **100%** of new General Affairs suppliers were selected based on environmental criteria.

Social Performance

Partnering for a safer workplace

Key data

- In 2024, the ratio of female to male employees was 47:53, gradually **approaching gender parity.**

- WT Group employs a diverse workforce comprising **over 60 nationalities** across five continents : Asia, Americas, Europe, Africa, and Oceania.

- For 2024, **100%** of new General Affairs suppliers were selected based on our social policies and codes of conduct.

- Local procurement spending (excluding vendor products) reached **99.4%** in Taiwan and **100%** in China.

- In collaboration with the College of Social Sciences at National Chengchi University, we established the "WT Young Talent Fund" program. Starting in 2024, we make annual donations to the College over a period of six years, with a total contribution of **NT$9 million**.

- Donation of **NT$10 million** to the WT Foundation

This year, we drove change for **our planet** and **society** in every small detail.

Behind every choice lies a commitment to **a responsible future**.

Moving forward, we will continue taking action to shape **the sustainable narrative of our generation**.

Ranked in the top 5% of all TWSE-listed companies and the top 10% of OTC/TWSE-listed electronics companies with a market capitalization of over NT$10 billion in the 11th Corporate Governance Evaluation.
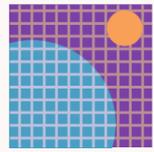

ST Best Performance Gold Award

Nexperia Billionaires Silver Award

- **For the 5th consecutive year**, ranked top 5% in the OTC/TWSE-listed companies and top 10% in the electronics sector with NT$10 billion plus market value category of the 11th Corporate Governance Evaluation

- Awarded the **2024 CommonWealth Magazine Corporate Sustainability Award**

- Certified by the Sports Administration, Ministry of Education as **a Sports-Friendly Enterprise in 2024**

- **Awarded the 2024 Outstanding Enterprise Award** for Corporate Green Procurement from the New Taipei City Government Environmental Protection Department

- Selected as **a constituent of TIP Customized Taiwan IT Growth and High Dividend Equal Weight Index** on January 8, 2024

- Selected as **a constituent of TIP Taiwan Value High Dividend Index** on November 19, 2024

- Ranked **2nd** in the electronic parts wholesale sector, **4th** in the service sector in terms of net operating revenue, and **17th** in terms of operating revenue across all sectors in CRIF's Top 5000 Large Enterprises in Taiwan Survey 2025

- Ranked **3rd** in the service sector, **1st** in the Information, communication, IC distribution sector, and **28th** most profitable service provider in Commonwealth Magazine's Top 2000 Enterprises Survey 2024

- Ranked **10th** in CommonWealth Magazine's 2025 Top 50 Business Groups Survey, and recognized as the fastest-growing group

- Awarded the **EE Awards 2024 Excellent International Brand Distributor Award**

- Awarded **Diodes Best Distributor Award**

- Awarded **Renesas The Best PM Team-Taiwan**

- Awarded **onsemi Best D-win Performance, Distributor of the Year, Excellence in Solution Enablement, and Outstanding Contribution to Mass Market Demand Creation**

- Awarded **ST Best Performance Gold Award, Best Demand Creation - Power & Discrete** (APeC), **Best Demand Creation - Automotive** (China), **Best MSIP Demand Creation** (Gold Award), **Best Partnership China Industrial Team, Best Partnership China Automotive Team, Best Sustainability, Best Partner & Best Performance** (TW, KR, CN), **and Best Demand Creation Analog APeC**

- Awarded **Panasonic Distributor of the Year**

- Awarded **Samsung Distributor of the Year**

- Awarded **Nexperia Billionaires Silver Award** (for shipping over 2.5Bpcs)

- Awarded **Littelfuse Best Alignment Distributor of the Year 2024**

- Awarded **Lumileds Best Partner by Lumileds**

- Awarded **OMRON HFE Long-term Contribution Award and Best Project Management Team Award**

- Awarded **2024 Best Distributor by GIGABYTE**

- Achieved **an "A" rating** in Advantech's SRM quarterly supplier evaluation and received the Outstanding Support Service Award

- Awarded **excellent supplier by our customer OSE**

- Awarded **SENAO as The Best Partner of the Year 2004**

- Awarded **ADLINK Supplier Assessment Form A**

- Honored with **the 2024 Excellent Strategic Partner Award** by Luxshare Precision

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Strategic Acquisition Completed to Establish Global Footprint

Founded in 1993, WT is a leading professional service provider focusing on the global semiconductor distribution. By providing the most professional supply chain management services to both vendors and customers, we have successfully positioned WT as a pivotal link between our upstream and downstream partners in the semiconductor sector. We aim to co-define the product marketing strategies with the upstream vendors, accelerate R&D pipeline for the downstream customers, and persistently strengthen our capability to deliver value-added services throughout the supply chain. The electronic components WT deals are widely used in various applications such as communications, computers and peripherals, data centers, consumer electronics, industrial control, the Internet of Things (IoT), and automotive.

Core Values & Business Philosophy

2024 Revenue Hits Record High with 61% Year-on-Year Growth

WT Microelectronics Co., Ltd.

Headquarters 14F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235603, Taiwan (R.O.C.)

Total number of offices	Total number of fulltime employees	Ownership and legal form
160⁺	**7,970** (as of December 31, 2024)	Publicly listed company in Taiwan Stock Exchange (stock code: **3036**)

Brands, products & services

WT is a world leading provider of professional electronic component distribution services, representing over **400** of the world's leading electronic component vendors and serving over **25,000** quality customers.

Capital

NT$ **12.5** billion

(as of December 31, 2024)

Operating revenue

NT$ **959.4** billion

(FY 2024)

Operating and sales markets

Asia, Americas, Europe, Africa, Oceania

Participation in associations

- First Class Membership of Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)
- Taiwan Electronic Components Suppliers' Association (TECSA)
- Electronic Components Industry Association (ECIA)
- Electronics Representatives Association (ERA)
- DMASS Europe e.V.

Sustainable Operating Strategies

Sustainable Operating Strategies

1. Integration with Future Electronics to achieves global market presence
2. Develop comprehensive and diverse product lines and authorized territories
3. Further digitize to improve the ability to provide added value in the supply chain
4. Actively cultivate middle and high-level executives for sustainable operations
5. Further strengthen the financial structure and financial strategies
6. Build long-term cooperative partnerships with customers and suppliers
7. Further promote ESG to build the foundation for sustainable operations

In 2024, WT acquired 100% shares of Future Electronics to expand operations from Asia into the Americas and Europe, completing the global footprint and establishing comprehensive worldwide service capabilities. With a significant increase in operational locations, suppliers, and customers, this move enhances opportunities for future revenue growth and profitability. Additionally, the greater diversification across regions, suppliers, and customers reduces concentration risks and improves earnings stability.

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Operation bases

WT is headquartered in Taiwan. After Future Electronic acquisition, WT has established dual headquarters in Taipei and Montreal, and an extensive global sales network, with operations spanning 44 countries across five continents and over 160 locations worldwide.

No. of operation bases

- 2023: 50+
- 2024: 160+

No. of vendors

- 2023: 80+
- 2024: 400+

No. of customers

- 2023: 10,000+
- 2024: 25,000+

Operation bases

Europe
UK, Ireland, France, Spain, Italy, Germany, Belgium, Netherlands, Switzerland, Sweden, Norway, Finland, Denmark, Estonia, Czech, Hungary, Poland, Romania, Lithuania, Bulgaria, Slovenia

Asia
Taiwan, China, South Korea, Singapore, India, Japan, Malaysia, Vietnam, Thailand, Philippines, Indonesia, Israel, Turkey

★ Headquarters
Montreal, Canada

★ Headquarters
Taipei, Taiwan

Americas
Canada, the United States, Mexico, Puerto Rico, Brazil

Africa
Tunisia, South Africa

Oceania
Australia, New Zealand

Continued growth in Revenue Over 2020–2024 (in NTD million)

■ Operating revenue　—●— Net profit for the year

Year	Operating revenue	Net profit for the year
2020	353,152	3,795
2021	447,896	7,855
2022	571,197	7,600
2023	594,519	3,978
2024	959,432	9,206

WT acquired Future Electronics in 2024, resulting in significant revenue growth in the United States and other regions. Additionally, WT increased its supply of application-specific integrated circuits (ASICs) to end customers, leading to a substantial increase in revenue from these products in 2024 compared to 2023

Operating Revenue by Region, 2020–2024 (in NTD million)

■ United States　■ Taiwan　■ China　■ Others

Year	United States	Taiwan	China	Others
2024	332,847	281,511	219,129	125,945
2023	109,440	262,587	151,257	71,235
2022	58,310	307,584	156,122	49,181
2021	34,716	249,001	129,283	34,896
2020	39,689	202,713	85,048	25,702
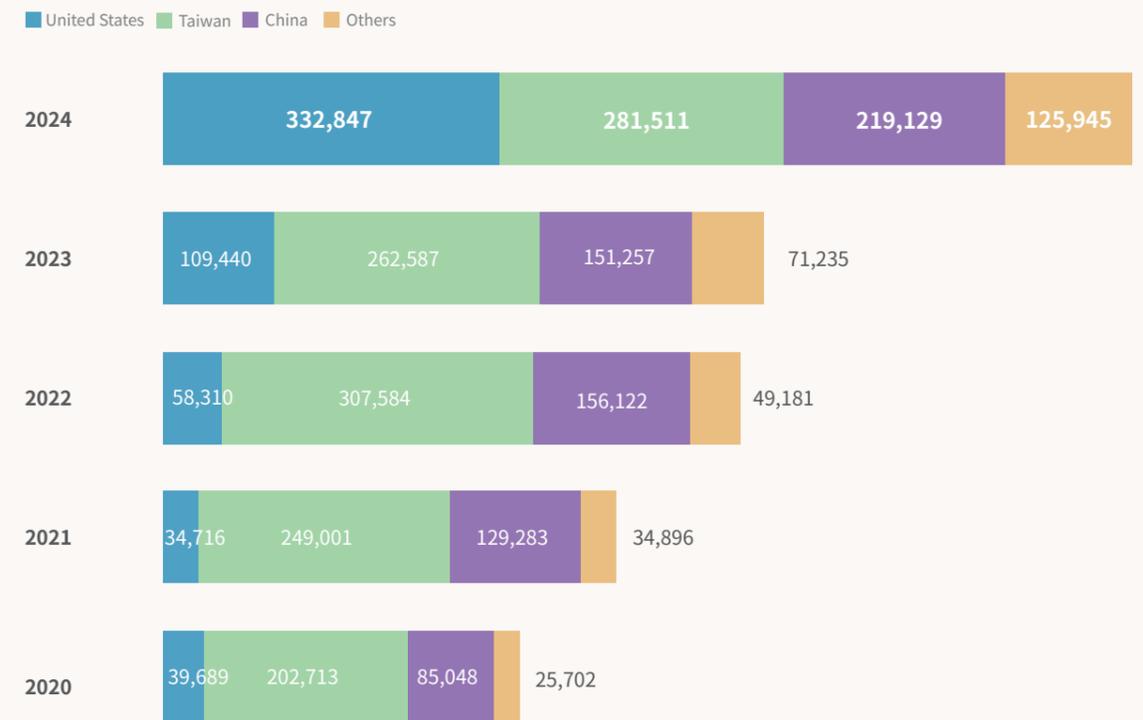
Note : The regional revenue amounts presented in this table are classified based on the registered headquarters location of the customers.

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Operating Revenue by Product Category, 2020–2024 (in NTD million)

- ■ Application-Specific Integrated Circuit
- ■ Application-Specific Standard Product – Wireless Connectivity
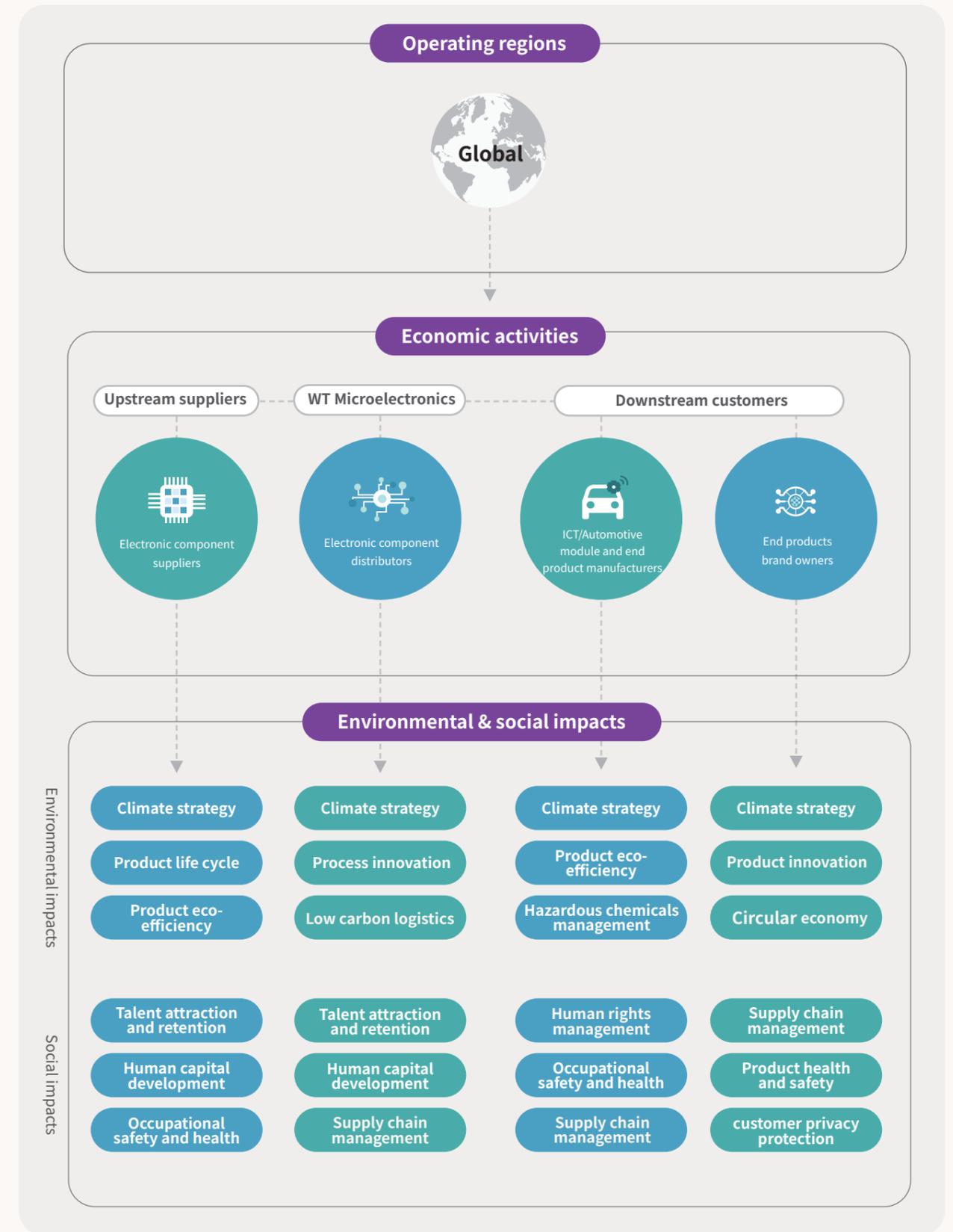- ■ Application-Specific Standard Product – Wired Connectivity
- ■ Analog
- ■ Microcomponents
- ■ Memory
- ■ Discrete
- ■ Application-Specific Standard Product – Others
- ■ Optoelectronics
- ■ Passive Components
- ■ Others
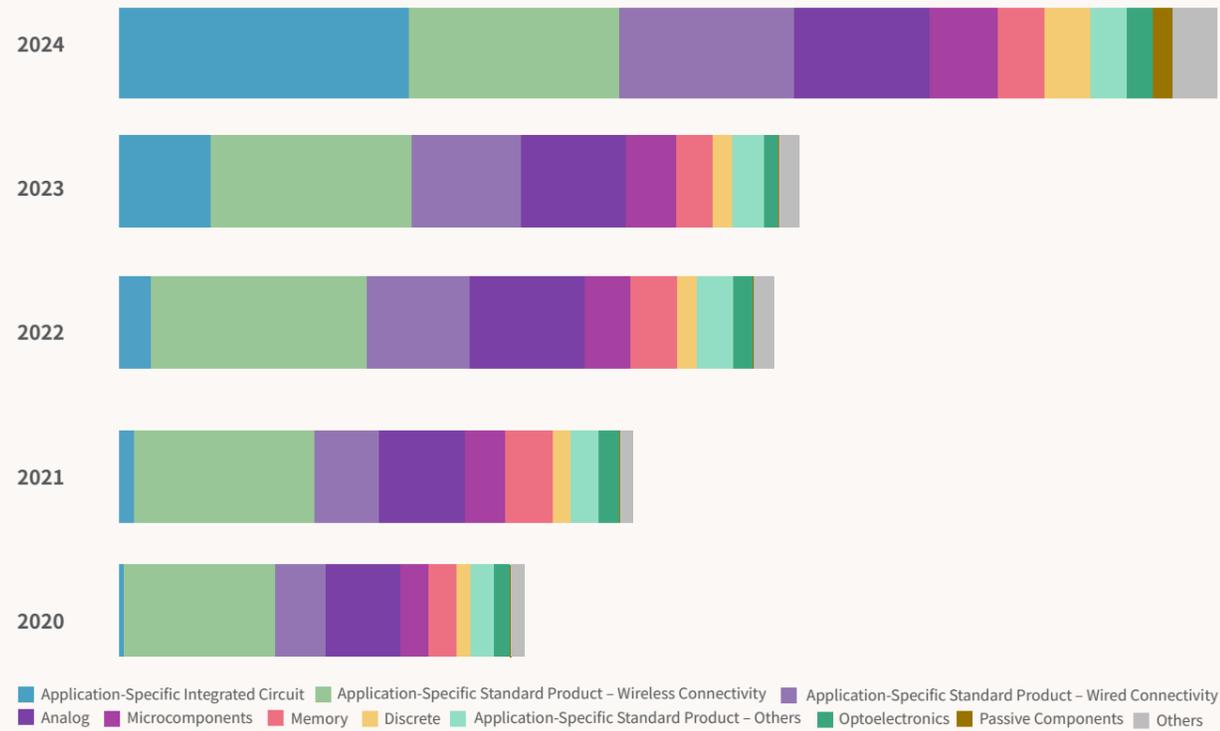
	2020	2021	2022	2023	2024
Application-Specific Integrated Circuit	5,089	14,168	28,709	80,953	253,193
Application-Specific Standard Product – Wireless Connectivity	131,006	157,488	187,807	175,261	184,227
Application-Specific Standard Product – Wired Connectivity	44,482	55,724	90,131	94,792	152,826
Analog	65,511	75,095	100,086	92,149	118,911
Microcomponents	24,785	34,752	40,299	44,101	58,614
Memory	23,747	41,951	41,221	32,200	40,946
Discrete	13,094	15,091	16,403	16,053	40,631
Application-Specific Standard Product – Others	20,435	25,968	32,258	27,820	30,981
Optoelectronics	13,232	16,902	17,155	12,645	22,329
Passive Components	180	190	506	1,239	18,120
Others	11,591	10,567	16,622	17,306	38,654
Sum	353,152	447,896	571,197	594,519	959,432

WT undertakes sales and support services for vendors, and provides downstream customers with market intelligence and technical support for product application to help accelerate the time-to-market. We, as distributors, also need to actively strive to expand our authorized territories and enhance our international competitiveness by setting up more overseas offices and warehouse facilities so as to effectively provide logistics, technical supports, and other services to our customers, who are expanding their production to new locations.

Value Chain

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Lin Chia-Chin, House of Dreams, Yilan

"Guided by vision,
we bring our sustainability blueprint to life through action,
creating quality living and shared optimism for all."

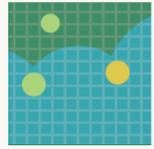**1-1** Action Guidelines for Sustainability Management

1-2 Stakeholder Engagement

1-3 Materiality Issue Analysis

1-4 Management Guidelines for Material Issues

01 Sustainability Management

Implementing Sustainability Management
Turning Vision into Action: The Key to Sustainability Management

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chapter 1-1

Action Guidelines for Sustainability Management

Sustainability policies, plans and results are regularly reported to the Board

In order to implement the concept of sustainable development and improve the Company's operating system to achieve sustainable development in the three major areas of environmental protection, social responsibility and corporate governance, the Sustainable Development Committee was established under the Board of Directors by the end of 2023 in accordance with the provisions of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies Article 27. The two functional groups, the Sustainable Development Team and Risk Management Team were integrated under the Committee.

Since 2022, the GHG inventory results and finalized sustainability report have been set to be regularly presented to the Board. In 2023, climate change was added as a key issue, of which the factors such as its impacts and extent of existing sustainability issues were reviewed. The major impact scope of the existing procedures was assessed and revised, and their major environmental and social impacts were brought under supervision of the Board. In 2024, the Sustainable Development Team and Risk Management Team, which were assigned to undertake relevant assignments in WT, submitted 6 proposals for discussion and approval and presented 13 reports in total to the Board.

Date of the Board Meeting	2024 Items proposed to the Board of Directors
01.31	【Report】WT Foundation Executive Report 【Report】Update on Greenhouse Gas Inventory and Verification 【Report】Declaration on Sustainability and Net-Zero Emissions: 2050 Roadmap Update 【Discussion】Approved the Donation to the WT Foundation 【Discussion】Approved the amendment of "Risk Management policy"
02.16	【Report】Resolutions of the Sustainable Development Committee
05.07	【Report】Update on Greenhouse Gas Inventory and Verification
08.06	【Report】Resolutions of the Sustainable Development Committee 【Report】Communication with Stakeholders in 2023 【Report】Update on 2023 Sustainability Development 【Report】Update on Greenhouse Gas Inventory and Verification 【Discussion】Approved the Financial Risk Management 【Discussion】Approved the 2023 Sustainability Report
10.10	【Report】Resolutions of the Sustainable Development Committee
11.05	【Report】Update on Greenhouse Gas Inventory and Verification 【Report】Climate Change Risk and Opportunity Identification Report 【Discussion】Approved the Amendment to the "Sustainable Development Committee Charter" 【Discussion】Approved the Amendment to the "Operational Procedure for Preparation and Validation of the Sustainability Report"
12.16	【Report】Resolutions of the Sustainable Development Committee

> WT has proactively established sustainability policies and initiatives encompassing environmental, social, governance, and economic trade compliance matters, which are approved by the Board of Directors or Chairman before implementation. In 2024, WT introduced three new commitments/policies: Biodiversity and Zero Deforestation Commitment, General Affairs Supplier Code of Conduct, and Occupational Safety and Health Policy.
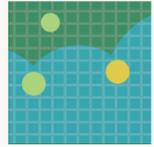
- SDGs Policy
- Environmental Policy
- Climate Change Policy and Advocacy
- Biodiversity and Zero Deforestation Commitment
- Hazardous Chemicals Management Policy
- Conflict Minerals Policy
- Social Policy & Code of Conduct
- General Affairs Supplier Code of Conduct
- Occupational Safety and Health Policy

- UNCAC Anti-corruption Policy
- Anti-corruption, Anti-bribery & Anti-money laundering Policy
- Ethical Corporate Management Best Practice Principles
- Compensation & Clawback Policy
- Regulations Governing the Share Ownership of the CEO and NonExecutive Directors

Management of material impacts from sustainability issues

WT has procedures in place requiring the policies, planning and implementation of specific matters in the course of operation to be, regularly or occasionally, presented or submitted to the Board of Directors for discussion. For example, Articles 10 and 12 of the Rules of Procedure for Board of Directors' Meetings and Articles 25 and 35 of the Corporate Governance Best Practice Principles clearly stipulate the types of matters that must be discussed or resolved by the Board. Article 8 of the "Sustainable Development Best Practice Principles" requires the proposals and implementation of sustainable development policies, systems, management guidelines, and specific implementation plans to be presented to the Board on an occasional basis. In addition, the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct specify that the formulation of ethical operation policies and prevention plans, any major violations determined by investigation, or any major losses caused to the company must be presented to the Board.

According to applicable laws and regulations or internal procedures, items need to be adopted by resolution of the Board are submitted for "discussion", while those do not require to be adopted by resolution of the Board are submitted for "report". After being signed and approved by senior management, an item is added by the Secretariat of the Board to the agenda of next Board meeting for the Board to make a resolution in the case of a discussion item, or raise questions or made suggestions in the case of a report item. Please refers to the WT's official website for Major Resolutions of Board Meetings in 2024.

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chapter 1-2
Stakeholder Engagement

Five dimensions for identifying critical stakeholders

WT continues to involve stakeholders to ensure a communication and response mechanism is in place for sustainability issues. WT followed the principles of AA1000 Stakeholder Engagement Standard (SES), which are Responsibility, Influence, Tension, Diverse Perspectives, and Interdependence, to identify key stakeholder groups. An evaluation and discussion by the Sustainable Development Team concluded that as there was no significant change in the operating environment, the key stakeholder groups were therefore the same as identified previously, which are shareholders/banks, customers, employees, vendors, and other suppliers.

Results of engagement with the five stakeholder groups

The five stakeholder groups, whose involvement with WT's operations vary in significance and interactivity, are engaged in parallel by different departments through various communication channels. In 2024, the communication and engagement efforts continued and produced results.

Stakeholder group
Shareholders / Banks
Responsible department
Secretariat of the Board, Finance Division and Investor Relations Dept.

Shareholder activism is on the rise around the world, and institutional investors are paying increasing attention to sustainable management. Institutional investors own 70% of WT's shares. Through engagement and information disclosure, WT aims to ensure the best interests of shareholders and other stakeholders, and provides key information for investment or credit decisions.

Communication channels / frequency

•Board of Directors and Audit Committee (at least once a quarter)
•Remuneration Committee and Sustainable Development Committee (at least twice a year)
•Risk Management Committee and Nominating Committee (at least once a year)
•Annual Shareholder Meeting (once a year)
•Investor Conference (once a quarter)
•Domestic and overseas institutional investor seminars and visits by institutional shareholders (occasionally)
•Market Observation Post System (occasionally)
•Spokesperson and Deputy Spokesperson System (occasionally)
•Company website and investor relations section (occasionally)
•Investor Hotline/Mailbox (occasionally)
•Company annual report, sustainability report (once a year)
•Corporate Financial Report (once a quarter)
•Bank credit review (once a year)

Results

•13 Board of Directors meetings
•13 Audit Committee meetings
•6 Remuneration Committee meetings
•4 Sustainable Development Committee meetings
•3 Nominating Committee meetings
•1 Annual General Meeting
•12 investor conferences
•12 operating revenue announcements
•98 material information announcements in both Chinese and English
•42 institutional investor reports on the Company
•Real-time responses to shareholder phone inquiries
•1 Annual Report and 1 Sustainability Report
•4 quarterly financial reports
•Ranked in the top 5% in the 11th (2024) Corporate Governance Evaluation
•4 sustainability-link loan contracts were signed

Stakeholder group
Customers
Responsible department
Sales Division and Marketing Division

As semiconductor is a rapidly-changing sector, it is key for an excellent semiconductor distributor to respond quickly to meet customer needs. WT contributes to promoting a sustainable development of the entire supply chain by building a bridge between its customers and vendors to enable prompt communication of product demands and trend of sustainability concerns.

Communication channels / frequency

•Telephone, e-mail, Video call (occasionally)
•Customer's supplier audit (once a year or occasionally, as required by the customer)
•Customer's supplier meeting (once a year)

Results

•Attendance at supplier conferences held by major customers (too many to count)
•Awarded OSE' s 2024 Excellent Supplier Award for consecutive years.
•Awarded 2024 Best Distributor by GIGABYTE
•Achieved an "A" rating in Advantech's SRM quarterly supplier evaluation and received the Outstanding Support Service Award
•Honored with the 2024 Excellent Strategic Partner Award by Luxshare Precision
•Awarded SENAO as The Best Partner of the Year 2004
•Awarded ADLINK Supplier Assessment Form A

Got multiple excellence awards, top-tier ratings, and letters of appreciation in annual, quarterly, and monthly supplier evaluations conducted by both locally and globally.

Stakeholder group
Employees
Responsible department
Human Resources Division

To provide services to customers with vendors' products requires professional expertise to understand the features of vendors' products and offer the customers a best solution with selected products from various vendors. Therefore, strengthening employees' capability in product application and service efficiency is key to competitiveness. It is also one of WT's major objectives to maintain a competitive workplace.

Communication channels / frequency

•Complaint mailbox / hot-line (24/7)
•Intranet pages (occasionally)
•Labor-management meetings/Welfare Committee meetings (once a quarter)

Results

•News relevant to employees were announced according to actual needs
•4 labor-management meetings / 4 Welfare Committee meetings

Stakeholder group
Vendors
Responsible department
Marketing Division

Maintaining a close watch on external industry developments and acquiring a competitive product portfolio are key drivers for WT continuous business growth. Additionally, gathering and responding to customer feedback on product needs and sustainability-related requirements serves as a cornerstone in communicating and collaborating with original equipment suppliers, helping to co-develop and optimize innovative product solutions.

Communication channels / frequency

•Business Briefings (once per quarter)
•New Product Promotion Strategy Meetings (occasionally)
•New Product Investment Discussions (occasionally)

Results

Attendance at business or products briefings (too many to count)
Awarded:
•ST 11 awards in total including 2024 Best Sustainability, Best Performance Gold Award, Best Partnership, Best Domestic Creation Silver Award, Best Partner & Best Performance, and Best Demand Creation (Analog/Power & Discrete/Automotive/MSIP/Smartphone/Industrial)
•Renesas 2024 The Best PM Team
•onsemi 4 awards in total including 2024 Distributor of the Year, 2024 Best D-win Performance, Excellence in Solution Enablement, and Outstanding Contribution to Mass Market Demand Creation
•Diodes Best Distributor Award
•Littelfuse 2024 Distributor of the Year
•Nexperia 2 awards in total including Billionaires Silver Award and Billionaire Bronze Award
•OMRON 2 awards in total including 2024 Long-Term Contribution Award in the HFE Sector and Best PM Team

Stakeholder group
Other suppliers
Responsible department
GA Division

WT's annual spending in general supplies has a certain influence. It implements a supplier management system and an individual counseling mechanism in line with the green procurement policies to improve suppliers' fitness and involve more of them to join the effort in various sustainability aspects towards shared prosperity.

Communication channels / frequency

•Supplier Corporate Social Responsibility (CSR) Commitment Letter (First-time transaction)
•Contractor Safety and Health Commitment Letter (occasionally)
•Online Supplier Self-Assessment Form (First-time transaction)
•Self-assessment risk evaluation (once a year)
•Key engineering supplier rating (occasionally)
•Key supplier assessment (occasionally)
•Occupational Safety and Health Agreement Organization meetings (occasionally)
•Hazardous substance management policy communication (occasionally)
•Suppliers' procurement contact persons' mailboxes (occasionally)
•Complaint hotline and mailbox (occasionally)
•Contractor Code of Ethics and Employee Conduct (once a year)

Results

•100% signed return of Supplier CSR Commitment Letter
•100% signed return of Contractor Safety and Hygiene Commitment Letter
•100% signed return of Online Supplier Self-assessment Form
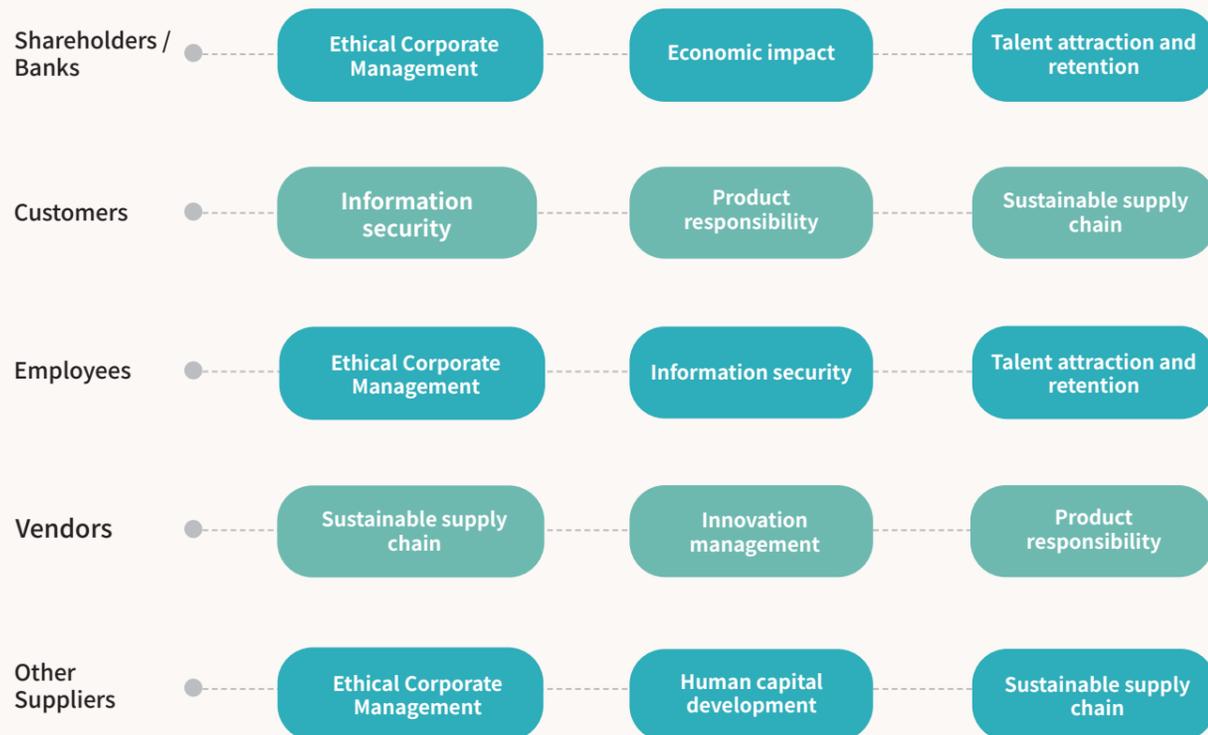
chapter 1-3
Materiality Issue Analysis

Deliberating on IFRS Sustainability Disclosure Standards: Future incorporation of Double Materiality principle for sustainability impact assessment

In 2024, WT began studying the IFRS Sustainability Disclosure Standards and plans to incorporate the Double Materiality principle (including Impact Materiality and Financial Materiality) as the method for sustainability impact assessment in the future. By comprehensively considering sustainability reporting standards (GRI, SASB), international sustainability ratings (MSCI, S&P CSA, CDP), benchmarking of industry best practices, and other factors, we collected relevant sustainability topics. We also evaluated issues of concern to five key stakeholder groups, analyzing potential impacts from business operations and value chain relationships. Through this process, we identified a list of 19 material sustainability topics. In 2022, WT conducted a sustainability topic questionnaire survey to understand key stakeholders' concerns and expectations regarding WT's sustainability management, receiving 611 valid responses. In 2024, after reassessing changes in the operating environment, the Sustainability Task Force determined that sustainability impacts remained largely unchanged from 2023. Therefore, we maintained the same sustainability topics as 2023, which serve as the basis for disclosures in this Sustainability Report.

Relevant GRI material topics of the top three issues

The survey results were analyzed to find out the top three sustainability issues of concern for each stakeholder group. WT matched the issues to GRI material topics, and disclosed relevant implementation strategies, managing policies and plans accordingly.
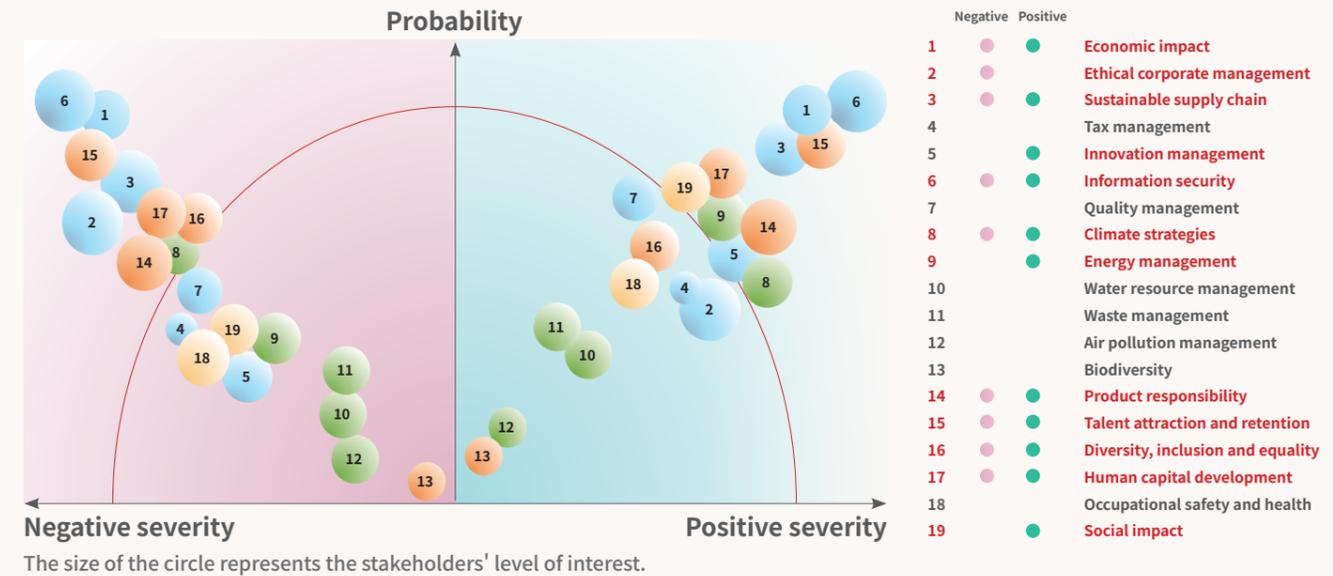
Stakeholder groups Top three issues of concern

Shareholders / Banks	Ethical Corporate Management	Economic impact	Talent attraction and retention
Customers	Information security	Product responsibility	Sustainable supply chain
Employees	Ethical Corporate Management	Information security	Talent attraction and retention
Vendors	Sustainable supply chain	Innovation management	Product responsibility
Other Suppliers	Ethical Corporate Management	Human capital development	Sustainable supply chain

Assessment of actual and potential impacts

The sustainability impacts were assessed for severity and probability by our Sustainable Development Team members. The severity is evaluated by the levels of positive and negative impacts. An issue involving an actual or potential human rights risk is assigned the highest severity level. With the stakeholders' degrees of concern for the issues also taken into account, a three-dimensional analysis matrix was created as an impact level assessment tool to continuously track the impacts of the sustainability issues.

Impact Analysis Results by Sustainability Issues

	Negative	Positive	
1	●	●	Economic impact
2	●	●	Ethical corporate management
3		●	Sustainable supply chain
4		●	Tax management
5		●	Innovation management
6	●	●	Information security
7		●	Quality management
8	●	●	Climate strategies
9		●	Energy management
10			Water resource management
11			Waste management
12			Air pollution management
13			Biodiversity
14	●	●	Product responsibility
15	●	●	Talent attraction and retention
16	●	●	Diversity, inclusion and equality
17	●	●	Human capital development
18		●	Occupational safety and health
19		●	Social impact

The size of the circle represents the stakeholders' level of interest.

12 material issues disclosed in 2024 Sustainability Report

In 2024, WT's Sustainable Development Team conducted a comprehensive assessment of the economic, environmental, and social operational impacts and their likelihood across the company's business activities. Following this evaluation, the team decided to maintain the same 12 material issues identified in 2023 as the basis for disclosure in the 2024 Sustainability Report.

Description of material disclosure issues

15 GRI material topics plus 3 self-defined topics

We matched the selected disclosures with the 33 economical, environmental or social topics of the GRI Sustainability Reporting Standards, and identified 15 relevant material topics and the disclosure indicators related to these topics.

Organizational boundary definition for the Sustainability Report

The key disclosure issues were individually reviewed for their respective impacts on WT and throughout the value chain at Sustainable Development Team meetings, where the team members also determined that the organizational boundary of the Report and the definition of impact scope would vary slightly with different issues.

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Sorted by positive impact		Sorted by negative impact		Sorted by positive impact		Sorted by negative impact	
Information Security*	01	Information Security*		Quality management	11	Occupational safety and health	
Economic impact*	02	Talent attraction and retention*		Diversity, inclusion and equality	12	Tax management	
Talent attraction and retention*	03	Economic impact*		Ethical corporate management	13	Energy management	
Sustainable supply chain*	04	Sustainable supply chain*		Tax management	14	Social impact	
Human capital development*	05	Ethical corporate management*		Occupational safety and health	15	Innovation management	
Product responsibility*	06	Product responsibility*		Waste management	16	Waste management	
Innovation management*	07	Human capital development*		Water resource management	17	Water resource management	
Climate strategies*	08	Climate strategies*		Air pollution management	18	Air pollution management	
Energy management*	09	Diversity, inclusion and equality*		Biodiversity	19	Biodiversity	
Social impact*	10	Quality management					

*Material impact issues

Material issue	Impact Scope (impacted value chain position)					Impacted Aspect			Corresponding topic-specific GRI standard
	Vendor (procurement)	Other supplier (procurement)	WT (operations and sales)	Customer (downstream design)	User (product end user)	Economical	Environmental	People (Human Rights)	
Economic impact	◉		◉	◉		■ ▲	■	■	GRI 201: Economic Performance 2016
Information security	◉		◉	◉		■ ▲			Self-defined topic
Ethical corporate management	◎	◎	◎	◎		▲			GRI 205: Anti-corruption 2016
Sustainable supply chain	◉	◎	◉	◉	◉	■ ▲	■ ▲	▲	GRI 204: Procurement Practices 2016
									GRI 308: Supplier Environmental Assessment 2016
									GRI 414: Supplier Social Assessment 2016
Innovation management									Self-defined topic
Product responsibility									GRI 416: Customer Health and Safety 2016
Climate strategies	◉		◉	◉		■ ▲	■ ▲		GRI 305: Emissions 2016
Energy management									GRI 302: Energy 2016
									GRI 201: Economic Performance – Retirement Plans 2016
									GRI 202: Market Presence 2016
									GRI 401: Employment 2016
Talent attraction and retention	◉		◉	◉		■ ▲		■ ▲	GRI 402: Labor/Management Relations 2016
									GRI 405: Diversity and Equal Opportunity 2016
Diversity, inclusion and equality									GRI 405: Diversity and Equal Opportunity 2016
Human capital development									GRI 404: Training and Education 2016
Social impact			◉					■	Self-defined topic

Note 1: Type of impact: potential ◎ (has yet happened) / actual ◉ (has happened)
Note 2: Nature of impact: positive ■ (beneficial to stakeholders) / negative ▲ (adverse to stakeholders)

chapter 1-4
Management Guidelines for Material Issues

Economic Impact

Impact Identification	Positive	Amid the global shift toward decarbonization and following the integration of Future Electronics, WT is refining its operational strategies in alignment with macroeconomic trends and evolving market dynamics. The company remains focused on driving sustained growth in market share and profitability.
	Negative	Failure to adopt emerging clean technologies and related products may hinder the company's ability to meet evolving customer requirements and delay customers' new product development timelines, thereby posing a risk to customer retention, business growth, and long-term competitiveness.
Policy / Commitment		Clean technology represents a strategic pillar of WT Microelectronic's long-term operational development. In alignment with evolving industry trends and regulatory expectations, the company is referencing the latest Sustainable Economic Activities Recognition Reference Guidelines, Version 2, issued by the Financial Supervisory Commission on December 31, 2024. WT aims to gradually increase the proportion of revenue derived from activities recognized as sustainable under these guidelines. This strategic direction not only supports regulatory compliance and sustainable growth but also enhances the company's resilience, market competitiveness, and appeal to long-term investors.
Goals	Short-term (1-2 years)	By 2026, the percentage of revenue from sustainable economic activities > 15%
	Mid-term (3-5 years)	By 2028, the percentage of revenue from sustainable economic activities > 18%
	Long-term (5-10 years)	By 2030, the percentage of revenue from sustainable economic activities > 20%
Action Plans	Enhance Positive Impact	WT actively supports customers in adopting microcontrollers (MCUs) and microprocessors (MPUs) equipped with AI computing capabilities as the core of their systems, enabling the development of edge inference applications. These next-generation computing cores not only deliver enhanced intelligence, but also offer lower power consumption, improved security features, and extended product lifecycles. As large language models (LLMs) continue to evolve and scale in complexity—with rapidly increasing parameter counts—High Bandwidth Memory (HBM) and high-efficiency power management solutions have become critical to meeting performance requirements while managing energy consumption. WT continues to collaborate closely with suppliers and customers to introduce advanced, energy-efficient solutions in both areas to address growing market demand. In parallel, the company is strengthening its R&D and design efforts around green technologies, aiming to deliver high-quality, sustainable solutions across industries. Emphasis is placed on modular, highly versatile, and reusable product architectures, promoting a design philosophy that accelerates innovation while enabling the development of green products characterized by low energy consumption, high efficiency, and long-term sustainability.
	Mitigate Negative Impact	WT continues to introduce new original equipment manufacturer (OEM) suppliers and product lines, while actively expanding its customer base, application markets, and penetration across existing accounts.
Achievements		·In 2024, 14.07% of the company's revenue was derived from sustainable economic activities. ·NT$851 million was invested in research and development to support customers in designing high-efficiency, low-energy-consumption products. ·WT engaged in industry-academia collaborations with multiple universities and research institutions, investing in the establishment of power electronics laboratories to strengthen capabilities in product development, design, and measurement technologies. ·The company also collaborated with customers and suppliers to establish joint laboratories focused on advancing research and development.

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Information Security

Impact Identification	Positive	Leverage generative AI to help employees handle routine, highly repetitive tasks, such as translation, copy-writing, and data aggregation to boost work efficiency. Apply AI to analyze large volumes of logs, build behavior baselines and predictive analytics from users' historical activities, and convert the results into quantitative employee-behavior data for security-incident assessment. This raises the ability to identify unknown events, shortens response time, and ultimately improves incident-handling effectiveness.
	Negative	The World Economic Forum's (WEF) Global Risks Report 2024 lists misinformation/disinformation, harmful consequences of AI, and cyber-insecurity among the top ten global risks for the next decade. In the past two years, AI-generated false or misleading information and cyber-insecurity ranked first and fourth, respectively. If employees cannot effectively detect, validate, and report AI-driven forgeries or if their security awareness is inadequate, financial or sensitive data may leak, leading to customer claims, order cancellations, reputational damage, or in severe cases, business interruptions, supply-chain breakdowns, or ransomware attacks triggered by phishing emails, causing further losses.
Policy / Commitment		Protect the confidentiality, integrity, and availability of our assets, thereby supporting the continuous delivery of products and services and fulfilling our sustainability mission and vision. (Information Security Policy)
Goals	Short-term (1-2 years)	・No major cybersecurity incidents ・100 % completion rate for Group-wide cybersecurity-awareness training ・Group-wide phishing-simulation hit-rate below the 5 % of tech-industry average
	Mid-term (3-5 years)	・Security staff to earn a total of 14 international certifications – ISC2 CC, CISSP, CCSP; Google CyberSecurity; EC-Council CEH & CEH Master; CISM; CISA; ISO 27001:2022LAC, averaging 3 certifications per person ・Continually update the corporate guideline for generative-AI use ・In 2025, migrate to and re-certify under ISO/IEC 27001:2022 with an expanded scope
	Long-term (5-10 years)	・Provide a secure environment that supports continuous business growth, achieving 99 % system availability.
Action Plans	Enhance Positive Impact	Deploy an advanced SIEM (Security Information and Event Management) platform integrated with UEBA (User and Entity Behavior Analytics). Leveraging AI and machine-learning algorithms, the system learns continuously and refines detection accuracy, creating a more proactive and precise cyber-defense capability.
	Mitigate Negative Impact	・Regularly review cybersecurity policies, emergency notification rules, and incident response procedures to ensure residual risks remain under control ・Conduct semi-annual incident response drills (tabletop, notification, and live exercises) ・Provide ongoing refresher training to reinforce awareness of risky click behavior ・Introduce traffic scrubbing services to lessen the impact of distributed denial-of-service (DDoS) attacks ・Enhance advanced persistent threat (APT) detection systems to close antivirus blind spots
Achievements		・Completed annual promotion of cybersecurity policies and the Ten Golden Rules; extended awareness training to newly acquired companies; ran two cybersecurity awareness sessions with a 92.8 % completion rate. ・Sent 278,037 phishing simulation emails; employee click-through rate was 0.7 %, well below the 5 % tech-industry benchmark. ・Core security staff earned four additional international cybersecurity certificates, strengthening professional capability. ・Held two ISMS review meetings and conducted two disaster-recovery drills ・Issued 37 critical vulnerability alerts to all Group IT contacts ・Deployed website traffic scrubbing service, reducing DDoS attack risk ・Joined the Information Service Industry Association of R.O.C. for stronger joint defense; passed customer security assessments; embedded supplier capabilities, outsourcing scope, and security requirements in contracts. ・Completed 12 exercises: internal weak-password scans and third-party red-team test ・Rolled out new endpoint-protection software across the Group, boosting endpoint security.

Ethical Corporate Management

Impact Identification	Negative	With WT Group's consolidated revenue reaching NT$959.4 billion, whether senior executives and employees consistently uphold the principle of ethics in business transactions may significantly affect the Group's partnerships with customers and vendors. As the Group continues to grow through mergers and acquisitions, WT now has employees across more than 40 countries worldwide. Insufficient awareness or promotion of ethics-related policies and measures may lead to unintentional violations by employees unfamiliar with applicable regulations, potentially undermining the rights and interests of shareholders, employees, and business partners.

Policy / Commitment		Integrity is WT's most important core values and business philosophy. We establish a corporate culture of honest management to align with global corporate governance and anti-corruption frameworks. At present, Ethical Corporate Management Best Practice Principles and related regulations have been established.
Goals	Short-term (1-2 years)	・Ethical corporate management and anti-corruption training for all Directors ・100% completion of ethical corporate management and anti-corruption training of all employees ・Annual insider trading prevention awareness campaign and 0 insider trading violations
	Mid-term (3-5 years)	・Regular assessment of ethics risks and review of related issues ・100% completion of ethical corporate management and anti-corruption training ・0 insider trading violations
	Long-term (5-10 years)	・100% completion of ethical corporate management and anti-corruption training ・0 insider trading violations
Action Plans	Mitigate Negative Impact	・Conduct regular training on ethical corporate management and internal major information handling for all Directors every year ・Conduct regular training on ethical values and professional code of conduct for all employees across the Group every year, including anti-corruption and anti-bribery publicity and measures to prevent employees from receiving kickbacks. ・Prohibit the Directors from trading the company shares on their own accounts during the closed period of 30 days before the release of the annual financial report and 15 days before the release of the quarterly financial report. ・Amend the Ethical Corporate Management Best Practice Principles (to make them applicable to contracted employees, contractors, and suppliers as well) and formulate anti-corruption, anti-bribery and anti-money laundering policies and control mechanisms to take changes into account in the operating environment. Review internal regulations and controls to prevent any improper interest or ethics breaches, and the resulting injuries to the company.
Achievements		・A total of 3,217 employees (including 15 contract-based staff) completed and passed the refresher training on "Ethical Values and Code of Conduct" in September 2024, with a 100% pass rate. ・The total training hours for ethical corporate management in 2024 reached 3,449 hours, with 3,449 training attendances recorded. This includes 232 new hires who completed the training outside of the refresher period (from September 2 to September 30, 2024). ・All Directors complied with stock trading restrictions in 2024. ・3 reports of professional ethics violations were received in 2024; none were confirmed as valid after investigation. ・The Ethical Management Team reported the implementation status of ethical corporate management for 2024 to the Board of Directors on January 14, 2025. No inconsistencies were found between actual practices and the "Ethical Corporate Management Best Practice Principles". ・No corruption incidents were identified in 2024.

Sustainable Supply Chain, Innovation Management, and Product Responsibility

Impact identification	Positive	In response to global sustainability trends and evolving environmental regulations, customers are accelerating the development of clean technology products and services. Products containing substances of concern or exhibiting low energy efficiency are gradually being phased out and replaced by alternatives that minimize environmental impact. This transition is driving a significant increase in demand for innovative products, new applications, and high-efficiency solutions.
	Negative	・The number of our customers has been growing. Failure to timely provide them supporting documents required by regulations of relevant countries on substances of concern may delay the customers' development progress. The resulting lack of information to determine whether a product meets regulatory requirements may also impact the end consumers' health and safety. With the current control procedures for substances of concern, the increasing requests from the customers may lower our service efficiency and make swift response impossible. ・Environmental regulations are becoming increasingly stringent worldwide. Many countries have introduced bans or restrictions on per- and polyfluoroalkyl substances (PFAS) across various industry sectors. As a result, certain products may face production discontinuation (End-of-Life) due to regulatory revisions. Customers have also shown a growing interest in whether WT represented products offer viable solutions to PFAS-related requirements. Without early communication with OEM partners or timely identification of alternative materials, WT's operations may face increasing risks and challenges.
Policy / Commitment		・WT has established Social Policy Code of Conduct, General Affairs Supplier Code of Conduct, Hazardous Chemicals Management Policy, and Conflict Minerals Policy. These form the foundation of the company's sustainable supply chain framework. ・The company actively engages with major suppliers to facilitate communication on topics such as product development and chemical substance restrictions, serving as an information conduit between customers and suppliers. ・WT promotes the adoption of green, high-efficiency semiconductor components by embedding low-loss and high-performance characteristics into its product strategy. Through the implementation of green design thinking, the company empowers customers to develop and manufacture high-quality products that are both forward-looking and environmentally sustainable, achieving low energy consumption and high operational efficiency.

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Goals	Short-term (1-2 years)	・100% of major suppliers have publicly declared compliance with chemical substance management regulations. ・Completed the assessment of PFAS (per- and polyfluoroalkyl substances) usage status in collaboration with key suppliers, in line with customer requirements. ・All procurement items requested by customers are 100% traceable to smelters certified by the Responsible Minerals Initiative (RMI) ・Major suppliers have made public commitments to the non-use of conflict minerals, reinforcing responsible supply chain management practices. ・100% of general affairs suppliers in the South Asia region are included in supplier assessments.
	Mid-term (3-5 years)	・Continue to expand the monitoring scope of environmental and social management practices among major suppliers ・Continuously increase the proportion of general affairs suppliers included in supplier assessments
	Long-term (5-10 years)	・WT aims to invest in system-level solutions by 2030, focusing on areas such as renewable energy, energy storage, and power delivery both AC and DC to equipment and electric vehicles. WT is also working to enable low-carbon mobility through the implementation of wired and wireless battery management systems (BMS), as well as high-efficiency motor control solutions for inverters.
Action plans	Enhance Positive Impact	・By 2025, inverters for charging stations and renewable energy generation systems. In addition, traction inverter solutions for electric vehicle motor control applications will be part of the offering. ・By 2026, expand its investment into energy storage cabinets (ESS, Energy Storage Systems) and battery management systems (BMS) ・Optimize operational processes for conflict minerals and chemical substance management to enhance overall efficiency ・WT aims to invest in system-level solutions by 2030, focusing on areas such as renewable energy, energy storage, and power delivery both AC and DC to equipment and electric vehicles. WT is also working to enable low-carbon mobility through the implementation of wired and wireless battery management systems (BMS), as well as high-efficiency motor control solutions for inverters.
	Mitigate Negative Impact	・Optimize the management procedures for conflict minerals and chemicals for higher efficiency ・Conduct assessments on the RBA audit status of major suppliers to meet customer expectations and promote improvements in vendor working environments ・Investigate the use of per- and polyfluoroalkyl substances (PFAS) among major suppliers ・Regularly conduct material traceability assessments using customer-specified formats or the Conflict Minerals Reporting Template (CMRT) issued by the Responsible Minerals Initiative (RMI) to ensure supply chain transparency
Achievements		・In 2024, the average assessment score for General Affairs suppliers was 84.80 points. 80% of General Affairs suppliers achieved Class A status (total score of 80 or above), marking a 0.3% increase in the number of Class A General Affairs suppliers compared to 2023. ・The signing rate for the "Supplier CSR Commitment Letter" was 100% in 2024. ・In 2024, the "General Affairs Supplier Code of Conduct" and General Affairs supplier assessment items were revised. ・A General Affairs supplier meeting was held in 2024. ・WT monitors the adherence of major suppliers to the Responsible Business Alliance (RBA) Code of Conduct. As of the end of 2024, 61% of major suppliers had successfully passed RBA audits. ・In 2024, all major suppliers either disclosed their conflict minerals policies on corporate websites, annual reports, or sustainability reports, or provided declarations upon request stating their commitment to non-use of conflict minerals. ・The outcomes of solutions innovation have been disclosed under the topic of Economic Impact.

Climate Strategies and Energy Management

Impact identification	Positive	・Industries are responding to climate change's transformation opportunities by continuously increasing the development of new technologies. Through ongoing adjustments to product portfolios, they can enhance their competitive advantage in clean technology, thereby expanding revenue and market share. ・In the electronics industry, the demand for net-zero carbon emissions in the supply chain drives the promotion of improved energy efficiency and increased use of renewable energy. This allows companies to meet client expectations and their sustainability goals, ultimately boosting customer satisfaction.
	Negative	・Extreme weather events can disrupt land, sea, and air transportation, severely impacting cargo logistics. Given WT's global operations, stable transportation is crucial for the timely delivery of products to both our upstream and downstream partners. ・The growing trend of reducing fossil fuel consumption and increasing renewable energy use significantly impacts the transportation industry. Future emerging regulations in Europe and the Americas may mandate that transport operators increase their renewable energy usage, which could substantially affect transportation costs. ・The increasing frequency of extreme weather events is leading to expanding claims payouts, resulting in a year-over-year increase in insurance costs.

Policy / Commitment		WT developed its 2050 Net-Zero Emissions Commitment and Decarbonization Pathways, which were approved by the Board and publicly announced in Q1 2024. The Group is committed to achieving net-zero emissions by 2050 by reducing GHG emissions and supporting the transition to a low-carbon economy.
Goals	Short-term (1-2 years)	・Starting from 2024, Scope 1 and Scope 2 greenhouse gas emissions will be reduced by 3-5% annually. ・Starting from 2024, green electricity will be purchased to replace grey electricity, with a yearly increase in the proportion of renewable energy used. ・Since 2022, the consolidation rate for shipments has been maintained at over 50%, and efforts will continue to gradually increase this rate. Starting in 2025, we will collaborate with Future Electronics to enhance the consolidation of orders with the same delivery address, further optimizing transportation efficiency and reducing environmental impact. ・In 2023, the Singapore Logistics Center adopted the concept of dark warehouse and automated the operations. Lighting is no longer required, as human input is normally not required in the storage area. Meanwhile, WT plans automated operations in 2025 and starts to operate in 2026. ・Since 2024, we have been developing an optimized logistics network simulation model. Starting in 2025, we plan to gradually implement the optimized network by reallocating product lines across different warehouse locations. In the future, subsidiaries such as Future Electronics will also be included in the optimization planning. ・By 2025, complete the carbon emissions inventory for upstream/downstream transportation, business travel, and employee commuting under Scope 3.
	Mid-term (3-5 years)	・By 2026, fully replace all lighting at the Taipei headquarters with energy-saving LED fixtures. ・By 2027, complete the Scope 3 emissions inventory for the entire group. ・By 2028, ensure that 10% of the electricity used at the Taipei headquarters comes from renewable energy. ・By 2028, implement an employee electric vehicle subsidy program.
	Long-term (5-10 years)	・Scopes 1 and 2 GHG emissions reduction by 50% relative to 2022 by 2035, and achieve net-zero emissions by 2050.
Action plans	Enhance Positive Impact	・Actively developing products for green energy, energy storage, and energy efficiency accelerates our expertise in new products and technologies. This allows us to provide clients with the best product portfolio for reducing environmental impact. By increasing the proportion of renewable energy used, we aim to boost customer satisfaction and become their strategic partner.
	Mitigate Negative Impact	・Regularly inventorying energy consumption data serves as the basis for developing energy management plans. ・Progressively reviewing and replacing older, energy-intensive equipment, prioritizing the purchase of high-efficiency, energy-saving devices and green-certified products. ・Encouraging employees to utilize public transportation or carpooling, and advocating for electric vehicles to replace traditional fuel-powered cars. ・Continuing to assess flood risks at existing logistics centers using external databases. When potential physical flood risks are identified, we proactively seek suitable new warehouse facilities and locations as part of our risk mitigation strategy. ・Maintaining adequate property and cargo insurance coverage to protect against inventory and transportation risks across all logistics centers. ・Collaborating with logistics companies that have clear carbon reduction commitments and actively implement action plans, encouraging the adoption of electric trucks. ・Invest in renewable energy and energy storage, and evaluate and purchase green power or other alternative renewable energy certificates.
Achievements		・Purchase of 155,189 kWh of renewable energy (152 renewable energy certificates) from the National Renewable Energy Certificate Center (T-REC) of Taiwan's Ministry of Economic Affairs, with plans to further increase the proportion of renewable energy use by purchasing green power and additional renewable energy certificates. ・Completed greenhouse gas self-inventory at 100% of sites. ・The 100 kW solar power generation system at the Shanghai office was connected to the grid and commenced operation in Q1 2024. It generated 104,613 kWh for self-use in 2024. ・Replacement of 660 T5 fluorescent lamps at the Taipei headquarters with LED lamps with environmental protection labels, which is expected to save approximately 43,212 kWh of electricity every year. ・Starting in 2024, a monthly electric vehicle (EV) charging subsidy will be provided to employees in Taiwan to encourage the transition from traditional fuel vehicles to EVs, supporting collective efforts toward carbon reduction. ・All warehouses are located on the second floor or above to eliminate the risk of flood damage to goods. Additionally, a second logistics center has been established in the Futian Free Trade Zone in Shenzhen to diversify inventory volume and value. ・All logistics centers maintain 100% insurance coverage of monthly inventory value. ・Continuing to introduce advanced warehousing equipment across our facilities to reduce electricity consumption. At the Singapore warehouse, the implementation of the AutoStore smart warehousing system has enabled unmanned operations and significantly reduced lighting requirements, resulting in nearly a 30% reduction in electricity usage compared to 2022.

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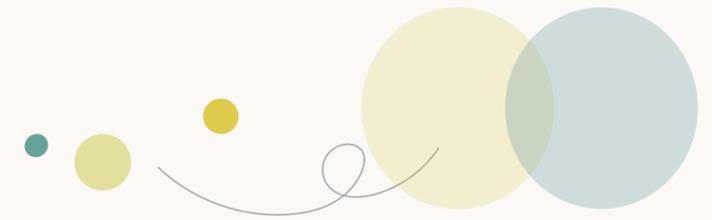# Talent attraction and retention, human capital development and diversity, inclusion and equity

Impact Identification	Positive	·Employee well-being and development: To support the Group's global presence, we offer competitive salaries, training, welfare, and career development opportunities, and recruit international talents to diversify employee composition. ·WT's internal innovations and exchanges are boosted by varied perspectives and experiences of employees from different regions due to the Group's growth through merger and acquisition and the resulting diverse composition of employees. ·Faced with varied operational challenges, the management would improve work fulfillment and enhance work adaptability and effectiveness.
	Negative	·The fierce competition for electronic and electrical talents in the semiconductor sector could result in a high turnover and an increase in recruitment and training costs. ·The declining birthrate has impacted the current labor force, and it takes longer time than ever to fill vacant positions, increasing potential operating costs. ·An insufficient development of multi-functional talents for global operation and management may result in a restrained management perspective. ·After the significant expansion, WT has now employees in more than 40 countries. However, its current training program is neither sufficiently digitized nor available in enough languages to effectively cultivate and develop professional knowledge of all employees. ·With relatively more laws and regulations to be reviewed in the countries where WT operates, failure to take appropriate inventory may lead to legal violation, discrimination, penalties from the competent authorities, lawsuits, damage to company reputation, or public concerns that lead to failure to attract job applicants.
Policy / Commitment		WT formulated and published on the official website after the Chairman signed the Social Policy and Code of Conduct as standards for all employees, customers, suppliers, and other stakeholders in compliance with the Universal Declaration of Human Rights, the United Nations Global Compact (UNGC), the ILO Declaration on Fundamental Principles and Rights at Work, and other international human rights conventions and initiatives. In cases involving labor dispatch or contracted manpower, all vendor selection processes are conducted in full compliance with applicable local laws and regulations. WT strictly reviews suppliers' qualifications and clearly stipulates their responsibilities regarding working conditions, compensation and benefits, and occupational safety to ensure that dispatched or contracted personnel receive fair treatment and that their labor rights are protected, thereby fulfilling corporate social responsibility. WT places great importance on employees' freedom of association and complies with the International Labour Organization (ILO) Conventions as well as local labor laws, respecting each employee's right to freely join trade unions or other forms of employee representation organizations. As of the end of the reporting period, 6.47% of WT employees were trade union members, and a total of 21.66% of employees globally were covered by formally elected employee representatives or collective agreements. This proportion includes employees in Taiwan under a labor-management meeting mechanism and unionized employees of Future Electronics. To promote transparent and institutionalized labor-management communication, the Company organizes trade union representative elections in accordance with local regulations, ensuring that employee representatives are duly elected to participate in union-related affairs. WT views trade unions and employee representatives as indispensable partners in corporate governance. Through regular dialogue mechanisms, we aim to strengthen mutual trust and jointly realize the vision of social sustainability. WT maintains regular communication with employee representatives to ensure that employee voices are heard. For employees who are not union members, the Company actively engages through regular labor-management meetings and multiple communication channels to understand their views and needs, striving to establish a smooth, two-way communication mechanism and foster sound labor relations. It also has policies and regulations relevant to talent recruitment, training, and inclusive workplace in place.
Goals	Short-term (1-2 years)	·Increased international recruits year by year and strengthened communication capacity between the Taiwan headquarters and other operating bases ·Training and development planning in support of our global operations ·100% completion of Section Manager level transition leadership training for new managers ·Trainees' participation in and satisfaction of training programs both ≥ 85% ·Requirement of retaking the course or test by those who fail a course-end test (< 80 points) ·Introduction of human resources business partner (HRBP) system ·Optimization and promotion of anti-discrimination report channels, and improvement of opinion diversity and inclusion at workplace ·Full employment of employees with disabilities

Goals	Mid-term (3-5 years)	·Improvement of the Group's E-Learning Platform to ensure the system environment is universally suitable for all our operating sites around the world, and to incorporate IDP to associate individual development and performance ·Incorporation of post-training feedback from the trainees' unit supervisors ·Establishment of a rotation system to cultivate hands-on generalist managers ·Evaluation of a work engagement survey in Taiwan headquarters.
	Long-term (5-10 years)	·Regular market surveys to ensure our salary and benefit package offers are competitive ·Establishment of a sound performance appraisal system ·Development of Leadership Diversity: Cultivation and promotion of leaders with diverse perspectives and assurance of leadership diversity to reflect diversity across the Organization. ·Promotion of collaboration and cross-cultural communication: long-term commitment to promoting the Group's cross-regional and crosscultural communication and building a team that is capable of coping with different cultural backgrounds.
Action Plans	Enhance Positive Impact	·Continue to promote diversity and equal promotion in the workplace, with female managers accounting for 42%, and promote personal career development plans. ·Continue to promote the recruitment and career shadowing plan of the Want Talent Program ·Improve the E-Learning Platform (training road map) ·Conduct regular market surveys to ensure our salary offers are competitive in the market ·Continue to recruit more talents with disabilities through job re-definition ·Promote employee assistance programs ·Provide diverse channels for employees to give feedback, seek employees' input, and build a better workplace ·Evaluate employee survey types and practices, and conduct work engagement surveys and analyses
	Mitigate Negative Impact	·Run online transitional leadership training and workshops for new executives ·Partner with universities to promote talent development programs ·Activate organizational communication channels through employee interviews, with the Chief Human Resources Officer guiding department heads in communication ·Fulfilled the role of Human Resource Business Partner by actively participating in business meetings and supporting the planning of training and talent development programs.
Achievements		·Selected as a constituent of TWSE RAFI® Taiwan High Compensation 100 Index ·A total of 157,323 hours of training across the Group ·Gradual implementation of the Group's training framework in various training programs, including orientation training, technology application courses, and transitional training for new managers ·Introduction of E-Learning Platform in China to improve training operation and resource usage efficiency and promptness across operating sites in South, Central, and North China and other regions ·Improvement of new supervisors' transitional leadership training within three months after taking office, and completion of the training for 28 new supervisors in 2024. ·Cultivation of young outstanding and promising talents, with whom the Chief Human Resources Officer conducts regular HRBP interviews to understand their development needs and collect feedback from their unit supervisors, and to whom personnel development training is given through workshops. The achievements include: establishment of a training program for new supervisors, online education and training for new employees, and a lower turnover rate of new hires (The new hire turnover rate in the Taiwan region decreased from 12% in 2023 to 0% in 2024).

Social Impact

Impact Identification	Positive	WT Foundation: Advancing Education, Culture, and Sustainability ・The WT Foundation, originally focused on supporting underprivileged groups in education, is expanding its mission to embrace diverse and inclusive cultural issues, sustainability, and international development. In 2024, the foundation was officially reclassified under the supervision of the Ministry of Culture, and formally renamed the WT Foundation. Through this transformation, the foundation aims to give back to more organizations in the cultural and educational sectors and promote sustainable development thinking across industries. ・Guided by the principle of being a "key contributor at critical moments", WT channels its philanthropic efforts through two independent initiatives under the WT Foundation. These initiatives integrate collaboration across industries—including upstream and downstream partners and customers—through the co-sponsorship and adoption of learning centers, reinforcing strong ties throughout the supply chain. ・Through long-term, regularly scheduled online shared reading sessions, the foundation supports children by broadening their horizons through reading and helping them build confidence. Leveraging internet technologies, the program transcends geographical barriers and aspires to open children's minds and lives through the power of reading. ・The foundation also implements a photography-based care initiative, which provides children with aesthetic education, fosters self-confidence, and deepens their connection to their land and community through creative expression and storytelling.
	Negative	Challenges and Risks in Social Contribution Initiatives ・The funding for social contribution efforts is currently sourced solely from WT's operating surplus. This single-source funding structure poses a risk to the long-term continuity and scalability of certain projects. ・High volunteer turnover across various initiatives may impact the consistency and quality of program delivery, particularly in education-focused services. ・Evolving environmental and social trends may influence the foundation's future donation strategies, requiring regular reassessment and potential realignment of its funding and program focus.
Policy / Commitment		For more information about the two programs of WT Foundation, visit the official websites at Shining Hope / One-on-one Online Reading
Goals	Short-term (1-2 years)	1. One-on-one Online Reading 　1.1 Set up 1 to 2 new schools 　1.2 Build fundraising capabilities, develop new fund donation channels, and call on WT Group's midstream and downstream suppliers and customers to join the efforts 　1.3 Leverage volunteer resources, including employee volunteers, school volunteers, social group volunteers, etc. 2. Shining Hope 　2.1 Promote the Shining Hope calendar fundraising project to make the children's works more widely seen 　2.2 Recruit local volunteers 3. Others 　3.1 Increase ESG-related fund donation 　3.2 Leverage benefits of each program 　3.3 Enhance philanthropic contributions to cultural industry development
	Mid-term (3-5 years)	1. Set up a sharing platform (between upstream and downstream partners and adopters) 2. Set up a volunteer system and volunteer reserve list 3. Improve the planning and building up of the library collection of each school 4. Bring in effective external resources, including funds and publicity resources
	Long-term (5-10 years)	1. Set up more schools and benefit more rural pupils, as long as the programs break even 2. Optimize the volunteer system 3. Become a model

Action plans	Enhance Positive Impact	・Continue to optimize course content to reflect changes in the social environment and culture, strengthen communication with partners, and conduct activities to enhance corporate image ・Introduce climate change thinking, inspire sustainability perspectives in the children, and promote sustainable development in partnership with other enterprises ・Encourage active employee participation
	Mitigate Negative Impact	・Offer better-planned and diverse activities to help those in need in a more systematic way as well as enhance our brand value ・Share resources with partners and establish a sharing platform ・Shape a corporate volunteer culture and incorporate it into onboard training program, give priority to recruiting new hires as volunteers, and deepen the public interest concept of giving back to society ・Increase funds, reduce expenditure, and improve the efficiency of limited resources available
Achievements		**(1) Remote Area Video Reading Companion Program** In 2024, the program was implemented in 8 learning centers, in collaboration with 21 partner organizations. The total number of participants served across all centers is as follows:

School	WT Mailiao	DBS Fenyuan	Dyaco Erlin	Pou Chen Shiou-Shuei	Puyong Yitzu	Hsinyuan Penghu	Tingfang Xinshe	FANG-ZIH Sun	Total
Online Reading Program	40	40	30	34	32	40	30	32	278 persons
	1,400	1,440	1,080	1,224	1,152	1,200	900	1,024	9,420 person times
Reading partner meetup	56	52	35	42	38	50	45	41	359 persons
Volunteer training	27	4	3	33	8	18	12	16	121 person times
Christmas DIY	20	20	15	17	16	20	15	16	139 persons
Total 10,039 person times									

(2) Shining Hope Project for Remote Areas – 2024 Summary of Services
・Number of Participating Schools:
　A total of 12 schools participated:
　Hsinchu (1), Taoyuan (2), New Taipei (3), Yilan (4), and Hualien
・Number of Students Served:
　153 students benefited from the program.
・Number of Volunteers:
　A total of 100 volunteers participated in photography sessions, supported by 7 lead instructors.
・Volunteer Backgrounds:
　Volunteers came from across Taiwan, including Taoyuan, Taipei, New Taipei, Yilan, Hualien, Taichung, Kaohsiung, and Taitung. Their professional backgrounds included photographers, designers, nurses, financial professionals, social workers, psychologists, retired teachers, and others in education-related fields.
・Total Instructional Hours:
　2,268 hours were delivered. Each school received 9 lessons per semester, with each lesson lasting 90 minutes.
・Social Media Reach:
　- Facebook: 2,862 followers, with 408 new followers added in 2024
　- Instagram: 2,223 followers, with 644 new followers added in 2024

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Cheng Min-Yang, Gengfang Elementary School, Yilan

"With every conscientious step,we collaborate to achieve excellence."

2-1 **Implement and Enhance a Sound Corporate Governance Framework**

2-2 **Digital Transactions & Services**

2-3 **Sound Financial Performance**

2-4 **Compliant Tax Policies**

2-5 **Combining Sustainable Development and Risk Management**

2-6 **Enhancing Information Security**

2-7 **Adhere to Ethics in Business Operations**

02 Cornerstone of Our Business
The Implementation of Corporate Governance: Paving the Way to Excellence

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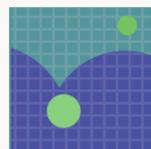
chapter 2-1

Implement and Enhance a Sound Corporate Governance Framework

A sound board structure and operational mechanism

The shareholders' meeting is the highest authority of WT, while the Board of Directors serves as the highest governing body. The Board, led by the Chairman who acts as the chairperson, oversees the achievement of the Company's operational goals, enhances business performance, provides strategic guidance to the management team, and ensures compliance with relevant laws and regulations, thereby safeguarding the best interests of the shareholders.

WT established the "Corporate Governance Best Practice Principles" to strengthen the Board's functions. Besides emphasizing Directors' professional knowledge, skills, and qualities, the Company implements a policy of board diversity, which requires that Independent Directors constitute no less than one-third of all Board seats to ensure governance independence. Competent Directors are elected at the shareholders' meeting through a candidate nomination system in accordance with the "Rules for Directors Election."

WT corporate governance framework

Functional committees enhancing governance

To optimize the quality of board decisions-making and enhance its supervisory functions, various functional committees are established under the Board of Directors based on their respective responsibilities. These committees assist the Board in effectively reviewing major corporate matters and monitoring the implementation of its resolutions. The functional committees include the Audit Committee, Remuneration Committee, Nominating Committee, and Sustainable Development Committee. Each committee is accountable to the Board and submits proposals for board resolution.

In 2019, WT's Board of Directors approved the appointment of a Corporate Governance Officer, who is responsible for matters related to Board and shareholders' meetings, as well as assisting Directors in their orientation, continuing training, performing of duties, and compliance with regulations. For detailed information, please refer to the Implementation of Corporate Governance in 2024.

Composition and functioning of the Board

To meet the management needs of global expansion and promote board diversity, one additional Director was elected at the 2024 Annual General Meeting, bringing the total number of Board members to 9, including 4 Independent Directors. For details on the implementation of the board diversity policy, please refer to the Corporate Governance section on WT's official website.

The Board of Directors holds at least one meeting per quarter. In 2024, a total of 13 Board meetings were convened, with an overall Director in-person attendance rate of 92.7%, and a 100% personal attendance rate by Independent Directors.

All proposals submitted to the Board in accordance with the 9 categories specified in the "Rules of Procedure for Board of Directors' Meetings," including items such as business plans, financial reports, acquisition or disposal of significant assets, amendments to internal controls and key internal regulations, and the issuance of equity-related securities. For details on major resolutions approved by the Board in 2024, please refer to the Major Resolutions under Corporate Governance section on WT's website.

Composition of WT Board of Directors

Independent Director 4 | Director 5

Executive Director (Group-based) 3 | Non-Executive Director (Group-based) 6

Female 3 | Male 6

Aged 51-60 5 | Aged 61-70 1 | Aged 71-80 3
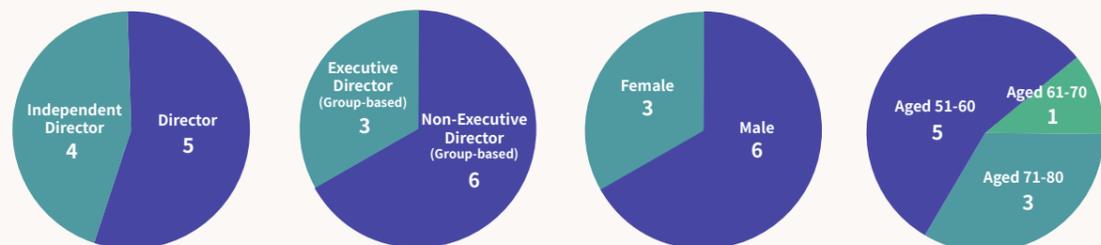
Article 20 of WT's "Corporate Governance Best Practice Principles"

Basic requirements and values
Gender, age, nationality and culture, etc. It is preferred that female Directors make up at least one third of the Board.

Professional knowledge and skills
Professional backgrounds (such as law, accounting, industry, finance, marketing or technology), specialized skills, and industry experience, etc.
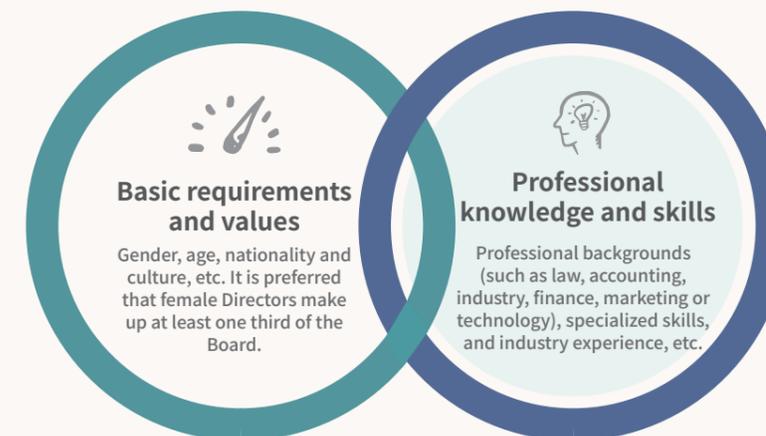
To mitigate potential conflicts of interest arising from the Chairman concurrently serving as a managerial officer, as well as other Directors with conflicts of interest, WT follows Article 15 of the "Rules of Procedure for Board of Directors' Meetings" regarding the recusal mechanism for Directors with conflicts of interest. WT discloses details of proposals involving Directors' interests in its annual report, including the content of each proposal, the names of the Directors involved, and the reasons for their recusal.

Each year, WT arranges for Directors to attend professional training programs offered by external institutions, such as the Securities and Futures Institute. In addition, the Company irregularly provides updates on corporate governance and regulatory developments to enhance the Board's operational effectiveness. In 2024, WT held four Director training sessions, all conducted entirely in English in response to globalization trends.

Lecturer	Course Title	Course Content
Mr. Colley Hwang (Founder and Chairman of DIGITIMES)	Global ICT Supply Chain and the Evolved Semiconductor Industry	Provided in-depth analysis on the outlook trends of the global ICT supply chain and the evolved semiconductor industry, the exponential growth and business opportunities of the industry, the evolution of division and decentralized manufacturing, as well as issues related to artificial intelligence and geopolitics.
Mr. Chih-Cheng Hsieh Assurance Partner and Accounting Consulting Service Leader, PricewaterhouseCoopers	How to read and analyze financial statements	Analyzed business fundamentals and growth potential, explored ways to create operational value, and learned to identify early warning signs of risk and prevent financial misstatements by studying case examples of other companies' financial statements.
Mr. Daniel Liang General Manager of TCIC Global Certification LTD	A Global Trend on AI Governance	Provided an overview of global trends in AI governance, with an analysis of the key areas of focus by the International Organization for Standardization (ISO) in developing AI management systems, and shared the identification and mitigation of security threats and privacy risks associated with AI systems.
Mr. Sean Lee Chief Information Security Officer, SinoPac Holdings	X-Tech: The Strategy and Thinking of Cybersecurity	Provided a systematic introduction to information security and corporate information security management. Drawing on the lecturer's extensive practical experience, the session highlighted the evolution and trends of information security and emphasized the importance of prevention.

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In addition, Independent Directors actively participated in discussions within various functional committees and provided recommendations to the board, thereby reinforcing corporate governance practices.

For detailed information on the composition of the Board of Directors, the Audit Committee, and other functional committees in 2024-including members' age ranges, professional backgrounds, terms of service, and concurrent positions in other companies, as well as data on Board meeting attendance, continuing training, and the implementation of conflict of interest recusal, please refer to Chapter 2: Corporate Governance Report in WT's 2024 Annual Report.

100% attendance by Audit Committee members

The Audit Committee is composed entirely of Independent Directors, with four members serving in 2024. Mr. Kung-Wha Ding served as both the convener and chairperson. The Committee convenes at least once per quarter. The CPA is required to communicate with the Independent Directors throughout the audit process, including planning, auditing, and reviewing the results. The Internal Auditing Officer also reports on the implementation status and other matters to the Audit Committee at every non-emergency meeting. In 2024, a total of 13 Audit Committee meetings were held, with a 100% in-person attendance rate by all members. For further details, please refer to the "Operation of the Audit Committee in 2024." In response to regulatory amendments, the "Audit Committee Charter" was revised in 2024 to strengthen the authority of Independent Directors and enhance the procedural framework of the Audit Committee.

Audit Committee Oversight Functions		
	01	Adequate presentation of the Company's financial statements
	02	Appointment, dismissal, and assessment of the CPA's independence and competence
	03	Effective implementation of the Company's internal controls
	04	Compliance with relevant laws and regulations by the Company
	05	Risk management of existing or potential risks faced by the Company

Improved executive compensation management system

The Remuneration Committee is composed of three Independent Directors. The purpose of the Committee is to take into account the Company's operational performance, make objective and professional recommendations to the Board, and assist the Board in implementing and evaluating the Company's overall compensation and welfare policies. In addition, the remuneration of directors and executives is determined and reviewed in accordance with the Director and Functional Committee Remuneration Payment Guidelines and the Regulations Governing Compensation Payment of Executive Officers as necessary to strike a balance between sustainable management and risk control. In 2024, a total of six Remuneration Committee meetings were held with all members having a 100 percent in-person attendance rate. For detailed information, see the Operation of the Remuneration Committee in 2024.

The Regulations Governing the Share Ownership of the CEO and Non-Executive Directors in 2023 to encourage the CEO and non-executive Directors (excluding Independent Directors) to hold an appropriate amount of the Company's stocks for a long period, so that their performance could be consistent with shareholders' interests and they could share the Company's operating results with shareholders.

The Compensation and Clawback Policy for Executive Officers was formulated in 2023 and adopted by the Board in 2024, which formally include environmental and social operational performance into the Executive Officers' compensation evaluation criteria. In particular, environmental and social performance each account for ten percent respectively. In addition, to prevent executives from engaging in behaviors that exceed the Company's risk appetite for higher remuneration, the Policy also stipulates that in cases where a manager's misconduct leads to a major violation of laws or regulations, and causes a significant risk loss or a need for recompiling financial statements, the Company will recover the excess rewards and significant risk loss incurred by current or former managers due to their misconduct. The content and reasonableness of the above-mentioned remuneration and the difference to be recovered must be reviewed by the Remuneration Committee before submission to the Board for discussion and approval. The remuneration system shall also be reviewed in a timely manner based on operating situation and relevant laws and regulations.

Recipient	Performance Indicators	Calculation (Weighting)	Description

Performance Evaluation Indicators for Executive Officers, including the CEO, President, and Vice Presidents

Recipient	Performance Indicators	Calculation (Weighting)	Description
Executive Officers, including the CEO, President, and Vice Presidents	Key Financial Indicators	60%	Performance evaluation shall be conducted based on the following financial indicators, assessed against the annual plan and compared over multiple years. Net Operating Revenue / Gross Profit / Operating profit / Net Income / EPS
	Departmental / Project Performance	20%	Performance evaluations are conducted based on the implementation status of each department or project, such as the effectiveness of risk management, corporate governance, or information security management.
	Environmental Performance	10%	Efforts to promote the Company's environmental sustainability, including reducing carbon footprint and improving resource efficiency.
	Social Performance	10%	Continued promotion of diversity, equal opportunity, and social contribution initiatives.

Note: Based on the weighted results of all performance indicators, individual performance is further considered for adjustment. All related compensation matters are reviewed by the Remuneration Committee and submitted to the Board of Directors for resolution. The compensation system is also reviewed and adjusted as necessary in accordance with business conditions and applicable laws and regulations, in order to support the Company's goal of sustainable operations.

In 2024, the General Manager's total annual pay was 18.4 times of the median of that of the employees (excluding the General Manager) who have worked for more than six months in 2024 at the Taiwan headquarters and the four subsidiaries including Morrihan, Nuvision Technology, Maxtek Technology, and Techmosa. After calculating the year-over-year percentage change in compensation for each employee, the values were ranked and the median was identified. The ratio of the General Manager's compensation growth rate to the median compensation growth rate of employees (excluding the General Manager) was 0, as the General Manager's total compensation remained unchanged in 2024. The median year-over-year growth rate of employee compensation was 6.44%.

Note: Only the employees who have been employed throughout both 2024 and 2023 were taken into account for the median calculation to prevent discrepancies between the statistical median and the actual situation caused by issues such as incomparability of the pay increase of those who have not received a full year's remuneration in both years (including new hires in 2023 or departures in 2024), and the absence of remuneration increase data for the new hires in 2024.

Both the Sustainable Development Committee and the Nominating Committee comprise a majority of Independent Directors.

The Sustainable Development Committee was established at the end of 2023 to supervise and manage the implementation of sustainable development. The Committee is composed of at least three members appointed by the Board, with more than half must be Independent Directors. In 2024, the Committee consisted of five members: the Chairman, one Director, and three Independent Directors. The first convener and chairperson is Director Kerry Hsu. Two functional teams were established under the Committee: Sustainable Development Team, led by Chief Sustainability Officer Willie Sun, and the Risk Management Team, led by Accounting Officer Cheryl Yang. These teams work together to integrate risk management mechanisms into the promotion and implementation of sustainability initiatives.

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The Nominating Committee was also established at the end of 2023 to assist the Board in the fair and transparent selection and evaluation of suitable candidates for directorship, as well as to assess the independence of Independent Directors. The Committee shall be composed of at least three Directors appointed by the Board, with more than half must be Independent Directors. In 2024, the Committee consisted of three members: the Chairman and two Independent Directors. The first convener and chairperson is Chairman Eric Cheng. The Nominating Committee also assists the Board of Directors in reviewing the performance evaluations of the Board itself, its functional committees, and individual Directors, as well as in planning and implementing Director development programs.

Four Board of Directors Assessment Aspects	01	The Board's professional competencies
	02	The effectiveness of the Board's decision-making
	03	The Board's attention to and supervision of internal controls
	04	The Board's attitude toward corporate social responsibility
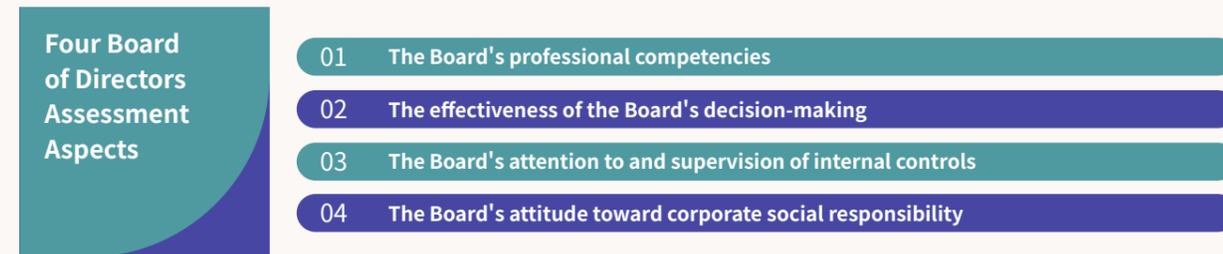
WT formulated the "Rules for Board of Directors Performance Assessments" in 2016, which clearly stipulates that the Board shall be evaluated at least once a year, and that its performance must additionally be assessed once every three years by an external, professional, and independent institution or a team of external experts or scholars. The assessment results must be reported to the Board and used as a reference for determining individual Directors' remuneration and nomination for the Board re-election.

In 2023, the Taiwan Institute of Ethical Business-an external professional institute, was commissioned to assess the Board's performance. The Institute and its executive experts maintain independent and have no business relationship with WT. The assessment was conducted through document reviews, questionnaires, and on-on-one interviews with the Directors in four major aspects. Two concrete recommendations were made: (1) Enhance the Independent Directors' understanding of the operations of overseas subsidiaries and strengthen their interaction with the executives; (2) Continue to implement the Company's sustainable management goals. The internal and external assessment results were reviewed and approved at the Board meeting held on February 16, 2024, which agreed to optimize WT's corporate governance implementation by making the recommended improvement. For further details, please refer to "The implementation of external board performance evaluations."

The execution results of the 2024 internal performance evaluations for Individual Directors, the overall Board of Directors, and each functional committee of WT were approved by both the Nominating Committee and the Board on February 25, 2025. For more details, please refer to "Chapter 2: Corporate Governance Report" in WT's 2024 Annual Report.

Rigorous internal audits to ensure fairness and impartiality

·Independence

The internal audit unit is an independent unit under the Board of Directors and reports directly to the Board. The appointment and dismissal of the Chief Internal Auditor shall be approved by the Audit Committee and resolved by the Board of Directors. The appointment, dismissal, performance evaluation, and remuneration of internal audit personnel shall be handled in accordance with the Company's Corporate Governance Best Practice Principles. Such matters shall be submitted by the Chief Internal Auditor to the Chairperson for approval, and performance evaluations shall be conducted annually.

·Purpose of internal audit

The purposes of internal audit are to assist the Board of Directors and managers in inspecting and reviewing defects in the internal control systems, measuring operational effectiveness and efficiency, and to make timely recommendations for improvements to ensure the sustained operating effectiveness of the systems and to provide a basis for review and correction.

01 Propose annual audit plans

02 Perform routine audits / Perform special audits

03 Issue audit reports and track improvement results

04 Present audit reports to the Audit Committee for review

05 Attend Audit Committee and Board of Directors, and present audit plans implementation and results
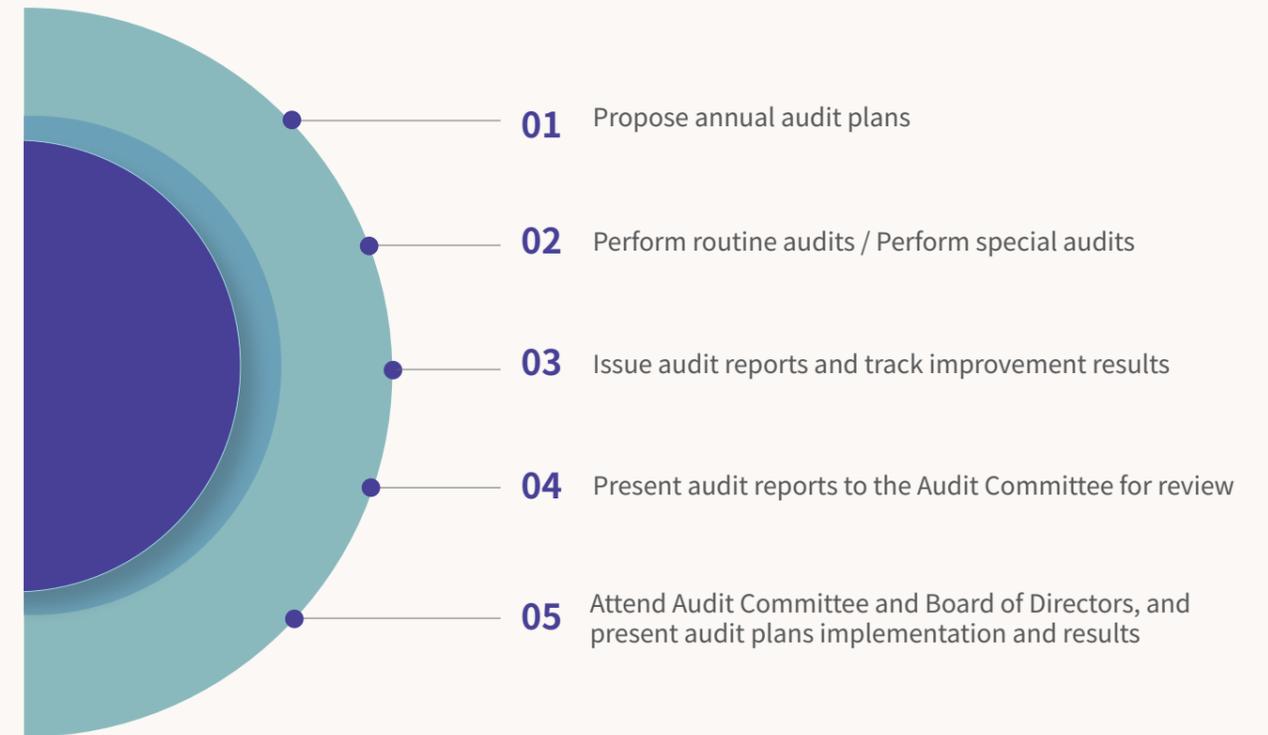
Strengthening institutional agility through self-supervision

·Internal audit activities

Internal audit work is primarily conducted in accordance with the annual audit plan approved by the Board of Directors. This plan is formulated based on identified risks and includes routine audits. Special audits may be conducted as necessary. After implementing each audit, the Internal Audit Department shall present the audit reports and follow-up reports, and submit them for review by the Audit Committee before the prescribed statutory date. The audit supervisor shall attend regular Audit Committee and Board meetings to report on the status and results of audit execution.

·Self-assessments

All internal departments and subsidiaries are to conduct self-assessments once a year and implement the Company's self-monitoring mechanism. The design and implementation of the internal control system are adjusted in a timely manner in response to changes in the environment. The self-assessment reports are reviewed by internal auditors, and the self-assessment results and audit discoveries provide a basis for the Board and General Manager to produce Internal Control System Statements.

·Management of sustainability information

WT has established an internal control system for the management of sustainability information in accordance with the "Regulations Governing the Establishment of Internal Control Systems by Public Companies". The preparation of the sustainability report is incorporated into the internal control system for proper oversight and management. The Company's management fulfills its duty of care as a prudent administrator to ensure the quality of the sustainability report.

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Corporate Governance Milestones in 2024:

· Ranked in the top 5% of all TWSE/TPEx-listed companies and top 10% among electronic companies with a market capitalization over NT$10 billion in the 11th Corporate Governance Evaluation (fifth consecutive year)

· Independent Directors completed an average of 11.3 hours of continuing training; all Directors averaged 10.3 hours.

· Across 13 Board meetings, the average in-person attendance rate of Independent Directors was 100%, and 92.7% for all Directors.

· Audited parent company only and consolidated financial statements were announced within 56 days after the fiscal year-end (statutory deadline: 75 days); quarterly consolidated financial statements reviewed by CPAs were announced within an average of 37 days after each quarter-end (statutory deadline: 45 days).

· Held 12 physical or online investor conferences.

· WT cooperated with the Zhonghe Precinct of the New Taipei City Police Department to promote anti-fraud awareness to shareholders attending the 2024 Annual General Meeting.

· WT held its 2024 Annual General Meeting in a hybrid format, enabling virtual participation to advance shareholder engagement and strengthen corporate governance.

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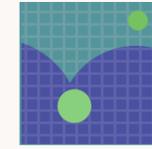
chapter 2-2
Digital Transactions & Services

Digital optimization not only improves operational efficiency but also reflects our dedication to delivering low-carbon solutions.

Continually enhancing digital transactions and information exchange

WT serves over 25,000 customers and suppliers. By adopting a digital transaction and data exchange operating model, the company significantly enhances employee efficiency across sales and procurement operations. This includes functions such as sales forecasting, customer order creation/modification, delivery schedule responses, and other related processes. These operations are integrated through mutually agreed-upon electronic data interchange (EDI) protocols. In addition, various automation tools are implemented to support manual tasks, aiming to streamline processes and improve overall management efficiency.

Sales Operations	Procurement Operations
01 Sales Forecasting	01 Project Design Registration
02 Pricing Information	02 Quotation
03 Customer Order Creation/Modification	03 Purchase Order Creation/Modification
04 Delivery Schedule Response	04 Supplier Shipping Notification / Invoice Information
05 Shipping Notification	05 Receipt Data
06 Invoice Information	06 Payment

Current status of sales process system enhancements in 2024

Customer Orders Received Through Digital	Customer Delivery Date Response	Shipment and Related Operations	Paperless Invoicing
·Customer sales order creation/modification is conducted through Electronic Data Interchange (EDI) integrated with the document approval system. Upon authorization and verification, delivery schedules are instantly updated in the order system. ·In 2024, seven new corporate clients were onboarded to the digital transaction process.	·In 2024, four new customers began exchanging delivery schedules through digital channels. ·Approximately 6.2% of customers now access delivery information directly via the website. Shipment and Related Operations	·Certain customer operations require access to their online platforms. Robotic Process Automation (RPA) has been gradually adopted to streamline repetitive tasks such as Advanced Shipping Notice (ASN) creation, minimizing manual effort and reducing delays and errors. ·As of 2024, over 89,902 tasks have been completed for 10 customers, with the number steadily increasing.	·Integrated with third-party platforms for direct data exchange, reducing the need for manual input. ·Achieved 100% paperless processing. ·Ongoing process optimization is carried out based on individual customer requirements.

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Customer order digitalization outcomes

4.38% 2022
5.36% 2023
9.58% 2024
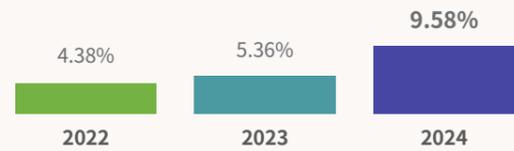
Digitalization results of RMB invoice processing for reconciliation and payment requests

100%
77.92%
3.71%

2022
2023
2024
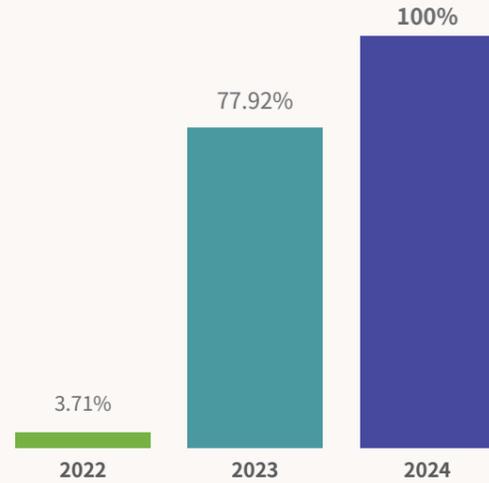
Software-assisted automated custom reports to streamline operations and enhance management

In recent years, beyond focusing on enhancing the systemization of supply chain management, the company has also introduced customized automation support modules. Using Excel VBA tools, employees can efficiently convert data into tailored reports, significantly improving work efficiency and value. This practice has become a routine part of daily operations. These tools have been increasingly applied across various functions, including sales, procurement, and other operational areas, contributing to continual improvements in reporting and workflow efficiency year after year.

Number of Improvements via Sales Automation Support Modules

162 2022
238 2023
130 2024
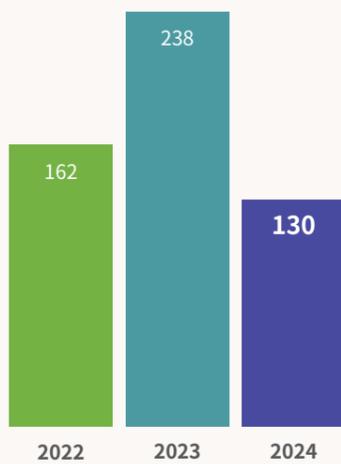
Number of Improvements via Procurement Automation Support Modules

45 2022
123 2023
53 2024
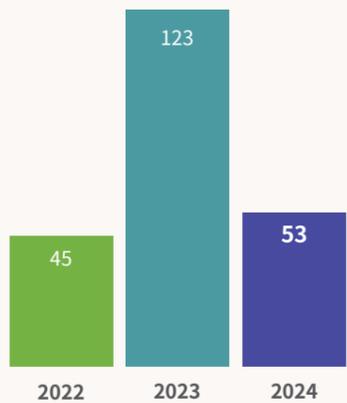
Number of Improvements via Other Automation Support Modules

5 2022
22 2023
7 2024
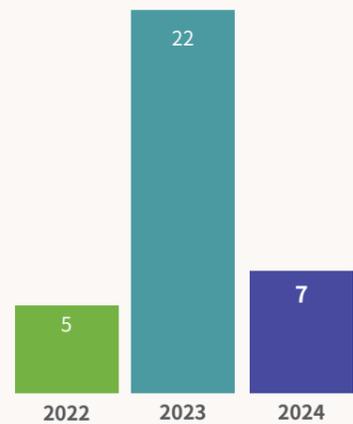
Plans are in place to begin adopting AI to assist with rapid data identification and extraction.

Current status of procurement process system improvements in 2024

01 Scope Expansion of Procurement Process Applications

Rolled out to all business units across the group to strengthen procurement management operations.

02 Customized Format Automation with Software Support

Introduced automated modules for customized formats using Excel VBA tools to accelerate the conversion of procurement order changes and delivery date requests into customer-specific formats.

03 Digital Procurement Transactions

Continued expansion of B2B/EDI transactions with customers and original suppliers, enabling electronic handling of sales order changes and related processes, with systemized, rapid submission to original suppliers.

04 Automation of Price Maintenance Operations

Deployed RPA (Robotic Process Automation) to assist in maintaining procurement pricing information efficiently.

Integrating software automation into procurement systems for enhanced efficiency

The procurement process and order management system enhancements implemented in 2023 have demonstrated significant operational results by 2024. Procurement orders and delivery schedule adjustment requests generated from the process are now integrated with automated support modules using VBA tools to handle customized formatting. This has substantially reduced the number of manual tasks and the time required for order processing.

Customization Rate of Procurement Order Format

95% 2023
95% 2024

Customization Rate of Delivery Schedule Management Format

99% 2023
95% 2024

Note: The customization rate of delivery schedule management formats declined in 2024 due to the integration of Future Electronics into the system.

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Procurement price maintenance automation – enhancing efficiency and management

Real-time maintenance of procurement pricing data is a critical element of effective supply chain management. In 2024, the company expanded its digital optimization efforts into this area. While existing systems already support bulk updates by staff, Robotic Process Automation (RPA) tools were introduced to assist in routine operations. Currently, automated processes account for approximately 20% of procurement price maintenance activities. Broader implementation is planned for 2025, aiming to further improve operational efficiency and reduce manual workloads.

Demonstrating year-on-year improvement in digital transactions and information exchange

With over than 10,000 customers and vendors, WT has introduced an operating model featuring electronic transactions and data exchange to significantly improve employee's efficiency with digital sales and procurement procedures and with mutually agreed electronic exchange protocols that allow data interfacing. The following table shows the numbers of e-transactions with customers and vendors and their shares in revenue or purchase amounts in the past three years. Currently, 64% of the group's revenue and 95% of procurement are handled through digital transaction models.

Electronics sales procedures

01	Sales Forecast
02	Price information
03	PO creation/modification
04	Shipment date reply
05	Shipping notice
06	Invoice information

Electronic procurement procedures

01	Project design registration
02	Price inquiry
03	PO creation/modification
04	Vendor shipping notice/invoice information
05	Shipment arrival information
06	Payment

2021Y~ 2024Y % of e-transactions in revenue from customers and % of e-transactions in purchase from vendors

% of e-transactions in revenue from customers

2021	2022	2023	2024
20%	30%	45%	64%

% of e-transactions in purchase from vendors

2021	2022	2023	2024
30%	40%	90%	95%
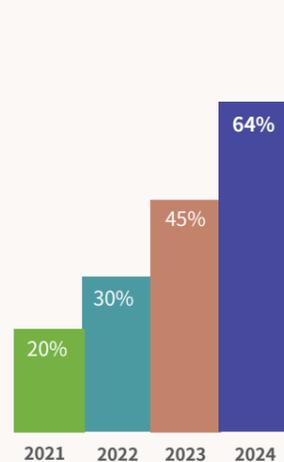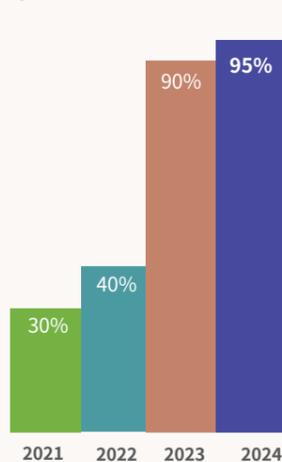
Providing customers with comprehensive services

Customer satisfaction in 2024 reached 89%.

WT's sales representatives regularly communicate with customers about sales orders, shipment dates and other transactions related matters. There is also a customer complaint mechanism in place for customers to provide feedback about service quality, product shipment quality, or other abnormal events. In order to ensure the overall customer service quality, in 2024, a total of approximately 70 Customer Satisfaction questionnaires were sent to important customers and new customers (revenue coverage rate exceeded 65%). Customer opinions were collected through questionnaires, which will serve as an important basis for WT to continuously improve service quality. The survey results of the five major dimensions showed that 47% were very satisfied, 42% were satisfied, and the overall satisfaction rate was 89%.

Customer satisfaction survey results by dimension %

- Satisfied 42%
- Neither Satisfied nor dissatisfied 11%
- Dissatisfied 0%
- Highly Dissatisfied 0%
- Highly Satisfied 47%
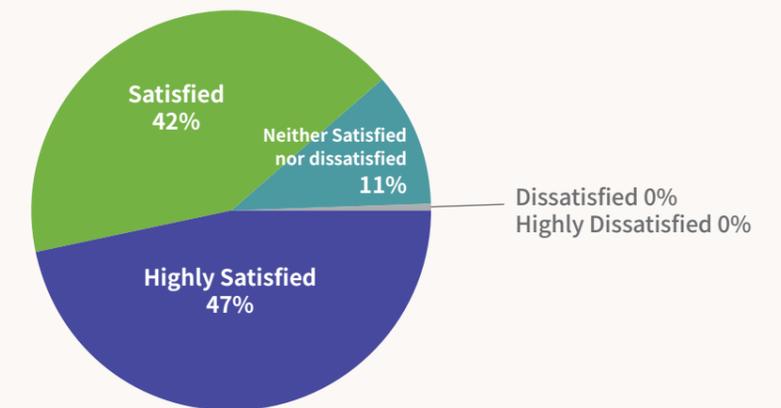
The satisfied result for the five dimensions as below:

- Product 93%
- Logistics& Delivery 91%
- Overall rating 94%
- The satisfied result
- Service 94%
- Price & Cost 72%

Apart from the Price & Cost dimension, satisfaction in all other aspects exceeded 90%. Although satisfaction in the Price & Cost category was only 72%, when including responses classified as "acceptable", the combined positive feedback reached 99.6%, with only 0.4% expressing actual dissatisfaction. Due to original suppliers' pricing strategies, there is limited flexibility to influence changes in pricing.

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The chart below shows satisfaction results across different dimensions:

In response to dimensions with lower satisfaction and topics of customer concern, we have followed up and implemented corrective actions. Feedback provided by customers has also been incorporated into our operational policies to drive continuous improvement and ensure service quality.

Customer Satisfaction Survey Results by Dimension %

Legend: Highly Satisfied | Satisfied | Neither Satisfied nor dissatisfied | Dissatisfied | Highly Dissatisfied

Product: 45.15% | 48.13% | 6.72% | 0%
Logistics&Delivery: 52.24% | 38.81% | 8.96% | 0%
Price & Cost: 29.48% | 42.91% | 27.24% | 0.37%
Service: 53.73% | 40.30% | 5.6% | 0.37%
Overall rating: 52.24% | 41.79% | 5.97% | 0%
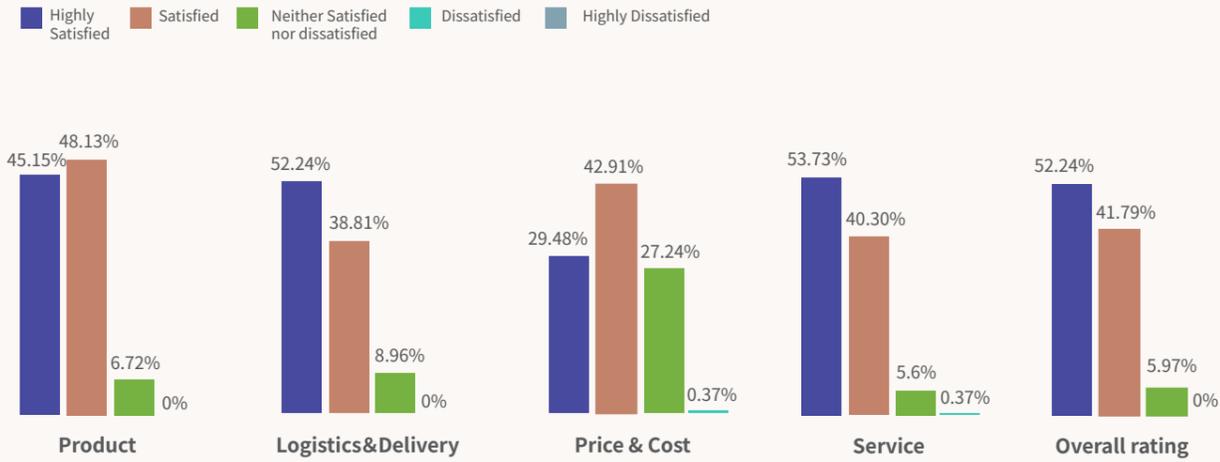
WT has already a customer complaint procedure in place to collect customer feedback about products and services. The complaints are filed to the competent units to analyze the cause, and keep track of improvements. Not only a reply will be given to customers about how the complaint is eventually handled, but internal publicity or training will be strengthened to prevent similar incidents from recurrence.

Customer complaint possible situations include: logistics delivery, customer relationship service, and product quality

Customer request
↓
Business Unit or Operation
↓
Cause analysis

Possible situations
Logistics delivery | Customer service | Vendor product quality
↓
Solving problem
↓
Review and improvement
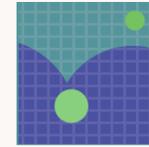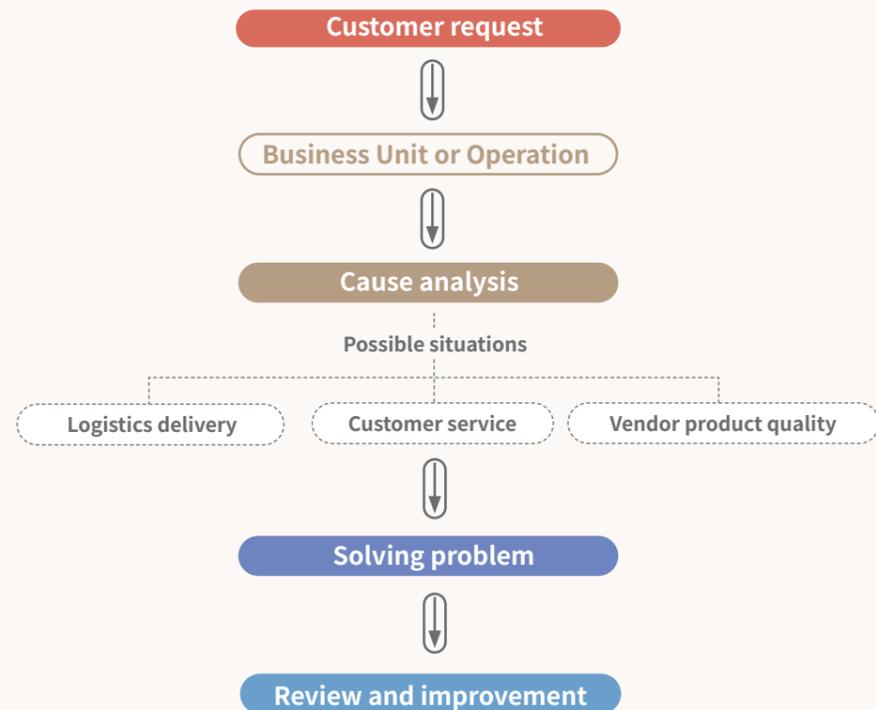
chapter 2-3
Sound Financial Performance

Continued growth in 2024!
61% increase in the Group's operating revenue

WT's consolidated net operating revenue was NT$959.4 billion in 2024, an increase of NT$364.9 billion or by 61%, from 2023. The net profit was NT$9.2 billion in 2024 and EPS was about NT$8.13 based on weighted average outstanding shares.

Operating Revenue and Profit, 2020-2024 (in NTD million)

Legend: Operating revenue | Net profit for the year

Net profit for the year:
2020: 3,795
2021: 7,855
2022: 7,600
2023: 3,978
2024: 9,206

Operating revenue:
2020: 353,152
2021: 447,896
2022: 571,197
2023: 594,519
2024: 959,432

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Generative AI (GenAI) to accelerate long-term demand growth in the semiconductor market

In 2024, the global semiconductor industry continues to face headwinds from a weak macroeconomic environment, high inflation, and elevated interest rates. Despite these challenges, WT has demonstrated strong resilience by capitalizing on the surge in semiconductor demand driven by GenAI, leading to significant revenue growth. Looking ahead, amid global economic uncertainties due to geopolitical tensions, the rapid advancement of GenAI technologies, and ongoing transformations in the electronics supply chain, WT will leverage its integration with Future Electronics to further strengthen its global footprint in the electronic components market. With the goal of continuously expanding market share and improving profitability, WT will also enhance operational management systems and risk controls to boost efficiency. By deepening its ability to deliver added value across the electronic components supply chain, WT aims to build a sustainable operating foundation.

Revenue percentage of sustainable economic activities increased by 2.64 percentage points

WT systematically manages the environmental impact and application areas of its product portfolio, with a focus on supporting customer transitions to sustainable product design. Through targeted services and technical support, the company enables customers to integrate energy-efficient and low-carbon solutions across diverse application markets.

In alignment with the Sustainable Economic Activities Recognition Reference Guidelines (Version 2), published by Taiwan's Financial Supervisory Commission on December 31, 2024, WT assessed its existing product applications to identify those that qualify as sustainable economic activities. These include solutions in low-carbon transportation, high-efficiency industrial equipment, and renewable energy infrastructure.

In 2024, revenue derived from sustainable economic activities accounted for 14.07% of total revenue - an increase of 2.64 percentage points from 2023. These categories reflect not only compliance with regulatory expectations but also alignment with global sustainability trends.

Looking ahead, WT is committed to further investment in clean technologies and low-carbon solutions. The company has set a target to increase the share of revenue from sustainable economic activities to 20% by 2030, supporting its long-term ESG strategy and enhancing its contribution to global decarbonization efforts.
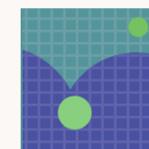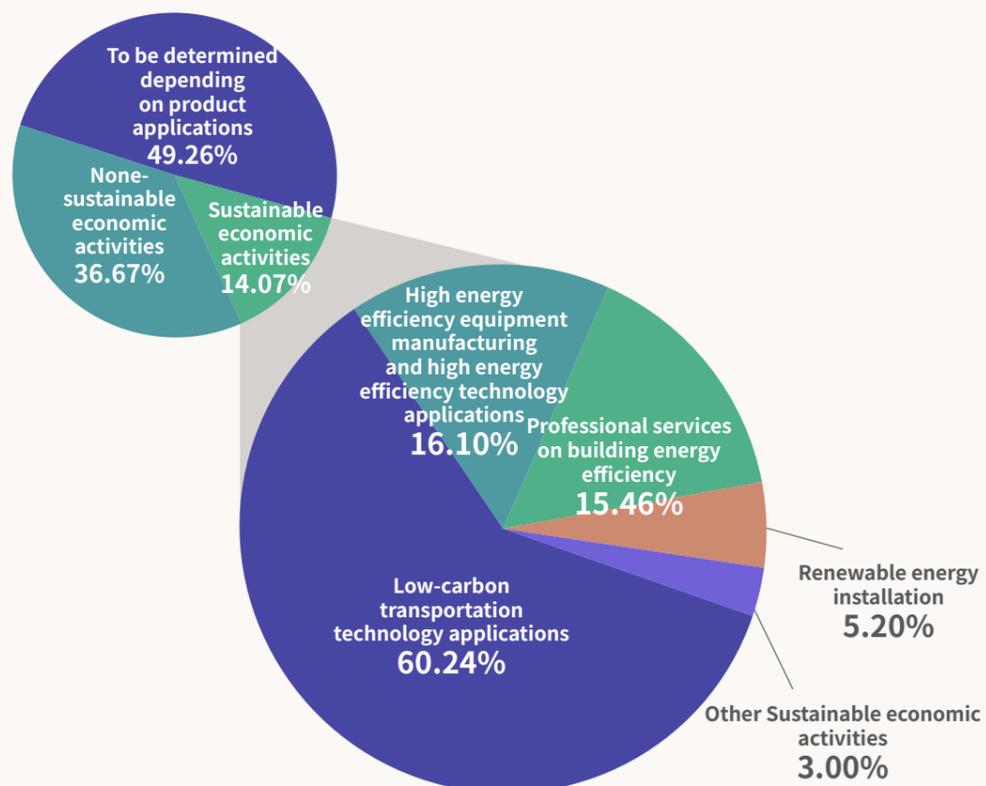
chapter 2-4
Compliant Tax Policies

Taxes are not only a cornerstone of national governments' provision of local infrastructure and public services, but also an important source of funding to attain global sustainable development goals. To meet changes in global tax environment, increasing complexity in cross-border transactions and global anti-avoidance trends, WT continues to interact and cooperate with tax authorities in countries where it operates.

Facing the trend of international tax equity, WT implements corporate governance and shapes a corporate tax culture by formulating tax governance and transfer pricing policies, while taking into account the overall operational development and the creation of operating profits. The policies are reviewed annually to reflect international tax trends, and the need for revisions evaluated. WT files honestly in accordance with the regulations of each location where it operates, and make proper use of applicable government tax incentives.

WT commits to reducing its tax burden through transparent tax arrangements, ensuring that the Group's tax strategy aligns with international anti-tax avoidance principles and corporate social responsibility. By implementing lawful and compliant tax planning, WT upholds tax transparency and maintains strong cooperative relationships with local tax authorities to jointly foster a fair and competitive business environment.

In response to the implemented Controlled Foreign Corporation (CFC) system, WT has adjusted its organizational structure to comply with the international anti-avoidance trend for tax fairness, reorganized its substantive operating affiliates registered in countries with low tax burdens, and prudently assessed the impact of the taxation policy on the Group. It also keeps close watch on any legislative news.

Tax irregularities or unethical matters can be reported internally and externally through WT's exiting whistleblower mechanism. All tax information disclosed in relevant public channels, such as annual reports at the shareholders' meeting, is derived from financial statements certified by an accounting firm.

WT Tax Policies

01   Compliance with tax regulations

We handle tax matters and file taxes in accordance with tax laws and regulations of each country in which we operate as well as international rules and standards (e.g., the arm's length principle, OECD regulations, etc.). We pay reasonable tax liabilities commensurate with economic value in the countries in which we operates in order to fulfill our social responsibility.

02   Information transparency

We disclose tax-related information in compliance with financial reporting standards.

03   Reasonable tax saving

We use legal tax incentives and do not engage in tax planning for the purpose of avoiding tax liabilities.

04   Established communication channels

We established a mutually respectful and trustful communicative relationship with tax authorities with whom we can conduct timely clarification of possible tax issues for major transactions.

05   Managing tax risks

Tax implications must be taken into considerations when key company decisions are made. Operating environment and transaction patterns must be analyzed, and established investment structures reviewed to determine their consistency with sustainable tax strategies and management policies, with a view to developing adjustments.

Tax payment situation

WT's effective income tax rate and cash income tax rate are both higher than Taiwan's statutory income tax rate of 20% for profit-making enterprises, mainly because the Company's management retains part of the current year's earnings without distributing in consideration of the working capital required for the Group's future operational growth, and is required thus to pay tax for the undistributed earnings. The decrease in the cash effective tax rate in 2024 is mainly due to the timing difference in income tax payments and a significant 128% increase in profit before tax compared to 2023.

	2022	2023	2024
Net profit before tax (A)	9,911	5,195	11,835
Income tax expense (B)	2,311	1,217	2,629
Income tax paid (C)	2,376	1,589	712
Book effective tax rate (D)=(B)÷(A)	23.32%	23.43%	22.21%
Cash effective tax rate (E)=(C)÷(A)	23.97%	30.59%	6.02%

(in NTD million)

2024 income tax payment by region

Taiwan
Taiwan
39%

Others (excluding Taiwan)
Others (excluding Taiwan)
61%

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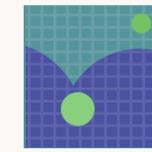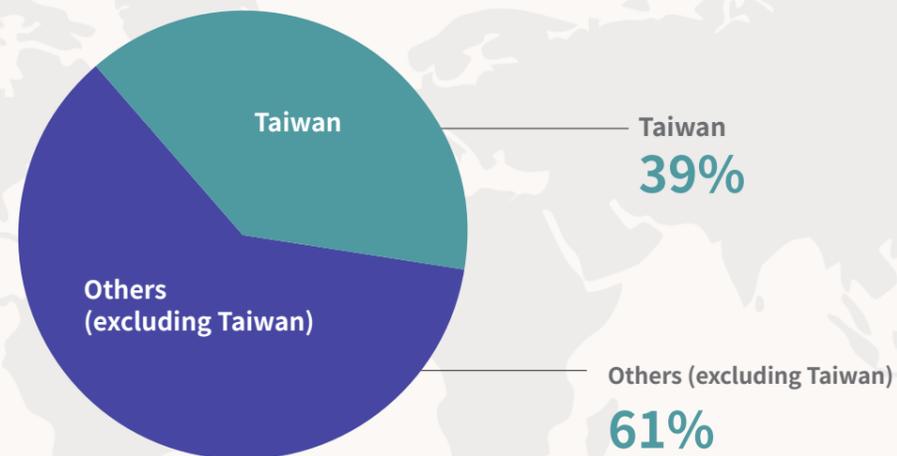
chapter 2-5
Combining Sustainable Development and Risk Management

Strengthening the integration of Sustainability initiatives and operational risk management

In 2023, WT set up the Sustainable Development Committee to combine sustainable development management capabilities and coordinate corporate risk management. The Committee comprises two functional groups, Sustainable Development Team and Risk Management Team, and takes the operating mechanism over from the Risk Management Committee that it replaced. The Committee is currently made of five members: the Chairman, one Director and three Independent Directors. In 2024, the Sustainability Development Committee convened four meetings, presenting risk management proposals to the Board covering both financial risk management and climate change risk management.

The Risk Management Team is designated to implement risk management. It is mainly responsible for executing overall risk management within WT, formulating risk management policies, structures and mechanisms, establishing qualitative and quantitative management standards, and reporting the risk management implementation status and results to the Sustainable Development Committee.

WT risk management roles and responsibilities

Board of Directors

The Board of Directors is the supervisor of risk management and the highest governance body. With the objectives of complying with laws and regulations and promoting and implementing risk management, it approves risk management policies, continuously supervises the effective operation of the risk management mechanism. It undertakes the ultimate responsibility of WT's risk management system.

Sustainable Development Committee

The Sustainable Development Committee reports directly to the Board and is responsible for reviewing the appropriateness of risk management policies and structures, reviewing major risk management strategies, including risk appetite or tolerance, reviewing management reports on major risk issues, supervising improvement mechanisms, and regularly reporting risk management status to the Board.

Risk Management Team

The Team is designated to implement risk management and is mainly responsible for executing overall risk management, formulating risk management policies, structures and mechanisms, and establishing qualitative and quantitative management standards.

Auditing Office

The Auditing Office reports directly to the Board and is responsible for independent supervision and quality assurance, internal control system revision and promotion, and audit planning and execution. The Office is required to submit an annual audit plans based on the risk assessment results every year, and reports on the audit plans implementation status to the Audit Committee and the Board.

Accountable Units

Each accountable unit is responsible for the actual implementation of risk management and the unit heads are responsible for analyzing, monitoring and reporting the risks within their scopes and ensuring that the risk management mechanism and procedures can be effectively implemented.

WT risk management procedure

Risk identification → Risk evaluation → Risk monitoring and reporting → Risk response

Emerging risks in six major types were assessed according to risk management practices

2 years

01 — Misinformation and disinformation
02 — Extreme weather events
03 — Societal polarization
04 — Cyber insecurity
05 — Interstate armed conflict
06 — Lack of economic opportunity
07 — Inflation
08 — Involuntary migration
09 — Economic downturn
10 — Pollution

10 years

01 — Extreme weather events
02 — Critical change to Earth systems
03 — Biodiversity loss and ecosystem collapse
04 — Natural resource shortages
05 — Misinformation and disinformation
06 — Adverse outcomes of AI technologies
07 — Involuntary migration
08 — Cyber insecurity
09 — Societal polarization
10 — Pollution

Source：2024 World Economic Forum (WEF) Global Risks Report

■ Economic ■ Environmental ■ Geopolitical ■ Societal ■ Technological

In accordance with the 2024 World Economic Forum (WEF) Global Risks Report framework, our risk management system evaluates emerging risks across six critical typologies. The priority risks including economic downturn, extreme weather events, geopolitical conflicts, cyber insecurity, generative AI disruptive technologies, and change in government policies and legistration require ongoing monitoring and active governance

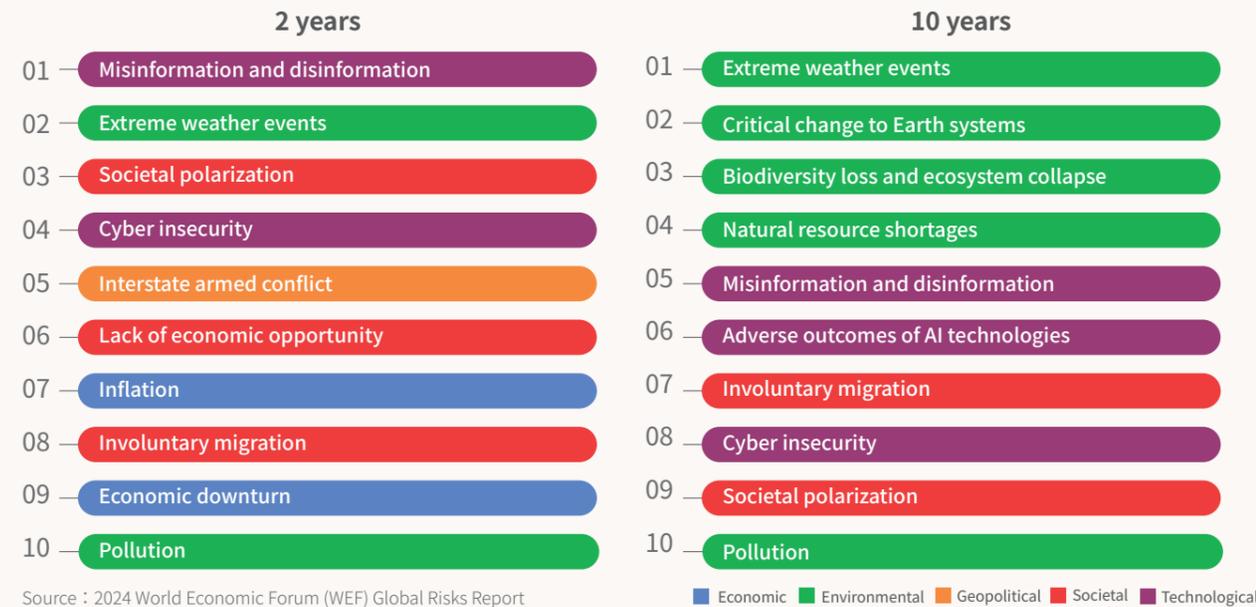| Risk Type	Risk Identification
Economic risks	**Operational:** Market structure and demand, industry development and competition, sales or procurement concentration, product and raw material prices, product development and services, business model changes, patent application and maintenance, intellectual property protection, etc. **Financial:** Inflation, financing, liquidity management, exchange rate, interest rate hedging, financial investment, strategic investment, etc.
Environmental risks	Operation interruptions caused by extreme weather events or natural disasters
Geopolitical risks	Legal compliance, sales or procurement concentration, business model changes, product and raw material prices, and organizational structure adjustments
Technology risks	**Information security:** Failure to ensure information confidentiality, integrity and availability as a result of potential exposure of the information assets to unbearable risks **Technological changes:** Development of clean technologies with higher efficiency in response to extreme climate and mis- and disinformation as a result of the rise of generative AI
Social risks	Labor shortage
Other risks	**Legal compliance:** Failure to comply with laws and regulations or deficient contract specifications **Other emerging risks:** Viral infections such as COVID-19

Risk Type	Risk Identification	Attention	Risk Factor	Current Impact on the Company	Countermeasure
Economic risks	Inflation, market demand, industry development and competition, liquidity management, financing, forex rate, interest rate hedging, and dividend distribution caused by economic recession*	Keep monitoring	The extensive end market is closely related to the overall economy. An economic recession will inevitably lead to a decline in demand for electronic products, and thus, a decline in demand for WT's products.	The fiscal and monetary subsidies from governments during the COVID-19 pandemic, as well as the rise in energy and food prices caused by the war in Ukraine, have led to a decline in global economic growth, inflation, and rising interest rates in the postpandemic era, which has caused a decline in WT's profits.	Formulate business strategies based on the overall economic situation and market conditions, improve the overall presence in the electronic components market, continue to expand market share and increase profitability, continue to optimize the operation management system, and strengthen risk management to improve operation efficiency.

Risk Type	Risk Identification	Attention	Risk Factor	Current Impact on the Company	Countermeasure
Economic risks	Operation risks caused by procurement and sales concentration	No need	Procurement and sales concentration pose a risk of crucial impact on the sales performance if a major vendor or customer is lost.	In 2020, WT experienced the termination of its highest-revenue supplier agreement. Subsequently, WT mitigated the revenue impact by deepening collaborations with alternative suppliers. With a diversified base of over 400 vendors and 25,000 customers, there is thus not a concern on excessive procurement and sales concentration.	WT is a professional distributor of electronic components, partnering with globally recognized suppliers and customers. Beyond maintaining strong relationships with existing partners, WT actively diversifies its business by pursuing new customers and expanding its product agency lines, ensuring balanced diversification across its supplier and customer base.
Environmental risks	Hazards caused by strong typhoons, natural disasters, extreme weather events, heat, and energy instability	Keep monitoring	Climate change triggers global droughts, snowstorms, typhoons, floods, extreme heat, and energy instability, leading to disruptions in the supply of electronic components.	Natural disasters including droughts, snowstorms, typhoons, floods, extreme heat, and energy instability may all potentially impact electronic component manufacturing, physical inventory risks, and inbound/outbound scheduling to varying degrees.	Continue implementing globalized deployment strategies by diversifying operational regions and concentration of suppliers and customer to mitigate operational risks arising from extreme climate events in any single region.
Geopolitical risks	Geopolitical conflicts lead to compliance challenges, sales/procurement concentration risks, operational model changes, product/raw material price fluctuations, and organizational restructuring.	Keep monitoring	The electronic components industry, encompassing design, manufacturing, testing, and sales, relies heavily on cross-border collaboration and interdependent relationships. Geopolitical shifts and conflicts introduce significant uncertainty shocks across the entire supply chain.	Geopolitical conflicts trigger trade wars, tariff barriers, national security concerns, and regulatory changes, disrupting the electronic components industry through impacts on product supply/demand, pricing, production capacity, logistics, and import/export controls ultimately affecting our operations.	Continue implementing globalized deployment strategies by diversifying operational regions and concentration of suppliers and customer to mitigate the impacts arising from geopolitical risks in any single region.
Technology risks	Information confidentiality, integrity, and availability exposed to cyber insecurity	Keep monitoring	In recent years, the expansion of cybercrime and information security vulnerabilities has progressively increased the potential for information assets to face intolerable risks, compromising our ability to ensure data confidentiality, integrity, and availability	Data breaches may result in significant financial losses, reputational damage, and even disruption to business operations. Cybersecurity incidents can lead to operational downtime and system failures, causing substantial economic impact. Ransomware attacks may force us to pay exorbitant ransoms or face data exposure and customer compensation claims, all resulting in financial damages.	Inventory and classify information assets by security level, establish a tiered protection system, conduct risk assessments, and prioritize critical targets for safeguarding. Deploy traffic defense services to mitigate damage from hacker DDos attacks (such as network, dictionary, and brute-force attacks), ensuring the availability of order processing and shipping systems. Strengthen the Advanced Persistent Threat (APT) detection system, patch antivirus software, and reduce zero-day attack risks.
Technology risks	Due to supply and demand fluctuations in product sales caused by emerging technology trends	Keep monitoring	WT specializes in high-technology product distribution, making its business particularly susceptible to revenue fluctuations caused by rapid industry changes and technological evolution that impact product mix.	As an electronic components distributor, WT operates on an order-driven model – procuring from suppliers upon receiving customer orders, which inherently minimizes inventory risk. However, the company's growth trajectory remains subject to its ability to anticipate industry shifts and master emerging technologies like generative AI.	WT maintains constant vigilance through its R&D and sales teams to monitor technological and industrial changes that may impact operations. Simultaneously, the R&D team is intensifying efforts to develop AI-enabled solutions and clean technology products, driving both product diversification and sustainability initiatives to ensure stable profitability while advancing environmental stewardship.
Social risks	Labor shortage	No need	The low birth rate makes it difficult to recruit and thus causes a talent shortage.	Considering the Company's current steady growth, there are no significant risks in the short term.	WT's recent cross-border acquisition has expanded its operational footprint across multiple countries. With highly complementary business operations, we enhances work efficiency and revenue growth through resource sharing, while reducing the need for continuous workforce expansion.
Other risks	Change in government policies and legislation	Keep monitoring	Changes in critical industrial policies and regulations across the countries where WT operates may significantly impact our business operations.	Governments worldwide are actively promoting high-tech, semiconductor, and high-value-added industries. As WT primarily distributes semiconductor components, current policy and regulatory changes pose no material operational impacts. Furthermore, increasing global policies on energy efficiency and net-zero emissions are expected to positively influence sales of low-carbon products.	WT's legal, finance/accounting, and stock affairs teams keep watch on and dutifully gather market intelligence and legislative changes at home and abroad, and timely consult legal and accounting experts to propose measures in response to major changes in domestic and foreign policies and legislation. The R&D team further develops products with emerging clean technologies to increase sales of low-carbon products.

＊For detailed information on risk analysis and management policies related to financial risks in economic category, please refer to the 2024 Annual Report.

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chapter 2-6

Enhancing Information Security

To ensure the confidentiality, integrity, and availability of WT information assets, as well as to comply with relevant laws and regulations and mitigate operational risks caused by internal and external threats, an information security policy has been established based on business needs. This policy applies to WT and its subsidiaries that are 100% directly or indirectly owned, controlled, or provide sales and services for the group. It also applies to all personnel within these organizations, including outsourced service providers, interns, and visitors. Information security clauses are incorporated into external contracts accordingly.

Establishing a dedicated department to strengthen information security management

According to the World Economic Forum (WEF) Global Risks Report 2024, "misinformation and disinformation" rank as the number one global risk over the next two years and fifth over the next ten years. The widespread dissemination of false information makes it difficult for individuals and organizations to make accurate decisions and may increase the cost of verifying information. Meanwhile, "cyber insecurity" ranks fourth and eighth over the next two and ten years, respectively. Increasingly complex cyber espionage and cybercrime activities, such as loss of privacy, data fraud, or data theft, pose significant threats. A failure in information security defenses could lead to data breaches and ransomware attacks, or in more severe cases, disruptions to core systems that result in major operational losses and reputational damage.

In view of the growing importance of information security and the proliferation of cyber-attacks, WT Information Security Department is overseen by a Vice-President-level Chief Information Security Officer (CISO). The department is staffed with two dedicated managers and five full-time specialists. Their responsibilities, including security-risk management, incident investigation, vulnerability disclosure, and the assessment and implementation of security architectures, were reported to the Board of Directors on 5 November 2024.

During 2024, no major information security incidents involving the leakage of sensitive data or interruptions to information services occurred, and no financial losses were incurred by customers or suppliers because of security events.

To continually enhance professional capabilities in information security, the company uses the acquisition of security certifications as a performance-review mechanism.In 2024, the team earned four internationally recognized credentials - CCSP, Google CyberSecurity, CEH, and intermediate-level iPAS, covering cloud security, penetration testing, and auditing.In addition to its existing memberships in cooperative defense groups such as the Taiwan CERT/CSIRT Alliance and the Taiwan Chief Information Security Officer Alliance, the company joined the Information Service Industry Association of the R.O.C. (CISA) to share intelligence on security trends and threats, thereby strengthening its joint-defense ecosystem.

Ongoing enhancement of employee cyber-security awareness

As traditional perimeter defenses lose effectiveness, employee awareness has become pivotal to cyber-security management. Since 2021, WT has conducted monthly social-engineering drills using random phishing templates. Employees who click on suspicious links undergo retraining and their immediate supervisors are notified; results are regularly tracked to reduce awareness-related threats. Beginning in 2024, the scope of our security-awareness training and phishing-simulation exercises was expanded to cover employees from both Excelpoint and Future Electronics.

Awareness Initiative - 2024 Results

Security-Awareness Training

Following recent acquisitions, group-wide training began in September 2024. Of 7,476 employees required to attend (136 on unpaid leave, parental leave, or resigned), 6,945 completed the course and passed the test – a 92.8 % completion rate.

Social-Engineering Drills

278,037 phishing e-mails sent; click-through rate 0.7 %, outperforming the 5 % industry average.

Advanced Professional Training

One intensive session delivered to core-system personnel and managers.

Strengthening the security framework to build corporate resilience

Guided by ISO 27001 and the NIST Cybersecurity Framework, WT applies defense-in-depth and secure-by-design principles across eight layers: governance, data, endpoints, applications, networks, third-party supply, business continuity & incident response, and threat intelligence & joint defense. Residual risks are continuously monitored. External ISO 27001 audits and red-team exercises validate our controls. WT holds ISO/IEC 27001:2013 and CNS 27001:2014 certificates, valid through 2025. Key 2024 actions mapped to the NIST CSF 2.0 functions are:

Govern Regular security steering meetings brief executives on strategic goal attainment and variance analysis, ensuring alignment between cyber security and business objectives.

Identify Enhanced governance and policies; deployed an asset-inventory system and vulnerability scans; evaluated an external risk-management platform for threat identification and analysis.

Protect Classified information assets into Tiers 1-3 by sensitivity; enforced network segregation, access controls, endpoint hardening and behavioral monitoring.

Detect Implemented a new Endpoint Detection and Response (EDR) solution integrated with Security Information and Event Management (SIEM) and User & Entity Behavior Analytics (UEBA); big-data analytics establish behavioral baselines and accelerate anomaly detection.

Respond According to the incident response plan, suspicious anomalies are analyzed and assessed; once an event is verified as genuine, it is classified and handled based on its scope of impact, and the appropriate notification is issued in line with the assigned severity level.
To strengthen the physical security and continuous monitoring of the data center, a digital evidence-collection mechanism has been implemented.

Recover To reinforce the organization's cyber-resilience and ensure that product and service delivery are not disrupted by "black-swan" or "grey-rhino" incidents, we are closing the last mile of data protection. In addition to adhering to the 3-2-1 backup principle (three copies, two different media, and one off-site location), we have also adopted an offline-media backup solution to further shorten recovery time in the event of a cybersecurity incident.

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Strengthening cyber-security governance and network protection

WT follows a "defense-in-depth" and "security-by-design" approach. Guided by Continuous Threat Exposure Management (CTEM), we proactively identify assets with vulnerable attack paths and apply risk-management controls to reduce both the likelihood and impact of incidents. Our 2024 cyber-security controls include the following:

Threat Intelligence / Inspection	Endpoints	Data	Applications	Network
• Daily collection and analysis of domestic & international cyber-security news, open-source intelligence (OSINT), and vendor / ISAC advisories. • Annual third-party penetration tests or red-team exercises.	• Deployment of Endpoint Detection & Response (EDR) on PCs and servers with regular updates and real-time analytics. • Activation of behavioral-analysis modules and adoption of Managed Detection & Response (MDR) services.	• Encryption of sensitive data in transit and at rest. • Annual in-house processing of retired information assets to ensure media are unreadable. • Engagement of external specialists for de-magnetisation and physical destruction of retired assets, followed by disposal at government-accredited recyclers under escorted, fully logged procedures.	• Weekly vulnerability scanning with risk-based patch prioritisation and scheduled patch management. • Implementation of Multi-Factor Authentication (MFA) and regular weak-password checks per NIST 800-63B. • Use of FIDO2 hardware keys for critical cloud services to mitigate credential theft and brute-force attacks.	• Deployment of next-generation firewalls (NGFWs) featuring application awareness, Intrusion Prevention (IPS) and Advanced Threat Protection (ATP). • Identity-aware segmentation that separates employee and visitor access paths. • Enhanced email security with advanced threat-protection modules to improve content analysis.

Addressing customers' cyber-security concerns

WT's transactions throughout the supply chain rely heavily on IT systems and online platforms. Customers and original-equipment suppliers regularly evaluate us through cyber-security self-assessment questionnaires and hold ad-hoc discussions on specific security topics. To meet customer requirements, third-party security service providers engaged by the customers carry out host vulnerability scanning and penetration testing to safeguard supply-chain information security.

Business continuity and emergency response

24/7 cybersecurity monitoring without interruption

WT has established a dedicated cybersecurity email inbox to receive diverse external threat intelligence, using it to reinforce internal safeguards. The company has also entered into managed-service agreements with third-party providers for a Security Operation Center (SOC) and Managed Detection and Response (MDR). This always-on, 24 × 7 mechanism enables continuous, real-time monitoring of cybersecurity threats.

Sources of Cyber-Security Information

01	Customers
02	Original-equipment suppliers
03	Cyber-security information-sharing alliances / ISACs
04	IT hardware & software vendors
05	Cyber-security service providers
06	Cyber-security news outlets or specialist websites
07	Zero-day exploit intelligence and similar alerts
08	External risk-management platforms

Regular cybersecurity-incident drills to ensure the fastest possible recovery

To strengthen corporate resilience and maintain high availability of information systems, WT carries out at least one test and drill each year under the Cybersecurity Management System's Business Continuity Plan. The exercise simulates a primary-system failure, switches the main data center to a remote site, records results in detail, and folds lessons learned into continual-improvement tracking.

Between April and June 2024, unplanned power outages increased by roughly 50 % compared with the same period the previous year. WT therefore continues to run power-failure drills that simulate sudden blackouts, ensuring emergency generators start promptly and all facilities and systems remain operational. Post-exercise reviews confirmed that the response procedures are appropriate and that every facility and system functioned normally throughout the test.

Establishing cybersecurity reporting tiered management & rapid response

WT has issued a Security-Incident Management Procedure that defines four severity levels and the associated escalation flow. When an incident occurs, the person who discovers it reports the details or security staff perform an incident determination; notifications are then sent in line with the assigned level. If the incident is classified as "major", it must be reported immediately to the Chief Information Security Officer (CISO), who in turn briefs the General Manager for follow-up emergency-response management.

The IT department must eliminate and resolve cybersecurity incidents within the target resolution time. After closure, it conducts a post-incident review and implements improvement actions to prevent recurrence. If an incident results from an individual employee's behavior, the root cause and impact are assessed and disciplinary measures are imposed in accordance with work rules.

In 2024, five cybersecurity incidents occurred. All were classified as non-major and involved credential leakage; each was handled and contained immediately, resulting in no impact. None of the incidents led to any compromise of core services or leakage of sensitive data.

WT Information Security Incident Flow Chart
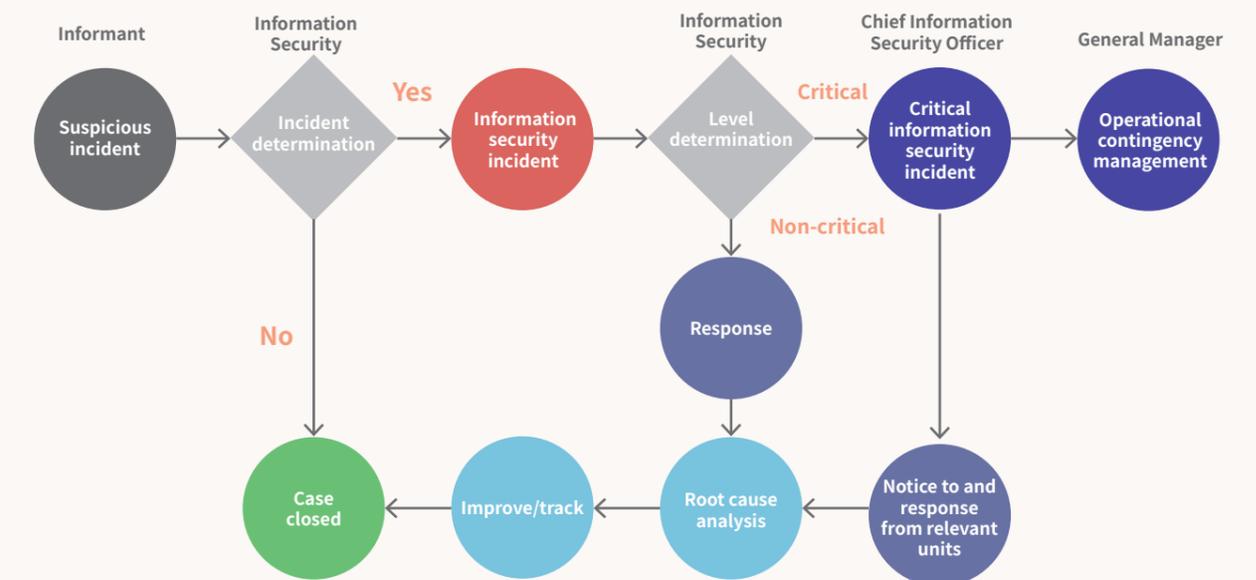
Backup measures when the system is under attack

Backup Method	Backup Frequency	Data Restoration Scenario
Local data snapshot	Once every hour	If the hardware is intact, the fastest way to recover compromised data.
Remote replication	Real-time replication to the backup center, plus off-site snapshots	When the primary data center suffers a force-majeure event or a failure that cannot be restored immediately, the COO authorizes switching system services to the backup center.
Off-site storage of backup media	Daily backup; offline media moved off-site weekly	If both the primary data center and the backup center are unable to provide service, data restoration and system rebuild will be carried out from the offline backups.

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2024 WT's Cybersecurity Performance

- Two rounds of company-wide cybersecurity-awareness training, plus one intensive session for core-system personnel and managers.

- Phishing-simulation campaign: 278,037 emails sent; employee click-through rate 0.7%, comfortably below the 5% industry average target.

- Blocked 39,553,348 spam emails and shielded against 1,576,611 malicious emails.

- Intercepted 28,782 endpoint-threat events.

- Patched 134,736 system and software vulnerabilities.

- Earned four additional international cybersecurity certifications and logged 200+ hours of professional training.

2025 cybersecurity management plan

Continue to reinforce and improve cybersecurity governance, using scenario-based plans and drills to boost organizational resilience.

Hold a monthly cybersecurity meeting to review internal and external threats, and convene a semi-annual management-review meeting to track improvements.

Keep strengthening identity management, micro-segmentation, and visibility to build a comprehensive security infrastructure.

Monitor new technologies for both opportunities & risks, and adjust the architecture and defenses accordingly.

Further enhance SIEM/UEBA (for visibility) and SOAR (security orchestration, automation, and response); leverage AI to analyze system logs and identify potential risks, using automated responses to minimize impact.

Security-Management Mechanisms

Security-Control Measures

Security Awareness & Training

Joint Defense & Supply-Chain Collaboration

Provide ad-hoc awareness campaigns and training based on real cases to keep employees vigilant; add content on AI deep-fake scams and emerging frauds, including safe-AI-use tips and cautions about unfamiliar sources.

Upgrade cybersecurity staff competencies by continually acquiring relevant international certifications, equipping them to counter evolving external attacks and internal requirements.

Keep strengthening overall supply-chain security and actively participate in joint-defense forums to obtain the latest threat intelligence.

Continue to meet customer requirements through security assessments, vulnerability scans, and penetration tests.

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chapter 2-7
Adhere to Ethics in Business Operations

Integrity is WT's most important core value and guiding business principle. The Group's management and all employees are expected to adhere to clear ethical standards and moral conduct. This commitment extends to shareholders, banks, customers, employees, original manufacturers, and other suppliers, and represents a fundamental requirement for WT to maintain its competitive advantage and act in the right way.

Committed to ethical standards and a transparent and responsible corporate culture

WT formulated the Social Policy Code of Conduct, UNCAC Anti-corruption Policy, and United Nations Sustainable Development Goals Policies, Anti-corruption, Anti-bribery and Anti-money laundering Policy. These policies align with international corporate governance standards and anti-corruption frameworks. The social policies and codes of conduct apply to the Board members, the Group's employees, independent contractors, suppliers, and all those who do business with WT.

In addition, The Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, Codes of Ethical Conduct, and Supplier Code of Conduct that the Board has adopted are available in either the Corporate Governance section or Sustainability Report section of the Company's official website and the Intranet in Traditional Chinese, Simplified Chinese and English. Information on Ethical Values and Professional Code of Conduct and Insider Trading Prevention Education and Advocacy are made available on the Intranet for all employees' reference. In addition, relevant personnel are also appointed to participate in lectures and symposiums held by industrial associations or professional groups, so as to strengthen the Group's ethical operation policies.

Preventive Measures under the Ethical Corporate Management Best Practice Principles

01 Offering and Accepting Bribes

02 Providing Illegal Political Donations

03 Improper Charitable Donations or Sponsorships

04 Offering or Accepting Inappropriate Gifts, Hospitality, or Other Improper Benefits

05 Infringement of Trade Secrets, Trademark Rights, Patent Rights, Copyrights, and Other Intellectual Property Rights

06 Engaging in Unfair Competitive Practices

07 The research, procurement, provision, or sale of products and services that directly or indirectly harm the rights, health, or safety of stakeholders.

Ethical Management Team

HR Division
Ethical operation-related training

Legal Office
Legal handling of disputes

Auditing Office
Handling, investigating and submitting information from the whistleblower mailbox

Regular refresher training on Code of Conduct to raise ethics awareness among all employees

As part of the Group's annual refresher training on "Ethical Values and Code of Conduct", a total of 3,217 employees, including full-time staff, contract-based personnel, and contractor employees, completed the training and passed the assessment during the course period from September 2 to September 30, 2024, achieving a 100% pass rate.

The training and assessment covered a wide range of compliance topics, including ethical self-regulation, intellectual property rights, data protection, accurate communication, export control, anti-corruption, unfair advantage, fair competition and antitrust, conflict of interest, insider trading, whistleblowing and protection against retaliation, and disciplinary measures.

In addition, new hires are introduced to core governance and compliance policies during their onboarding training, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles, Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Procedures for Ethical Management and Guidelines for Conduct, and the Supplier Code of Conduct. They are also required to complete the online "Social Policy & Code of Conduct" training and pass the associated test within seven days of employment. Outside of the annual refresher period (September 2 to 30, 2024), a total of 232 new hires completed and passed the required training.

In 2024, the total training hours for ethics-related education reached 3,449 hours, with 3,449 participants in total, including 3,434 full-time employees (accounting for 99.57%) and 15 contractor employees (accounting for 0.43%).
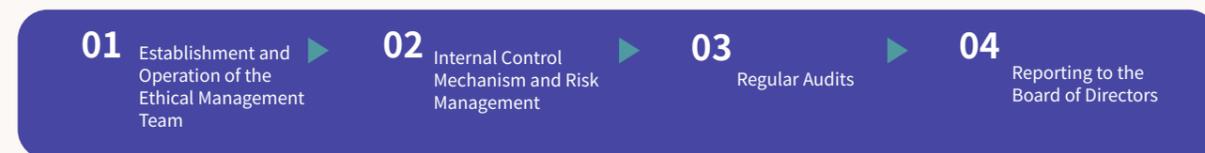
Full-time employees	3,434	3,434	The acquisition of Future Electronics was completed on April 2, 2024. As a result, the 2024 training program did not yet include Future Electronics employees. Full inclusion will begin in 2025.
Contract-based staff	0	0	No contract-based employees were on board during the training period.
Contractor employees	15	15	

Implement ethics management and strengthen risk control

To improve ethical management, the Ethical Management Team was jointly formed by HR, Legal and Auditing office, and headed by the Chief Human Resources Officer. Each department is responsible for making ethical management policies, formulating and implementing relevant measures, and handling reporting procedures within their functions and responsibilities to ensure the implementation of the Ethical Corporate Management Best Practice Principles.

Ethical corporate management and anti-corruption practices

Integrity is one of WT's core values. We uphold this principle through our ethics management practices and anti-corruption mechanisms, with the following concrete actions in place:

01 Establishment and Operation of the Ethical Management Team ▶ **02** Internal Control Mechanism and Risk Management ▶ **03** Regular Audits ▶ **04** Reporting to the Board of Directors

Implementation Measures:
1. An Ethical Management Team conducts annual training sessions for all employees, including new hires, to promote awareness of ethics policies and anti-corruption regulations.
2. Each business unit is responsible for regularly monitoring and reviewing unusual circumstances as part of daily operations. This includes periodic account reconciliation and site visits with suppliers, surveillance of suspicious transactions, detection of shell companies, irregular payment activities, and abnormal changes in logistics or delivery locations.
3. High-risk operations are prioritized in the Company's annual audit plan to ensure effective oversight.
4. The Chief Human Resources Officer reports the implementation results of ethics management to the Board of Directors on a regular annual basis.

WT has established rigorous control mechanisms for business activities and operational procedures that are potentially exposed to higher risks of unethical conduct. In addition to the regular monitoring and review of processes with a higher risk of corruption – such as those susceptible to improper benefits, bribery, or other unethical practices – the internal audit personnel also prioritize high-risk operations in the annual audit plan based on risk assessments, thereby reducing the likelihood of unethical or corrupt behavior. Furthermore, each department and subsidiary conducts annual self-assessments of internal controls to review and evaluate the effectiveness of the design and implementation of the internal control system.

The Ethical Management Team reports annually to the Board of Directors on the implementation results of the Company's ethics management efforts for the previous year. On January 14, 2025, the report was submitted to the Board, covering topics such as training on ethical values and professional conduct, whistleblowing cases related to ethical misconduct, and the prevention of insider trading. These report assists the Board in evaluating the effectiveness of the Company's preventive mechanisms for ethical business practices.

No involvement in political-related initiatives and no political donations

WT has not made any direct or indirect donations to political activities, political parties/associations/NGOs, politically-related organizations, individual politicians, or other voting/referendum initiatives in the past five years. The amount of political donations has been NT$0. In addition, WT has not lobbied on specific issues or conducted related activities with interest representative groups.

Strict regulatory compliance with zero violations

WT strictly adheres to all applicable regulations in every location where it operates. Across all its operational sites, the company has recorded zero incidents of regulatory violations in the areas of economic (such as investment, securities, and taxation), environmental (including air pollution, wastewater, and waste management), and social aspects (including human rights and occupational injuries). No penalties or sanctions have been imposed by the competent authorities.

Ensuring confidentiality in whistleblower protection and investigations

WT has a whistle-blowing system specified by the provisions of Article 23 of "Ethical Corporate Management Best Practice Principles" and Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct". Anyone who suspects or discovers a violation should take the initiative to report it to Independent Directors, supervisors, internal audit supervisor or other appropriate person.

WT's whistleblowing channels include an internal whistleblowe mailbox and an online whistleblowing section on the Company's official website. These whistleblowing channels allow whistleblowers to report misconduct by Company personnel in their local language and may be used anonymously. The Auditing Office is responsible for accepting external reports, forwarding them to the heads of relevant units for investigation, and following them up until the cases are closed. The identity of the whistleblower, the content of the report, and the investigation process are kept strictly confidential. Whistleblowers are protected from improper treatment as a result of their disclosures. Complete records of the case acceptance, investigation process, and outcomes are maintained and preserved for a period of five years.

In addition, a separate whistleblower hotline and mailbox, along with a dedicated case-handling mechanism, have been established specifically for sexual harassment complaints to safeguard the privacy of complainants. If any personnel are found to have committed serious violations of ethical conduct, the Company may, depending on the circumstances, dismiss or terminate the individual in accordance with applicable laws or internal management regulations.

Furthermore, the Company regularly reiterates its whistleblowing mechanisms during annual training sessions and policy awareness programs. These include information on the reporting system, whistleblower protection against retaliation, and the designated hotline and email address for sexual harassment complaints, in order to enhance employee awareness and confidence in the reporting channels.

Types of Ethical Conduct	Number of Cases Identified or Reported	Number of Substantiated Cases After Investigation
Corruption or Bribery	0	0
Discrimination or Harassment	0	0
Conflict of Interest	0	0
Money Laundering or Insider Trading	0	0
Other	3	0

Note: WT operates under a B2B business model. Transaction data with customers does not contain personally identifiable information of the customers or their contacts. Therefore, there are no whistleblowing categories related to customer privacy.

Whistleblowing Channels
· By mail to: 14F., No. 738, Zhongzheng Rd., Zhonghe Dist., New Taipei City, Taiwan
· WT Official Website – Whistleblowing Section for Ethical Misconduct
· Prevention of Sexual Harassment Internal Whistleblowing
  Mailbox: TW.HR@wtmec.com｜Hotline: 02-82269088 ext. 8966

Receiving Unit
· Auditing Office
· HR Division (Prevention of Sexual Harassment)

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Luo Jun-Wei, Dapeng Elementary School, New Taipei City

03 Toward a Happy Enterprise

Offering employees the best environment to shape a happy and healthy workplace

(3-1) **Talent Recruitment**

(3-2) **Talent Development**

(3-3) **Inclusive and Friendly Workplace**

(3-4) **Health Management**

(3-5) **Employee Relations**

(3-6) **Workplace Safety**

"WT grows collaboratively with its people, capturing shared moments to cultivate a sustainable enterprise of fulfillment."

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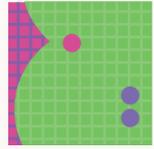
chapter 3-1
Talent Recruitment

People-oriented values: Employee cohesion is the greatest driving force for the Company's progress

WT understands that PEOPLE are the most important asset of an enterprise. In order to create a better work environment for employees and attract professional talents to join the Company, WT follows the laws and regulations of the countries where its business bases are located, as well as the Social Policy and Code of Conduct formulated to meet its commitment to safeguard labor rights. Recruitment-related activities have been planned and executed according to the annual headcount plan of each department. In accordance with Article 38, Paragraph 1 of the People with Disabilities Rights Protection Act, WT employs a sufficient number of people with disabilities, simplifies the work process and assigns appropriate work to accommodate their needs, and provides timely care and encouragement from time to time.

WT's four core people-oriented concepts

Diversifying recruitment channels and comprehensive training programs

WT recruits talents aligned with WT's core values via multiple channels including job bank websites, online platforms (such as LinkedIn, CakeResume, Blink, etc.), campus career centers, partnerships with universities, colleges, departments, as well as internal referrals. A complete training and development plan is provided to ensure talents translate learning into performance effectively and thereupon build a talent pool ready for a rapidly changing future. In 2024, an internal recruitment system is designed and implemented for mid- and high-level supervisors who transferred to another department and employees to another job.

In 2024, WT enhanced recruitment efforts not only through a wide range of diversified recruitment platforms, but also by strengthening partnerships with academic institutions to offer both full-time and internship opportunities. To cultivate outstanding talent and enable students to apply their knowledge while gaining practical workplace experience, WT provided internship opportunities across various functions, including Sales, FAE (Field Application Engineering), Procurement, Order Management, IT, Process Optimization, and Human Resources—offering more than 20 internship positions in total.

In addition, WT sponsored scholarships and development programs in collaboration with the College of Social Sciences at National Chengchi University and the College of Engineering at Tunghai University, as well as a trends lecture series at National Taiwan University of Science and Technology, further demonstrating its commitment to nurturing future talent through industry-academia cooperation.

WT actively recruits outstanding emerging talent to build a vibrant, inclusive, and high-performing workforce that drives sustainable growth.

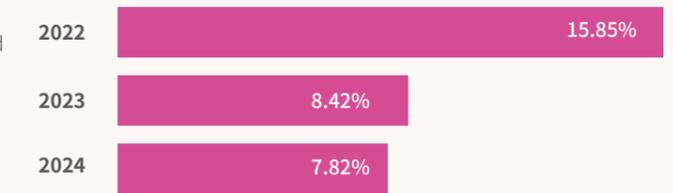In response to the rapid development, WT secures a competitive edge for the future by keeping a talent pool in line with the group's long-term development strategy, and an optimized array in terms of level, number and structure. As of the end of 2024, the total number of WT employees was 7,970, an increase of 4,507 employees compared with 2023 (A 130.15% increase in headcount due to the acquisition of Future Electronics in 2024). Non-guaranteed-hour employees were not hired during the reporting period. Non-employee workers include dispatched personnel who provide supporting services such as cleaning, driving, security, warehousing, customs operations, and cafeteria services.

WT Group Workforce Overview	(Headcount)
Permanent Employees	7,946
Temporary Employees (Fixed-term)	24
Full-time Employees	7,859
Part-time Employees	111
Zero-hour Contract Employees	0
Dispatched Workers	95

Note: In accordance with local practices in China, employees are initially hired under fixed-term contracts and later transitioned to open-ended contracts. Since their compensation and benefits remain unaffected during the transition, and their service years are fully recognized after the conversion, these employees are categorized as open-ended (permanent) employees for reporting purposes.

In addition, WT is committed to fostering gender diversity and an inclusive culture by building a fair workplace where every employee can realize their full potential in a diverse and inclusive environment. As of the reporting year, female employees accounted for 47.1% of the workforce. Among employees at the managerial level and above, 42.0% were women, including 9.09% in senior management, 42.8% in mid-level management, and 51.54% in junior management. Moreover, 40.5% of business unit managers were female.Within STEM-related roles (Science, Technology, Engineering, and Mathematics), female employees accounted for 7.82%, excluding Future Electronics. WT continues to support the recruitment, development, and advancement of women in STEM through targeted talent acquisition and training programs, aiming to attract more outstanding female professionals in science and engineering fields.

Female representation in STEM fields

Year	%
2022	15.85%
2023	8.42%
2024	7.82%

Gender diversity across workforce and leadership levels, 2024

Legend: ■ Female ■ Male

	Female	Male
Overall Workforce Composition	47.1%	52.90%
Management and Above	42.0%	58.0%
a. Senior Management	9.09%	90.91%
b. Mid-level Management	42.8%	57.20%
c. Junior Management	51.54%	48.46%
Sales Management	40.5%	59.50%
STEM Roles (Excluding Future Electronics)	7.82%	92.18%
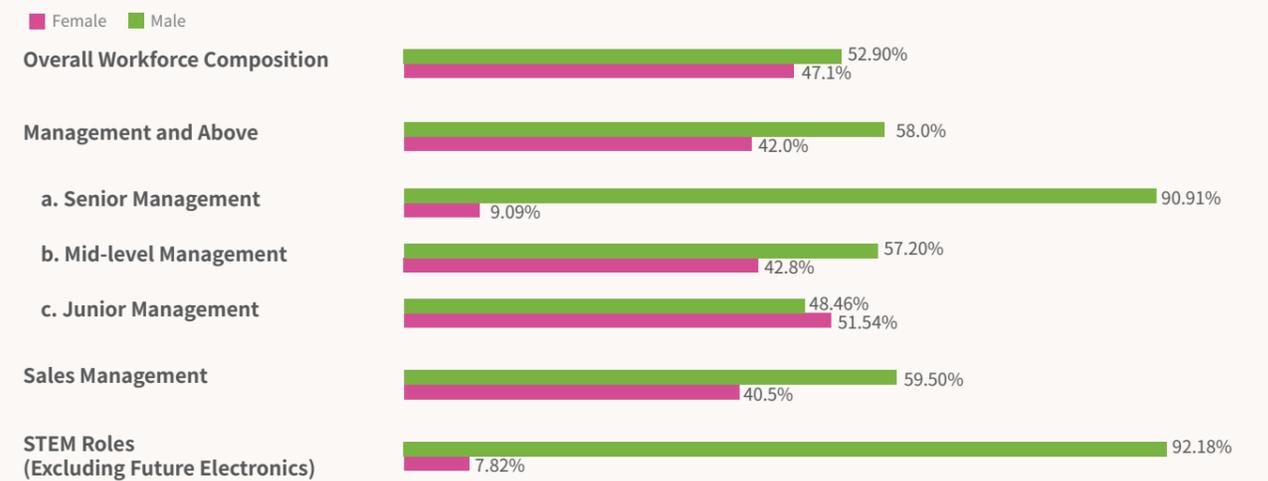
In 2024, the turnover rate was 21.06%, representing 673 employees (excluding Future Electronics). Among them, 672 employees resigned voluntarily, accounting for a voluntary turnover rate of 21.03%, while one employee was involuntarily terminated. By age group, the turnover rate was 19.66% for employees aged 50 and above, while a higher rate of 30.09% was observed among those under 30. Simultaneously, the new hire rate was 12.68%, or 405 employees. By gender, there was a merely 0.9 percentage point difference. By age group, the new hire rate for employees under 30 was relatively high at 41.39%.

Note: The age groups are categorized as follows: 30 years and under (inclusive), 31 to 49 years, and 50 years and over (inclusive). This classification is used to present the distribution of employees across different age groups and the associated performance indicators.

Employee count by gender, 2020-2024

Legend: ■ Female ■ Male

Year	Female	Male
2024	3,753	4,217
2023	1,429	2,034
2022	1,489	2,058
2021	1,043	1,521
2020	936	1,417
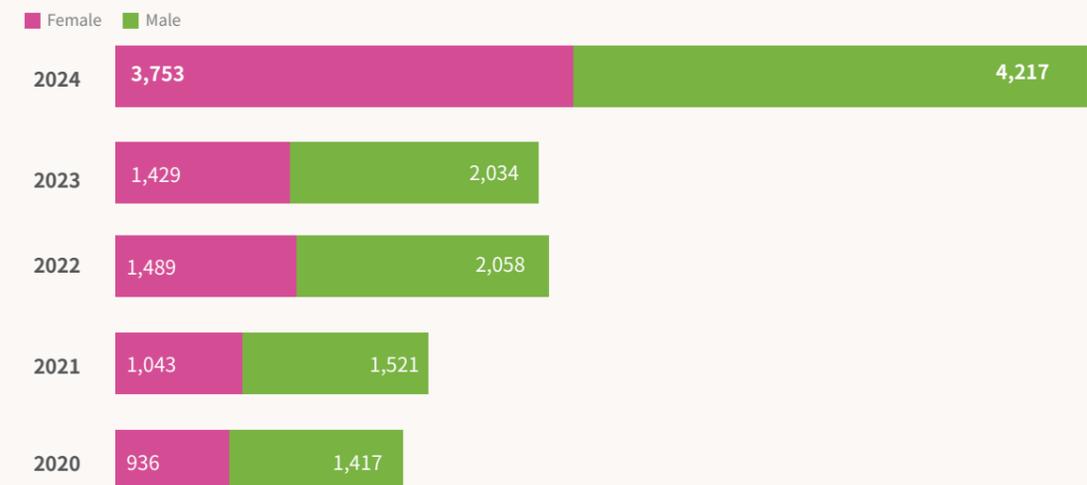
With the integration of Future Electronics, structural adjustments have occurred in WT's global operational footprint and overall workforce composition, leading to an upward trend in the proportion of female employees. This shift has further enhanced gender diversity in the workplace.

Employee distribution by gender, 2020-2024

■ Female ■ Male

Year	Female	Male
2024	47.09%	52.91%
2023	41.26%	58.74%
2022	41.98%	58.02%
2021	40.68%	59.32%
2020	39.78%	60.22%

New hire and turnover rates by gender (excluding Future Electronics), 2020-2024

■ Female ■ Male

New-hire rate

	2020	2021	2022	2023	2024
Female	5.98%	22.44%	15.72%	11.41%	12.15%
Male	8.54%	17.88%	14.97%	12.39%	13.05%

Turnover rate

	2020	2021	2022	2023	2024
Male	14.42%	12.18%	10.40%	15.82%	22.18%
Female	13.48%	11.05%	8.60%	14.31%	19.50%

Voluntary turnover

	2020	2021	2022	2023	2024
Male	14.21%	12.18%	10.35%	15.75%	22.13%
Female	13.41%	10.98%	8.53%	14.21%	19.50%

Total

■ New-hire rate ■ Turnover rate ■ Voluntary turnover

	2020	2021	2022	2023	2024
New-hire rate	7.52%	19.73%	15.28%	11.98%	12.68%
Turnover rate	13.85%	11.51%	9.64%	14.93%	21.06%
Voluntary turnover	13.73%	11.47%	9.59%	14.84%	21.03%

New-hire and departure by gender (excluding Future Electronics), 2020-2024

■ Female ■ Male

Year	Category	Female	Male
2024	New employee hires	162	243
2024	Employee departures	260	413
2024	Voluntary departures	260	412
2023	New employee hires	163	252
2023	Employee departures	226	291
2023	Voluntary departures	225	289
2022	New employee hires	234	308
2022	Employee departures	128	214
2022	Voluntary departures	127	213
2021	New employee hires	234	272
2021	Employee departures	127	168
2021	Voluntary departures	127	167
2020	New employee hires	56	121
2020	Employee departures	135	191
2020	Voluntary departures	133	190

New-hire and departure by age (excluding Future Electronics), 2020-2024

■ Aged 30 and under ■ Aged 31-49 ■ Aged 50 and over

Year	Category	Aged 30 and under	Aged 31-49	Aged 50 and over
2024	New employee hires	238	148	19
2024	Employee departures	173	418	82
2024	Voluntary departures	172	418	82
2023	New employee hires	202	190	23
2023	Employee departures	165	304	48
2023	Voluntary departures	165	303	46
2022	New employee hires	241	293	8
2022	Employee departures	84	229	29
2022	Voluntary departures	84	228	28
2021	New employee hires	229	266	11
2021	Employee departures	66	210	19
2021	Voluntary departures	66	209	19
2020	New employee hires	65	101	11
2020	Employee departures	93	219	14
2020	Voluntary departures	93	216	14

Note: The age groups are categorized as follows: 30 years and under (inclusive), 31 to 49 years, and 50 years and over (inclusive). This classification is used to present the distribution of employees across different age groups and the associated performance indicators.

2024 | SUSTAINABILITY REPORT

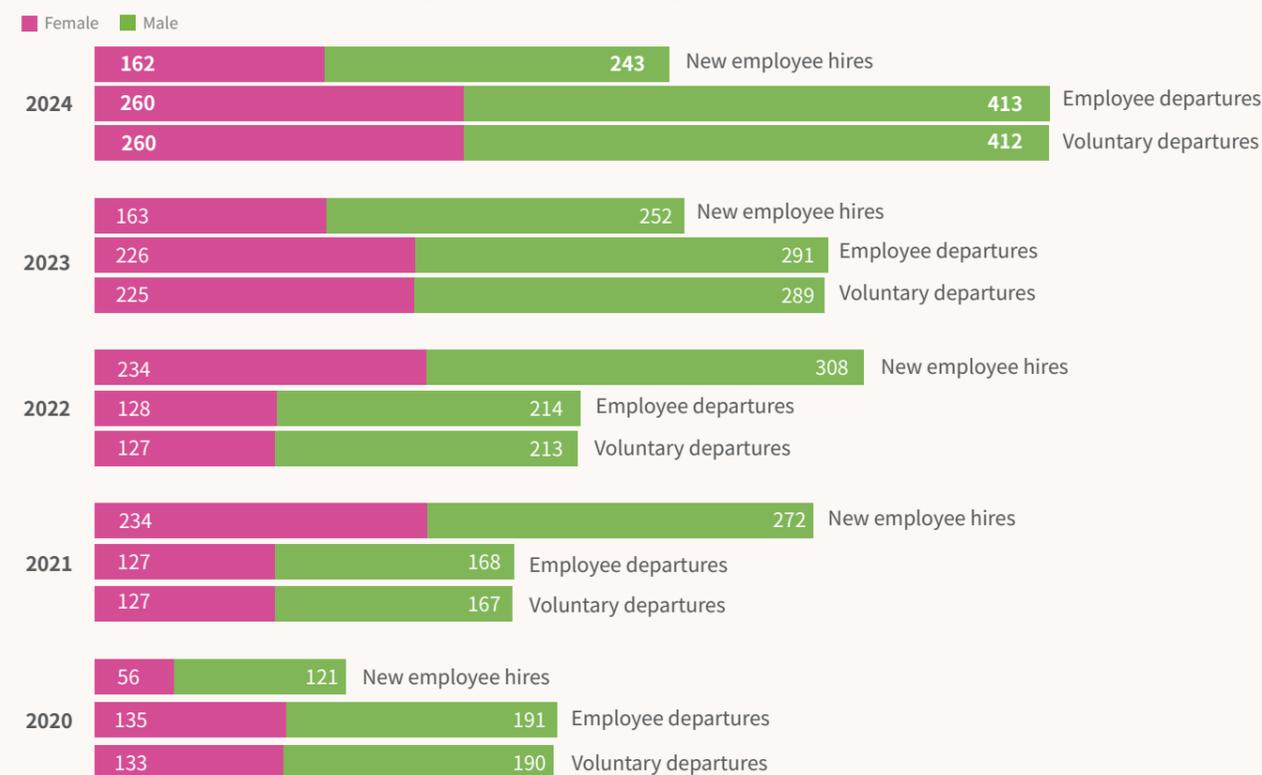Letter from the CEO | 1—Sustainability Management | 2—Cornerstone of Our Business | 3—Toward a Happy Enterprise | 4—Sustainability Actions | 5—Appendix

New hire and turnover rates by age (excluding Future Electronics), 2020-2024

■ Aged 30 and under ■ Aged 31-49 ■ Aged 50 and over

New hire rate

Aged 30 and under: 17.29% (2020), 51.00% (2021), 34.93% (2022), 32.79% (2023), 41.39% (2024)
Aged 31-49: 5.73% (2020), 14.26% (2021), 11.78% (2022), 7.79% (2023), 6.72% (2024)
Aged 50 and over: 5.14% (2020), 4.42% (2021), 2.16% (2022), 5.62% (2023), 4.56% (2024)

Turnover rate

Aged 30 and under: 24.73% (2020), 14.70% (2021), 12.17% (2022), 26.79% (2023), 30.09% (2024)
Aged 31-49: 12.42% (2020), 11.25% (2021), 9.21% (2022), 12.47% (2023), 19.66% (2024)
Aged 50 and over: 6.54% (2020), 7.63% (2021), 7.84% (2022), 11.74% (2023), 18.97% (2024)

Voluntary turnover

Aged 30 and under: 24.73% (2020), 14.70% (2021), 12.17% (2022), 26.79% (2023), 29.91% (2024)
Aged 31-49: 12.25% (2020), 11.20% (2021), 9.17% (2022), 12.43% (2023), 19.66% (2024)
Aged 50 and over: 6.54% (2020), 7.63% (2021), 7.57% (2022), 11.25% (2023), 18.97% (2024)

Note 1: New-hire rate = the number of new hires of the category in the year ÷ the total number of employees in the category at the end of the year
Note 2: Turnover = the number of separating employees of the category in the year ÷ the total number of employees in the category at the end of the year
Note 3: The numbers of new and departing employees from 2020 to 2022 both exclude those who were newly hired and departing in the same year. In 2023, they are no longer excluded.

Note 4: The new hire and turnover statistics for 2024 exclude Future Electronics.
Note 5: The age groups are categorized as follows: 30 years and under (inclusive), 31 to 49 years, and 50 years and over (inclusive). This classification is used to present the distribution of employees across different age groups and the associated performance indicators.

WT values professional expertise and leverages experience to lead and steer team development.

WT's management is mainly made of professionals in the electronic information industry. The marketing personnel at the front line have years of experience in trade marketing. The professional logistics support and technology R&D personnel, who are the proud of WT, promote existing products, strive for new agency lines and solve customer needs externally, and continuously improve the financial business system internally. The major managers have more than 10 years of experience in the semiconductor trade industry. The accumulated agency business and insight of market development trends gained over the years help them develop businesses and visions, and continue to run the operations towards prosperity. Therefore, WT strives to develop major functions of human resource management to make the best use of its talent pool, promote organizational development, and achieve the goals of "matching people with jobs, getting the right people for the right jobs, and making the best use of people's talents".

WT proportion of senior management hired locally, 2020-2024

In 2024, the proportion of local hires in senior management across operating bases reached 89.09%.

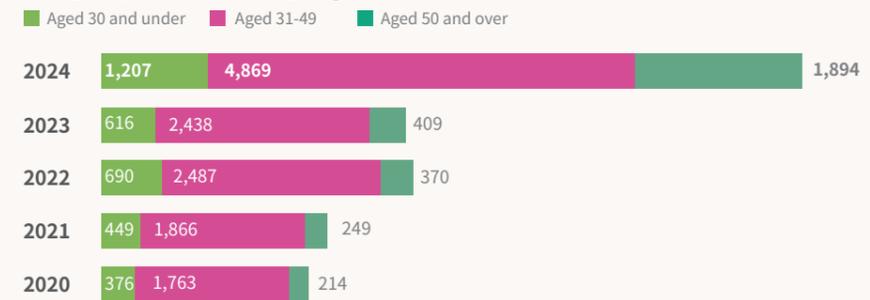85.71% (2020), 85.42% (2021), 83.58% (2022), 88.73% (2023), 89.09% (2024)
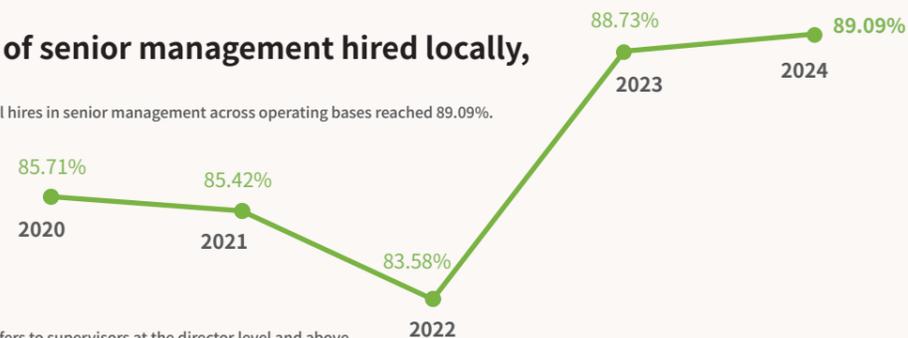
Note 1: Senior management refers to supervisors at the director level and above.
Note 2: Local residents are defined as individuals who hold citizenship of the country in which the operating site is located.
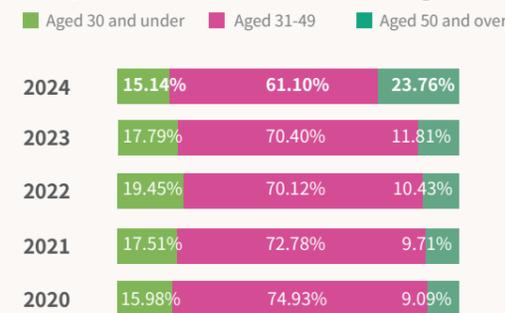
Employee count by age

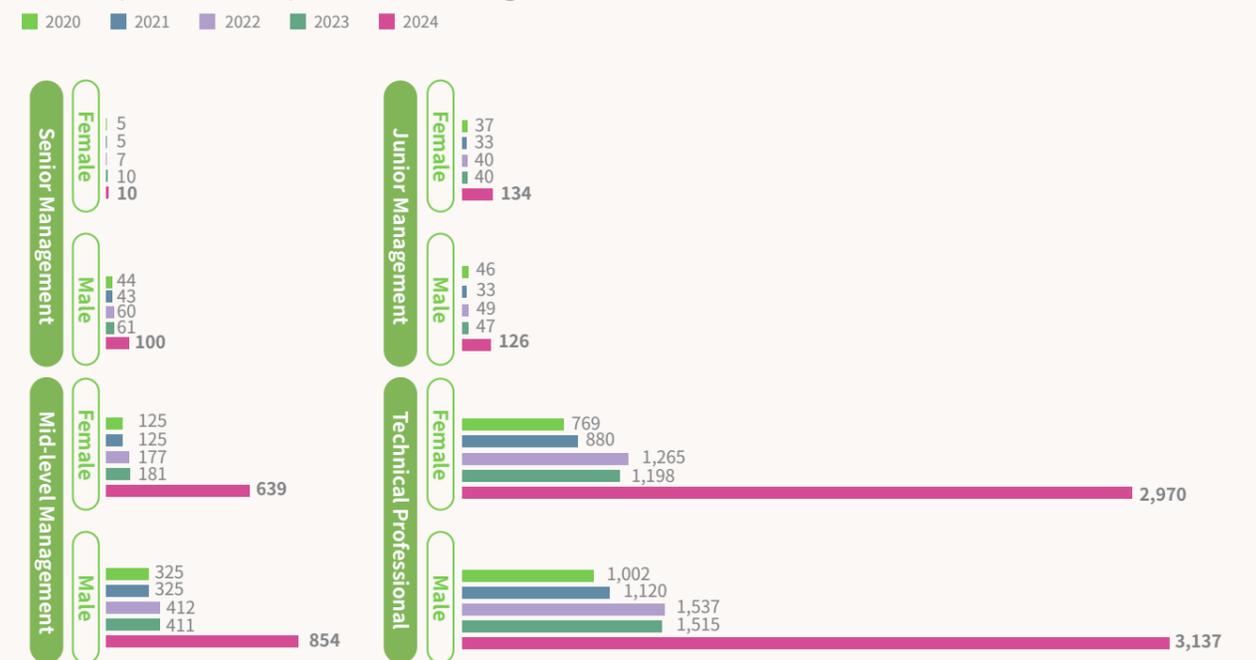The age structure of employees remains stable, with no discriminatory practices in recruitment or retention.

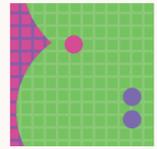### Employee count by age, 2020-2024

■ Aged 30 and under ■ Aged 31-49 ■ Aged 50 and over

Year	Aged 30 and under	Aged 31-49	Aged 50 and over
2024	1,207	4,869	1,894
2023	616	2,438	409
2022	690	2,487	370
2021	449	1,866	249
2020	376	1,763	214

Employee distribution by age, 2020-2024

■ Aged 30 and under ■ Aged 31-49 ■ Aged 50 and over

Year	Aged 30 and under	Aged 31-49	Aged 50 and over
2024	15.14%	61.10%	23.76%
2023	17.79%	70.40%	11.81%
2022	19.45%	70.12%	10.43%
2021	17.51%	72.78%	9.71%
2020	15.98%	74.93%	9.09%

Employee count by position and gender, 2020-2024

■ 2020 ■ 2021 ■ 2022 ■ 2023 ■ 2024

Senior Management

Female: 5 (2020), 5 (2021), 7 (2022), 10 (2023), 10 (2024)
Male: 44 (2020), 43 (2021), 60 (2022), 61 (2023), 100 (2024)

Junior Management

Female: 37 (2020), 33 (2021), 40 (2022), 40 (2023), 134 (2024)
Male: 46 (2020), 33 (2021), 49 (2022), 47 (2023), 126 (2024)

Mid-level Management

Female: 125 (2020), 125 (2021), 177 (2022), 181 (2023), 639 (2024)
Male: 325 (2020), 325 (2021), 412 (2022), 411 (2023), 854 (2024)

Technical Professional

Female: 769 (2020), 880 (2021), 1,265 (2022), 1,198 (2023), 2,970 (2024)
Male: 1,002 (2020), 1,120 (2021), 1,537 (2022), 1,515 (2023), 3,137 (2024)

Note 1: Senior (Top-level) Management: Division-level and above managers, Mid-level Management: Department-level and section-level managers, Junior (First-line) Management: Team-level supervisors, and Professionals: Non-managerial staff
Note 2: The age groups are categorized as follows: 30 years and under (inclusive), 31 to 49 years, and 50 years and over (inclusive). This classification is used to present the distribution of employees across different age groups and the associated performance indicators.

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chapter 3-2

Talent Development

WT cares to plan the best for employees

An enterprise's development stems from its belief in talent cultivation. WT group values the comprehensive development of employees and creates a work environment suitable for the right people. In a fast-changing environment, to equip the talent pool with the capacity to adapt to future changes, WT has established a training and development plan to effectively translate learning into performance.

WT Training and Development Plan Framework

01 Corporate Core Values
Employees' mindset and thinking are guided to cultivate behaviors that are consistent with the corporate core values.

02 Orientation for New Hires
Onboard training and a mentorship system are in place to help new employees quickly fit into the work environment and identify with the corporate culture and management philosophy.

03 Working Skill Training
Training on necessary soft and technical skills is regularly organized to enhance work effectiveness and efficiency.

04 Functional Expertise Training:
Relevant professional skills and knowledge of the employees are developed through internal, external and on-the-job training (OJT)

05 Leadership Development
Various management and leadership modules are tailor made for different positions to continuously enhance supervisors' management skills and leadership mindset so they may lead their subordinates to achieve organizational goals.

06 Language Training
Training is offered to help employees develop foreign language proficiency and international perspective to effectively enhance the efficiency and quality of business communication.

In 2024, WT invested NT$ 25,893,503 in total in education and training. Throughout the year, 4,295 sessions of training were given to 94,942 person-times, totaling 157,323 hours. The average training hours of all employees were 20 hours.
Note: Beginning in 2024, statistical data has incorporated the operations of Future Electronics.
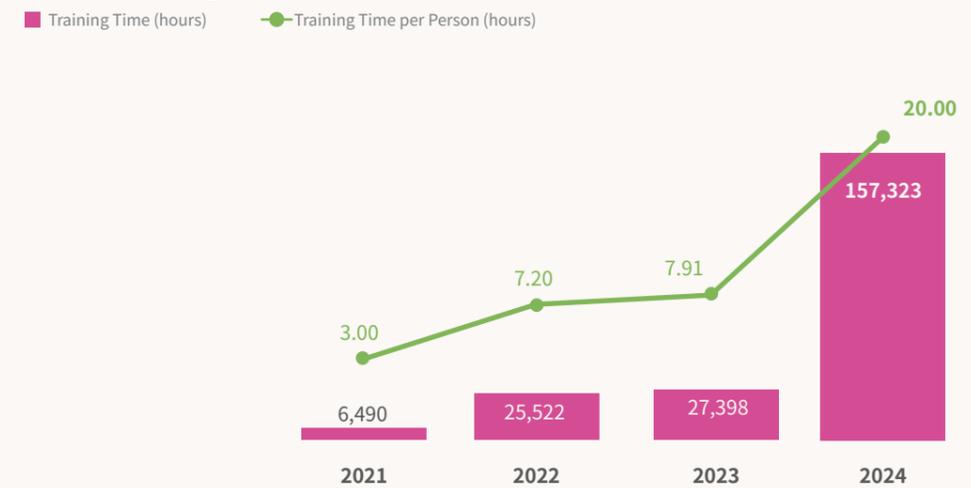
Total training spending and time
More training sessions and higher attendance: Adapting to micro-courses to enhance learning effectiveness
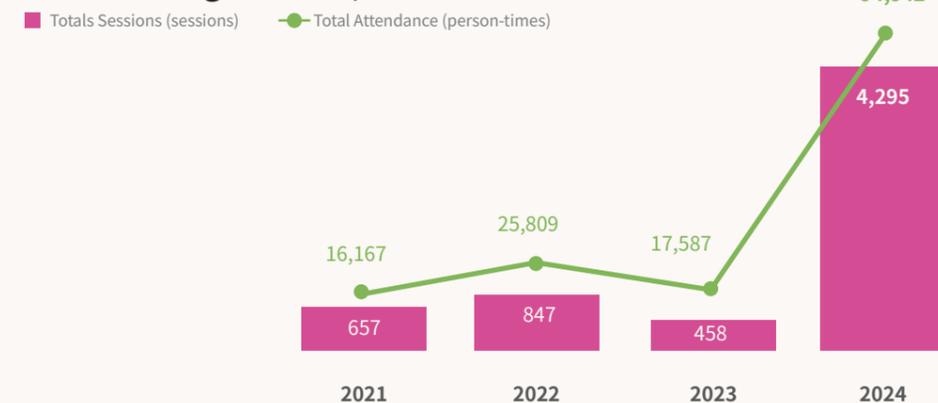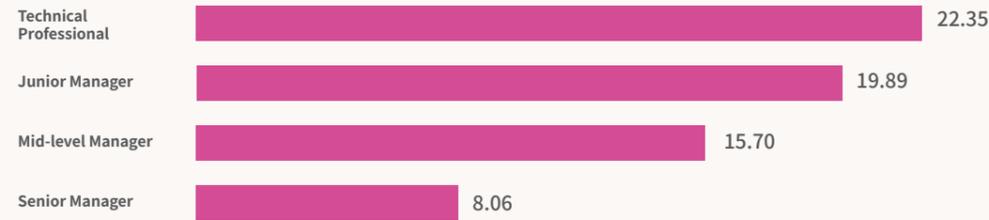
Total training spending, 2021-2024

■ Training Spending (NTD)　●— Training Spending per Person (NTD)

	2021	2022	2023	2024
Training Spending (NTD)	3,142,800	4,593,913	4,825,705	25,893,503
Training Spending per Person (NTD)	1,226	1,295	1,394	3,288

Total training time, 2021-2024

■ Training Time (hours)　●— Training Time per Person (hours)

	2021	2022	2023	2024
Training Time (hours)	6,490	25,522	27,398	157,323
Training Time per Person (hours)	3.00	7.20	7.91	20.00

Total training sessions, 2021-2024

■ Totals Sessions (sessions)　●— Total Attendance (person-times)

	2021	2022	2023	2024
Totals Sessions (sessions)	657	847	458	4,295
Total Attendance (person-times)	16,167	25,809	17,587	94,942

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Training hours per person by position, 2024

- Technical Professional: 22.35
- Junior Manager: 19.89
- Mid-level Manager: 15.70
- Senior Manager: 8.06

Training hours per person by gender, 2024

- Male: 8.52
- Female: 7.96

Note: The calculation of average training hours by gender in 2024 does not yet include Future Electronics.
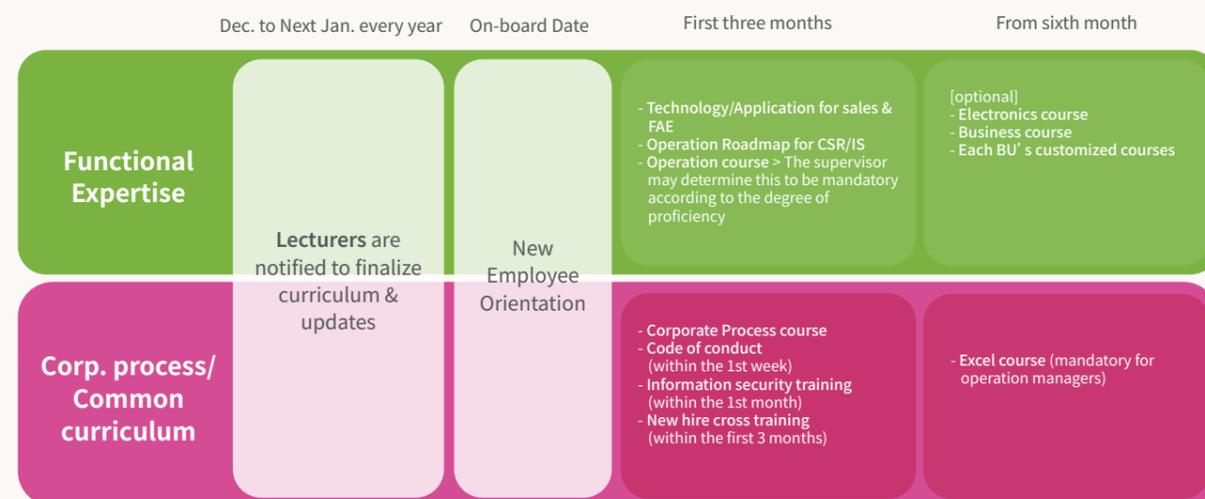
Major optimization measures for talent development in 2024

・ **Improve departmental OJT (On the Job Training) awareness:** In addition to general training of the Company, each department in Taiwan has customized department-specific product technology courses based on the different attributes of the products and customers they are responsible for, including product knowledge, technology content, and experience sharing. In 2024, a total of 5,256 person-times received 7075.3 hours of physical and digital learning in Taiwan.

・ **Promote personal career development plans:** There are currently more than 30 people being trained and rotated in the "Want Talent" elite training program.

Enhanced New Hire Training Program

・ **Mentorship system:** Supervisors or senior employees are appointed as mentors to help the new hires fit into the company culture and work environment.

・ **New hire training program:** The new hire training starts from the on-board date and provides courses on functional skills in basic stage (1-3 months) and advanced stage (after 6 months) to familiarize new hires with corporation processes and key policies.

・ **The program adopts on-the-job training method** and is conducted in an online and offline blended learning mode in a step-by-step manner to help new hires to develop relevant functional skills.

New Hire Training Program *monthly plan

	Dec. to Next Jan. every year	On-board Date	First three months	From sixth month
Functional Expertise	**Lecturers** are notified to finalize curriculum & updates	New Employee Orientation	- Technology/Application for sales & FAE - Operation Roadmap for CSR/IS - Operation course > The supervisor may determine this to be mandatory according to the degree of proficiency	[optional] - Electronics course - Business course - Each BU's customized courses
Corp. process/ Common curriculum			- Corporate Process course - Code of conduct (within the 1st week) - Information security training (within the 1st month) - New hire cross training (within the first 3 months)	- Excel course (mandatory for operation managers)

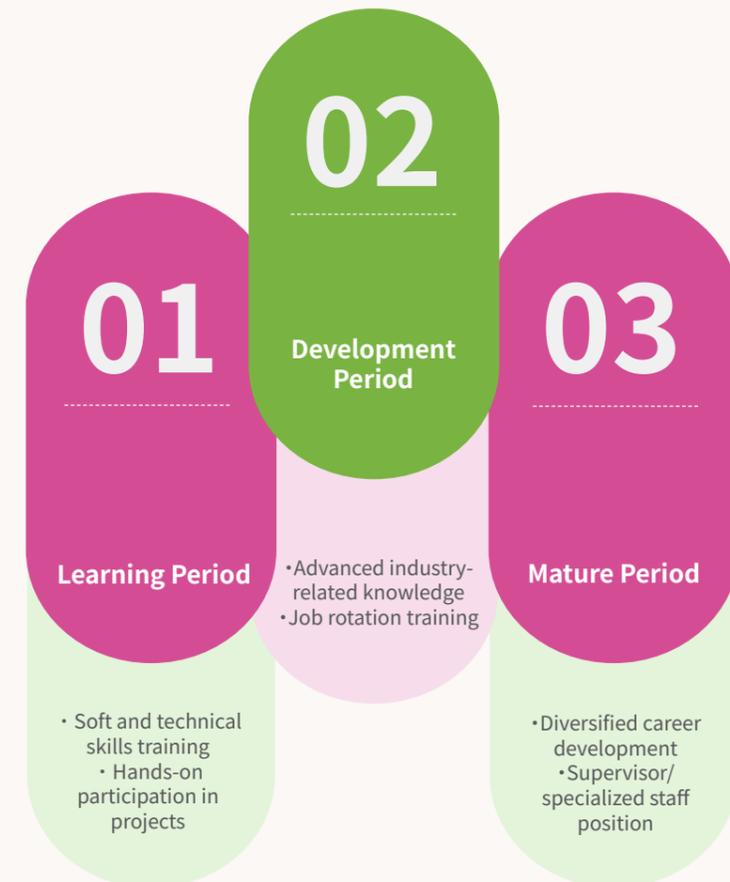## Enhanced overseas training capacity

Implemented a digital learning platform to support flexible remote training

With the advent of the digital era, WT introduced the WT e-Learning Academy, a digital learning platform that combines online and in-person learning. In the post-pandemic world, learning styles have changed and the proportion of digital learning has increased. Based on WT's training and development plan, WT e-Learning Academy has established courses in five categories, combining e-newsletters, a knowledge center, and online courses to integrate internal and external resources and enrich the platform's content, while becoming a platform for linking WT's knowledge transmission and communication. WT will continue to refine and hold regular course planning workshops in the hope of providing richer training resources to all employees through continuous innovation.

Want Talent: Comprehensive career development without limitations

To provide a better career pathway program, WT launched the "Want Talent" elite training program and recruited selected new graduates for the program. In addition to soft skills and technical courses, job rotation training and participation in important projects and large-scale conferences are organized for them to gain a comprehensive understanding of the core concepts of the Company's operation. Furthermore, senior executives and the human resources department show regular care for them, provide them career guidance, and plan their individual advancement goals and development, to keep them in a changing and challenging work environment. Meanwhile, salary adjustments and rank promotions have been made according to performance and market standard of the individual, offering market competitive salary and fair benefits.

Want Talent Program Development Process

01 Learning Period
・Soft and technical skills training
・Hands-on participation in projects

02 Development Period
・Advanced industry-related knowledge
・Job rotation training

03 Mature Period
・Diversified career development
・Supervisor/ specialized staff position

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Meetings with promising talents to foster a strong sense of workplace identity

The Chief Human Resources officer and HRBP meet with promising young talents regularly to check in on their career needs and their unit supervisors' feedback, to prepare them for leadership and bond with them.

WT promotes industry-university cooperation

● **Collaborating with NCCU College of Social Sciences to Nurture Future Leaders**

Donated NT$9 million to the College of Social Sciences at National Chengchi University (NCCU) to establish the WT Young Talent Fund. This fund supports student access to international exchange programs, domestic and overseas internships, and social engagement opportunities, aiming to cultivate young leaders with global mobility and knowledge of the semiconductor industry.

On April 25, 2024, the WT Group Internship & Talent Recruitment and Industry Sharing Session was held, and a visit by NCCU international students to WT was scheduled for October 15, providing students with deeper insight into WT and the semiconductor industry.

● **Promoting Cross-University Exchange Opportunities**

In 2024, WT organized a variety of campus information sessions and activities, as listed below:
•3/26 Internship & Industry Sharing Session with the College of Engineering, Tunghai University (THU)
•4/25 Internship & Industry Sharing Session with the Department of Mechanical Engineering, National Taiwan University of Science and Technology (NTUST)
•5/31 WT One-Day Sales & FAE Workshop
•7/1~8/30 WT Internship Program
•10/19 Mei-Chu Hackathon Competition
•12/23 2024 NTUST Alliance: Smart Manufacturing Talent Matching & Exchange Event
•North America Industry-Academia Collaboration: Campus Career Fairs at McGill University & Concordia University

ESG Capacity Building and Internal Training

In 2024, WT organized the training course "Awareness Training on ESG" for all employees in Taiwan, aiming to enhance their understanding of the three core pillars of ESG: Environmental (E), Social (S), and Governance (G), and strengthen the integration of ESG principles into daily operations.

The course covered the following topics:
•Definition of ESG
•WT's ESG Policies and Material Issue Management:
  1. WT's ESG-related policies
  2. Stakeholder identification
  3. Management approach for material topics
•ESG Goals and Achievements: Key accomplishments in WT's ESG journey

The training was met with strong employee engagement. A total of 1,103 employees in Taiwan completed both the course and its assessment, achieving a 100% completion rate. Moving forward, WT will continue to deepen ESG education and awareness across all regions and regularly review and enhance the course content to ensure alignment with evolving standards and promote sustainable corporate development.

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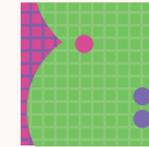
chapter 3-3
Inclusive and Friendly Workplace

Prioritizing human rights and building a workplace of mutual trust and respect

WT values the welfare and rights of its employees and actively promotes harmonious relations between management and laborers. Work rules and various management regulations have been formulated in accordance with the Labor Standards Act and relevant laws and regulations, and the Code of Practice for Sustainable Development has also been formulated to specify the rights and obligations of both employers and employees in management matters, so that employees can fully understand, comply with, and protect their legitimate rights and interests. In the case of any major changes in the operating conditions that may affect employees' rights and interests or work environment, WT informs employees within the statutory minimum notification period to protect employees' rights and interests.

Implementing human rights risk assessment to create a suitable workplace

WT formulated, in accordance with international human rights conventions and initiatives, a Social Policy and Code of Conduct, which was signed by the Chairman and published on the Company's official website as a standard for all employees, customers, suppliers and other stakeholders to follow.

WT's human rights policies are in line with:

01	Universal Declaration of Human Rights
02	United Nations Global Compact, UNGC
03	Declaration of Fundamental Principles and Rights at Work
04	International Labour Organization (ILO) Conventions

In 2024, a human rights risk assessment covering 13 items in five categories was carried out at WT and found no high-risk employees. In addition, as no high-risk situations were identified in the assessment, no corrective actions were planned. Furthermore, no complaints were received, nor were any human rights violations detected; therefore, no remediation measures for human rights violations were required in 2024. In addition, WT continues to raise the awareness of human rights issues for all employees through various education and training mechanisms, including education in pre-employment orientation for new employees, and through the WT e-Learning Academy, where employees can browse relevant online courses at any time.

In addition, to ensure a discrimination-free and harassment-free workplace, WT trains all employees of the Group on human rights issues in the four major aspects of the Social Policy and Code of Conduct, which are labor rights, health and safety, ethics, and management systems. In 2024, a total of 3,449 current employees (including 15 contractor employees) have received the human rights training, including 232 new hires at operating bases in Taiwan and China and 3,217 others who required regular refresher training (100% pass rate).

Note: The Company completed the acquisition of Future Electronics on April 2, 2024. As a result, training activities conducted in 2024 did not include Future Electronics. Full integration is planned to begin in 2025.

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Implementation policy	Assessment Items	Affected group	High risk population
Provide a safe and healthy work environment	1. Employee occupational safety and health 2. Physical workplace safety 3. Employee health management and medical consultation 4. Health care and emergency notification	Employees	0 person
Eliminate unlawful discrimination and ensure fairness in job opportunities and pay	1. Diversity and equality in recruitment, promotion and rewards 2. Promotion is evaluated based on employee performance and professional skills	Employees	0 person
Prohibit child labor	1. No child labor 2. Identity certificates are checked upon employment. Those who do not comply with the legal norms will not be hired	No child labor	0 person
Prohibit forced labor and human trafficking	1. No slavery or forced labor 2. Regulations and practices on overtime work and women's night work 3. Effective controls on attendance and overtime	Employees	0 person
Assist employees in maintaining physical and mental health and work-life balance	1. Provision of breastfeeding related facilities for nursing employees 2. Provision of diverse clubs and company activities to establish a work-life balance.	Employees	0 person

Offering multiple channels for smooth communication

WT provides a good platform for communication so that all relevant parties can access the stakeholders' section on the Company's official website. Employees may express their opinions to HR via email, telephone calls or in writing to communicate with the Company in two-way with regard to problems or concerns they encounter in work systems and environments. Each responsible unit will properly handle and provide feedback or improvement solutions to achieve effective communication. In 2024, none was received through the Company website and internal channels. See "2-7 Ethical Corporate Management" for details.

In addition, regular executive and departmental meetings are held, and employees kept informed of operational changes that may have a significant impact on them by means of announcements. As of the end of 2024, employees' rights and interests are well protected and there have been no major employer-employee disputes or negotiations. With good communication and interaction between the two parties, it is believed that a harmonious labor relations in the future will be sustained.

An incentive scheme more generous than legally required to maximize values

WT continues to monitor the gender pay ratio and aims to reduce the gap through effective management practices.

WT respects gender fairness and equality in pay. Nevertheless, an analysis of the existing employee makeup found that male employees are mostly in sales positions, which have a reward system for performance bonuses, or in application engineering related positions, which also have a higher pay due to the external salary benchmark; while female employees are mostly in logistics positions providing support for operations. The gender pay gap is mainly caused thus by different remuneration structures for different functions. WT will continue to improve the gender ratio of STEM (technology, engineering and other occupations) and optimize the gender makeup of all functions to close the gender pay gap.

Category	Taiwan				China			
	Basic Salary		Annual Total Pay		Basic Salary		Annual Total Pay	
	Female	Male	Female	Male	Female	Male	Female	Male
Senior manager	1	1.12	1	1.07	1	1.02	1	1.04
Junior manager	1	1.13	1	1.22	1	1.11	1	1.20
Nonexecutive	1	1.06	1	1.11	1	1.33	1	1.42

Note 1:
Senior managers refer to division heads or above, junior managers refer to associate managers or other managers, and non-executives refer to all other employees.
Note 2:
WT Group (excluding Future Electronics) discloses data from key locations such as Taiwan and China based on employee headcount and operational scale. Furthermore, the ratio of female to male compensation is disclosed to demonstrate the Company's commitment to gender equality and pay equity.

In the five major regions where it operates, WT's standard entry-level pays are 1.00 to 2.20 times the local legal minimum wages. There is no gender difference in standard entry-level pays at WT. In addition, as required by SASB Standards, the entry-level basic pays at WT's five logistics centers are 1.16 to 2.20 times the local legal minimum.

Region	Taiwan	Shenzhen	Hong Kong	South Korea	Singapore	Canada	United Kingdom
Standard minimum pay for all entry-level personnel ÷ legal minimum wage	1.02	2.20	1.58	1.50	Not applicable	1.00	1.02

Logistics center	Taiwan	Shenzhen	Hong Kong	South Korea	Singapore (Two Logistics center)	MADC (Canada)	EMEADC (Germany)
Actual minimum pay for entry-level personnel in the logistics center ÷ legal minimum wage	1.16	2.20	1.58	1.54	Not applicable	2.48	1.18

Note: Singapore has no minimum wage laws or regulations.

Variable performance bonuses are distributed to share surplus results with employees.

In addition to providing employees with market-competitive fixed salaries, WT designs quarterly (or annual) variable performance bonuses based on the overall operation profile, the achievement of departmental goals, individual performance and the nature of duties, so as to share operational achievements with employees and motivate them. WT also offers long-term incentives, with deferred compensation linked to the company's long-term performance, to senior managers and key personnel. The average salary was NT$1,426,000 in 2024, 2.44% higher than in 2023. The median salary was NT$1,132,000 in 2024, 1.34% higher relative to 2023. It has increased for six consecutive years, an increase of 13.09% from 2019.

Pay for full-time non-executives, 2019-2024 (in NTD thousand)

Pay for Full-time Non-executives	2019	2020	2021	2022	2023	2024
Average no. of Employees	714	816	859	940	931	936
Average Pay	1,242	1,281	1,373	1,425	1,392	1,426
Median Pay	1,001	1,049	1,088	1,096	1,117	1,132
Average Pay in the Sector	923	981	1,110	1,120	1,041	1,070

Note: The term "not holding a managerial position" refers specifically to individuals who are not designated as managerial officers in the Company's Annual Report.

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Employee stock ownership trust is established with 100% company incentive.

In September 2020, WT Taiwan headquarters established an Employee Stock Ownership Trust, with employees (members) jointly organizing the Employee Stock Ownership Trust Management Committee. Employees with one year of experience are free to participate. As of the end of 2024, 90% of eligible employees are participants. Employees contribute a fixed amount from their monthly salaries, while the Company also contributes 100% of the incentive money to the Trust's dedicated account. By allowing employees to share in operational growth, the Trust not only retain talents as intended, but also help employees to accumulate wealth through small savings and secure their pensions in the future.

Full contribution is made to the pension fund to protect employees' retirement life.

People-oriented WT not only values benefits for its employees during their employment but also actively takes care of their lives after retirement. The Supervisory Committee of Employee Retirement Reserve Fund was established for employees of WT individual companies who choose to stay in the pension scheme of the Labor Standards Act. The Committee is composed of nine members, of whom three represent the employers and six represent the employees, and is re-elected once every four years. The Committee reviews and approves the amount of the employee pension fund and its deposits and payments to ensure labor rights and interests. The pension reserve is set aside at 2% of monthly wages and deposited in a special account in the Bank of Taiwan. An actuary was commissioned to issue an actuarial report on the employees' pension fund for 2024, which shows that the present value of the defined benefit obligation is NT$211,891,000 and the fair value of plan assets is NT$179,145,000, which met the requirements of a full provision by government decree. In addition, for employees who opted for the labor pension plan under the Labor Pension Act, a monthly contribution of not less than 6% of pay is made to the employees' personal accounts at the Bureau of Labor Insurance.
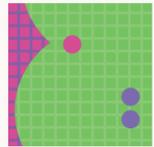
WT Pension Scheme by Region

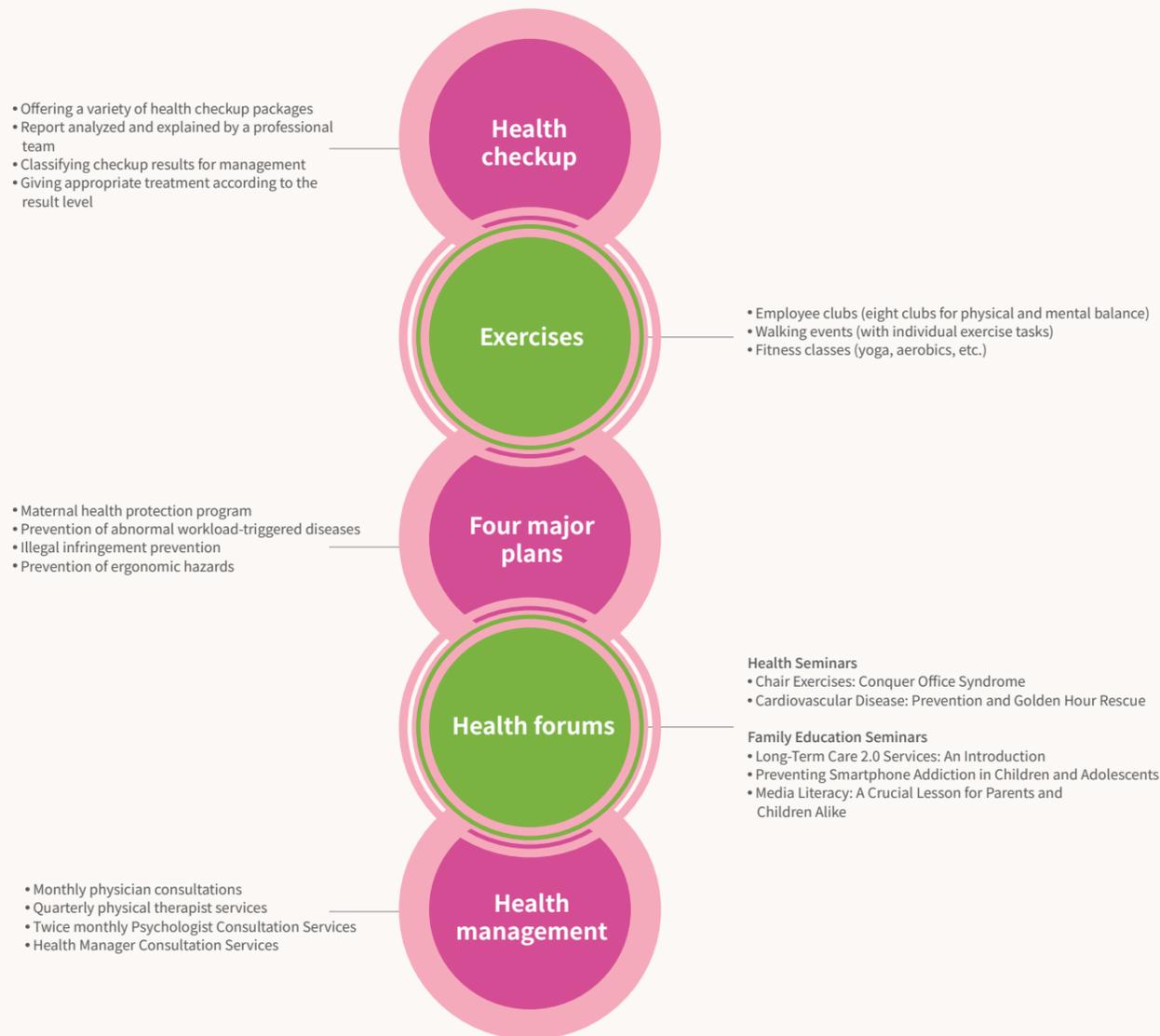| Region	Pension Scheme	Employer Contribution	Employee Contribution
Taiwan	Defined Benefit Pension Plan	2% of the wage is set aside monthly for pension reserve	No regulations
	Defined Contribution Pension Plan	6%, capped at NT$9,000	0 to 6 %, depending on personal choice, capped at NT$9,000
Shenzhen		16% for local residents, 15% for the others	8%
Shanghai	Endowment Insurance	16%	8%
Beijing		16%	8%
Hong Kong	Mandatory Provident	5%, capped at HK$1,500	5%, capped at HK$1,500
South Korea	National Pension	4.5%, capped at ₩277,650	4.5%, capped at ₩277,650
	Retirement Pension(Defined Contribution)	8.33% of annual salary	No regulations
Singapore	Central Provident Fund	7.5% to 17%, depending on age, capped at S$1,156	5% to 20%,depending on age, capped at S$1,360
Canada	Deferred Profit Sharing Plan	0.5% to 3.5% of gross earnings based on years of service, capped at CAD 5,000.	No regulations
United Kingdom	People's Pension	4%	5%

WT believes that only by providing employees with a secure work environment and a fair welfare system can employees fully contribute their talents without any worries and thus create maximum value. The benefits provided to the entire Group's full-time employees in 2024 included group insurance, wedding gift money, maternity allowance, consolation money, health checkups, holiday gifts, company outings, departmental and club activities, seminars, and welfare items. The spending on employee benefits, including overseas regions, was approximately NT$95.93 million.

Type	Project
Bonuses / Gifts	1. Year-end bonus
	2. Three festivals bonus / gifts
	3. Holiday gifts
Insurance	1. National Labor Insurance / National Health Insurance / Labor Pension
	2. Group insurance
Leisure	1. Domestic trips
	2. Departmental dinners, team building activities
	3. Club activities, and sports competitions open to all employees, vendors, customers, and peer companies
	4. Volunteer activities
	5. Holiday activities
	6. Fitness classes (Soothing yoga, energetic aerobics, aerial yoga, etc.)
Scheme	1. Performance bonus
	2. Training
	3. Regular promotion assessment
	4. Employee Stock Ownership Trust
Subsidies	1. Wedding gift
	2. Maternity allowance
	3. Hospitalization allowance
	4. Funeral consolation money / funeral arrangement fee
	5. Telephone bill subsidy for field staff
	6. Parking fees and fuel subsidy for field staff
	7. Monthly electricity subsidy for electric vehicles (EVs)
Leave of Absence / Vacation	1. Two days off per week
	2. Pre-emptive special leave system (new hires are entitled to 10.5 days in the first year, and special leave is granted in proportion to the current year of employment) *
	3. Flexible working hours
	4. Parental leave
	5. New Hire Vitality Leave (Employees are entitled to 1.5 days of "New Hire Vitality Leave" upon completion of their probationary period. After reaching one full year of service, they are granted an additional 1.5 days, totaling 3 days of leave.)*
Other	1. Regular employee health checkups, doctors' visits and occasional health forums
	2. Nursing room
	3. Stores providing WT special offers
	4. Library resources
	5. Free coffee, herbal tea, fresh milk, soy milk, and cereal
	6. Provision of healthy breakfast, nutritious fruits, and vegetarian lunch boxes
	7. Year-end Gala

* which are more generous than the Labor Standards Act provisions

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chapter 3-4

Health Management

- Offering a variety of health checkup packages
- Report analyzed and explained by a professional team
- Classifying checkup results for management
- Giving appropriate treatment according to the result level

Health checkup

Exercises

- Employee clubs (eight clubs for physical and mental balance)
- Walking events (with individual exercise tasks)
- Fitness classes (yoga, aerobics, etc.)

- Maternal health protection program
- Prevention of abnormal workload-triggered diseases
- Illegal infringement prevention
- Prevention of ergonomic hazards

Four major plans

Health forums

Health Seminars
- Chair Exercises: Conquer Office Syndrome
- Cardiovascular Disease: Prevention and Golden Hour Rescue

Family Education Seminars
- Long-Term Care 2.0 Services: An Introduction
- Preventing Smartphone Addiction in Children and Adolescents
- Media Literacy: A Crucial Lesson for Parents and Children Alike

- Monthly physician consultations
- Quarterly physical therapist services
- Twice monthly Psychologist Consultation Services
- Health Manager Consultation Services

Health management

Listening to employee needs and hosting seminars based on actual demand

Over the years, WT has consistently promoted employee health and wellness. Each year, health examination data is analyzed to identify key health issues among employees. Based on these insights and current medical trends, and in line with the company's four major promotional plans, we design health seminars tailored to employees' needs. We also incorporate feedback from the previous year's seminar satisfaction surveys to better understand employees' expectations and refine our offerings.

In 2024, the Taiwan region hosted a variety of seminars focusing on health and family education. Topics included:
- "Media Literacy for Parents and Children"
- "Preventing Smartphone Addiction Among Youth"
- "Introduction to Long-Term Care 2.0 Services"
- "Prevention and Emergency Response for Cardiovascular Diseases"
- "Overcoming Office Syndrome"
- "Chair-Based Exercise Routines"

These sessions went beyond just sharing information. They included hands-on demonstrations for practical application in daily life. Employees provided highly positive feedback and affirmed the value of these seminars.

Encouraging employees to monitor their health with comprehensive checkup subsidies

WT offers annual health checkups and subsidies that exceed legal requirements. Employees can apply once a year for financial support and may carry forward the subsidy for up to two years, allowing for more comprehensive checkups. In the Taiwan region, a dedicated health manager provides consultation and guidance. Based on analysis of checkup results, the company identifies common health issues and implements a four-tier risk management system. Employees at medium or high risk are proactively invited to one-on-one consultations with physicians who offer health education and medical advice. Those requiring ongoing monitoring are supported with monthly follow-up appointments and care. In 2024, the health checkup participation rate reached 85.5% in Taiwan and 80% in China.

A bridge between company and medical professionals – expert medical consultation services

In Taiwan, employees may choose from a variety of health checkup packages, available from January to November each year. They are also granted four hours of paid leave to undergo their checkups, allowing greater flexibility. Post-checkup, professional teams analyze the reports and classify results into four levels:
Level 1: Normal
Level 2: Health education by occupational health nurses
Level 3: Consultation with occupational physicians
Level 4: Referral to specialists following physician assessment
In China, checkups are conducted between April and July, followed by one-on-one sessions with professionals to explain the results. Free health seminars on various topics are also regularly organized.

WT also aligns its health initiatives with Taiwan's top ten causes of death. For example, cardiovascular health is a key focus. Employees identified as high-risk through checkup data receive full subsidies for advanced, non-invasive imaging tests that can detect artery blockages and assess heart disease risks, enabling early prevention and timely treatment.

All WT offices in Taiwan are equipped with emergency response contacts and AEDs, and designated first-aid personnel receive regular training. Blood pressure monitors are available at fixed locations. During the flu season, the company promotes vaccination to protect employee health.

In addition to physical health, WT places equal importance on mental wellness. In 2024, the company offered access to health consultations with physicians, physical therapists, and psychologists, ensuring that employees receive timely support and emotional care. These services help raise awareness about mental health counseling and contribute to a healthier, more supportive workplace.

Health protection station – regular monitoring of body composition

Following the weight management initiative in 2023, WT introduced InBody assessments in 2024, allowing employees to schedule regular appointments to monitor their personal health and physical condition. Based on the measurement results, employees can engage in one-on-one consultations with health managers, who offer guidance on nutrition and exercise planning through the use of scientific data, supporting a more informed and sustainable approach to personal wellness.

Four major plans for employee health protection

Prevention of abnormal workload-triggered diseases

To prevent health risks associated with excessive workloads, supervisors at all levels are required to proactively monitor the working conditions of their team members. If any health issues are identified, they are encouraged to report the case to a health manager for timely support and care. Affected employees are then scheduled for health consultations and abnormal workload assessments during the company's monthly physician consultation services.

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Prevention plan for illegal infringement during the performance of duties

In 2024, WT introduced additional psychological support channels, including consultations with licensed psychologists, an anonymous hotline, and a confidential email system accessible to all employees. Awareness materials are displayed across the workplace, and formal grievance contact details are clearly stated in the company's work regulations. Employees who experience sexual harassment, stalking, or other unlawful infringements while performing their duties may file a complaint through these designated channels.

To protect the rights and privacy of complainants, all cases are handled confidentially, ensuring that names or any identifiable information is not disclosed. The individuals handling complaints are required to document the entire resolution process in writing and comply with established guidelines for the prevention of unlawful acts in the workplace. All relevant records must be retained for a period of three years.

Prevention plan for ergonomic hazards

Given that the nature of WT's operations involves predominantly sedentary office work, employees may be at risk of developing chronic musculoskeletal issues, such as fascia strain or intervertebral disc problems. To mitigate these ergonomic hazards, the company provides height-adjustable standing desks, ergonomic chairs, and pneumatic desktop lift platforms, enabling employees to maintain proper posture and visual alignment while working. In addition, designated standing rest areas are available to encourage movement and reduce prolonged sitting.

To support janitorial staff and reduce repetitive physical strain, WT has deployed seven robotic vacuum cleaners. Health awareness materials are regularly displayed in each office floor's health corner, and professional physiotherapists are invited to conduct one-on-one consultations. These sessions help employees identify and correct improper postures, and offer tailored stretching exercises to relieve discomfort. When necessary, targeted treatments—such as therapeutic taping for carpal tunnel syndrome—are also provided.

Maternal health protection plan

All contracted personnel, including cleaning staff, are covered under WT's four major health protection programs. There are no shift or night duties involved. In addition to legally mandated prenatal check-up leave, maternity leave, and parental leave, WT ensures that female employees can balance work and family responsibilities by offering a range of maternity health protection measures. These include access to professional consultations on health, safety, and hygiene during pregnancy, postpartum, and lactation periods, as well as workplace enhancements such as priority parking spaces. The company also provides a reading area stocked with family-related publications such as Mombaby and Parenting World for employees to borrow.

To support the needs of breastfeeding employees, WT has established dedicated, comfortable lactation rooms designed to provide a private and welcoming environment. These spaces are equipped with optimal temperature control systems and secure access restrictions to ensure privacy. Fire safety measures meet all regulatory standards. Thoughtfully selected amenities include refrigerators specifically for breast milk storage, freezers, and bottle sterilizers, all aimed at ensuring a safe and supportive environment for working mothers.

Professional counseling services by on-site psychologists to address employee needs

In response to the growing prevalence of mental health concerns, WT extends its commitment to employee well-being beyond physical health to include psychological wellness. Taking a proactive approach, the company has introduced on-site clinical psychologists and established dedicated hotlines and email channels to provide multiple avenues for emotional support.

Recognizing the importance of open dialogue, WT launched professional counseling services in 2024 to promote mental well-being in the workplace. These services are designed to encourage employees to seek help, face challenges, build personal resilience, foster positive growth, prevent psychological risks, and receive early referrals for treatment when necessary.

To ensure accessibility and effectiveness, counseling sessions are offered biweekly in private, confidential spaces at no cost to employees. This initiative aims to foster a workplace culture of mental health awareness and to support employees in building a healthy, balanced life.

The average retention rate at reinstatement anniversary in the last 3 years was nearly 80 percent

WT is committed to creating a friendly workplace environment and supporting employees in achieving a balance between work and family responsibilities. In Taiwan, employees in need may apply for family care leave or take parental leave in accordance with the Act of Gender Equality in Employment. Under this regulation, employees can apply for parental leave until their child reaches the age of three.In 2024, employees taking parental leave took an average of 10.8 months off to care for their newborns, with an average of 5.3 months of parental leave allowance claimed, as per the government's policy (the maximum subsidy is six months). Ten employees were scheduled to return to work in 2024, and all ten successfully reinstated, resulting in a 100% retention rate one year after reinstatement. Over the past three years, the average retention rate at reinstatement anniversary has remained nearly 80%,showing that they managed to reintegrate to the worke and strike a balance between work and family life.

Parental leave and reinstatement statistics, 2020-2024

		2020	2021	2022	2023	2024
Number of female employees taking parental leave	Number of persons eligible for parental leave (A)	63	69	56	47	46
	Number of applicants for parental leave (B)	16	9	8	16	10
	Estimated number of persons to be reinstated in the year (C)	13	7	13	12	10
	Actual number of persons reinstated (D)	10	5	12	9	10
	Number of persons still employed 12 months after reinstatement (E)	19	10	4	9	9
	Parental Leave Application Rate (B/A)	25.40%	13.04%	14.29%	34.04%	21.74%
	Reinstatement rate after completed leave (D/C)	76.92%	71.43%	92.31%	75.00%	100.00%
	Retention rate at reinstatement anniversary (E) / previous year (D)	86.36%	100.00%	80.00%	75.00%	100.00%
Number of male employees taking parental leave	Number of persons eligible for parental leave (A)	114	108	92	81	46
	Number of applicants for parental leave (B)	0	1	2	1	1
	Estimated number of persons to be reinstated in the year (C)	-	-	2	1	-
	Actual number of persons reinstated (D)	-	-	2	-	-
	Number of persons still employed 12 months after reinstatement (E)	-	-	-	2	1
	Parental Leave Application Rate (B/A)	0.00%	0.93%	2.17%	1.23%	2.17%
	Reinstatement rate after completed leave (D/C)	-	-	100.00%	0.00%	-
	Retention rate at reinstatement anniversary (E) / previous year (D)	0.00%	-	-	100.00%	-

Note: The parental leave data presented herein pertains exclusively to employees in Taiwan offices. The number of people "-" indicates that there is no scheduled reinstatement or actual reinstatement; the ratio "-" indicates that the denominator is 0, and the reinstatement rate or turnover rate is thus not calculated.
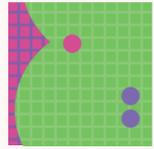
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Employee Relations

Diverse and enriching clubs: A holistic boost to physical and mental well-being

WT hosts eight diverse employee clubs encompassing sports, arts, and leisure. These clubs are often integrated with charitable initiatives that promote environmental awareness and social care, enabling colleagues to enjoy meaningful recreational activities while strengthening family and parent-child relationships. In recent years, the company has continuously expanded the variety of clubs to support a more holistic and inclusive range of interests. Club members encourage and support one another in competitions and regularly exchange wellness and fitness tips. Whether through calming, restorative activities or high-energy physical pursuits, employees are empowered to balance their work with engaging hobbies. The company actively supports these efforts through financial subsidies and widespread promotion, inviting broader participation and embedding a culture of wellness and personal growth into the fabric of the organization.

Our Running and Hiking Clubs embrace limitless marathon and mountain challenges

Our Running Club had an incredible 2024, participating in seven marathon competitions, including notable events like the Taipei "True Praise" Food Charity Marathon, Yilan Pomelo Flower Scent Run, Taoyuan Sea Breeze Marathon, Chiayi Alishan Cloud Marathon, Hualien Pomelo Flower Scent Run, Tainan 400 Marathon Challenge, and the Yilan Jiaoxi Hot Spring Marathon.

In a new approach for 2024, we shifted from a one-size-fits-all model. Instead, we focused on individualized training programs tailored to each participant's fitness level, running experience, and health. We made sure everyone was matched with a race distance and difficulty that suited their personal condition and training level. This meant even first-timers could safely and healthily complete events within their own limits.

After each race, we hosted celebratory dinners where members shared their race-day challenges and triumphs. Whether it was setting off in the pre-dawn hours, running passionately through a downpour, or battling through sunny, dusty conditions, our participants fully embraced the joy of crossing the finish line. We believe that correct exercise significantly boosts physical and mental well-being, and this conviction is what drives WT to consistently promote various sports events.

Our Mountaineering Club is led by members who hold professional mountaineering certifications and possess extensive experience, regularly guiding fellow members to breathtaking mountain landscapes. Beyond challenging ascents, we also offer moderately difficult hiking trips perfect for families.

In 2024, we launched our first-ever high-altitude camping expeditions to "deep secret realms". These trips offer the incredible visual impact of starry nights with minimal light pollution, waking up to the sounds of nature, and freely experiencing the refreshing sensation of mist, morning dew, and dawn. This initiative is set to provide our colleagues with a whole new level of mental and physical well-being.

Ball Sports Clubs: Fostering connection through competition

Our Ball Sports Clubs, which include basketball, badminton, and golf, offer weekly practice sessions with professional coaching or opportunities for friendly matches. Each quarter or year, we host dedicated tournaments. The Golf Club holds internal employee tournaments quarterly and at year-end, while the Badminton and Basketball Clubs host the annual WT Cup competitions. These events enhance team member interaction and provide entertainment.

The company provides venues, prize money, trophies, medals, and a complete competition environment and equipment, allowing team members to experience the atmosphere of a formal match. Supporting groups, formed by team members and their families, also boost participants' motivation and sense of occasion. Weekend tournaments invite friends and family to join, extending the idea of health into the home and igniting a chain reaction of physical activity. We also widely invite clients and vendors to form teams and participate, hoping to build friendships through sports, relieve work pressure, and share a pure passion for athleticism.

In 2024, the China region hosted an impressive 47 badminton-related events, attracting over 750 participants. For the first time, we invited industry peers to friendly challenge matches. These games not only increased interaction among employees but also strengthened rapport with our partners. We guided employees through the fundamentals of basketball and soccer, including basic knowledge and dribbling skills, which unexpectedly uncovered hidden talents within the company. We plan to increase the number of friendly matches in the future, allowing healthy, positive interactions to extend indefinitely.

This series of sports activities engaged various teams across the company. From seasoned employees to new hires, everyone could break a sweat on the court and enjoy the fun of sports. This also fostered internal communication and team building. For new employees, sports activities provided a quick way to integrate into the team, helping them rapidly familiarize themselves with the company culture and meet new colleagues. This not only boosted their sense of belonging but also unleashed their potential, injecting new vitality into the company.

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Cultivating calm, green spaces, healthy living

Our Floral Art Club regularly hosts floral art classes, covering a variety of plant and bonsai knowledge. These sessions highlight the crucial role green plants play in mitigating global warming, effectively enhancing the green atmosphere in our offices. We embrace green living from every angle; for example, we encourage employees to bring their own containers to redecorate, giving old pots new life and endlessly promoting the concept of recycling and reuse.

For Father's Day, we offered a "Solid as a Rock" class, featuring preserved flowers paired with diffusers and creative, interesting vases. Employees could choose their own flowers and their meanings to design a unique, handmade Father's Day gift, making the present even more meaningful.

Our Culinary Club continues its focus on healthy vegetarian themes, promoting a low-carbon, healthy diet for employees. We emphasize selecting seasonal, local ingredients and incorporating a diverse range of whole foods. In our busy lives, it's easy to overlook balanced nutrition, and an unbalanced diet can raise health concerns for employees.

In response to recent low-sugar and low-sodium dietary initiatives, we're focusing on ingredient selection, seasoning, and basic cooking techniques. Our goal is to make healthy eating effortless and ensure balanced nutrient intake. We're also planning the "WT Culinary Master Competition" for 2025. This event will center on healthy eating, with employees forming teams to develop creative dishes. Professional chefs will provide guidance and judging, sparking teamwork and boundless culinary innovation.

Our Board Game Club regularly acquires the latest board games, culminating in an annual year-end board game social event where we invite employees and their families to join the fun. Our diverse collection includes games of all difficulty levels, catering to a wide range of ages so everyone can easily participate. These games effectively stimulate cognitive function and foster communication and rapport through interactive play.

In 2025, we plan to launch a large-scale board game competition and carnival. This event aims to introduce more people to the world of board games, helping them discover new hobbies and bringing a fresh wave of youthful energy through healthy competition.

Recognized again: 2024 sports enterprise certification

WT is deeply committed to fostering holistic well-being, from work to personal life. We integrate popular current trends into our diverse clubs, exercise classes, comprehensive health seminars, and annual "Health Passport" activities.

Our sports clubs, including basketball, badminton, running, hiking, and golf, offer regular weekly practices to help employees develop consistent exercise habits. What's more, our annual WT Cup competitions aim to share the importance of exercise with our partners. In recent years, our "Health Passport" initiative has encouraged employees and their families to participate in weekend hiking and walking, further embedding the idea of healthy living.

In 2024, we were once again awarded the Sports Enterprise Certification by the Sports Administration, Ministry of Education, a designation valid for three years. This third-party review process, along with opportunities to connect with other certified enterprises, allows us to identify areas for improvement and continually enhance our support for employee well-being.

Healthy living starts with what we eat

We're dedicated to providing fresh, delicious, and safe beverages. We use top-of-the-line Swiss automatic coffee machines and carefully select high-quality coffee beans that have passed numerous SGS toxin tests. For freshly brewed tea, we choose organic teas from Ruisui, Hualien, cultivated using natural, non-toxic farming methods. We also use premium dairy beverages with FSSC 22000 (Food Safety Management System) international certification, strictly inspecting deliveries for impurities and verifying expiration dates to ensure our employees consume the safest and healthiest dairy products.

We champion balanced meals and the importance of breakfast, promoting the concept of "Eating Vegetables, Reducing Carbon, Enjoying Health." We've launched Breakfast Bars in both Taiwan and China. In Taiwan, a diverse range of breakfast options is provided once a month, while in China, breakfast events are held weekly. We also offer healthy, balanced vegetarian lunch activities. These initiatives help employees understand how low-carbon eating contributes to health and reduces the body's burden, while also achieving energy saving and carbon reduction goals through vegetarian meals.

We host a weekly Fruit Day. In Taiwan, we partner with small farmers from central and southern Taiwan to provide employees with healthy and safe fresh fruit. Direct procurement from farms increases farmers' income, allowing them to focus on growing healthier, tastier fruit, reducing pesticide use, and allowing the land to recover. Direct delivery also cuts down on food miles. When distributing fruit, we share the story of the week's small farmer and their message, adding an emotional connection to the fruit through transparent production and sales. In China, we purchase fresh fruit from various cities, encouraging everyone to consume more fruit for a balanced diet.

Weekly Fruit Day: Over 16 Tonnes Annually

In 2024, our weekly Fruit Day initiatives led to a total procurement of 16.66 tonnes of fruit, averaging approximately 320 kg per week.

This significant effort involved collaborations with 22 small farmers across 6 counties and 34 distinct regions.

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Enhancing multicultural literacy

Reading: The wellspring of knowledge and mental agility!

The WT Book Club aims to cultivate reading habits, regularly adding new books across various fields each month. This allows employees to enrich their cultural literacy, relax, and expand their knowledge during work breaks. Our company provides a spacious, bright, and comfortable lounge area with coffee and a variety of beverages. Here, employees can briefly step away from work, enjoy a cup of coffee, read a magazine, clear their minds, and spark new ideas.

Every morning, the TV screens on each floor display Bloomberg, a global English financial news network, ensuring employees receive the latest international business, financial, and economic information. During other times, the screens feature diverse content such as club activities, employee travel highlights, departmental team-building events, festive celebrations, upcoming announcements, environmental health and safety knowledge, and health information including wellness and disease prevention. This effectively promotes activities and disseminates important information.

Continuing to promote arts and cultural activities

WT actively promotes arts and cultural activities, helping arts groups produce more high-quality performances and thoroughly preserve related performing arts artifacts and data. Since 2012, to effectively reduce the operating burden on performing arts workshops, we've significantly lowered rents and provided related rental guarantees and property maintenance services. In 2024, the total rent reduction amounted to NT$720,000.

We also partner with non-profit organizations to host private movie screenings. Our recent screening of "Auntie Goes to School! – Witnessing the Abilities of Those with Dementia" aimed to foster understanding and care for individuals with dementia and their caregivers, acknowledging their challenges and difficulties through the film's content. With Taiwan's rapidly aging population, it's clear that society will face numerous challenges in the future. Greater understanding and acceptance can lead to more effective support. This movie screening event enhanced employees' appreciation for arts and culture, created opportunities for gathering with family and friends, and allowed our commitment to arts and social sharing to evolve with the times.

Boosting team cohesion and internal unity

We provide funding for team-building activities, allowing each department to plan diverse events or courses based on their unique characteristics and needs. These activities, such as hands-on workshops, fun games, and various courses, are designed to foster trust and cooperative chemistry. Through these interactions, employees gain exposure to new knowledge and interests, while also learning effective communication, coordination, and problem-solving within a team. This ultimately boosts work efficiency and innovation, enabling teams to tackle diverse challenges with a more coordinated and proactive approach.

Festive celebrations: Non-stop prizes and giving back

For the Dragon Boat Festival, we hosted the "Zongzi Delights – Celebrating Duanwu" carnival. We offered a variety of savory glutinous rice dumplings and traditional snacks for employees to enjoy. We also held a "Charity Golden Egg Lucky Draw," featuring a wide range of prizes like smart appliances, tech gadgets, lifestyle items, and charity goods. All proceeds from employee donations for the golden egg draw were converted into supplies and donated to the New Taipei City Ai Zhong Service Center, Zhongyi Foundation, Taiwan Love Foundation (Zhonghe Adult Center), and Taiwan Love Foundation (Wenshan Service Center), sharing the joy of the festival with those in need.

During the Lunar New Year, we organized the "Spring Gathering for Good Fortune" New Year series of activities, featuring multiple festive-themed fun challenges. We also held a "Lucky Red Envelope Draw" and a "Red Envelope Silk Printing DIY" event. The lucky draw included various prizes such as smart appliances, tech gadgets, lifestyle items, New Year's goods, and charity items. The silk printing allowed employees to create their own unique New Year red envelopes. All proceeds from employee donations for the red envelope draw were converted into supplies before the Lunar New Year and donated to the First Social Welfare Foundation, Family Support Center, Republic of China Children's Charity Association, Elderly Welfare Care Association, and Taiwan Animal Association.

Hotel getaways: Our green travel journey

In 2024, we relaunched our hotel getaways, prioritizing green-certified hotels across 10 well-known locations in Taiwan. We actively promoted green travel, encouraging employees to bring their own toiletries to reduce the use and waste of single-use items and minimize garbage.

This year, 1,000 employees participated, and both participation rates and surveys showed widespread approval for the hotel selections. In 2025, we'll keep seeking out diverse options, like hotels or resorts that incorporate local cultural experiences, to offer even more choices.

A healthy environment fosters well-being: "Health Passport" program

To promote healthy lifestyles among our employees, we offer multifunctional classrooms, professional exercise courses, various sports club competitions, nationwide road running events, hiking point challenges, and weight loss programs. In recent years, we've also actively expanded our health and exercise classrooms at overseas locations, integrating local sports cultures to gradually promote sustainable health and boost employee participation in physical activity. Beyond exercise classes, we enhance team synergy through ball sports competitions, increasing physical activity for employees and their families.

For 2024, we launched the "Health Passport" series of point-collection activities, incorporating challenges at locations like the Taipei Zoo, Taipei Botanical Garden, Shisanhang Museum of Archaeology, and MRT walking missions (Bannan and Wenhu Lines). We also set monthly health challenges, including walking step goals, weekly healthy meal tasks, at-home

Multifunctional Classroom - Shenzhen Yoga Activities

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individual workouts, and group evening runs. Employees can flexibly complete these tasks, inviting colleagues and family to exercise together. This subtly fosters healthy habits like regular exercise, balanced nutrition, and consistent self-monitoring. We organized 11 walking events throughout the year, with a total of 1,064 participants. Moving forward, we'll continue to survey employee interest to plan more family-friendly and senior-friendly activities.

Health Passport - Taipei Zoo Challenge

Hiking and Walking Point Collection Activities

Volunteer task force: Rolling up our sleeves

As Taiwan's agricultural population ages and the number of farmers declines annually, many farmers, despite their cultivation abilities, face labor shortages during harvest. Additionally, Taiwan's unpredictable weather often leads to damaged produce before it can be collected. To support rural small farmers, we organized two vineyard volunteer events in 2024, with 128 participants.

In 2025, we'll continue to promote our "Farm Love Project." Beyond ordering produce directly from small farmers, we'll integrate our clubs with rural volunteer activities, planning deeper engagements in southern Taiwan's farmlands to continue assisting farmers.

Earth hour: Recharging our planet, one switch at a time

To champion energy conservation and carbon reduction for our planet, we invited employees to participate in Earth Hour on March 23, 2024, from 8:30 PM to 9:30 PM. By simply switching off unnecessary lights and power-consuming devices for an hour, we aimed to draw attention to critical environmental issues like climate change and energy efficiency. We also hope to encourage greater mindfulness of electricity saving in daily life, allowing everyone's small efforts to protect our Earth and change the world. All participating employees received an eco-friendly desktop plant, encouraging us to begin our carbon reduction efforts right from our desks.
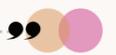
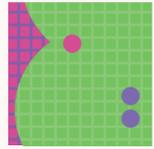## Promoting Work-Life Balance for Employees

WT recognizes the importance of supporting employees in balancing work and family life. In alignment with the Ministry of Education and local Family Education Centers, the company supports the promotion of family education to address the evolving needs of modern society and home care responsibilities.

A series of educational seminars were organized, covering key topics such as marital relationships, parent-child relationship, and intergenerational communication. During 2023 and 2024, a total of six seminars were held. These sessions were open to both on-site employees and external volunteers via online participation, ensuring accessibility and engagement. For participating employees, vegetarian lunch boxes were also provided.

Date	Category	Topic	Lecturer	WT Employees / Volunteers Attended
2024/09/06	Parent-Child Relations	Fighting Fake News & TikTok Brain: Media Literacy for All Ages	Ms. Shao-Wen Chiu	41
2024/10/25	Intergenerational Relations	Introduction to Long-Term Care 2.0 Services	Ms. Ling-Xuan Wu	60
2024/11/29	Parent-Child Relations	Preventing Smartphone Addiction in Children and Adolescents	Ms. Hsien-Ying Tseng	55
2023/09/01	Parent-Child Relations	The Great Battle of Parenting in the Digital Age	Ms. Hao-Yun Han	69
2023/10/20	Intergenerational Relations	How to Access and Use Long-Term Care Resources	Ms. Chia-Lan Chang	87
2023/11/17	Marital Relations	The Love Code: How to Grow Closer After Conflict	Ms. Hui-Chun Lo	73

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chapter 3-6
Workplace Safety

Proactive training for prevention

WT upholds the core philosophy of "protecting employees and preventing hazards." In 2024, the proportion of employees who underwent risk assessment across the entire group was 30.6%, including 1,249 employees from WT Taiwan Headquarters and 1,187 employees from Future Electronics' EMEA region.

In Taiwan, we implement an occupational safety and health system in accordance with the Occupational Safety and Health Act, appointing dedicated occupational safety and health management personnel, fire safety managers, and first-aid providers.

Furthermore, we've legally established an Occupational Safety and Health Committee, comprising occupational safety and health management personnel, departmental managers, supervisors, technical engineers related to occupational safety and health, medical personnel providing labor health services, and labor representatives, with employee representation at 30%. In 2024, the committee convened four times. We also adopt a PDCA (Plan-Do-Check-Act) goal management process to regularly analyze potential dangers and hazards in the work environment, taking preventive measures against hazard types that may arise during operational procedures.

WT Taiwan: Routine Occupational Safety and Health Management Measures

Inspection Frequency	Inspection Items
Daily	·Office and public area cleaning and disinfection ·Daily fire source patrol ·Dedicated personnel for night safety patrol
Monthly	·Vehicle safety inspection ·Evacuation facility inspection ·Fire safety equipment patrol ·Psychologist consultation services ·On-site physician services
Quarterly	·Convene Occupational Safety and Health Committee to review progress of relevant strategies and plans
Bi-annually	·Conduct fire drills ·Environmental cleaning project
Annually	·Test, maintain, and service all fire safety equipment ·Convene occupational safety meeting to review, coordinate, and propose employee safety and health matters, and formulate annual safety and health plans ·Full office disinfection
Every two years	·Building public safety inspection

Prevention and management: Comprehensive safety measures

WT not only complies with the local fire safety regulations of each operating site but also tailors safety countermeasures to different work models in various locations, establishing comprehensive protective facilities. Our fire prevention management includes inspecting fire sources, evacuation facilities, and fire safety equipment. We regularly test, maintain, and service safety equipment and conduct fire drills to prevent incidents.

Rigorous evaluation: Activation only upon safety compliance

Before commencing any construction projects, WT conducts a complete safety assessment, requiring the signing of a safety and health commitment letter. We also plan escape route guides, fire suppression systems, monitoring equipment, and integrated fire and security systems. Only when all aspects comply with regulations upon completion is a usage permit granted.

WT Group: Routine Occupational Safety and Health Management Measures

Inspection Items
·Access control system management; visitors must exchange passes and register for restricted areas. ·Meeting rooms and common areas are cleaned and disinfected. ·Daily fire source inspections are conducted. ·Safety patrols are performed. ·Evacuation facilities are inspected. ·Fire safety equipment is checked. ·Fire drills are carried out. ·Fire safety equipment is tested, maintained, and serviced. ·Air conditioning equipment is maintained. ·Building public safety is inspected.

Note: All operating sites adhere to local regulatory requirements, implementing management measures at varying frequencies.

When contractors are tasked with projects at our operating sites, they are required to sign a "Safety and Health Commitment Letter." This ensures that all construction activities adhere to the Occupational Safety and Health Act, thereby safeguarding the safety and well-being of their personnel. Furthermore, contractors must comply with WT's "Code of Ethics and Professional Conduct," and ensure that their staff deployed to WT facilities have received relevant ethics education and training.

Regular drills enhance employee safety training

To ensure all employees in WT Taiwan are thoroughly familiar with occupational safety and health regulations and the company's safety and health management mechanisms, we regularly provide safety education training and drills. Occupational safety and health management personnel, fire safety managers, and first-aid personnel all undergo regular refresher training as required by law. In 2024, this included: First-aid personnel safety and health on-the-job training, 3 hours for 6 participants; Fire safety manager refresher training, 6 hours for 2 participants; Occupational safety and health management personnel safety and health on-the-job training, 12 hours for 1 participant.

Continuous emphasis on workplace safety and employee safety awareness.

WT (excluding Future Electronics) reported zero disabling injuries across all operating bases throughout the year. Therefore, the occupational injury deaths, disabling injuries, total case incident rate (TRIR), and lost time injury rate (LTIR) were all zero. No work-related deaths or injuries were reported in 2024 among suppliers and contractors who worked in WT's offices or logistics centers either, with thus 0 TRIR and LTIR. Therefore, the overall total number of fatalities and severe work-related injuries was zero, and the number of lost days was also zero.
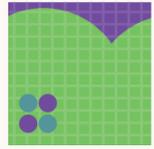
Accident Notification Flow Chart

Stop immediately the operation in the event of an accident involving health and safety hazards	
Flee the scene immediately if there is any danger	Keep the site in its original condition

Perform triage and transfer ill or injured persons to hospital
Confirm identities of the ill or injured, assess casualty, take necessary first aid measures, seek medical care immediately, and report to emergency services

Occupational disaster notification	
Major occupational disaster: Notify labor inspection authorities within eight hours	Non-major occupational disaster: Notify competent authorities and unit heads

Care
Care for the injured employees and provide medical assistance

Track
Analyze the causes of the incident and develop improvement plans and measures

Support return-to-work	
Assess the employee's health and make reasonable accommodations	Follow up on the employee's health

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Liang You-Ling, Fong Ren Elementary School, Hualien

04 Sustainability Actions

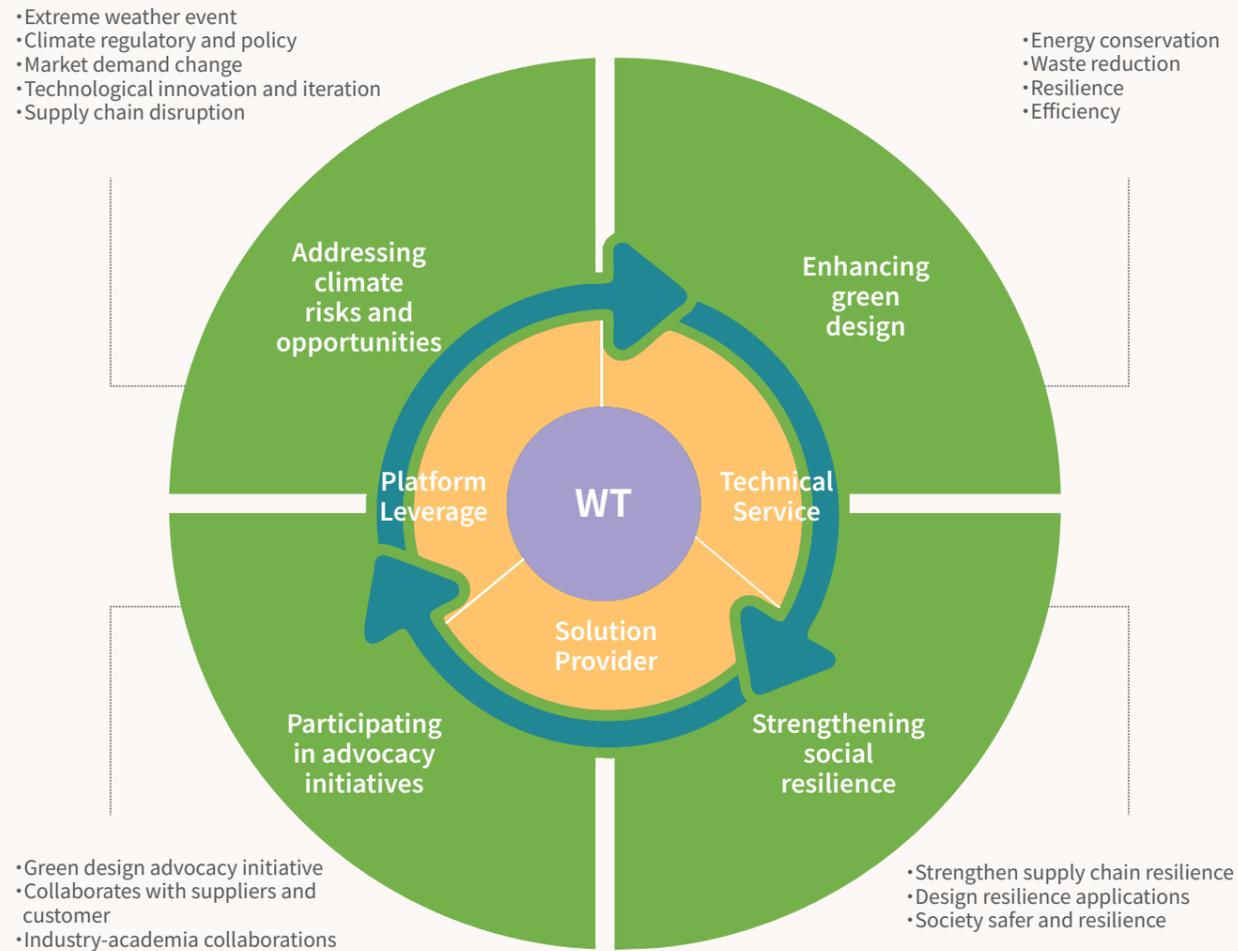## Driving sustainability through collective action and shared value creation

4-1 Activate Green Innovation

4-2 Sustainable Supply Chain

4-3 Green Logistics

4-4 Environmental Management

4-5 Response to Climate Change

4-6 Greenhouse Gases

4-7 Energy Management

4-8 Water Resourse Management

4-9 Waste Reduction

4-10 Giving Back to the Society

"Through concrete actions, we propel sustainability to collectively build a shared green future."

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chapter 4-1
Activate Green Innovation

As a leading semiconductor distributor, WT is committed to providing cutting-edge products and exceptional solutions to tens of thousands of customers and end-users worldwide, overcoming various challenges. However, facing the increasingly severe climate change, WT is committed to taking responsibility, actively responding to climate risks, and seizing the opportunities that arise. We will continue to deepen our expertise in green design, develop energy-saving products and solutions, optimize energy efficiency, and reduce the carbon footprint of our customers and end-users. At the same time, we will work with supply chain partners to respond to various advocacy initiatives and jointly implement the four major green design goals of energy conservation, waste reduction, resilience, and efficiency.

・Extreme weather event
・Climate regulatory and policy
・Market demand change
・Technological innovation and iteration
・Supply chain disruption

・Energy conservation
・Waste reduction
・Resilience
・Efficiency

・Green design advocacy initiative
・Collaborates with suppliers and customer
・Industry-academia collaborations

・Strengthen supply chain resilience
・Design resilience applications
・Society safer and resilience

WT is committed to advancing clean technology and green design, guided by three core values and four action strategies

Addressing climate risks and opportunities

WT has identified five main climate risk factors:
(1) Extreme weather event risk: Property damage or transportation disruptions caused by natural disasters such as typhoons, hurricanes, floods, droughts, high temperatures, and heavy snow.
(2) Climate regulatory and policy change risk: Laws or standards introduced by countries or regions to reduce carbon emissions and waste, which may affect production costs and require products to meet stricter standards after changes.
(3) Market demand change risk: Increased demand for energy-efficient and high-performance products due to rising environmental awareness, leading to the inability to continue selling or using existing products.
(4) Technological innovation and iteration risk: Economic and equipment investment in developing new technologies and components, requiring significant professional manpower and resources for research and development.
(5) Supply chain disruption risk: Production or supply chain disruptions caused by climate change, such as resource scarcity affecting production or transportation, electricity, or water resources, leading to disruptions throughout the supply chain.

Climate Risk	Risk Description	Climate Opportunity
Extreme Weather Events	Frequent typhoons, floods, high temperatures, heavy snow, etc.	Emerging markets for environmental monitoring and climate early warning systems, and active participation in green initiatives.
Changes in Climate Regulations and Policies	Regulations or standards introduced by various countries or regions to reduce carbon emissions and waste.	Promoting environmentally friendly electronic components and developing green product markets
Changes in Market Demand	Increased demand for energy-efficient and high-performance products due to rising environmental awareness; decreased demand for traditional energy or high-energy consumption applications.	WT is increasing and accelerating R&D and investment in energy efficiency issues for high-energy consumption industries, such as power supplies, motors, and artificial intelligence.
Technological Innovation and Iteration Risk	Continuous and substantial R&D investment required due to the ongoing development of new technologies and components driven by climate change.	In green technology innovation, WT' long-term development and promotion of green energy and energy storage technologies have led to industry chain adoption.
Supply Chain Disruption	Risk of production or supply chain disruptions (e.g., production, design, assembly, transportation) caused by climate events.	Close cooperation with customers and suppliers to enhance supply chain resilience.

In addition to identifying the aforementioned risks, WT actively invests resources to address climate opportunities. In green technology innovation, WT has facilitated the adoption and implementation of technologies such as green energy and energy storage within the industry chain through long-term development and promotion. Regarding the issue of improving energy efficiency, WT continues to accelerate research and development and increase investment in research related to high-energy-consuming industries such as power supplies, motors, and artificial intelligence. In emerging markets such as environmental monitoring and climate early warning, or in response to supply chain challenges posed by extreme climates, we also maintain close collaboration with customers and suppliers to enhance supply chain resilience. We continuously and actively participate in green initiatives, promote environmentally friendly electronic components, and develop the green product market, enabling WT to make significant contributions.

Enhancing green design

Green design is not only a key to addressing climate change, but also a significant opportunity for industrial development. As a leading semiconductor distributor and a key player in the electronics industry, WT actively invests in technological innovation, market expansion,

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and application deepening of green design, while integrating clean technology and green thinking into every design. From the selection of green materials for semiconductor components and supply chain management to the sustainable architecture, component durability, and energy-efficient applications of product design, we are committed to extending product lifecycles. With the responsibility of a semiconductor distributor, WT contributes to the electronics industry's response to climate change through green innovation.

Green Design Target	WT offers green design solutions
Energy conservation	Technology solutions across multiple sectors such as power measurement, energy-efficient motors, AI PCs, home and industrial control, and communication systems to realize our carbon reduction and decarbonization objectives · High-Precision eMeter · MCU based ultra low power HMI · AI PC low-power power management · BLDC in energy-saving home appliances · 5G base station RF front-end
Waste reduction	Reducing carbon footprint or fossil fuel dependence, extending product lifecycles, promoting the circular economy, and recycling waste, including batteries ·Matter: Smart Home wireless communication ·Renewable Energy Solutions ·Electric Vehicle AC cord set solution ·Battery: Aging, Measurement, and Estimation Technologies research ·Module and common footprint design for multiple applications
Resilience	Resilience means maintaining social and economic stability in the face of extreme weather events and reliable power supply ·Modular energy storage system(ESS) ·Motor Controller with ML-Based Fault Prediction ·Battery Backup Unit (BBU) Solutions ·Bi-directional Energy Supply and Recycle system
Efficiency	High-performance solutions for high-energy-consuming applications ·AI Servers (CPU/GPU/TPU/ASIC) core power solution ·Wide Bandgap GaN in High-Power, High-Efficiency Power Supply ·High-Power Density GaN RF Modules ·On-Board Charger (OBC) Modules ·Inverter Solution

WT continues to collaborate with suppliers, prioritizing products with green design concepts (such as those assessed to reduce resource usage or chemical substance content by 10% or more).

We focus on green applications and clean technology (such as clean transportation in electric vehicles or autonomous driving systems), and continuously improve energy efficiency in data centers, communication systems, public facilities, and other areas. In addition to continuously introducing more energy-efficient solutions, we also propose designs that benefit the environment and human health and safety in diverse fields such as industrial automation, infrastructure, and medical and healthcare.

Serving tens of thousands of customers globally, WT analyzes different regions, markets, and applications, not only strengthening economic influence, but also collaborating closely with suppliers on green design and clean technology-related applications, promoting industry sustainability and green innovation.

Strengthening social resilience

WT provides high-quality products from leading suppliers to serve tens of thousands of manufacturers worldwide, and continuously builds strategic partnerships with leading vendors and customers. We not only strengthen supply chain services and improve inventory management to address supply chain disruptions caused by extreme weather, but also actively increase R&D investment in green design. In these green designs, we act as a bridge for multi-party collaboration between industry, academia, and research, and propose excellent solutions. This not only enhances the technological development of our customers but also cultivates talent, improves industrial innovation capabilities, and accelerates green transformation. These actions not only strengthen the resilience of the supply chain and industry but also make society safer and more progressive.

To design resilience applications, extreme weather may cause disruptions in electricity, communication, transportation, and other areas. WT, in its research, development, and promotion, has emphasized the importance of resilience in various applications. For example, we have invested in the research and development of technologies such as renewable energy and grid-tied systems in power supply systems, battery safety and power management in energy storage systems, and the design of solutions for early warning, protection, and backup in response to power outages or quality degradation in different application areas.

In strengthening system resilience, we emphasize redundant design and flexible architecture, enhance the ability to respond to faults or risks, and continuously improve scalability. WT uses a modular architecture to make design redundancy and maintenance simpler and easier, and can shorten the replacement or response time in the event of a fault or risk. Modular design also has many advantages when functional upgrades are required, which not only ensures that the system is not interrupted due to upgrades, but also disperses development resources, reduces vulnerability risks, and eliminates safety hazards, further strengthening application resilience.

Energy Storage System (ESS):

Composed of batteries, battery management systems (BMS), energy management systems (EMS), power conversion systems (PCS), and other auxiliary facilities. Batteries are the core of the entire system, currently dominated by lithium batteries (such as LFP or NMC). The BMS is responsible for monitoring the voltage, temperature, and current of each battery cell, and balancing charging and discharging in real time to maintain the battery within a safe range. The EMS is a higher-level coordination management layer that can integrate load data, renewable energy generation, and grid conditions to dynamically allocate battery charging and discharging strategies. The PCS performs energy conversion between direct current and alternating current, such as inverters that convert the direct current of the battery into alternating current that can be used by buildings or the grid.

WT integrates products provided by multiple suppliers to propose modular solutions for large-scale energy storage systems for commercial and industrial use: the system uses several battery modules installed in racks or containers, and is assisted by fire protection / detection/ suppression/ control mechanisms, and then connected in series or parallel to form a larger capacity. Functional safety-rated microcontrollers are used to meet the needs of safety and microgrid integration. System on Chip (SoC) is used as the core of the system to improve the communication and processing performance of the energy management system.

In the promotion of modularization, WT modularizes battery packs and battery management systems (BMS), which can be flexibly stacked and configured according to applications. In addition, modular solutions are available for power conversion equipment, microgrid architecture, power meters, fire safety, and other protection and monitoring functions.

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Participating in advocacy initiatives

WT collaborates closely with suppliers and customers, actively participating in green product and design initiatives, and prioritizing them in new product and application development.

In the semiconductor and electronic design industry chain, WT provided three core values:
Platform Integration: Serving as a bridge between suppliers and customers, facilitating collaboration
Technical Services: Providing technical services and promoting low-power, high-performance products and applications
Solution provider: Investing resources in researching clean technology-related products and applications, and providing solutions

In addition, WT actively participates in sustainable development seminars, engaging various industries (including transportation, raw materials, academic research, and petrochemicals). These conferences involve sharing the electronics industry's net-zero goals and achievements, and exploring topics such as green energy, climate risks and opportunities, and carbon capture and storage. Through these actions, WT is committed to promoting the sustainable development of the industry.

Accelerating industry's net-zero emissions through industry-academia collaboration

WT is dedicated to being a strategic partner to suppliers and customers. We have continuously invested resources to provide diverse technical services, assisting customers in quickly developing solutions and becoming a technical platform that delivers high-quality products and optimal solutions across various domains.

In pursuit of net-zero carbon emissions, industry-academia collaboration is crucial. WT actively promotes such collaboration through the following methods:

Information Sharing: Sharing real-world data from production, operations, and field applications, along with relevant data, to provide academic institutions with references for green design related to net-zero carbon emissions.

Technical Cooperation: Leveraging the academic community's expertise and research resources in areas such as carbon capture, renewable energy, and carbon reduction technologies to accelerate technological innovation and research and development.

Talent Development and Resource Integration: Collaborating with suppliers and educational institutions to propose joint research projects, establish industry-academia programs, and participate in results presentations and exchanges, integrating the resources and strengths of academia and industry to accelerate the research, development, and application of carbon reduction technologies, and cultivate professional talent.

Through these efforts, WT not only promotes the sustainable development of the industry but also accelerates the realization of critical net-zero goals.

In 2024, facilitated an exchange visit to WT for international students from National Chengchi University, supporting international talent career development and promoting cross-border industry-academia collaboration.

WT supports the National Taipei University of Technology's commitment to practical engineering education, translating theoretical knowledge into practical operations and vehicle validation techniques, and deepening students' understanding of technology and professional skills. In 2024, WT sponsored the National Taipei University of Technology Formula Racing Team to participate in the 2024 Student Formula Competition.

The Taiwan Student Formula League provides a platform for students to design and manufacture "Student Formula Cars" independently, and encourages exchange and learning among schools during the competition. Student Formula (FSAE) is not just a racing competition, but a comprehensive engineering and technology contest. The competition combines various fields: mechanics, materials, electricity, control, analysis, and business content such as marketing and business reports, all to train students to manage and build a small commercial-scale engineering team. The competition content is mainly divided into three parts: "design document review", "on-site vehicle inspection", and "track dynamic competition". In 2024, the National Taipei University of Technology team achieved third place, and was the only team to stand on the podium for three consecutive years.

In December 2024, the National Taipei University of Technology racing team also went to Melbourne, Australia to participate in the Formula SAE Australasia competition and successfully completed all inspections. To ensure smooth passage through static inspections, the team focused on preparing complete documents and familiarizing themselves with the rules and vehicle inspection procedures. As a result, they won the Best Vehicle Inspection Award from the competition judges and achieved an impressive 13th place overall. The National Taipei University of Technology Formula Racing Team's world ranking has also moved up to 99th place following the success of the Australian competition.

Improve the past, change the future

As a leading semiconductor distributor, WT collaborates with hundreds of suppliers to serve tens of thousands of customers worldwide, jointly driving product and application innovation, improving lives, and shaping the multi-faceted future of the semiconductor industry in areas such as environment, society, education, economy, technology, and safety.

Review and Collaboration:
· Continuously collaborate with suppliers and customers to expand energy consumption and carbon footprint inventories
· Ensure suppliers provide green products that comply with regulations
· Collaborate with customers to reduce waste and adopt energy-saving technologies

Short-Term Plan:
· Actively distribute and promote green products
· Invest in research and development of forward-looking sustainable green solutions to drive industry green transformation

Mid-Term Plan:
· Continuously participate in green initiatives, implementing green design concepts in various applications
· Pursue environmentally friendly designs, providing low-power, high-performance chips and solutions

Long-Term Plan:
· Continuously disclose sustainable supply chain audit results and respond to carbon footprint inventory requests
· Collaborate with customers on inventory management to extend product lifecycles
· Collaborate with suppliers to strengthen global logistics and reuse plans, achieving waste reduction and a resilient future

High energy use, high efficiency needed

Artificial intelligence (AI) has experienced continuous development in recent years. Whether it's machine learning, deep learning, or generative AI, coupled with the increasing accessibility and easy to use. AI's integration and fusion across various industries has been promoted. For instance, AI is utilized to assist medical procedures and new drug development in health and preventive medicine. In

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financial management and economic activities, AI enhances customer experience and strengthens risk management. In manufacturing and retail, AI automates production and improves quality management through intelligent solutions. In personal transportation and logistics management, AI assistance makes transportation safer and more efficient.

All these conveniences and changes brought about by AI originate from semiconductor components. However, for AI to deliver accurate and effective functions, it requires training and inference capabilities. Comparing the power consumption differences between AI servers and traditional servers, traditional servers typically consume between 300 to 1500 watts, while the addition of AI accelerator GPUs or TPUs significantly increases power consumption to over 2000 watts.

WT recognizes the highly promising and forward-looking of AI. However, technological development must incorporate environmental sustainability as the foundation of all designs. Therefore, we have collaborated with suppliers and customers to propose three solutions to address the high energy consumption of AI servers:

1. We have designed a 3000-watt power supply for servers based on advanced control technologies and high-efficiency electronic components.
2. In collaboration with computing units such as CPUs/GPUs/TPUs/ASICs, we provide core power solutions with high energy efficiency to meet their computational demands.
3. In partnership with thermal management and cooling technology companies, we provide microcontrollers with communication and management functions to efficiently reduce system power consumption by dissipating heat generated by high-performance hardware.

Continuous increase in R&D Investment and clean technology (low-carbon products) revenue contribution

In 2024, research and development investment reached NT$851 million. WT commits to continuously investing in clean technology R&D resources, aiming to increase R&D expenditure to NT$1 billion by 2030. WT focuses on the development and advancement of areas such as green energy, energy storage, and efficiency. Clean technology-related (low-carbon products) revenue reached 14.07% of total revenue, increased 2.64 percentage point compared with previous year. WT is targeting to achieve the goal of 20% clean technology-related revenue contribution by 2030.

An increase in Research and development (R&D) spending in 2024 for the fifth consecutive year

- R&D spending (in NTD million)
- R&D spending to revenue ratio

Year	2020	2021	2022	2023	2024
R&D spending (NTD million)	386	609	655	755	851
R&D spending to revenue ratio	0.11%	0.14%	0.11%	0.13%	0.09%
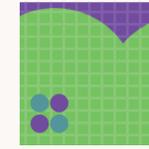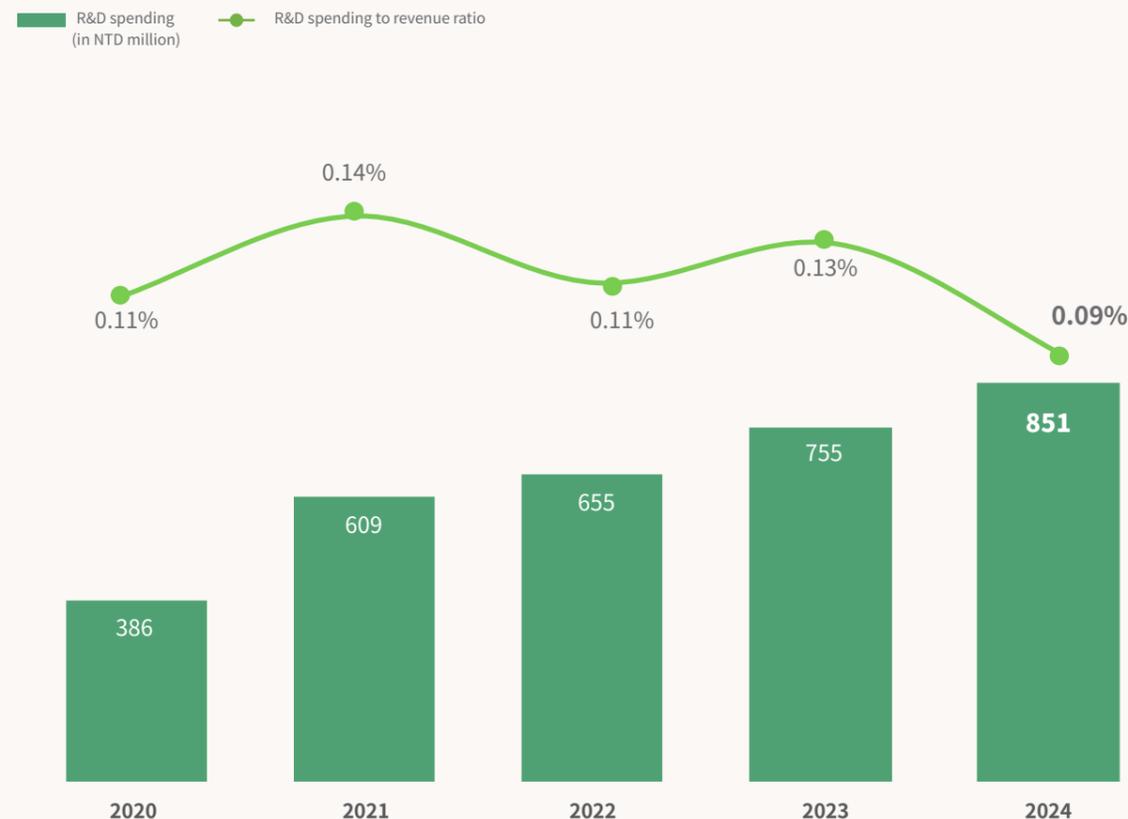
chapter 4-2
Sustainable Supply Chain

To ensure a safe working environment throughout WT's supply chain, uphold respect and dignity for employees, promote environmental protection in operations, and maintain ethical management practices, we have established a Supplier Code of Conduct.This Code outlines expectations for suppliers in five key areas: labor and human rights, health and safety, environmental protection, ethics, and management systems.Suppliers are required to comply with both this Code and all applicable laws and regulations in the countries and regions where they operate.

Supplier Code of Conduct

A Labor and Human rights

Vendors shall, in accordance with laws and regulations, commiting to uphold human rights and dignity of laborers, and shall not employ child labor, discriminate, harass, impose corporal punishment, or allow excessive overtime work.

B Health and safety

Vendors should provide a safe and health management systems. Vendors should also understand that employee feedback, education and training are crucial to identifying and solving health and safety problems in the workplace.

C Environmental protection

Vendors shall abide by local laws and regulations, mitigate the adverse impact on the environment as a principle, and reduce resource consumption and pollution discharge.

D Ethics

Vendors shall adhere to the highest ethical standards, including: ethical operation, anticorruption, imformation disclosure, intellectual property, fair trade, privacy, etc.

E Management

Vendors management shall establish a management system of which the scope is relevant to the content of this Code.

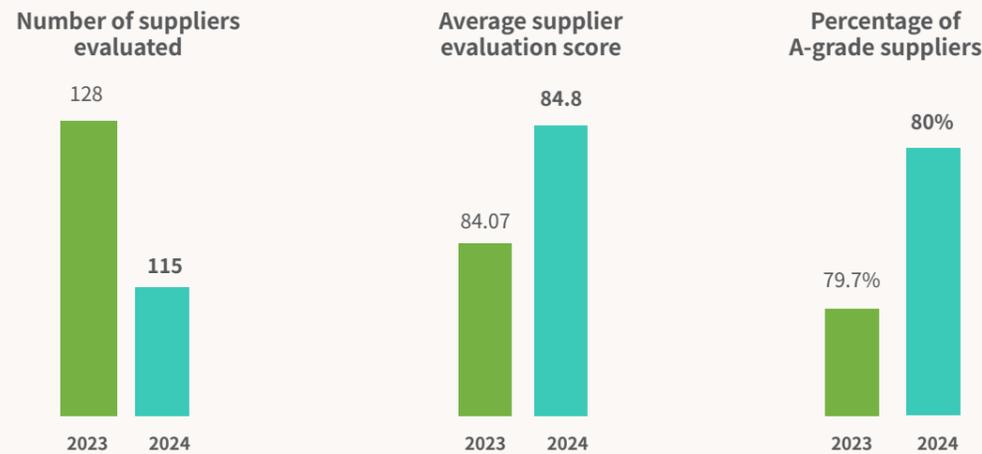## Carefully vetting and partnering with like-minded suppliers

WT aims for long-term partnerships with General Affairs suppliers who share our core values. To this end, our management has established a "General Affairs Supplier Code of Conduct" for these suppliers. All General Affairs suppliers are required to sign the "Supplier Corporate Social Responsibility Commitment Letter" and complete an online "Supplier Self-Assessment Form." Our procurement team evaluates the results of these self-assessments to identify potential risks in areas such as human rights, labor practices, consumer protection, ethical business conduct, environmental protection, and health and safety. We ensure that 100% of new GA suppliers are screened and selected based on environmental and social standards. In addition, we are committed to strengthening sustainability awareness among our GA suppliers to prevent major deficiencies or legal violations.

In 2024, WT Group has completed the signing of Corporate Social Responsibility Commitment Letters with existing General Affairs suppliers in Taiwan and China, achieving a 100% signing rate. Following the merger of Future Electronics into the group, the overall signing rate for target General Affairs suppliers across the entire group is 33.9%. Going forward, we will continue to integrate global General Affairs suppliers into a unified management system, strengthening our commitment and oversight on environmental, labor, and human rights issues to ensure the supply chain complies with the group's responsible procurement policy.

In alignment with global environmental protection trends, WT revised the General Affairs Supplier Code of Conduct in 2024. New environmental requirements were added to ensure that suppliers comply with international, national, and local biodiversity regulations when conducting their operations and business activities. These requirements include avoiding deforestation and preventing harm to endangered or protected species, while also supporting forest and land conservation.

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To maintain procurement quality, annual assessments are conducted for General Affairs suppliers with annual transaction amounts exceeding NT$1 million or with more than 12 transactions per year. The assessment scope includes supplier performance in delivery quality, delivery timeliness, service capability, ESG implementation, environmental protection, and occupational health and safety.

Assessment results are categorized into four levels: A, B, C, and D, we also track and facilitate improvements for suppliers rated C and D. In 2023, two suppliers received a C rating; one was replaced in 2024, while the other improved to a B rating after guidance and assistance, thus maintaining our partnership.

In 2024, the qualification rate (C-level and above) for suppliers in Taiwan and China reached 100%, with Class A suppliers accounting for 80.0%. Four suppliers received a C rating; while we provide guidance and support for improvement, we are also actively seeking alternative suppliers to enhance supply chain resilience and maintain supply levels and quality standards. We plan to integrate these assessment guidelines into our overseas operational sites in the future.

Due to the expanded scope of operations in 2024, the assessment of General Affairs suppliers this year still focused on WT's existing suppliers, with an assessment rate of 100%. After the inclusion of Future Electronics, the overall assessment rate for target General Affairs suppliers across the entire group is 33.9%. Going forward, we will gradually expand the scope of assessments as planned and continue to improve the assessment processes and indicators to strengthen the sustainable risk management of the global supply chain.

Supplier Assessment Standards

A Delivery Quality

Assesses whether the supplier's goods meet quality and specification standards, and if product packaging is intact.

B Delivery Timeliness and Service

Able to deliver on time or earlier according to company needs, quality of after-sales service and technical service.

C ESG Implementation

Verifies whether the supplier has published corporate social responsibility-related reports and if they have made declarations or commitments regarding relevant issues.

D Environmental Protection

Confirms the supplier's commitment to environmental protection, including the implementation of environmental and energy-saving management measures, effective promotion of environmental sustainability, and ensuring that their operations, products, and services do not cause significant negative environmental impacts or violate environmental regulations.

E Occupational Health and Safety

Ensures that the supplier's employees and working environment comply with labor standards laws and related labor regulations.

Supplier Evaluation Overview

Number of suppliers evaluated
2023: 128
2024: 115

Average supplier evaluation score
2023: 84.07
2024: 84.8

Percentage of A-grade suppliers
2023: 79.7%
2024: 80%

Grade	Number of Suppliers	Subsequent Management Measures
A (Above 80)	92	Priority procurement
B(70〜79)	19	Maintain normal
C(60〜69)	4	Reduced procurement. Procurement unit notifies suppliers of evaluation results; suppliers make improvements based on evaluation results. If alternative suppliers are available, procurement unit should reduce purchasing as appropriate.
D(Below 60)	0	Suppliers should provide written improvement strategies with a deadline for improvement. If requirements still cannot be met after review according to "Supplier Audit Improvement Notice", qualified supplier status may be canceled.

General affairs supplier meeting: Sharing experiences and fostering growth with partners

To promote the exchange of sustainability knowledge and practices across our supply chain, WT held a General Affairs Supplier Meeting in Taiwan in 2024. The event focused on three core themes: occupational health and safety, greenhouse gas (GHG) emissions, and green procurement, aiming to promote sustainability values among general affairs suppliers. Key topics included the importance of occupational accident prevention, reinforced through real-world incident case studies and an overview of relevant occupational safety regulations; an introduction to Taiwan's GHG-related regulations and practical procedures for GHG inventory; WT's energy-saving and carbon reduction strategies, along with short-, medium-, and long-term targets; and the standards used to assess suppliers' sustainability performance during the procurement process.

Through this educational initiative, WT and our suppliers jointly enhanced the quality of green procurement and enabled suppliers to better align their practices with future sustainability goals. The supplier meeting will continue to be held annually, with plans to extend the initiative to other overseas sites, maximizing the impact of sustainable development across the supply chain through top-down collaboration.

Continuous monitoring of Environmental and Social management by major suppliers

WT is committed to promoting sustainable development in the supply chain. We encourage our major suppliers to provide high-quality products and services while complying with national regulations and policies. They must ensure that their products and manufacturing processes adhere to environmental and social responsibility standards. Suppliers are required to prohibit the use of hazardous substances (such as those restricted by the EU RoHS directive), ensure that raw materials do not contain conflict minerals, and sign a Conflict-Free Minerals Declaration, In 2024, there were no incidents of non-compliance with health and safety regulations related to products and services.

Additionally, WT encourages suppliers to adopt ISO certifications to enhance quality management. Suppliers are also urged to implement occupational safety measures, labor rights protections, and environmental protection initiatives, working together to establish a responsible and sustainable supply chain.

WT considers suppliers as long-term partners and maintains close communication with them. Through continuous engagement, we promote the implementation of environmental sustainability, social responsibility, and ethical standards. We also emphasize compliance and corporate responsibility in operations, ensuring that suppliers commit to ethical business practices, human rights principles, and corporate ethics.

Self-regulation of major Supplier Codes of Conduct

The major supplier have established comprehensive business conduct guidelines to ensure compliance with relevant regulations and international standards.

Supplier Environmental Management and International Standard Certifications

WT places strong emphasis on supply chain responsibility. The company has identified and selected 36 key suppliers, which collectively account for over 80% of total revenue. Each year, WT conducts assessments on the status of these vendors' adherence to the RBA Code of Conduct, chemical substance commitments, and conflict minerals policies, and updates the list of key suppliers at the beginning of each year

The key suppliers have adopted ISO certifications to ensure their operations meet international standards. By implementing strict management systems, they enhance operational efficiency and minimize environmental impact.

As of the end of 2024, key suppliers have achieved the following certifications:
- **ISO 14001 Environmental Management System:** In the 36 key suppliers, 33 have obtained certification, accounting for 92%
- **ISO 9001 Quality Management System:** In the 36 key suppliers, 34 have obtained certification, accounting for 97%

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Certification Type	Key Suppliers	Certified Suppliers	Percentage (%)
ISO 14001 Environmental Management System	36	33	92
ISO 9001 Quality Management System	36	35	97

Employee Rights and Labor Protection

The supplier must comply with local laws to protect employee rights, ensuring:
- Respect for employees' rights to unionize, engage in collective bargaining, and enjoy freedom of association.
- Establishment of communication channels to safeguard labor rights and prevent forced labor, child labor, or discrimination.

Responsible Business Alliance (RBA) Code of Conduct

WT supports and adheres to the Responsible Business Alliance (RBA) Code of Conduct, striving to improve labor rights, health and safety, and environmental standards to ensure compliance with international and ethical norms.

As of the end of 2024, WT continuously monitors 36 key suppliers, of which 22 are official RBA members, representing 61% and have established comprehensive RBA guidelines.

Indicator	Key Suppliers	Established RBA Guidelines	Percentage (%)
RBA Membership	36	22	61

Additionally, WT actively tracks whether suppliers undergo RBA audits to promote ongoing improvements in labor conditions throughout the supply chain.

Compliance of Agency Products with Global Substance Regulations

TSCA
United States Toxic Substances Control Act

EU RoHS
European Union Restriction of Hazardous Substances Directive

EU REACH
European Union Registration, Evaluation, Authorisation and Restriction of Chemicals

PFAS
Per- and Polyfluoroalkyl Substances

| 1976 | 1986 | 2003 | 2004 | 2007 | 2016 | 2023 |

Prop 65
California Proposition 65

EU POPs
European Union Persistent Organic Pollutants Regulation

China RoHS
Administrative Measures for the Restriction of the Use of Hazardous Substances in Electrical and Electronic Product

Chemical Management and Product Compliance

With increasing global emphasis on environmental protection, WT continues to monitor regulatory developments and ensures that suppliers' agency products fully comply with relevant global substance regulations. We actively track and update compliance measures to meet customer requirements.

When customers request material substance lists for products, WT assists in obtaining relevant documentation from suppliers, such as non-use declarations, product composition reports, and third-party hazardous substance testing reports.

In 2024, all sold products complied with customer chemical management requirements. All of 36 key suppliers publicly declared full compliance with relevant chemical management regulations.

As of the end of 2024, compliance rates key suppliers are as follows:

- EU RoHS (Restriction of Hazardous Substances Directive): In the 36 key suppliers, 24 have publicly disclosed compliance (66.7%), while 12 have not disclosed, accounting for 33.3%, all key suppliers have provided formal declarations confirming that the materials used in their products comply with major international environmental regulations.

- REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals): In the 36 key suppliers, 23 have publicly disclosed compliance (63.9%), while 13 have not disclosed, accounting for 36.1%, all key suppliers have provided formal declarations confirming that the materials used in their products comply with major international environmental regulations.

Regulation	Key suppliers	Publicly Disclosed Compliance	Disclosure Rate (%)	Non-Disclosed (Available on Request)	Non-Disclosure Rate (%)
EU RoHS	36	24	66.7	12	33.3
REACH	36	23	63.9	13	36.1

Chemical Safety Management Process

1 Hazardous Substance Management
- EU RoHS
- EU REACH
- EU POPs
- TSCA
- Prop 65
- China RoHS
- PFAS

2 Collect Supplier Information
- Compliance Documents
- Third-Party Test Report
- Supplier Self-Declaration

3 Verify Supplier Documents
Comply with the Latest Regulations

4 Full Material Disclosure (FMD)
Chemical Composition

5 Continuous Monitoring of Controlled Substances
- Conduct Compliance Investigation Annually
- Monitor Regulatory Updates and Requirements

Furthermore, WT is actively implementing system-based management. In the future, when creating new product materials, relevant departments will be notified to obtain the necessary material substance lists such as product composition reports and third-party hazardous substance testing reports. This will ensure compliance and improve the efficiency of providing relevant material disclosures.

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Inventory for the Management of Regulations Concerning Substances

- European Union Restriction of Hazardous Substances Directive (EU RoHS)
- European Union Registration, Evaluation, Authorisation and Restriction of Chemicals (EU REACH)
- European Union Persistent Organic Pollutants Regulation (EU POPs)
- United States Toxic Substances Control Act (TSCA)
- California Proposition 65 (Prop 65)
- Administrative Measures for the Restriction of the Use of Hazardous Substances in Electrical and Electronic Products (China RoHS)

PFAS (Per- and Polyfluoroalkyl Substances) Management

In 2023, the EU introduced a proposal to ban PFAS, a broad class of synthetic chemicals known for their persistence, long-range transport potential, and bioaccumulation risks. These substances pose significant environmental and health hazards, including water pollution. In industries such as semiconductors, no viable alternatives currently exist, and immediate production cessation is not feasible. Therefore, a transition period of 13-15 years will be implemented upon enforcement of the regulations.

WT continues to investigate PFAS usage in supplier products and discloses this information to customers, aiming to mitigate environmental and health risks.

Carbon Footprint and Net-Zero Emission Goals

In response to global carbon reduction initiatives, WT is dedicated to carbon footprint assessments, aiming to reduce, capture, and reuse greenhouse gas emissions. The long-term goal is to achieve Net Zero Emissions by 2050, transforming carbon reduction efforts into competitive advantages and steadily implementing sustainability initiatives.

The customer requests products with conflict minerals traceability, 100% sourced from qualified smelters

Conflict Minerals Sourcing and Traceability Mechanisms

Referencing international concerns about conflict minerals originating from regions with human rights issues, and in support of universal humanitarian values in supply chain practices, WT published its Conflict Minerals Policy on the company website in 2023. The policy mandates that all major suppliers comply with the U.S. Securities and Exchange Commission's (SEC) conflict minerals regulation - Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (DFCMA). Vendors are required to fully disclose the sources of conflict minerals used in their manufacturing processes, including gold (Au), tantalum (Ta), tin (Sn), and tungsten (W) - collectively referred to as 3TG - and indicate whether these materials originate from high-risk mines in the Democratic Republic of the Congo (DRC) and neighboring countries.

To ensure conflict-free sourcing, WT regularly reviews major suppliers' conflict minerals policies and traces the origins of materials in distributed products. The company actively monitors smelter assessment updates published by the Responsible Minerals Initiative (RMI), and requests vendors to submit the latest Conflict Minerals Reporting Template (CMRT), Extended Minerals Reporting Template (EMRT), or Additional Minerals Reporting Template (AMRT), in alignment with customer requirements.

Conflict Minerals Management Process

01
Conflict Minerals Regulation Management
- RMI (Responsible Minerals Initiative)
- DFCM (Dodd-Frank Conflict Minerals Act, Dodd-Frank)
- OECD (OECD Due Diligence Guidance for Responsible Supply Chains of Minerals)
- Conflict Minerals Reporting Template

02
Collect Supplier Information
- CMRT
- EMRT

03
Verify Supplier Documents
- Comply with Conflict Minerals Regulations

04
Regular Review of Public Information
- List of Qualified Smelters

As of the end of 2024, the conflict minerals disclosure status of WT's 36 key suppliers is as follows:
- 29 suppliers (80.6%) publicly disclosed a commitment to the non-use of conflict minerals.
- 7 suppliers (19.4%) did not publicly disclose such information; however, all of them provided formal declarations demonstrating compliance with the RBA Code of Conduct and related standards.

Indicator	Key Suppliers	Publicly Disclosed Conflict-Free Compliance	Compliance Rate (%)	Non-Disclosed (Available on Request)	Non-Disclosure Rate (%)
Conflict-Free Sourcing Compliance	36	29	80.6	7	19.4

After WT Tracks And Discloses Relevant Information

ROHS
100%
66.7% Public Disclosure (24/36)
33.3% Non-Public Disclosure (12/36)

REACH
100%
63.9% Public Disclosure (23/36)
36.1% Non-Public Disclosure (13/36)

CONFLICT MINERAL POLICY
100%
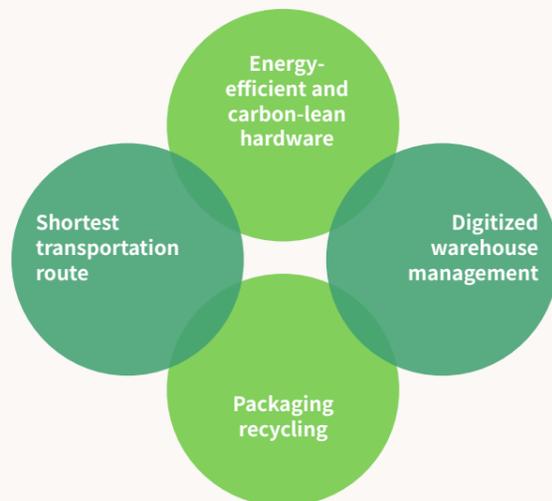80.6% Public Disclosure (29/36)
19.4% Non-Public Disclosure (7/36)

Public Disclosure: Disclosed on the supplier's official website, accessible for viewing and downloading at any time.
Non-Public Disclosure: Request Documents from Supplier.
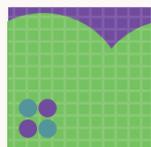
chapter 4-3
Green Logistics

As logistics operations is its most important operational activity besides integrated product sales and services, WT implements the low-carbon internal logistics operation strategy through four major logistics operation improvements. In addition, with regard to the transportation carbon reduction emissions strategy, it has also begun to evaluate the feasibility of green transportation. Starting from 2024, we will integrate and analyze data from Future Electronics' logistics centers across Asia, Americas, and Europe.

- Energy-efficient and carbon-lean hardware
- Digitized warehouse management
- Packaging recycling
- Shortest transportation route

Updating warehouse equipment to improve energy efficiency

As 3C products must be stored in a constant temperature and humidity environment to maintain their quality and performance, a 3C product warehouse must be equipped with appliances such as air conditioners, dehumidifiers, etc. WT continues to introduce and connect intelligent temperature and humidity monitors to AC controllers to reduce energy consumption.

In May 2021, the Hong Kong Logistics Center was relocated and opted for a chiller plant instead of air conditioners in the new facilities. As of 2024, its electricity consumption was reduced by 24.5% relative to 2021. In May 2023, the Singapore Logistics Center adopted the concept of dark warehouse and automated the operations. Lighting is no longer required, as human input is normally not required in the storage area. Its total electricity consumption in 2024 was already 29.58% lower than that of the same period in 2022

Hong Kong Logistics Center Electricity Saving Percentage (Base Year: 2021)

Year	Percentage
2021	100%
2022	80.415%
2023	68.069%
2024	75.466%
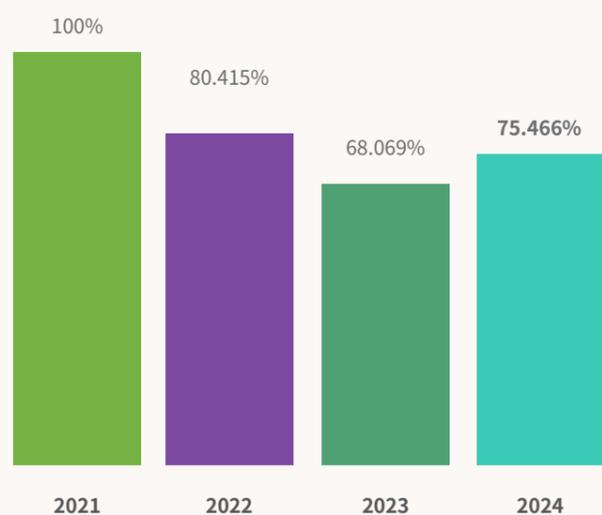
Introducing advanced electronic systems for comprehensive paperless inventory management

WT has 11 logistics centers, located in Taiwan, Hong Kong, Shenzhen, Singapore, South Korea, United States and Germany. When a purchase order is placed, the shortest footprint across the supply chain as well as the respective demand and inventory of these locations are taken into account by the system to determine and designate a logistic center for the vendors to ship to.

An advanced logistics system has been deployed to all the logistics centers to achieve paperless electronic operations, while handheld devices are used to scan product and storage placement barcodes for all warehouse handling including receiving, shipment, and relocation. Accounting and location is updated in real-time by the system, replacing the significant amount of paperwork that it used to involve.

Receiving management
- When a purchase order is placed, the shipment is set to be received by the warehouse that is the closest to the scheduled delivery destination
- The shipment and logistics information from the vendo is interfaced to the freight tracking system to keep an up-to-date track on the shipment.
- After the vendor ships out the PO is automatically interfaced to the warehouse receiving system (status "pending") to promote paperless operations.
- The receiving procedures are all performed with PDAs scanning barcodes for the material number, quantityand manufacturing-related information.
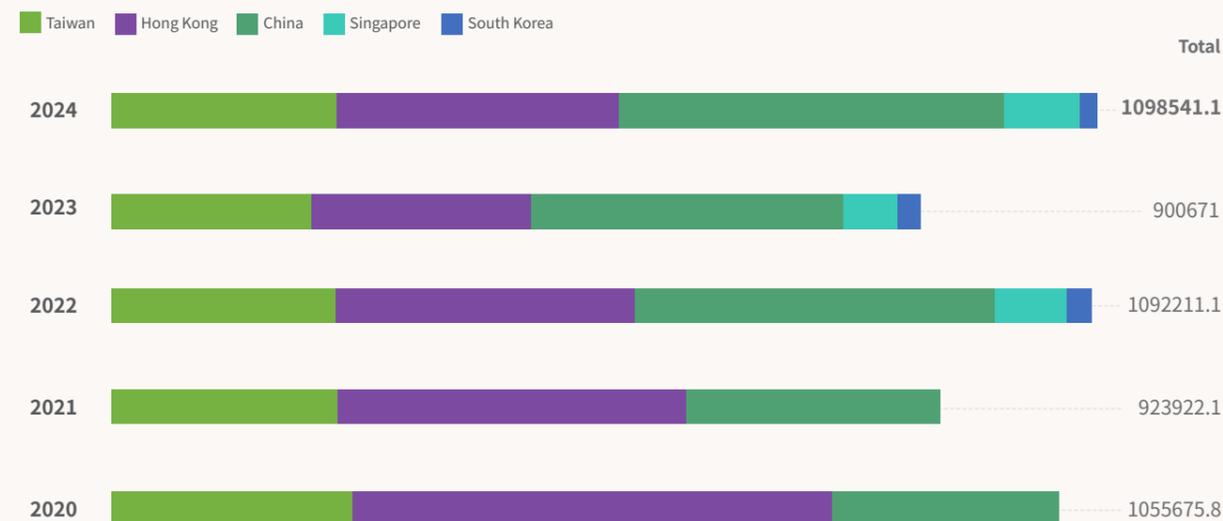
Warehousing management
- A logistic system was introduced to process all warehousing management with electronic procedures. Upon slotting, sorting, relocation, product barcodes are scanned with PDAs to update inventory record on the system.
- For inventory taking, the system generates an electronic inventory.After the product barcodes are scanned and quantities are entered into PDAs against the list, the system will generate an inventory result report in real time.

Shipping management
- Upon acceptance of a shipment order, the system automatically picks the goods according to the first-in-first-out principle. Priority is also given to shipping in the original carton to reduce the use of packaging materials.
- For an order is less than the quantity of one original container, the system automatically selects the most suitable carton size for the quantity to reduce the use of filling materials. The original carton is recycled and reused for another shipment order that fits.

Reduced paper consumption for receiving and shipping procedures at logistic centers, 2020-2024
An average of about 1.04 million sheets of A4-size paper saved every year

Legend: Taiwan | Hong Kong | China | Singapore | South Korea

Year	Total
2024	1098541.1
2023	900671
2022	1092211.1
2021	923922.1
2020	1055675.8

Note: No statistics for Singapore and South Korea until 2022

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Largely cutting paper use by shipment consolidation and electronic procedures

In addition to requiring vendors to ship goods to designated logistics centers, WT also works with customers to consolidate purchase orders for shipment whenever possible to minimize transportation trips and carbon mileage. In 2023, the merger with Future Electronics, had approximately 440,000 shipment orders and around 190,000 delivery notes. Through shipment consolidation, the number of delivery trips was reduced by 56.65%. In 2024, including Future Electronic, the total number of shipment orders reached around 2.6 million. After order consolidation the number of shipments reduced by nearly 1.39 million, or 53.32%.

Future Electronics' customer orders are typically small in quantity and diverse in variety, with most deliveries made via express couriers. Starting in 2025, from Singapore, WT and Future Electronics will integrate their logistics providers and delivery methods. This will allow shipments to the same customer to be consolidated, further reducing transportation frequency and lowering emissions.

Reduced shipment trips and proportion due to consolidation in 2024

■ Shipping trips　●— Proportion
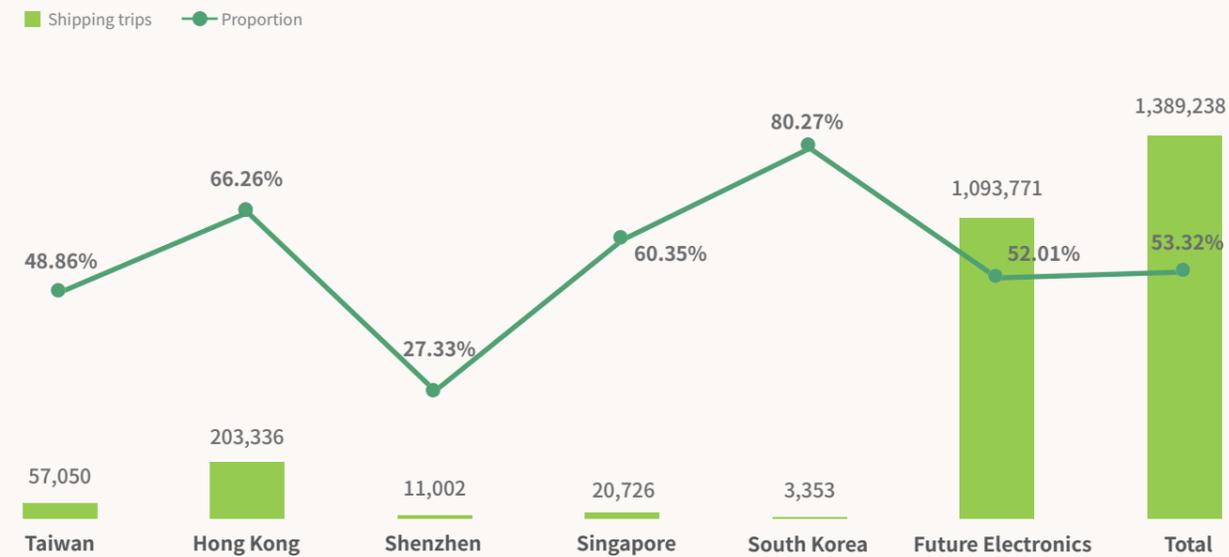
Buying less new cartons and filling materials by reusing packaging cartons

Through the integrated management of sales orders and purchase orders, some received products can be shipped out in full boxes. They will be put into storage in their original packaging without unpacking. No waste will be generated. If repackaging is necessary, the removed cartons and all the fillers within will be collected upon receiving process. The cartons will be classified as "eco-friendly cartons" for reuse. For shipment packaging, recycled cartons will be used whenever possible to reduce the use of new cartons. The fillers used to protect the products in the cartons are made of bio-degradable materials.

The protective fillers used inside cartons are made from eco-friendly, biodegradable materials. The selected filling materials comply with the latest regulations from the Ministry of Environment, utilizing HDPE (High-Density Polyethylene) and excluding PVC (Polyvinyl Chloride). They are certified under the Global Recycled Standard (GRS 4.0) and meet the Environmental Protection Administration's requirement of containing at least 25% recycled content.


Sample of protective fillers

In 2020, Taiwan and Hong Kong began to keep track of the amount of fillers used (in meters). Starting from 2024, with the inclusion of the Future Electronics logistics center, an average of 0.92 meters of filler material has been used per carton. This is mainly due to Future Electronics' receiving process, where all original cartons are removed upon receipt and products are repacked for outbound shipments, requiring additional filler material to protect the items.

Filling material usage per carton (in meters/carton)

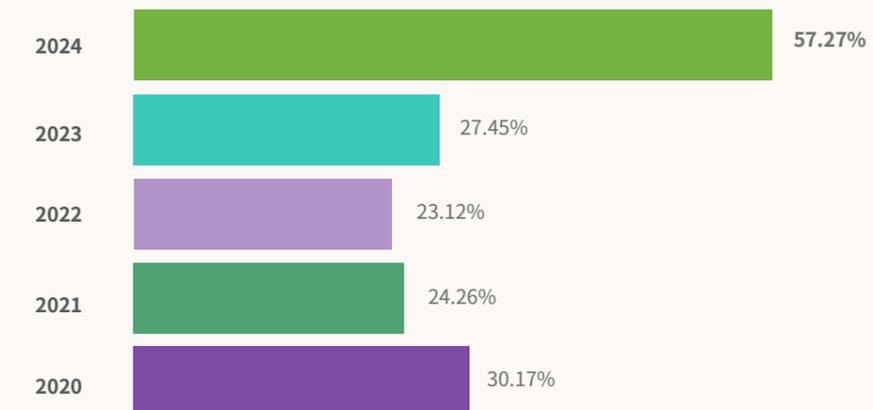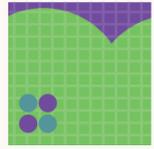Using less and less fillers over the years
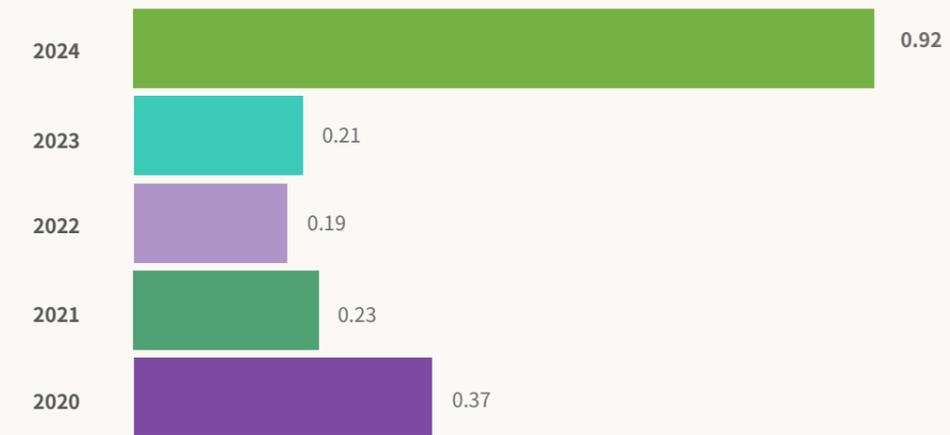
Note: Only the usage at the logistics centers in Taiwan, Hong Kong, and Future Electronics is included in the statistics, as the logistics centers in Singapore and Korea receive full cartons and ship them directly to a single customer without the need for unpacking or repacking.

WT continues to cut down on packaging materials with efforts including using paper pallets whenever possible for loading products in warehouses and shipments, reducing the usage of fillers, and always using renewable packaging materials for logistics operations. Newly purchased cartons also adopt the principle of minimal printing, with only stacking and transportation precautions marked and no additional graphic or text printed. (Based on Carbon Footprint Information Platform, Corrugated cardboard (AB flute) has an emission factor of $1.30E+0$ kgCO_2e per kilogram and reduced CO2 emission by 1,543 tonnes). After being integrated into the Future Electronics in 2024, the nature of its orders (small quantities with high variety) combined with the highly automated warehouse systems in the Americas and Europe, led to a shift toward using new cartons for picking and packing based on order quantity. As a result, the use of recycled cartons or direct shipment in original cartons decreased by 29.82% compared to 2023. The Future Electronics Singapore logistics center plans to implement the WT EWM system in the second quarter of 2025, which is expected to optimize the ratio of recycled and original carton shipments.

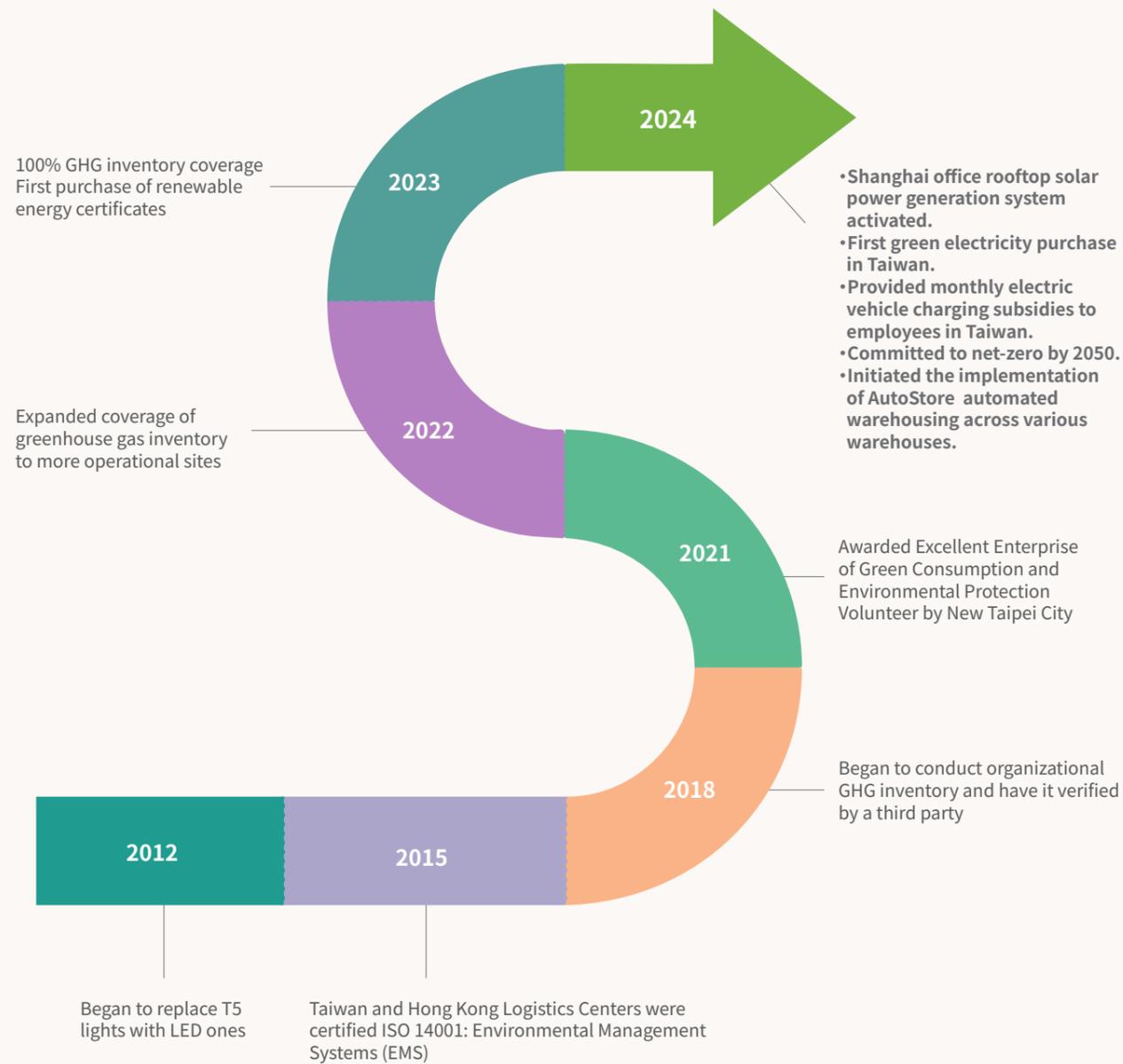### Proportion of new carton usage, 2020-2024

Increase 29.82% in 2024 due to Future Electronics included

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Environmental Management

Environment-oriented improvement timeline

2024
- Shanghai office rooftop solar power generation system activated.
- First green electricity purchase in Taiwan.
- Provided monthly electric vehicle charging subsidies to employees in Taiwan.
- Committed to net-zero by 2050.
- Initiated the implementation of AutoStore automated warehousing across various warehouses.

2023
100% GHG inventory coverage
First purchase of renewable energy certificates

2022
Expanded coverage of greenhouse gas inventory to more operational sites

2021
Awarded Excellent Enterprise of Green Consumption and Environmental Protection Volunteer by New Taipei City

2018
Began to conduct organizational GHG inventory and have it verified by a third party

2012
Began to replace T5 lights with LED ones

2015
Taiwan and Hong Kong Logistics Centers were certified ISO 14001: Environmental Management Systems (EMS)

Elevating our carbon reduction standards in response to the worldwide trend of energy conservation and emission reduction

WT has been conducting a voluntary GHG inventory since 2018. In 2024, the group completed a comprehensive GHG inventory covering all operational sites of its subsidiaries under the consolidated financial statements, achieving 100% inventory coverage. Third-party verification was also conducted for all operating locations of WT's individual company and its Taiwan subsidiaries included in the consolidated statements, with a 6% verification coverage. We aims to achieve 100% external verification by 2027 at the latest.

Localization of general affairs procurement: 99.4% local sourcing achieved in 2024

Considering customer needs and its role as an agent for globally renowned IC technology manufacturers (referred to as original suppliers), WT's local procurement management primarily focuses on general affairs procurement items not related to agency products. In 2024, WT's Taiwan headquarters achieved a 99.4% local sourcing rate from domestic suppliers. This statistic covers procurement expenses across administrative and general affairs, IT equipment, and logistics center purchases.

Proportion of local procurement, 2020-2024

■ Proportion of local procurement ■ Proportion of non-local procurement

2020	2021	2022	2023	2024
0.2%	3.2%	1.7%	0%	0.6%
99.8%	96.8%	98.3%	100%	99.4%
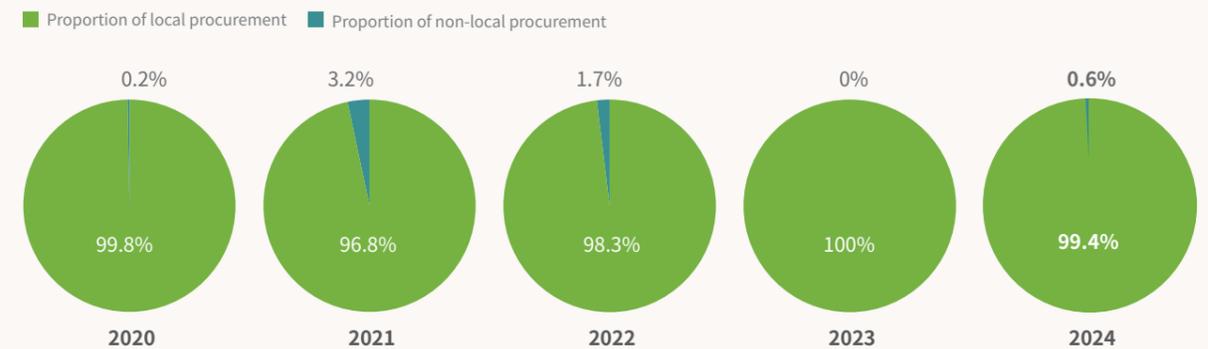
Note：The 2024 data accounts only for general affairs procurement at WT's Taiwan headquarters. The local suppliers in Taiwan refers to companies legally registered in Taiwan. As WT has not yet established a data collection mechanism for overseas sites, efforts are currently underway to develop an information integration and consolidation system. We plans to disclose local procurement data for other operational locations as the system is implemented.

Prioritizing green procurement: NT$24.76 million in 2024

In our general affairs procurement, WT adheres to a policy of giving priority to green-labeled products. We have participated in the New Taipei City Environmental Protection Department's initiative to promote green procurement among private enterprises, and have received the Green Consumption Outstanding Enterprise award for five consecutive years.

In 2024, the total amount declared for green procurement in Taiwan reached NT$14.28 million. In China and other overseas regions, we procured eco-labeled laptops and servers totaling NT$10.48 million. Moving forward, WT will continue to prioritize the selection of recyclable, low-pollution, and resource-efficient green products, reinforcing our commitment to sustainable consumption.

Environmental management spending has been increased over the years

WT has been voluntarily developing GHG inventory for many years. In addition to third party verification, the inventory has been extended to include more operating sites over the years for a more comprehensive scope and a more reliable dataset. Additional environmental management training sessions are also conducted to enhance everyone's sustainability awareness. In 2024, the Taiwan headquarters spent NT$4.02 million on related management systems, training and activities. See below for courses held in 2024.

Course title	Duration (in hours)	Attendance (in persons)
【Major Policies】Awareness Training on ESG	1	1103
A Global Trend on AI Governance	3	75
"Policy Interpretation on Sustainability Information Disclosure" and Key Topics in Internal Control and Internal Audit Seminar	6	1
"A Low-Carbon Future: Energy Efficiency and Emerging Energy Industry – Review and Outlook" Online Seminar	6	1
Responsible Business Alliance (RBA) Code of Conduct 7.0	0.5	9
【ESG】What is a SASB Standard?	e-Learning Programs	4
【ESG】Can the world rely on carbon pricing to cut carbon emissions? Analyzing the past and present of carbon tax and carbon trading		1
【ESG】What you must know about the EU Carbon Border Adjustment Mechanism (CBAM)		2
【ESG】Do companies implement TCFD?		2
【ESG】Introduction to TCFD and climate-related financial disclosure practices in Taiwan		2
【ESG】ESG Initiative: Guided reading event for "The Carbon Almanac: It's Not Too Late"		1

Environmental Spending (in NTD 10,000)

2020	2021	2022	2023	2024
257	153	323	271	402
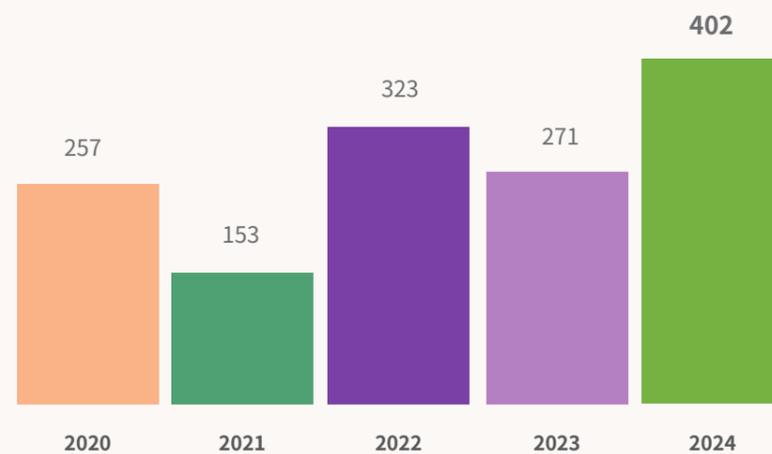
Beach cleanup task force: Advancing marine conservation

WT remains committed to environmental initiatives within our communities, including urban greening, ecological preservation, resource recycling, and the circular use of second-hand goods. In 2024, we adopted several beaches along Shimen Baishawan, Laomei Green Reef, Kite Park Beach, and Zhongjiao Sa-Chung Wan of the North Coast of New Taipei City, organizing monthly cleanup events and encouraging employee participation.

These cleanups served not only as environmental actions but also as educational opportunities, fostering engagement and raising awareness about waste management. Through active involvement, employees were reminded of the importance of proper waste sorting and refraining from littering in both workplace and domestic settings.

A particularly impactful experience occurred following a typhoon, when beaches were strewn with driftwood, styrofoam, large-scale marine debris, and the remains of marine life entangled in waste. These scenes powerfully illustrated the widespread harm of pollution, not only to human environments but also to the ecosystems on which other species depend.

The primary purpose of our beach cleanup initiative extends beyond the physical act of collecting trash. It aims to instill a deeper understanding of resource circularity, the urgency of reducing waste at the source, and the shared responsibility we bear in protecting our environment.
Over the course of the year, 284 participants contributed to the cleanup efforts, collectively removing 1,348.9 kilograms of marine debris.

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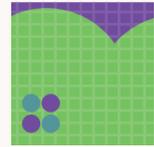
chapter 4-5

Response to Climate Change

Risks and opportunities coexist

Climate change is an issue that needs the world to face together, no matter who. As an electronics component distributor, WT has operating sites, partners, collaborators, and vendors all over the world and they are all subject to impacts of climate change. WT's management understands the potential impact of climate change on its operations and long-term development. Since 2021, it has been promoting relevant management mechanisms and operations, formulating policies and goals, and investing resources in assessment and research on transition plans. In the future, it will continue to track the achievement of goals, and take a more aggressive course of action accordingly.

Climate change governance and architecture

Board of Directors

The highest decision-making unit for climate change risk management is responsible for approving relevant risk management measures, tracking the implementation of climate-related risk management, guiding decision-making response plans, and supervising the implementation results and goal achievement of the plans.

Sustainable Development Committee

A functional committee established by directors and independent directors regularly reports to the Board of Directors the results of climate change risk and opportunity assessments and guides the implementation of climate risk and opportunity management.

Risk Management Team

It is composed of the Accounting Officer and other senior executives of the sustainability management team to coordinate and plan risk management processes such as identification of risks and opportunities, and planning of response plans. Regularly confirm implementation results and integrate climate change risk management reports.

Functional/Business units

Regularly conduct assessment and analysis of climate change risks and opportunities, plan and implement response plans, and regularly report implementation results and performance.

Risk management team held four meetings in 2024, inviting each functional/business unit to identify risks and opportunities, assess financial impacts, and discuss response plans. The evaluation and planning results will be incorporated into the operation promotion plan of relevant units and reported to the Board of Directors periodically as reference for governance.

Climate change risk and opportunity management process

Climate-related risk assessment has been integrated into the existing risk management mechanism and regularly conducted by the Risk Management Team. WT will continue to follow the climate change risk management process to identify risks and opportunities, evaluate response strategies, and conduct regular internal and external reports.

Climate change risk assessment process

01	**Risk item inventory**	• Identify possible risks and opportunity projects with reference to TCFD recommendations, relevant domestic and foreign regulations, and expectations of external stakeholders.
02	**Key risk analysis**	• Analyze and identify key risks based on the risk occurrence time interval, risk occurrence possibility, risk possible location, and degree of risk impact.
		• Sort the analysis results in a quantitative manner and select the top three risk and opportunity items as key risks.
03	**Financial impact assessment of risks and opportunities**	• Consider the possibility of risks/opportunities occurring and the extent to which they affect operations, and evaluate the possible financial impact items and extent.
04	**Response planning and reporting**	• For key risks and opportunities, the degree of financial impact is considered, response strategies are evaluated (mitigation, control, transfer, and tolerance), and response plans are planned.
		• Reporting is performed in accordance with internal management procedures. Implementation results are regularly disclosed in the sustainability report.

Scenario analysis

As WT does not operate in a sector with intensive or high carbon emissions, the impact of climate change is mainly on its value chain, including the transition pressure on the vendors and customers, and potential physical risks during the transport. In order to understand the impact of these transitional and physical risks on WT's operations, WT uses scenario analysis to identify risks and opportunities. The assessment results are used for response plan development by relevant units, and for daily operation adjustment. These are also reported on an annual basis to the Sustainable Development Committee and the Board.

Therefore, WT conducts the annual climate change risk assessment based on the SSP5-8.5 scenario from IPCC AR6 Shared Socioeconomic Pathway (SSP) for physical risk, the national target scenario for transitional risk, as well as information such as changes in laws and regulations, physical external environment, and issues of concern for sustainability assessments.

Climate change risks and opportunities

The acquisition of Future Electronics in 2024 has globally expanded our operational scope. WT reviewed the risks and opportunities identified and ranked in 2021 and selected items that may have an impact in the short term (1 to 3 years) based on the implementation benefits. After understanding current implementation status, WT re-evaluated the impact scale and financial impact, and identified three key risks that require continued attention and two major opportunities.

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Three major climate change risk factors

Risk Factors	Impact Scope	Financial Impacts	Response Strategies and Solutions
Increased severity and frequency of extreme weather events (typhoons, storms, etc.)	Directly on the operations	• Decreased asset value • Reduced asset service life Note: Based on WT's internal assumptions and calculation factors, the maximum financial impact may be NT$50 million approximately.	Short-term: Understand meteorological information in real time, plan prevention and response measures accordingly for different natural disasters, and continue to maintain full communication with the park management center. Mid-term: It mainly focuses on transferring and diversifying risks, and purchasing relevant property insurance. The location of important configurations is continuously evaluated and needs to be located in an area less affected by the climate. Long-term: When choosing to add/relocate an operating location, the assessment items include climate change factors (such as flood prevention, earthquake prevention, etc.).
Extreme climate and high temperatures	Directly on the operations	• Increased operating costs Note: Based on WT's internal assumptions and calculation factors, it may cause a financial impact of NT$14.5 million approximately per year in the future.	Short-term: When purchasing, priority is given to products with energy-saving labels, including office environments, electrical equipment, office machines, etc. Energy-saving facilities are installed, and the energy-saving results of each unit are regularly reviewed. Continue to promote energy conservation and various activities, and integrate the concepts into the habits of all colleagues, with the aim of reducing energy dependence. Mid-term: Continuously review whether the replacement plan is in line with the latest trends to ensure that the energy efficiency of the relevant equipment used meets expectations. Long-term: Establish a stable energy supply strategy, including seeking alternative energy and developing renewable energy.
Extreme weather events impacting supply chain logistics	Directly on the operations, vendors, customers	• Increased cost of capital Note: Based on WT's internal assumptions and calculation factors, it may cause a financial impact of NT$500,000 approximately per day.	Strengthen communication with customers, including exchanging information on the impacts of climate change, to reduce the impact of the effect on supply chain logistics.

Note: Short-term 1 to 3 years, medium-term 3 to 5 years, and long-term over 5 years

Two major climate change opportunities factors

Opportunity Factors	Financial Impacts	Response Strategies and Solutions
Reduced capital acquisition cost	• Reduced operating costs	Continue to pay attention to the sustainability indicators related to the organization and the performance of the sustainability indicators related to the organization. Actively communicate green financing conditions with financial institutions. By the end of 2024, the Company has reached 5 green financing interest rate agreements.
Develop/expand low-carbon products or services	• Increased demand for products leads to increased revenue	Short-term: Plan product application and category analysis work, and define low-carbon products. Mid-term: Continue to track the technology application capabilities of the vendor and improve the support capabilities for the vendor's low-carbon products. Long-term: Actively market low-carbon products to customers and increase the sales proportion of low-carbon products.

Major indicators and goals for climate change

In response to international trends and Taiwan's 2050 net-zero goal, WT set climate change indicators and goals in three aspects: governance and strategy, operations, and GHG reduction.

Aspect	Indicator	Target		
		Short-term	Mid-term	Long-term
Governance and strategy	Linking Executive Compensation to ESG Performance	The remuneration of directors and managers is determined and reviewed in accordance with the Procedures for Remuneration of Directors and Functional Committee Members and the Procedures for Remuneration for Managers as necessary to strike a balance between sustainable management and risk control. In 2024, we established an Executive Compensation and Clawback Policy, incorporating environmental and social performance metrics, each accounting for 10% of the evaluation criteria.		
	Internal carbon pricing	Implementation plans are made to evaluate and roll out internal carbon prices.		
	Implementation of climate change risk management	Risks and opportunities are assessed, analyzed and reported every year.		
Operation	Asset insurance rate	20%	40%	100%
	Proportion of energy-saving lights and green-labeled energy-saving electrical appliances	50%	Lights in Taipei HQ are 100% LED. Electrical appliances are 80% green energy-saving.	Electrical appliances are 100% green energy-saving.
	Customer demand forecast	•Order volume for the next three months are updated monthly. •Delivery schedules are updated monthly. •Contracts are amended to incorporate climate exclusion clause.		
	Reduced capital cost	• ESG credit line proportion is increased year by year, achieving 10% in stage one. • Mid-term financing is linked to ESG indicators.	Financial institutions are engaged to formulate ESG indicators suitable for the distribution sector, and further expand the ESG credit line. Relevant ESG indicators are included in WT's sustainable target management.	
	Proportion of revenue involved in sustainable economic activities	• All suppliers provide statement of compliance with the latest regulations on the restriction of hazardous substances. • Green energy, energy storage, and low-carbon transportation related applications are studied and designed.	• Suppliers are continuously required to comply with the latest environmental laws and regulations. • System solutions are offered for green energy, energy storage, and low-carbon transportation related applications.	Revenue portion involved in sustainable economic activities is 20% or more.
GHG emissions	GHG inventory	Inventory of all operating sites are developed by 2025.	Inventory of all operating sites are verified by 2027.	
	Total emissions	Down by 3%-5% every year compared with previous year	Scope 1 and 2 emissions down by 50% relative to 2022 by 2035	Net zero carbon emission by 2050

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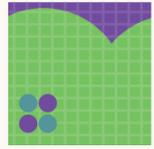
chapter 4-6
Greenhouse Gases

WT and its consolidated subsidiaries achieve 100% GHG inventory, surpassing regulatory requirements

Since 2018, WT has proactively conducted GHG inventories in alignment with ISO 14064-1:2018 and the GHG Protocol. To ensure data accuracy and reliability, third-party verification is performed annually.

In response to the Group's rapid operational expansion, WT completed a full GHG inventory across 100% of its operating locations in 2024—one year ahead of the regulatory deadline in 2025.

Based on the identification of material indirect emissions, the inventory scope has expanded to include:
· Indirect emissions from imported energy (purchased electricity, Scope 2)
· Fuel- and energy-related activities not included in Scope 1 or Scope 2 (Scope 3)
· Business travel (Scope 3)
· Employee commuting (Scope 3)
· Upstream and downstream transportation and distribution (Scope 3)
· Capital goods (Scope 3)
· Waste generated in operations (Scope 3)

Additionally, emissions from WT's standalone entity and Taiwan subsidiaries within the consolidated financial statements have been third-party verified by BSI Taiwan.

GHG emission reductions target was met again in 2024

To align with the national greenhouse gas reduction strategy and the long-term targets outlined in the Climate Change Response Act, WT initially designated 2018 as the base year for its GHG inventory. However, due to significant changes in operational boundaries exceeding the materiality threshold (defined as a 3% variance of total emissions), the base year was updated to 2022. Beginning in 2024, WT aims to reduce Scope 1 and Scope 2 GHG emissions by 3% to 5% annually compared to the previous year. Emission reduction initiatives will be implemented in accordance with this target to support the Group's overall decarbonization goals.

WT Group's 2022 (base year) GHG Emissions by Category

Scope	Scope 1				Scope 2	Total Emissions
Emissions Type	Stationary Combustion Emissions	Mobile Combustion Emissions	Process Emissions	Fugitive Emissions	Energy Indirect Emissions	
Emissions (t-CO$_2$e/year)	-	56.2807	-	47.1418	1,494.3245	1597.7470
Percentage %	-	3.52	-	2.95	93.53	100
Emissions (t-CO$_2$e/year)	103.4225				1,494.3245	1597.7470
Percentage %	6.47				93.53	100

For 2024, the scope of WT's externally verified operations included operational sites and warehouses in Taiwan, as well as logistics centers in Hong Kong and Singapore. Scope 1 GHG emissions totaled 101.7286 tonnes CO$_2$e, while Scope 2 (market-based) emissions amounted to 1,388.7021 tonnes CO$_2$e, bringing the combined Scope 1 and 2 (market-based) emissions to 1,490.4307 tonnes CO$_2$e.

No carbon offsets were applied in 2024. However, through emission reduction measures, such as the procurement of 155,189 kWh of green electricity in Taiwan. WT achieved a 3.35% reduction in GHG emissions compared to 2023, successfully meeting our Scope 1 and Scope 2 reduction targets within the verified regions.

WT Group 2024 scope 1 emissions by gas type

Greenhouse Gases(GHG)	CO$_2$	CH$_4$	N$_2$O	HFCs	PFCs	SF$_6$	NF$_3$	Emissions
Emissions (t-CO$_2$e/year)	62.6084	9.0835	1.8264	28.2103	-	-	-	101.7286
Percentage(%)	61.54	8.93	1.80	27.73	-	-	-	100

In addition, WT conducted a comprehensive voluntary GHG inventory for all operational sites group-wide in 2024. The inventory scope was structured into three major regions: Asia-Pacific (APAC), Americas, and Europe, Middle East, and Africa (EMEA), with emissions disclosed using a location-based approach by site.

In 2024, WT conducted a voluntary GHG inventory across all its global operational sites. The results showed Scope 1 emissions of 2,127.48 tonnes CO$_2$e and Scope 2 emissions (location-based approach) of 5,318.54 tonnes CO$_2$e, bringing the total Scope 1 and 2 emissions to 7,446.02 tonnes CO$_2$e. The regional breakdown of these emissions is illustrated in the figure below. WT will continue to monitor emissions across all locations in the years ahead and gradually expand the scope of external verification.

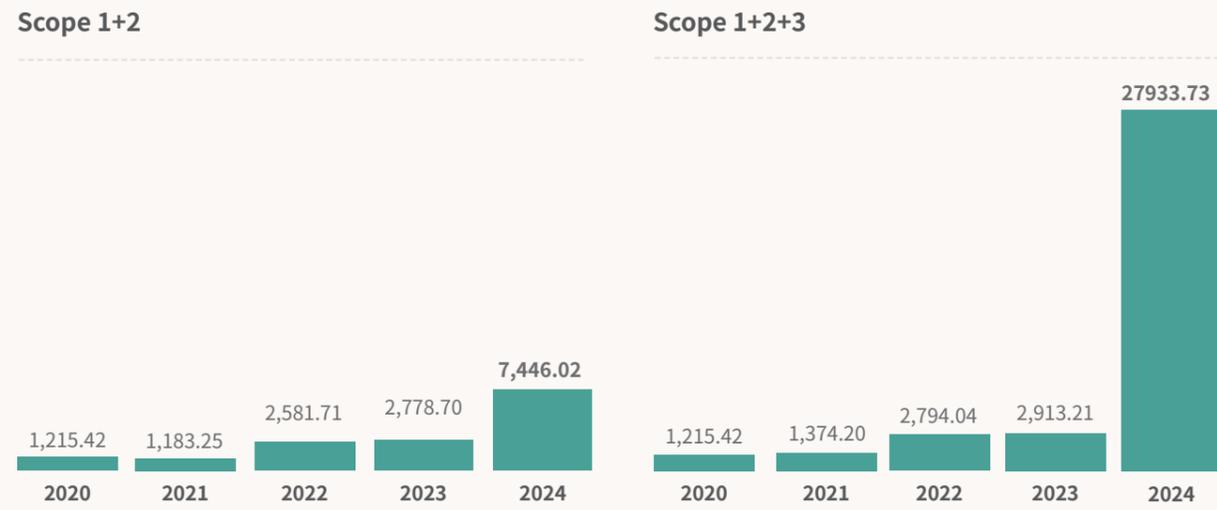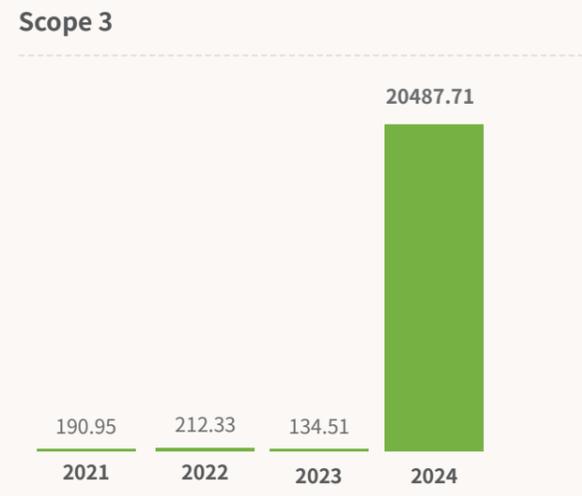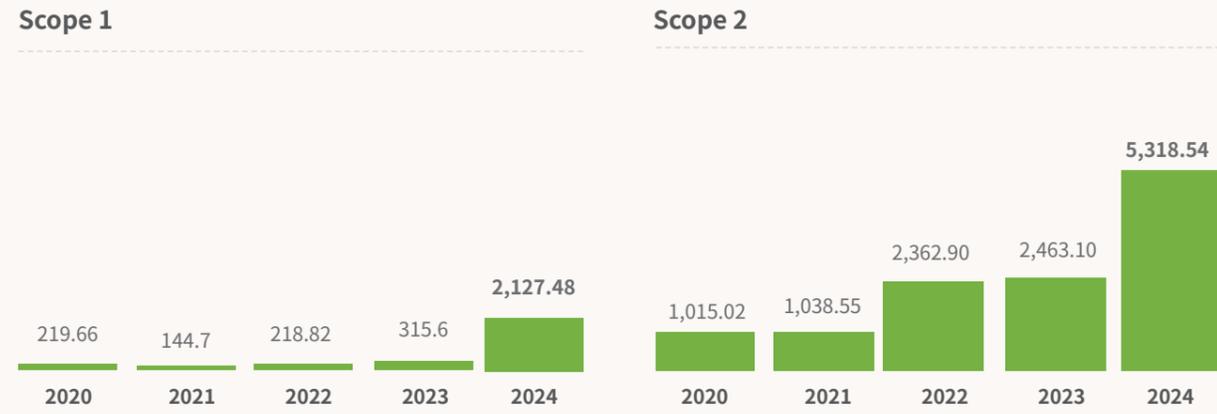### WT 2024 self-inventories of regional emissions (Unit:tonnes CO$_2$e)

2024 GHG Emissions	APAC	Americas	EMEA	Total
Scope 1	468.75	306.34	1352.39	2127.48
Scope 2	3214.72	1316.89	786.93	5318.54

Although We implemented several emission reduction initiatives in 2024, including the replacement of 660 fluorescent lamps with LED lights at the Taiwan headquarters (resulting in an estimated electricity saving of 43,212 kWh), and the activation of a solar power generation system at the Shanghai site (producing 104,613 kWh of self-used electricity), total GHG emissions still increased compared to 2023.
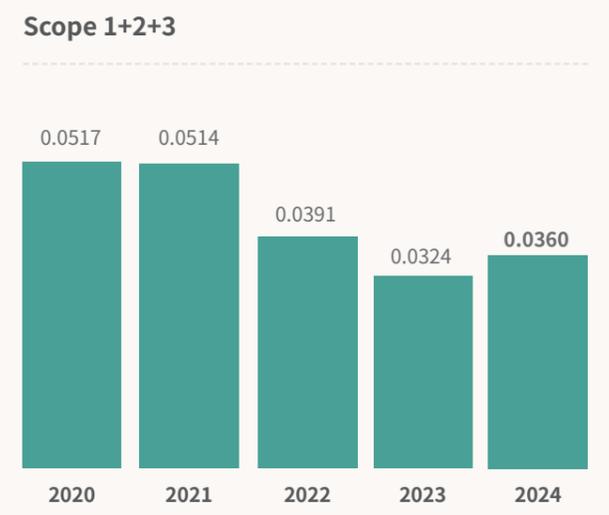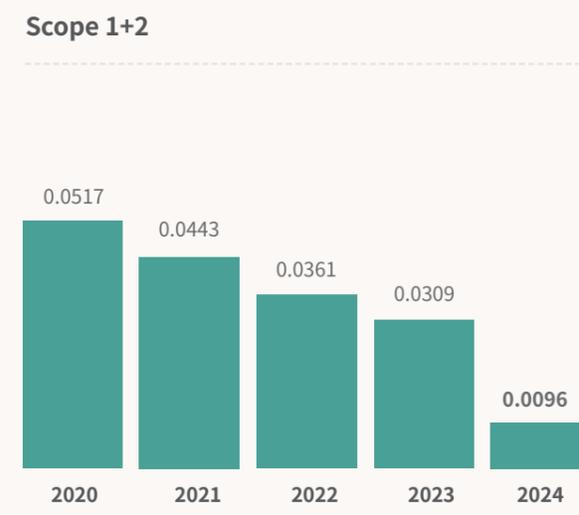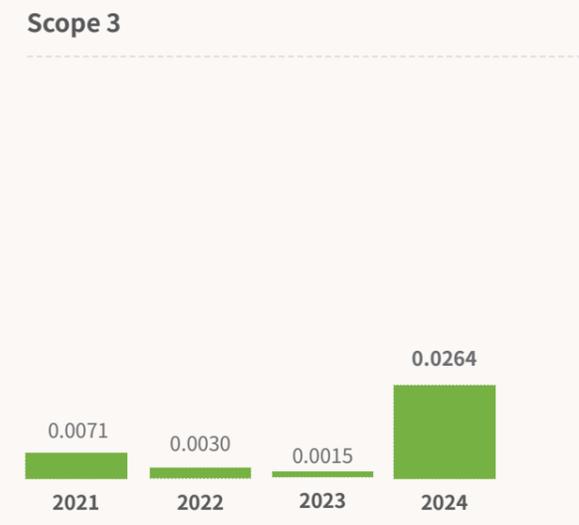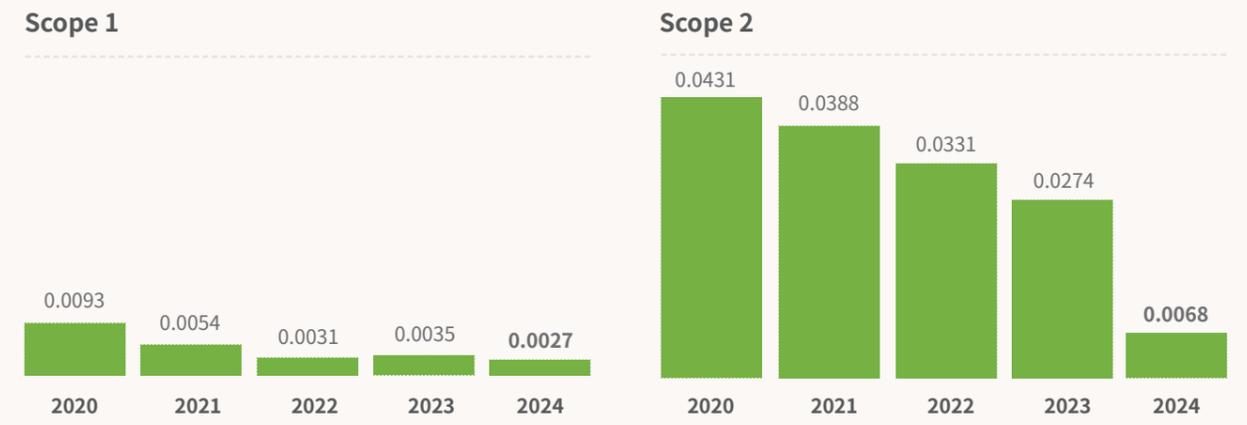
The rise in emissions was mainly due to the expanded scope of the 2024 voluntary inventory, which newly incorporated all operational sites of Future Electronics and additional Scope 3 emission sources, including employee commuting, capital goods, upstream and downstream transportation and distribution, and waste generated during operations.

Moving forward, we will continue to implement carbon reduction measures across its global operational sites, aiming to reduce the environmental impact of its carbon footprint and steadily advance toward our low-carbon targets.

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Greenhouse Gas Emissions by Category (Unit：tonnes CO_2e)

Scope 1

2020	2021	2022	2023	2024
219.66	144.7	218.82	315.6	**2,127.48**

Scope 2

2020	2021	2022	2023	2024
1,015.02	1,038.55	2,362.90	2,463.10	**5,318.54**

Scope 3

2021	2022	2023	2024
190.95	212.33	134.51	**20487.71**

Scope 1+2

2020	2021	2022	2023	2024
1,215.42	1,183.25	2,581.71	2,778.70	**7,446.02**

Scope 1+2+3

2020	2021	2022	2023	2024
1,215.42	1,374.20	2,794.04	2,913.21	**27933.73**

GHG emissions intensity (Unit: tonnes CO_2e / operating site area·square meters)

Scope 1

2020	2021	2022	2023	2024
0.0093	0.0054	0.0031	0.0035	**0.0027**

Scope 2

2020	2021	2022	2023	2024
0.0431	0.0388	0.0331	0.0274	**0.0068**

Scope 3

2021	2022	2023	2024
0.0071	0.0030	0.0015	**0.0264**

Scope 1+2

2020	2021	2022	2023	2024
0.0517	0.0443	0.0361	0.0309	**0.0096**

Scope 1+2+3

2020	2021	2022	2023	2024
0.0517	0.0514	0.0391	0.0324	**0.0360**

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GHG emissions intensity (Unit: tonnes CO$_2$e / NT$ million revenue)

Scope 1
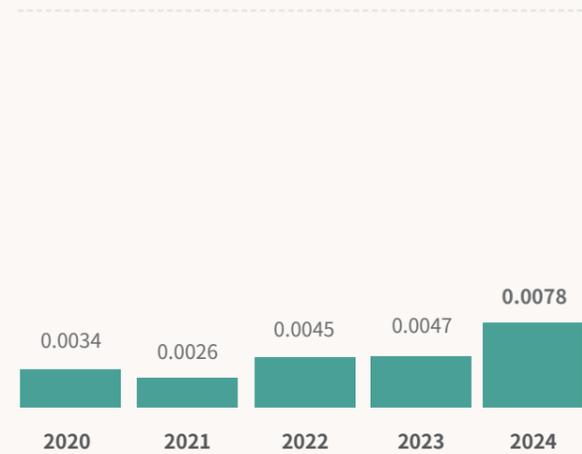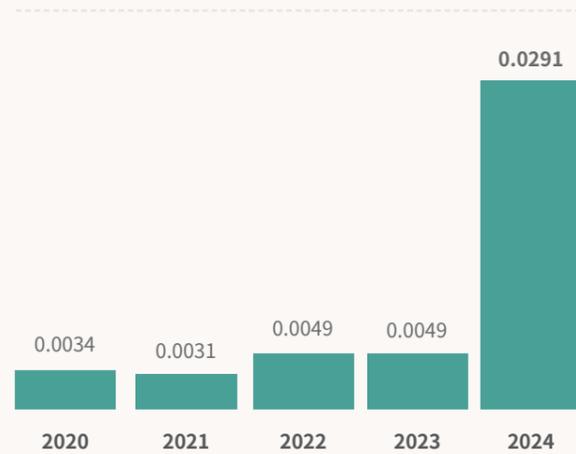
2020	2021	2022	2023	2024
0.0006	0.0003	0.0004	0.0005	0.0022

Scope 2

2020	2021	2022	2023	2024
0.0029	0.0023	0.0041	0.0041	0.0055

Scope 3

2021	2022	2023	2024
0.0004	0.0004	0.0002	0.0214

Scope 1+2

2020	2021	2022	2023	2024
0.0034	0.0026	0.0045	0.0047	0.0078

Scope 1+2+3

2020	2021	2022	2023	2024
0.0034	0.0031	0.0049	0.0049	0.0291

Note 1: Please refer to section "5-5 Greenhouse Gas Inventory and Verification Status" for organizational boundaries.
Note 2: The 2024 voluntary greenhouse gas inventory covered 100% of WT Group's operational sites.
Note 3: The 2024 GHG inventory verification scope includes all operational sites of WT's individual company and its Taiwan subsidiaries included in the consolidated financial statements.
 • Location-based GHG emissions from externally verified operational sites: 1,566.8972 tonnes CO$_2$e
 • Market-based GHG emissions from externally verified operational sites: 1,490.4307 tonnes CO$_2$e
Note 4: Electricity emission factors for verified regions in 2024 were based on data from local regulatory authorities.
 • Taiwan: 0.494 tonnes CO$_2$e/thousand kWh (MOEA Energy Administration)
 • Hong Kong: 0.3900 tonnes CO$_2$e/thousand kWh (CLP Hong Kong)
 • Singapore: 0.4168 tonnes CO$_2$e/thousand kWh (EMA)
 • Publicly available national electricity emission factors were used for other voluntarily inventoried regions.

Note 5: Fuel and refrigerant emission factors are based on the Ministry of Environment's compiled research on greenhouse gas emissions — Emission Factor Management Table, Version 6.0.4.
Note 6: Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (2021).
Note 7: Historical Floor Area of Inventory Scope (m²).
 • 2020: 23,528 m²
 • 2021: 26,740 m²
 • 2022:
 - 40,178 m² (externally verified sites)
 - 71,460 m² (externally verified + self-inventoried sites)
 • 2023:
 - 45,117 m² (externally verified sites)
 - 99,537 m² (externally verified + self-inventoried sites)
 • 2024:
 - 45,693 m² (externally verified sites)
 - 776,439.74 m² (externally verified + self-inventoried sites)

2024 Energy Efficiency Initiatives and Achievements

Green Energy Programs

(1) The solar power system at the Shanghai office was connected to the grid in Q1 2024 and generated 104,613 kWh for self-use throughout the year.
(2) The Taiwan headquarters purchased 155,189 kWh of green electricity (including 152 Renewable Energy Certificates), resulting in a total reduction of approximately 76.81 tonnes CO$_2$e. The company will continue purchasing green power/RECs.
(3) Automated warehousing system was implemented at the Singapore facility.
(4) Internal carbon pricing mechanism is under development, with ongoing evaluation of its effectiveness.

Energy Consumption Reduction

(1) Equipment was installed with timer controllers to automatically activate energy-saving modes.
(2) Lighting is adjusted with alternating patterns or reduced bulb counts, ensuring eye comfort and zoned control.
(3) Air conditioning is set to 26-28°C and used with fans when appropriate; zoned power management is applied.
(4) Non-essential lighting is turned off automatically during lunch breaks.
(5) Lighting in warehouse areas is minimized by adopting unmanned operations where applicable.

Efficiency Improvements

(1) Equipment is regularly maintained and replaced when outdated.
(2) The Taiwan headquarters replaced 660 fluorescent lights with LEDs, resulting in an estimated reduction of 43,212 kWh in electricity consumption.

Energy-Efficient Equipment

(1) Priority is given to purchasing high-efficiency, energy-saving, and eco-labeled equipment.
(2) Installation of blackout curtains.
(3) White or light-colored wall and ceiling materials are used to enhance light reflection.
(4) Infrared motion sensor switches are used in infrequently accessed public areas.

Employee Engagement

(1) Monthly EV charging subsidies are provided for employees using electric vehicles in Taiwan to encourage a shift from traditional vehicles.
(2) Waste is properly sorted, and standby power waste is minimized.
(3) Employees are encouraged to commute, travel for business, and participate in company outings via public transit or ride-sharing.

The event was awarded a carbon reduction label at the end of April 2025

WT Group collaborated with the Chinese Taipei Ultra Marathon Association to promote the initiative of "Implementing Green Sporting Events." The campaign advocates the adoption of 6R principles – Reduce, Reuse, Recycle, Refuse, Replace, and Remind, to drive energy conservation and carbon reduction practices. The event also applied for a Carbon Reduction Label as a model for organizing sustainable and environmentally friendly sports events.
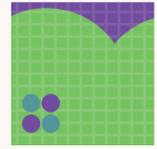
On September 7, 2024, the Cilan Forest Trail Race in Yilan County welcomed nearly 600 participants, including 50 international runners from 14 countries, such as Australia, Hong Kong, Japan, South Korea, and Mongolia. The race featured multiple categories: Ultramarathon distances of 100km, 80km, and 50km, as well as shorter distances of 25km, 10km, and 5km, attracting elite trail runners from across the region.

The Cilan Trail Race first conducted a carbon footprint inventory in 2022 and received both third-party international verification and the first official Carbon Label for a sporting event issued by Taiwan's Ministry of Environment. In 2024, the race underwent a second carbon footprint assessment to evaluate the impact of revised race logistics and structure, positioning it as a pioneer in actionable green sports events.

The Chinese Taipei Ultra Marathon Association has also played a key role in promoting the "Sports Sustainability Label" issued by the Asia Oceania Ultra Athletics (AOUA). Within a short time, the label has been successfully implemented in both domestic and international events, demonstrating substantial impact. In 2025, the association will continue to promote this systematic, objective, and credible labeling system to the global running community, encouraging more races to join the movement toward sustainable sports.

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chapter 4-7

Energy Management

Expanding renewable energy adoption and procurement initiatives

In alignment with the Ministry of Economic Affairs' goal of achieving 20% self-generated renewable energy by 2025 and the Paris Agreement's target of limiting global warming, WT Taiwan began transitioning conventional (grey) electricity with green electricity in 2024. Over the course of the year, the Taiwan operations procured 155,189 kWh of green electricity (including 152 Renewable Energy Certificates), resulting in renewable energy consumption of 558.68 GJ, accounting for 6.46% of total electricity use in the Taiwan region.

Additionally, a 100 kW rooftop solar system was installed at the Shanghai office and began operation in 2024. The electricity generated is primarily used for on-site consumption, totaling 104,613 kWh during the year. This translates to 376.61 GJ of renewable energy, covering 6.38% of the total electricity consumption in the China region.

In total, the Group's renewable energy consumption in 2024 reached 935.29 GJ, representing 1.38% of the Group's total energy consumption. To further encourage a transition away from fossil fuel vehicles, the Taiwan office introduced monthly electricity subsidies for employee-owned electric vehicles in 2024, effectively reducing GHG emissions.

Moving forward, WT will continue assessing the feasibility of solar generation, green power procurement, and renewable energy certificate purchases to progressively increase the share of renewables in its energy mix, supporting the goal of achieving net-zero emissions by 2050.

WT's energy management efforts are centered on digitalized data monitoring and comprehensive equipment management to ensure optimal energy use efficiency. Through ongoing analysis of energy consumption patterns and load characteristics, the company conducts regular maintenance, upgrades, and replacements of existing infrastructure to reduce energy usage.

In 2024, WT's primary energy source remained non-renewable electricity purchased from local utilities. Other forms of energy consumed include gasoline and diesel for internal operations.

Due to a significant increase in overseas operational sites following the integration of Future Electronics, the Group's total energy consumption reached 67,641.91 GJ in 2024, an increase of 48,226.38 GJ compared to 2023. Notably, the newly added Future Electronics sites accounted for 48,679.14 GJ, approximately 72% of the total increase. This represents a year-on-year increase of 248.39%.

Annual energy and fuel usage trends (group-wide)

	Item	2020	2021	2022	2023	2024
Energy	Non-renewable electricity (purchased) (kWh)	1,994,138.37	2,068,826.00	4,306,101.71	5,119,255.04	18,685,890.29
	Renewable electricity (self-generated/consumed) (kWh)	-	-	-	-	104,613.00
	Renewable energy certificates (purchased) (kWh)	-	-	-	10,000.00	155,189.00
Fuel	Gasoline (L)	38,444.59	22,063.51	18,788.63	27,060.01	24,165.88
	Diesel (L)	1,735.89	-	4,494.37	3,944.00	4,048.32

Annual energy consumption of the Group (Unit: GJ)

Item	2020	2021	2022	2023	2024
Fuel Consumption (GJ)	1,316.28	720.39	771.50	1,022.21	931.38
Electricity Consumption (GJ)	7,178.90	7,447.77	15,501.97	18,393.32	66,710.52
Renewable Energy Consumption (GJ)	-	-	-	36.00	935.29
Renewable Energy Usage Ratio	-	-	-	0.19%	1.38%
Total	8,495.18	8,168.16	16,273.46	19,415.53	67,641.91

WT remains committed to continuously lowering its energy consumption and increasing the proportion of renewable energy used. With an annual electricity reduction target of 2%, we strives to enhance energy efficiency and uphold its social responsibility in promoting green energy and environmental protection.

Annual energy consumption and energy intensity
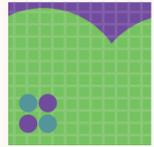
Total Energy Consumption (Unit:GJ)

2020	2021	2022	2023	2024
8,495.18	8,168.16	16,273.46	19,415.53	67,641.91
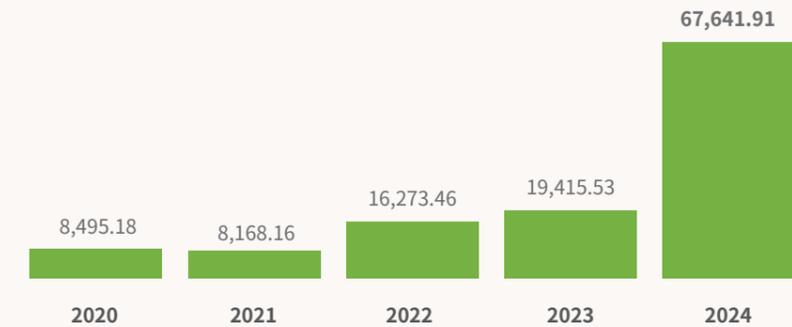
Energy Consumption Intensity (Unit: GJ/operating site area·square meters)

2020	2021	2022	2023	2024
0.3611	0.3055	0.2777	0.2157	0.0871

Energy Consumption Intensity (Unit: GJ/NT$ million Revenue)

2020	2021	2022	2023	2024
0.0241	0.0182	0.0285	0.0327	0.0705

Note 1: Please refer to section "5-5 Greenhouse Gas Inventory and Verification Status" for organizational boundaries.
Note 2: Electricity data are sourced from utility bills of each operational site. Gasoline and diesel data are sourced from CPC Corporation's EBCS financial operations platform or purchase receipts.
Note 3: Electricity conversion factor: 1 kWh of purchased electricity = 0.0036 GJ.
Note 4: Energy conversion coefficients for various fuels are based on the Energy Products Calorific Value Table from the Energy Statistics Annual Report by the Ministry of Economic Affairs' Energy Administration:
● 1 liter of gasoline = 7,800 kcal
● 1 liter of diesel = 8,400 kcal
Note 5: 1 kcal = 4,186 joules.
Note 6: The denominator for calculating energy intensity is floor area. Please refer to Note 6 of the Greenhouse Gas Emissions Intensity section.
Note 7: The coverage rate of data is calculated using the total floor area of the Group's operational sites as the denominator and the floor area of the inventoried sites as the numerator.

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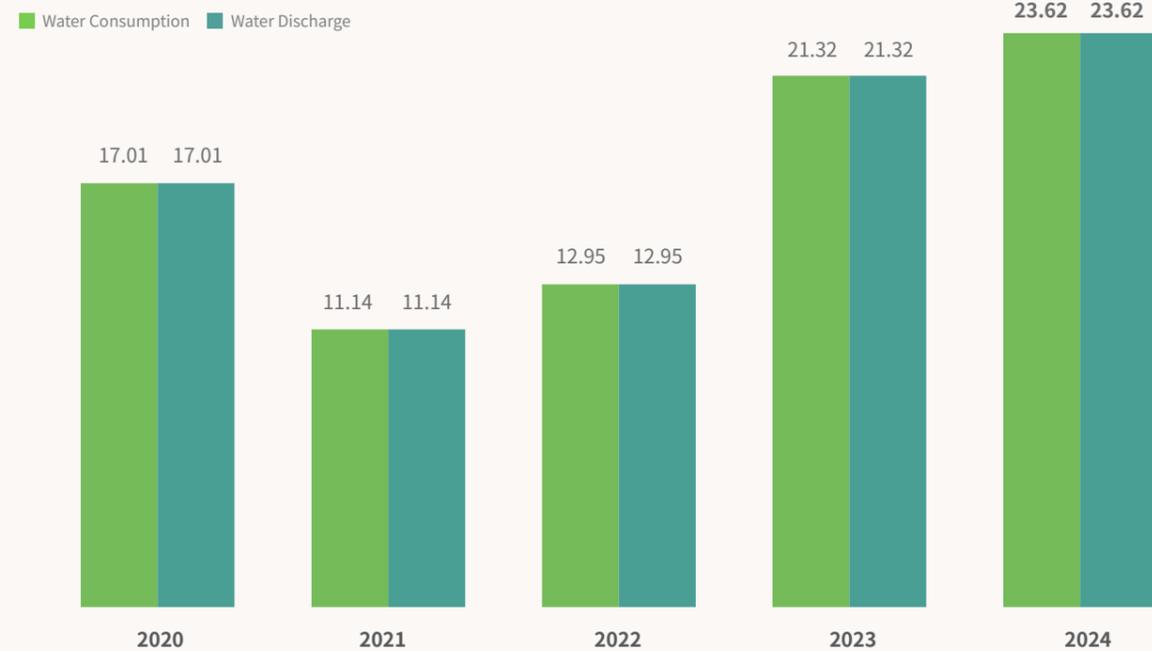**chapter 4-8**
Water Resourse Management

Ongoing promotion of water conservation with employees

At WT, water is primarily used across all operational sites for air conditioning circulation in office and warehouse areas, as well as for employee domestic needs. All water is supplied by local municipal utilities and sourced from freshwater systems. These operations do not pose a significant impact on local water resources or surrounding ecosystems.

To ensure the safety and quality of drinking water for employees, water dispensers are fitted with filters that are replaced monthly to effectively remove harmful substances. In addition, water quality is tested annually by SGS Taiwan to ensure it meets health and safety standards. Aside from evaporative losses from air conditioning system, where data is not practically measurable, other wastewater generated from daily employee use is discharged into municipal sewer systems through the building's wastewater pipelines.

WT evaluates water-related risks using the World Resources Institute's (WRI) Water Risk Atlas and has set a target to reduce water usage by 1% annually. According to the 2024 assessment, all disclosed operational sites were located in regions not classified as high or extremely high water stress areas. In 2024, the total disclosed water consumption was 23.62 ML (1,000 m³), covering operations in Taiwan, Hong Kong, South Korea, and China.

Water Resources Inventory Overview (Unit: ML)

■ Water Consumption ■ Water Discharge

Year	2020	2021	2022	2023	2024
Water Consumption	17.01	11.14	12.95	21.32	23.62
Water Discharge	17.01	11.14	12.95	21.32	23.62

Note 1: The 2024 reporting boundary includes operational sites in Taiwan, Hong Kong, China, and South Korea. At certain office locations, water charges are embedded within property management fees and are not billed separately, rendering actual water usage estimations infeasible. As these locations account for an immaterial share of overall water consumption, they have been excluded from the disclosed figures.
Note 2: To enhance water resource management, WT has adopted the use of water meter readings from utility bills for statistical purposes starting in 2021. For years prior to 2020, water consumption was estimated based on water bills and unit pricing.
Note 3: Water usage includes evaporative losses from air conditioning systems and employee drinking water, which are considered immaterial and cannot be reasonably measured. All effluent is classified as domestic sewage and discharged directly into municipal sewer systems via the buildings' infrastructure. As no flow meters are installed to capture actual discharge volumes, water discharge is assumed to equal water consumption for reporting purposes.

The water consumption of WT's Zhonghe headquarters in Taiwan, as externally verified, was 12.28 ML in 2024, representing a 6.4% increase compared to 11.50 ML in 2023. The increase was primarily due to the annual cleaning of the cooling tower and additional water discharge required for tenant fire safety system inspections in 2024. WT will continue to coordinate with the building management committee to implement relevant water-saving improvement measures.

Water-saving Improvement Measures for Taiwan Headquarters' Affiliated Park

Continuously replace water-saving devices/fixtures

Conduct inspections of water faucets and water usage patrols, and implement improvement plans for abnormal situations.

Strengthen promotion and dissemination of information related to water conservation to prevent inadvertent waste.

Water Use Verification

Water consumption data for the verified Zhonghe office in Taiwan over the past two years is as follows:

Year	Total Water Consumption (ML)	Water Intensity (ML/m²)
2023	11.4990	0.0006775
2024	12.2810	0.0007235

Note: The inventory scope for both 2023 and 2024 covers the Zhonghe headquarters office in Taiwan. Verification for 2025 has been commissioned to the British Standards Institution Taiwan (BSI Taiwan).
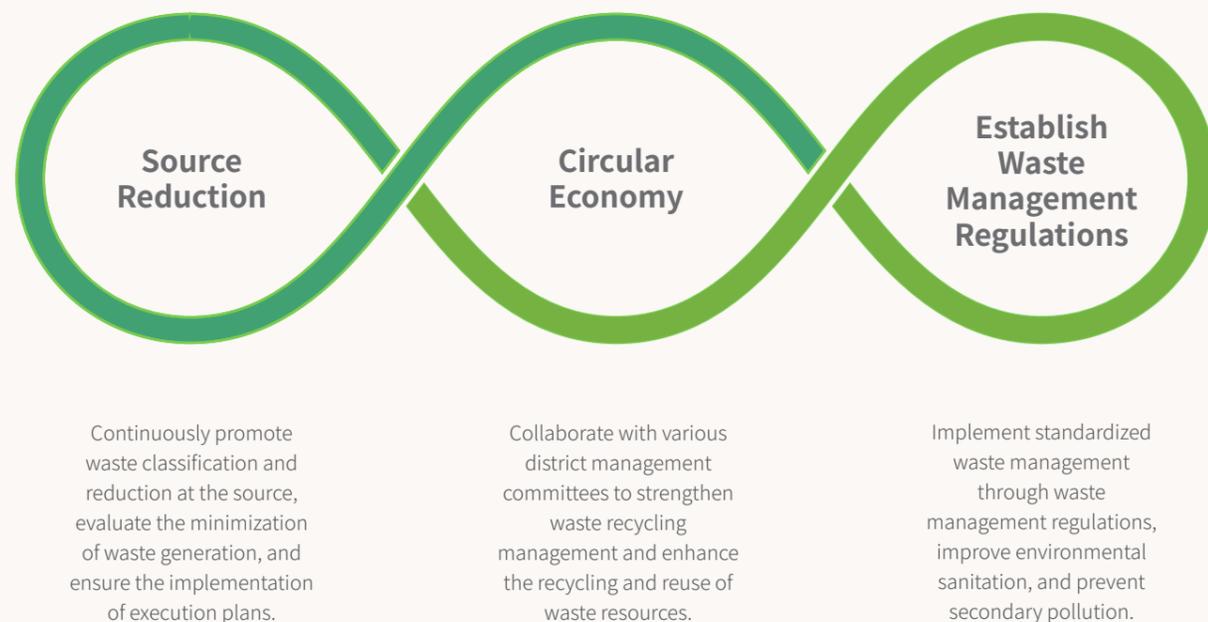
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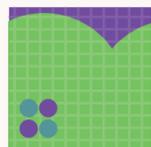
chapter 4-9
Waste Reduction

Committed to minimizing waste and promoting resource circularity

WT is committed to waste reduction at the source and promoting circular reuse. Waste generated during operations primarily includes office-related waste, domestic waste from employees, and sample IC waste. In logistics centers, additional waste is produced from outer cartons, cardboard, filler materials, and sealing tape. All waste is managed through carefully selected and certified waste treatment providers to ensure compliant and responsible disposal.

Waste Reduction Implementation Strategy

Source Reduction

Continuously promote waste classification and reduction at the source, evaluate the minimization of waste generation, and ensure the implementation of execution plans.

Circular Economy

Collaborate with various district management committees to strengthen waste recycling management and enhance the recycling and reuse of waste resources.

Establish Waste Management Regulations

Implement standardized waste management through waste management regulations, improve environmental sanitation, and prevent secondary pollution.

We are also actively involved in sustainability efforts. In the future, we plan to optimize and transform various company meetings to be more environmentally friendly and align with our sustainability goals. This includes adopting plastic-free and single-use-item-free meeting setups, adhering to the principle of not using disposable tableware or plastic bags. For venue decorations, we'll use reusable artificial floral arrangements, and replace bottled water with glass cups on tables. To help colleagues develop habits of plastic and waste reduction in their daily lives, we've set up eco-bag collection bins in the Zhonghe office. This initiative facilitates the recycling and provision of clean plastic bags, paper bags, and reusable shopping bags, offering more diverse recycling channels for employees to utilize, and gradually working towards the ultimate goal of zero plastic use.

As part of our daily office management practices, we continuously reduce the procurement of single-use consumer products, prioritize the use of durable and reusable items, and strengthen internal communication to promote waste and carbon reduction awareness among employees. We also enforce strict waste sorting and resource recycling measures to achieve our annual target of reducing total waste volume by 1%.

As of the end of 2024, no hazardous waste was generated. All non-hazardous waste was either recycled through regenerative processes or disposed of via incineration. 100% of waste was diverted from landfill.

In 2024, the total amount of waste was 125.07 metric tons, representing a 0.3% reduction compared to 2023. This result reflects our ongoing efforts in environmental stewardship, with the year-over-year decrease primarily attributable to the effective promotion of waste reduction initiatives and enhanced waste sorting management, which have improved overall resource utilization efficiency.

Recycled waste increased by 15.31 metric tons in 2024 compared to the previous year. Specifically, in terms of IC waste, a centralized collection and management approach was promoted to employees at the Zhonghe headquarters starting in 2023. This type of waste is processed by certified recycling vendors. In 2023, 0.09 metric tons of IC waste were recovered, rising to 0.87 metric tons in 2024. 100% of this waste was sent to qualified vendors for circular regeneration. WT will continue to promote IC waste recycling practices in the years ahead to support ongoing waste reduction objectives.

WT Taiwan operational sites and Hong Kong, Singapore logistics centers - 2024 Waste Statistics

Year	Non-Hazardous Waste (metric tons)		Hazardous Waste (metric tons)
	General Waste	Recycled (excluding IC waste)	Recycled (IC waste)
2023	125.4	6.98	0.09
2024	125.07	21.51	0.87

Notes:
1.Waste volumes in some regions are estimated based on per-unit area waste generation at WT's main operational sites in Taiwan.
2.tatistics for recycled waste are compiled from WT's Zhonghe site in Taiwan. Recyclable non-hazardous waste categories include: pulped paper, iron and aluminum cans, plastic bottles, scrapped hard drives, office equipment, and cardboard boxes. Weight-based statistics are reported by certified waste vendors, who also ensure proper and compliant waste processing.

WT continues to expand waste tracking efforts to its overseas sites. In 2024, a waste composition analysis at our Canada office revealed that paper accounted for 61.35% of total waste, followed by corrugated cardboard at 7.46%. In response, the company has implemented paperless initiatives and a corrugated cardboard recycling program to reduce resource consumption. We will continue monitoring original waste generation volumes to assess the effectiveness of our reduction strategies.

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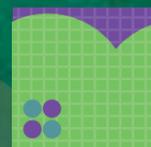
chapter 4-10
Giving Back to the Society

In addition to upholding integrity in business operations, serving customers, caring for employees, and giving back to shareholders, the company established the WT Education Foundation in December 2014. In 2024, the foundation initially focused on supporting underprivileged education but has since expanded its objectives to include diverse and inclusive cultural topics, sustainability, and international development. It aims to further support cultural and educational sectors and make a broader social impact.On May 2, 2024, during the Second Meeting of the Fourth Board of Directors, a proposal for transitioning the foundation's supervisory authority was approved. Following this decision, on August 12, 2024, the Ministry of Education officially approved the transition of its supervisory authority to the Ministry of Culture. Subsequently, on September 18, 2024, the New Taipei District Court approved the legal entity registration change, and the foundation was officially renamed the WT Foundation.

Based on the integration and allocation of resources, WT Group designates WT and the WT Foundation as its primary vehicles for social contribution and public welfare investment.

Chang Chia-Hao, Fong Ren Elementary School, Hualien

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A True Practitioner of Social Contribution

Words from Taiwanese Weightlifter Fang Wan-Ling (Women's 49kg Category)

"I will not let down those who believe in me. Sweat and pain are the commitment I make to my dreams."

In 2022, I made the decision to give all my efforts to set foot again on the path of hardship toward the Olympic Games. I knew from the start that this would not be an easy journey. But for the realization of my dream, no matter how painful or exhausting it would be, I was willing to endure it. Weightlifting is an incredibly demanding sport and it tests not only the limits of the body but also the strength of one's will. Over the past two years, I've gone through countless training sessions, injuries, and emotional lows. There were times when I questioned whether I could continue. But every time, I reminded myself: "I cannot give up on my dream."

Looking back, I certainly know that I didn't make it here on my own. Along the way, I've met many people who have helped and supported me in different ways, allowing me to keep going even in the most difficult times. I am especially grateful to WT that their support allowed me to train without distraction and to fully focus on improving myself in pursuit of the Olympic championship. They not only provided practical support but also offered me powerful encouragement that helped me believe in myself.

Weightlifting is not just about physical strength. It requires skills, stability, mental quality, and a harmonious balance between body and mind. Every day, I begin with physical training. Each movement in weightlifting must be exact. Every lift must breaking through previous limits. Over the past two years, I've collapsed under the barbell more times than I can count. My palms have developed thick calluses from training. Body aches have become part of my daily life. The muscles pains never really goes away. But I know these hardships are the price of chasing a dream. Only by enduring them can I reach a higher stage.

Beyond the physical training, injuries and psychological quality have been the challenges. Once, a minor mistake during practice led to muscle strains in both arms, significantly affecting my training schedule. I then fell into a slump and feared I might not regain peak condition. Fortunately, I had a professional team around me, including my coach, physical therapist, and nutritionist, all constantly encouraging me, adjusting my training plan, and helping me continue to improve even while injured. This experience taught me that an athlete's progress is never achieved alone. It's the result of a team's shared efforts. In addition to physical testing, mental pressure is equally challenging. The nervousness prior to the contest, the anxiety of hitting a bottleneck during trainings, and the weight of external expectations were all hurdles I had to overcome. I am lucky to have family, friends, and countless supporters quietly standing behind me. Whenever I felt like giving up, their faith in me gave me the strength to rise again. Their trust and support have become my greatest motivation to persistently keep going.

On this journey in pursuit of my dream, I've learned to be grateful. I thank my coach, whose strict guidance helps me achieve my best performance. I thank my team, who fine-tune my condition and help me break through limits. I thank my family and friends, who provide warm comfort during my down moments. And most importantly, I thank WT. Without their support, I would not be standing here, moving forward toward my Olympic dream. These two years of effort weren't to prove myself, but to honor all those who believe in me. Every drop of sweat, every moment of pain is the commitment I make to my dream.

The Olympic stage is not just an arena for competition and it is a place where I can give back to everyone who has supported me. With deep gratitude, I will continue striving, lifting heavier weights and reaching higher goals for myself, for my team, and for everyone who believes in me.

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Coach A-Reng's words

The next step toward the Olympic stage – 2026 Nagoya Asian Games

WT Co-Founder and Vice President Kerry Hsu (far right) and Coach A-Reng (far left) cheering on Fang Wan-Ling in her journey to the Olympics

Athlete Fang Wan-Ling previously achieved an impressive 4th place finish in the Women's 49kg category at the 2020 Tokyo Olympics. However, following the event, she was sidelined for nearly ten months due to injuries, which unfortunately led to the loss of her eligibility for the national team's elite "Gold Medal Project". To secure a spot in the 2024 Paris Olympics, Wan-Ling was required to accumulate points from seven qualifying competitions. Without access to full national support, she had to self-fund three of these events. Thanks to the tireless efforts of her management team at GATE Sports Agency, who found WT, whose support gave us the opportunity to pursue Olympic qualification of 2024 Paris Olympic. Over the past two years, Wan-Ling participated in numerous international competitions at her own expense from Cuba and Qatar in 2023 to the Weightlifting World Cup in Thailand in April 2024. There, in Phuket, she recorded a snatch of 84kg, a clean & jerk of 108kg, and a total of 192kg, securing a world ranking of 9th place and officially earning her ticket to the 2024 Paris Olympic Games.

We are deeply grateful to WT for their continued support, otherwise Wan-Ling would not have had the opportunity to compete at the Olympic level. During the pre-Olympic training camp, she even reached a new personal record of 198kg in total, positioning her as a strong contender for a spot on the podium. Unfortunately, an injury occurred during training affected her performance during the actual competition. Still, she had done her very best. Seeing Wan-Ling performed as she did fills me with immense pride. Her final result showed just how close we came to the podium. We now set our goal for the 2026 Asian Games in Nagoya, with full hope and confidence that she can rise even higher and achieve a medal-champion.

In closing, I would like to thank all our supporters, especially WT, GATE Sports Agency, and all of Wan-Ling's family and friends, for your love, encouragement, and unwavering belief. Thank you.

Key Moments, Driving Force

WT×Fang Wan-Ling – Cheering station for the 2024 Paris Olympics

In 2024, as WT launched its global expansion strategy, sponsored weightlifter Fang Wan-Ling steadily secured her qualification for the 2024 Paris Olympic Games, earning her place on the world stage. On July 11, 2024, together with her coach A-Reng, Fang visited the WT Headquarters. WT employees gathered to show their support and encouragement for Fang Wan-Ling. During the event, WT Co-Founder and Vice President Kerry Hsu presented her with a symbolic "Victory Ribbon" to mark the occasion.
Employees wrote heartfelt messages of encouragement and contributed to a "Love Jar for the Olympics", filled with collective hopes and blessings to accompany Fang Wan-Ling on her Olympic journey.

WT Co-Founder and Vice President Kerry Hsu (third from left), Chief Sustainability Officer Wan-Li Sun (far left), and representatives from WT's employee sports clubs, including Running, Hiking, Badminton, and Basketball, gathered to cheer on athlete Fang Wan-Ling (fourth from left) and Coach Lin Yue-Reng (second from left).
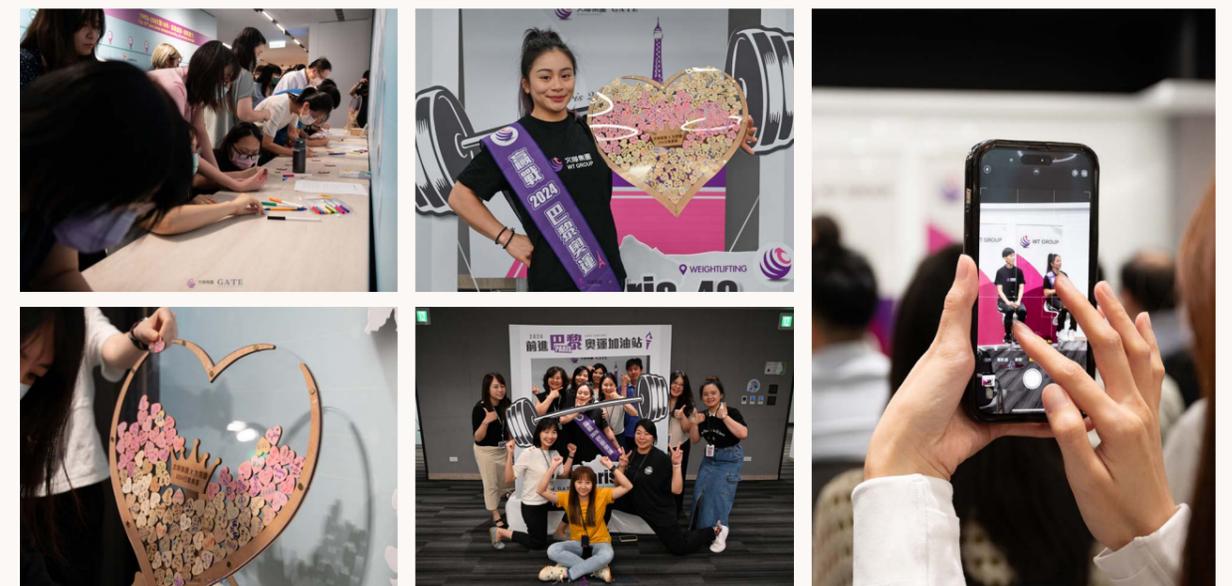
Carrying the well wishes and support of WT colleagues, **Fang Wan-Ling** sets off to compete at the Paris Olympics. After the event, Fang joined WT employees for a group photo to capture the memorable moment.

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Online Reading Program

遠鄉視訊伴讀One-on-one
Online Reading Program

Hand in hand, let's read and grow together

A special day of reunion between volunteers and the children – they've supported throughout the year.

To promote reading, the WT Foundation launched the Online Reading Program in 2022, uniting efforts from across sectors. Each year, the program benefits approximately 160 elementary school students, with the participation of over 200 dedicated reading volunteers. Over the past three years, students have read approximately 13,475 books. Through consistent, long-term one-on-one online reading sessions, the program not only broadens students' horizons but also offers emotional support to children in remote areas.

This public welfare initiative is designed primarily to foster reading habits among students from grades 1 to 6, rather than serving as an academic tutoring program. Each reading session lasts just 30 minutes, held once per week during the school semester. Volunteers engage in screen-based, one-on-one online reading with the children at a regular basis. This consistent companionship helps sparking the passion for reading, encouraging exploration of the world and deeper understanding of various topics. The program also aims to counteract the fragmented and harmful information prevalent in the online world by grounding children in the rich, immersive experience of books.

Program Philosophy and Structure
1.Focus on Book Reading:
The program aims to strengthen concentration, expand vocabulary, enhance language and communication skills, develop memory and cognitive abilities, and stimulate creativity and imagination through consistent reading practices.
2.Reading Volunteers as Third-Party Partners:
In just 30 minutes per session, volunteers and children build mutual companionship and connection. These sessions offer valuable opportunities for shared growth and learning, beyond the act of reading itself.

3.Annual In-Person Gathering:
An annual "Reunion Day" event helps reinforce the reading relationship and deepen emotional bonds between volunteers and students, enhancing the overall impact of the program.
4.Handmade Christmas Gifts Exchange:
This meaningful activity teaches gratitude and sharing, allowing both volunteers and children to experience the joy of giving.

Gratitude to Our Partners
We extend our sincere thanks to all partners who have supported the program through adoption sponsorships and volunteer participation, including DBS Bank, Pou Chen Group's Yu Yuan Education Foundation, Dyaco International Charity Foundation, Puyoung Construction, Ting Fang Charity and Care Association, and Shin Yuan Cultural and Educational Foundation.
On the student side, we are grateful for the collaboration of social welfare organizations such as World Vision Taiwan, Taiwan Fund for Children and Families (TFCF), and local churches where reading centers are based.
In 2024, we are honored to welcome FANG ZIH Biotechnology as a new partner, supporting children at the Taiwan Little Sun Community Service and Care Association in Taoyuan. Together, we continue walking alongside the children on their reading journey, lighting the way forward.

At the annual reunion event, Michelle Lin, CEO of FANG ZIH Biotechnology, shared:
"Seeing the smiles on our colleagues' faces every Wednesday afternoon when they log in tells me that all our efforts have come back to us in abundance!" Amidst our busy work schedules, it is through shared reading and time spent together that we find a shift in mindset. While helping children, we also rediscover the purity within ourselves.

Volunteer Chun reflected:
"Through reading companionship, I realized that everyone has their own unique spark, and I could see myself in the bright eyes of the children."
Volunteer A-Kai mentioned that a quiet and reserved girl was not good at expressing her thoughts. To support her, they took turns reading a page each. With enough patience and encouragement, the child gradually opened up, releasing her curiosity and creativity toward the world. Reading became a beautiful and inspiring journey of growth.
Volunteer Alice shared:
"Patience and guidance are crucial. When a child is willing to open up and share, it means they recognize and trust us. Even across a screen, encouragement and a smile can convey genuine care."
In addition to one-on-one online companionship, Alice also took on the role of volunteer coordinator. Over the past year of dedicated involvement, she has reaped rich and fulfilling rewards in her heart.

One-on-one online reading program

One-on-one online reading program sites

Fang Zih Sun School
in partnership with Fang Zih Biotech, Little Sun Association

Tingfang Xinshe School
in partnership with Tingfang Association, Xinshe Presbyterian Church in Taichung City, and Datong University

DBS Fenyuan School
in partnership with DBS Bank, and SaltShine Social Welfare Association in Changhua County

Pou Chen Shiou-Shuei School
in partnership with Pou Chen Group, and Shiou-Shuei Bread of Life Church in Changhua County

Dyaco Erlin School
in partnership with Dyaco International, and Changhua Branch of Taiwan Fund for Children and Families
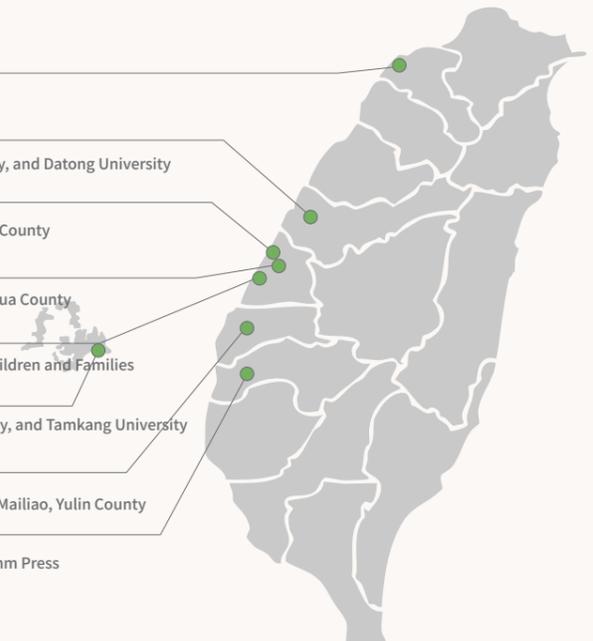
Hsinyuan Penghu school
in partnership with Hsinyuan Foundation, Shishi Elementary School in Penghu County, and Tamkang University Accounting Department

WT Mailiao School
in partnership with World Vision, Grimm Press, and Chiaotou Presbyterian Church in Mailiao, Yulin County

Puyong Yitzu School
in partnership Puyong Archiland, Yizhu Presbyterian Church in Jiayi County, and Grimm Press

2024 Engagement Metrics

School	WT Mailiao	DBS Fenyuan	Dyaco Erlin	Pou Chen Shiou-Shuei	Puyong Yitzu	Hsinyuan Penghu	Tingfang Xinshe	FANG-ZIH Sun	Total
Online Reading Program	40	40	30	34	32	40	30	32	278 persons
	1,400	1,440	1,080	1,224	1,152	1,200	900	1,024	9,420 person times
Reading partner meetup	56	52	35	42	38	50	45	41	359 persons
Volunteer training	27	4	3	33	8	18	12	16	121 person times
Christmas DIY	20	20	15	17	16	20	15	16	139 persons
Total 10,039 person times									

Cultivating awareness of climate change through school farmland: Breaking free from conventional learning

WT is committed to environmental sustainability and education.

Since 2021, the company has participated in the "Shennong Project" initiated by the Taiwan Hao Foundation. This cross-sector collaboration linking schools, businesses, communities, and farms, has become a powerful partnership in promoting sustainability. At **Hualien Huareng Elementary School,** the Shennong Project's school farmland curriculum is built upon three core pillars: **organic food**, **land education**, and **local identity**. Teachers guide students to learn through direct engagement with the land, breaking away from rigid, textbook-based instruction. This approach fosters curiosity and opens a gateway to self-directed learning and knowledge exploration.

From discovering the ecosystem of soil organisms and understanding how plants grow and reproduce, to harvesting crops and tasting fruit-based dishes and herbal teas, students embark on a full sensory learning journey. They also create eco-friendly fertilizers using kitchen waste, plastic bottles, and molasses, and grow crops using these homemade inputs. The curriculum even expands to critical discussions on greenhouse gas emissions and debates on how carbon-conscious living can contribute to achieving the Sustainable Development Goals (SDGs).

Local Farm Sourcing
Compared to sourcing fruits and vegetables from centralized wholesale markets, local farm procurement reduces carbon emissions by approximately **7 times.**

Organic Produce Procurement
Compared to conventional farming practices on an equivalent land area, sourcing organic crops results in approximately **40%** lower carbon emissions.

Local Farm Sourcing and Organic Produce Procurement

Organic diets promote both balanced nutrition and health, while supporting environmental sustainability.

Sourcing food from local farms, as opposed to centralized wholesale markets, can reduce carbon emissions by approximately seven times. Furthermore, the cultivation of organic produce results in around 40% lower carbon emissions compared to conventional farming practices on an equivalent land area.

Hualien Huareng Elementary School「Courses of Agricultural Education」

[2024 Huareng Elementary School Crop List]
・Lower grades grew: cherry tomatoes, cherry radishes, crown daisies, and sugar snap peas.
・Middle grades cultivated: Mexican marigold, mint, violas, pentas, and edible roses.
・Upper grades planted: taro (betel nut heart variety), tomatoes, potatoes, and scallions.

The betel nut heart taro was selected as the featured crop of Huareng Elementary's Shennong Elementary School. Under the guidance of the farming teacher, students prepared a classic taro dish "Sweet Taro Soup" as a highlight of the Shennong recipe series. The dish was so popular that it was quickly devoured by the children the moment it was served.

Wu Chong-Ge, the farming teacher for lower grades, shared:
"At the beginning of the course, the children's attention span was quite limited. However, by the second half of the semester, even first graders began recognizing roots, stems, leaves, flowers, and fruits. Their learning and progress were clearly noticeable. Some children who usually refused to eat certain vegetables—like basil or tomatoes—surprisingly began to try them during the Shennong class. This reflects how the school farmland experience fosters breakthroughs and growth in children."

Chuang Chuan-Fen, the farming teacher for upper grades, noted:
"In 2024, we made a bold move by holding a debate on global warming and climate change, with students taking both sides of the argument. To our surprise, it had a powerful impact—children learned to listen attentively to opposing viewpoints and respond thoughtfully after reflection. The purpose of the debate was to help students develop skills in research, listening, critical thinking, and value formation. Through the Shennong course, we are building pathways for expression and introspection."

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Wonderful every WT

10th Anniversary of the WT Foundation

On December 1, 2014, the Board of Directors of WT approved the establishment of the WT Education Foundation. Mr. Ming-Chi Yang has served as the founding Chairman since its inception. In late September 2024, the foundation was officially renamed the WT Foundation and became affiliated with the Ministry of Culture.

Over the past decade (2014-2024), the foundation has supported 35 beneficiary organizations, with a total donation amount reaching NT$72.68 million.

To celebrate its 10th anniversary, the WT Foundation launched the "Brilliance in Every WT Moment" retrospective exhibition, showcasing 10 key initiatives that reflect the foundation's decade-long commitment to education, healthcare, and community development. Highlights include:

· Junyi Academy Teacher Training Program and Junyi Experimental High School Creative Curriculum Program (2015-2023)
· Public-Private Partnership Sponsorship for Zhengmin Elementary School in Yunlin County (2017-2023)
· Preterm Birth Prevention and Health Education Promotion Program (2015-2020)
· Full-Time Teaching Program in Rural Areas (2015-2019)
· Remote Academic Tutoring Program (2015-2022)
· Experimental Education Program with Vox Nativa International School (2019-2020)
· CommonWealth Innovation Night: "Dream School Lecture Series" (2016)
· Educational Subsidy Program for Economically Disadvantaged High School Students (2015-2017)
· PAIA Machine Learning Platform Development Project (2020-2022)
In addition, the foundation launched two self-operated initiatives:
· "Shining Hope in Remote Areas: WT Campus Photography Engagement Program" (2021)
· "Online Reading Companion Program for Remote Students" (2022)

" Wandering Through Time" photography collection

The publication of the "Wandering Through Time" Photography Collection celebrates the creative works of children, aligning with the core mission of the "Shining Youth in Remote Areas – WT Campus Photography Program": to make their voices and visions seen.
This positive force continues to grow, creating a virtuous cycle of goodness and inspiration.

The publication of "Wandering Through Time" a commemorative photography collection showcases and celebrates the creative works of children.

Photography began as a tool for reaching remote areas, but it has since penetrated the corners of society and touched the hearts of children – shaping a better future for you, me, and the next generation.
— Stanley Yen, Chairman of the Alliance Cultural Foundation / Director of the WT Foundation

Photography is a powerful visual language – each image is an extension of memory.
A single frame can convey countless stories. It can be simple or profound, open-ended or deeply resonant – often saying more than words ever could. Photography stirs the imagination and subtly nurtures a child's ability to express their inner thoughts and emotions.
— Eric Cheng, Founder, Chairman & CEO of WT Group

Though the time spent with children is limited, the love from volunteer teachers is constant and enduring.
The true essence of the program lies in helping children feel less alone. No matter how remote the place, the warmth of volunteers' love always reaches them.
Photography, as one of the most accessible forms of artistic expression, enables children to observe the world more closely through the lens – fostering deeper connections to the land and people around them.
— Ming-Chi Yang, Chairman of the WT Foundation

Community Libraries

To celebrate the 10th anniversary of the WT Foundation, the foundation launched the Shining Hope photography collection in 2024. This special edition showcases the creative achievements of rural students participating in photography classes—allowing their unique perspectives to be seen and appreciated by a wider public.
In a meaningful act of community engagement, WT employees volunteered as "Goodwill Couriers", personally delivering the photo books to community libraries near their homes. This initiative not only amplified the voices of children from remote areas but also strengthened the bond between the company and local communities—further advancing the principle of community contribution, a cornerstone of sustainable development.

"Brilliance in Every WT Moment" – 10×20×30 Music Celebration

In celebration of the 30th anniversary of WT Group, the 20th anniversary of Taiwan Connection (TC), and the 10th anniversary of the WT Foundation, a special music event was held to mark this meaningful milestone. The concert also supported Taiwan Connection musicians in their mission to bring music education to remote schools through campus lecture concerts.
This exclusive TC × WT performance was made even more special by the presence of esteemed guests, including representatives from Academia Sinica, the College of Social Sciences at National Chengchi University, and National Taiwan University of Science and Technology, as well as valued partners from DBS Bank, United Overseas Bank (UOB), Australia and New Zealand Banking Group (ANZ), and MUFG Bank. Also in attendance were WT Group's administrative vendors, WT Foundation partners, and WT employees and their families. Together, we shared a memorable evening of music and celebration.

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In 2024, the total amount of donations including self-initiated public welfare projects reached approximately NT$15.372 million, reflecting the combined social contributions of WT and the WT Foundation.

Project Amount(NTD) $2,872,099

Shining Hope in Remote Areas – WT Campus Photography Program

The "Shining Hope in Remote Areas – WT Campus Photography Program" uses photography as a form of care and companionship to deliver aesthetic education, foster self-confidence, and help students connect with their land and community. By showcasing children's photographic works, the program promotes creative expression and sensory development through various public activities and outreach campaigns:
· Publication of the 2024 Shining Stars Photography Calendar
· Release of the 2024 Shining Stars Photography Compilation Book
· Summer Exhibition of Students' Works at Zhongxing Cultural and Creative Park in Yilan

Input and Result
· Participated in the "Three Big Dreams of Young Photographers 2024" competition and received 14 awards
· Annual exhibition attendance reached approximately 30,000 visitors

2024 Academic Year Overview
· Participating Schools: 12
  Hsinchu: Neiwan Elementary School / Taoyuan: Shezi Elementary School, Dream House /New Taipei: Quchi Elementary School, Pingxi Elementary School, Shanglin Elementary School /Yilan: Leshui Branch of Datong Elementary, Dajin Elementary, Yongle Elementary, Dream House /Hualien: Fushi Elementary School, Zhuoqing Elementary School
· Students Served: 153
· Volunteers Involved: 100 photography volunteers, 7 lead instructors
· Volunteer Backgrounds: From regions including Taoyuan, Taipei, New Taipei, Yilan, Hualien, Taichung, Kaohsiung, and Taitung, with professions such as photographers, designers, nurses, financial professionals, social workers, psychologists, retired teachers, and other education-related fields
· Average Attendance Rate: 85%
· Total Instructional Hours: 2,268 hours (Each school: 9 classes per semester/Each class: 90 minutes)
Social Media Reach
· Facebook Followers: 2,862 (408 new followers in 2024)
· Instagram Followers: 2,223 (644 new followers in 2024)

Project Amount(NTD) $2,060,000

Zhengmin Elementary School, Yunlin County [Public-Private Sponsorship Program for Zhengmin Elementary School, Yunlin County]

Since 2017, WT has partnered with the Teach For Taiwan Education Foundation (TFT) to support the Public-Private Partnership Sponsorship Program at Zhengmin Elementary School in Huwei Township, Yunlin County.
Through six years of dedicated school leadership, Zhengmin Elementary transformed from a school on the verge of closure into a thriving learning environment. The student population grew from 27 to 176, reflecting a 552% increase, and the school now stands as a top enrollment choice for new students in Yunlin. The school's motto, "Study Diligently and Treat Others Kindly", reflects its deep focus on both academic achievement and moral development. The curriculum emphasizes 49% knowledge and 51% character, underscoring the importance of personal integrity in education.
Rooted in this philosophy, Zhengmin has developed a well-rounded curriculum and institutional framework, earning top-tier ratings in the 2020 and 2023 school evaluations.
In 2023, the school proposed a new six-year partnership plan (August 2023 to July 2028) aimed at enhancing local cultural integration. The plan focuses on exposing students to arts, traditional crafts, and regional heritage from an early age, fostering a deep connection between education and local culture.

Input and Result
· Total Investment Since 2017: NT$14.55 million
· Student Enrollment Growth: Increased from 27 to 176 students
· 2024 Recognition: Selected by the Ministry of Education as a "Model School for Character Education"
· Awarded by CommonWealth Parenting Magazine's "Innovation 100", recognized for excellence in character-based educational innovation

Project Amount(NTD) $2,000,000

Donation Project – Junyi Experimental High School for International Education [Liberal Arts and Cultural Literacy Program]

WT supports the Liberal Arts and Cultural Literacy Program at Junyi Experimental High School for International Education, which aims to integrate local culture into a well-rounded humanities and arts curriculum. The program employs resident professional instructors to develop cross-disciplinary courses centered on musical theater creation and performance as the primary expression of student learning outcomes.
After-school training is also offered, with industry professionals providing technical instruction in stage lighting, sound engineering, stage management, and related areas. These courses are designed for students interested in backstage theater production and are conducted as a year-long training program.
In May 2024, the school's annual Arts Festival was led for the first time by internal faculty member Ms. Lan Pei-Chih, who served as the event's executive producer. The initiative guided students through diverse experiential learning pathways, aligning with the school's experimental education model. Curriculum planning is tailored to the developmental needs of each grade level and designed collaboratively with professional artists and educators. The goal is to nurture students in liberal arts education, cultivating cultural literacy and transferable skills that will benefit them for life.

Input and Result
· Total Investment Since 2015: NT$22.2 million
· Number of Students Benefited: 396
· 2024 Ministry of Education Evaluation for Experimental Education: Rated Excellent

Project Amount(NTD) $1,866,913

Online Reading One-On-One Program

To promote reading habits and broaden students' horizons through literacy, the WT Foundation launched the Remote Area Online Reading Program, in collaboration with various corporate partners. The program has established eight reading centers across Taiwan, offering weekly online storybook reading sessions every Wednesday afternoon during after-school hours.
Led by trained reading companions, the program inspires children's interest in reading. Through consistent engagement and caring companionship, volunteers help plant the seeds of change, empowering children to grow and transform their lives through reading.

Input and Result
· Participating Students: 160/Volunteer Reading Companions: 190/Books Read (Cumulative): 13,475 volumes/Partner Organizations: 21/Total Reading Sessions Held: 9,420

Project Amount(NTD) $1,500,000

National Chengchi University, College of Social Sciences [WT Young Talent Fund – Social Sciences Youth Leadership Program]

The College of Social Sciences at National Chengchi University (NCCU) is dedicated to building a leading institution for humanities and social sciences, with the vision of becoming a center of excellence for Asia-Pacific regional research and education. Its mission is to cultivate students as future leaders with strong social awareness and civic responsibility.
To achieve this goal, the college offers several key programs supported by the WT Young Talent Fund, including:
·The Public Philosophy and Emerging Social Awareness (PPESA) Honorary Program, which encourages interdisciplinary learning and nurtures students with a well-rounded foundation in humanities, social engagement, and professional expertise.
·The English-Taught Program (ETP), which enhances students' global mobility and cross-cultural communication by offering credit-based courses in English and forming exchange partnerships with leading international universities.
·The "Dream-Building" and "Research Fellowship" Team Grants, which support student-led initiatives in social practice and academic exploration, encouraging independent inquiry and teamwork.

Input and Result
· 6-Year (2024-2029) Young Talent Development Program

Project Amount(NTD) $1,000,000

Hepatitis B Foundation [Good Liver Health Center Project Fund]

· Liver disease is one of the top ten causes of death in Taiwan. To strengthen early detection and early treatment mechanisms, the Good Liver Foundation, a nonprofit medical organization, is actively establishing a specialized Liver Disease Medical Center. The goal is to offer advanced medical equipment and high-quality, compassionate care, ultimately improving public health outcomes in Taiwan.
· This project aligns with ESG social responsibility principles and contributes to the United Nations Sustainable Development Goals (SDGs)—specifically Goal 3: Good Health and Well-being, which aims to ensure healthy lives and promote well-being for all at all ages.

Input and Result
Production of Educational Materials:
· Good Liver Magazine: 264,000 copies printed
· Liver Health Education Booklets: 8,100 copies distributed
Health Education via New Media Channels:
· YouTube – "Good Liver. Good Health" (Subscribers: 46,304)
· Facebook – "Good Liver. Good Health" (Followers: 15,817)
· LINE official channel for public health updates and outreach
Public Health Initiatives:
· Hepatitis and liver cancer screening programs in rural and underserved areas
· Nationwide ultrasound screening campaigns

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Project Amount(NTD) $1,000,000

Taiwan Hao Foundation [Shennong Project]

The Shennong Project is rooted in three core values: organic diet, land-based education, and local identity. The program encourages children to eat locally grown organic fruits and vegetables, fostering a deep connection to the flavors of their hometowns.
The initiative begins with the concept of "One School, One Farm Plot", allowing students to get hands-on with agriculture, learn to respect life, and experience coexistence with nature. Using education as the starting point, the program seeks to cultivate positive cycles and promote environmental sustainability – beginning with a single piece of farmland.

Input and Result
- Total Investment Since 2021: NT$4 million
- Annual Student and Teacher Participants: 631
- Annual Teaching Hours: 720 minutes
- Organic Produce Procured: 406 kg/Estimated Carbon Emissions Reduced: 105 kg

Project Amount(NTD) $900,000

Taiwanese Weightlifter Fang Wan-Ling [Paris 2024 Olympic Preparation and Training Fund]

Athlete Fang Wan-Ling set her sights on the 2024 Paris Olympic Games, actively participating in major international competitions to accumulate qualification points. The Paris Olympics were designed around three core sustainability strategies:
- Reducing greenhouse gas emissions
- Supporting climate-positive initiatives
- Engaging all stakeholders to maximize positive impact

The Games follow circular economy principles, including the use of 100% renewable energy in all venues and the promotion of public transportation. Paris 2024 is expected to be the first Olympic Games to achieve climate positive status.
WT, as part of its ESG commitment, supported Fang Wan-Ling's pre-Olympic training and participation in the Games – demonstrating its dedication to sustainability through action.

Input and Result
- At the 2024 Paris Olympics, Fang ranked 6th overall, breaking both the national snatch record and the total lift record, surpassing her own previous national record of 192 kg.
- Total Investment (2022-2024): NT$1.8 million

Project Amount(NTD) $600,000

Chinese Taipei Ultra Marathon Association
[Green Sporting Events: Carbon Reduction Label Application and Demonstration Race Promotion]

The Cilan Forest Trail Race, organized by the Chinese Taipei Ultra Marathon Association, is the first race in Taiwan to apply for a Carbon Footprint Label. In 2024, the event took on a new challenge: applying for the Carbon Reduction Label, aiming to set a benchmark in sustainable race practices.
The race implements the 6R energy-saving and carbon-reduction principles – Reduce, Reuse, Recycle, Refuse, Replace, and Remind – not only to minimize the environmental impact of the event itself, but also to enable participants, staff, and runners to experience and internalize the values of a green sporting event, fostering a broader awareness of sustainability.

Input and Result
Pioneering Achievement:
- First sporting event in Taiwan to apply for a Carbon Footprint Label
Awards and Certifications:
- 2024 Ministry of the Interior National Social Organization Public Welfare Contribution Award - Gold Medal
- 2024 Kerry TJ Logistics Charity Green Half Marathon:Received Silver Sustainability Label from the Asia Oceania Ultra Athletics Alliance (AOUA)
- 2024 CEIBS AMP Alumni 24-Hour Relay Challenge (Shanghai):Also awarded the Silver Sustainability Label by AOUA
- Participation Metrics – 2024 AOUA Trail Challenge Series:
- Cilan Forest Trail Race:Runners: 595/Total Participants (including staff & volunteers): 700
- Planned Supported Events for 2025:Yangmingshan Ultramarathon/Taipei Ultramarathon/Taiwan Cilan Forest Trail Race/Yilan Dongshan River Ultramarathon/Bei-Yi Highway Ultramarathon

Project Amount(NTD) $600,000

Tunghai University
[Department of Industrial Engineering and Enterprise Information – Alumni Association Establishment and Operations Fund]

The Department of Industrial Engineering and Enterprise Information at Tunghai University is committed to nurturing students with competencies in fundamental engineering, global communication, modern information technology, humanities, social responsibility, lifelong learning, and knowledge innovation. The department aims to cultivate professionals who excel in industrial engineering, business management, information systems and engineering, automation production, and healthcare management, with strengths in both technological application and strategic innovation.

Input and Result
This fund supports the establishment and administrative operations of the Department Alumni Association, with the goals of:
- Fostering a strong alumni network,
- Promoting professional and business development among members, and
- Providing mentorship and support for current students in their pursuit of further studies and employment.

Project Amount(NTD) $530,000

National Taipei University of Technology (NTUT)
[Sponsorship of Domestic and International Competitions]

The Taipei Tech Formula Racing Team (TaipeiTech Racing, TTR), now in its ninth year, consists of 60 student members, primarily from the Department of Vehicle Engineering within the College of Mechanical and Electrical Engineering. The team is responsible for the independent design, verification, assembly, and marketing of its formula-style race cars to participate in the Formula SAE (FSAE) – an international collegiate design competition.
TTR is the second Formula SAE team established in Taiwan, and in 2023, achieved second place in the Formula Student Taiwan Cup.
This sponsorship aligns with WT's electric vehicle (EV) business and supports its ESG strategic goals. The project reflects core values of sustainable development and contributes to the following United Nations Sustainable Development Goals (SDGs):
- SDG 4 – Quality Education
- SDG 8 – Decent Work and Economic Growth
- SDG 9 – Industry, Innovation, and Infrastructure

Input and Result
4th Formula Student Taiwan (FST) Cup – 3rd Place

Project Amount(NTD) $243,000

Taiwan Society of Neurosurgery
[17th Asian Australasian Congress of Neurological Surgeons (AACNS 2024) – Travel Grant Sponsorship for 15 Physicians from Low- and Middle-Income Countries]

- The Asian Australasian Society of Neurological Surgeons (AASNS), founded in 1967, is one of the world's most prominent neurosurgical organizations, with a membership of over 25,000 neurosurgeons representing 28 countries across Asia, Australasia, and the Pacific Rim.
- Taiwan has been awarded the honor of hosting the 17th Asian Australasian Congress of Neurological Surgeons (AACNS 2024), which will be held from November 7-10, 2024, at the Kaohsiung Exhibition Center. The congress will bring together international scholars and experts to promote academic exchange and showcase Taiwan's strengths in neurosurgical research and innovation.
- To support technical exchange and capacity building, 15 outstanding physicians from low- and middle-income countries including Pakistan, Vietnam, the Philippines, Burkina Faso, and India, will be sponsored with travel grants to attend the congress. This initiative reflects Taiwan's commitment to advancing global medical collaboration and enhancing neurosurgical capabilities in developing nations.

Input and Result
15 Physicians from Low- and Middle-Income Countries Invited to Taiwan for Exchange
(Pakistan, Vietnam, the Philippines, Burkina Faso, and India)

Project Amount(NTD) $100,000

Wujie Junior High School Badminton Team, Yilan County
[Sponsorship for Team Training, Equipment, and Competition Participation]

- The Wujie Junior High School Badminton Team in Yilan County was established in 2017 with the goal of providing students with a pathway for physical development while cultivating their skills and interest in badminton. Under the guidance of professional coaches and with access to well-equipped training facilities, students have been able to improve systematically and participate in both county-level and national tournaments.
- This sponsorship project supports the team's development and helps nurture more outstanding badminton athletes. It aligns with the following United Nations Sustainable Development Goals (SDGs):
  - SDG 3 – Good Health and Well-being
  - SDG 4 – Quality Education
  - oSDG 5 – Gender Equality
  - SDG 17 – Partnerships for the Goals

Input and Result
- Mayor's Cup Badminton Championships:1st Place, Girls' Singles – 9th Grade Division
- YONEX 2024 Gamalan National Badminton Tournament:1st Place, Mixed Doubles – 9th Grade Division/3rd Place, Boys' Singles – 8th Grade Division

Project Amount(NTD) $100,000

ESG World Citizenship Digital Governance Foundation, Taichung City
[Sponsorship of the ONE WORLD Annual Global Citizenship Music Concert]

Music knows no borders and neither do global citizens.
The 2024 ONE WORLD music and arts initiative promotes the values of global citizenship and a shared, sustainable future. The event seeks to instill key virtues such as kindness and compassion and enhance cultural awareness and international collaboration, particularly among K-12 students and underserved communities in Taiwan.
Each concert is designed to be a model of global citizenship in action, using music as a powerful bridge that connects art and ESG sustainability, fostering mutual understanding across cultures and borders.
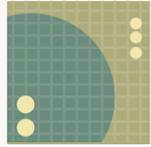
Input and Result
On September 15, 2024, the foundation hosted the "Million Students: Love Toward a Sustainable World – Family Global Citizenship Concert" at the CPC Corporation Kuang-Guang Auditorium in Taipei, with an audience of over 600 participants.

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Wang Wen-Sheng, Quchi Elementary School, New Taipei City

05 Appendix

"As detailed below:
establishing the foundation of trust."

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chapter 5-1
GRI Content Index

GRI Statement of Use

Statement of Use	WT Microelectronics Co., Ltd. has reported in accordance with the GRI Standards for the period 2024/01/01 to 2024/12/31
GRI 1	Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI 2：General Disclosure 2021

Index	Disclosure Item		Report Content	Page	Explanation
The organization and its reporting practices					
2-1	Organizational Details		Strategic Acquisition Completed to Establish Global Footprint	p.15	
2-2	Entities included in the organization's sustainability reporting		About the Report	p.5	
2-3	Reporting period, frequency and contact point		About the Report	p.5	
2-4	Restatements of information		About the Report	p.5	There are no restatements of information in the report.
2-5	External assurance	5-11	External Guarantee	p.181	
Activities and workers					
2-6	Activities, value chain and other business relationships		Strategic Acquisition Completed to Establish Global Footprint	p.15	
2-7	Employees	3-1	Talent Recruitment	p.71	
2-8	Workers who are not employees	3-1	Talent Recruitment	p.71	
Governance					
2-9	Governance structure and composition	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-10	Nomination and selection of the highest governance body	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-11	Chair of the highest governance body	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-12	Role of the highest governance body in overseeing the management of impacts	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-13	Delegation of responsibility for managing impacts	1-4	Management Guidelines for Material Issues	p.30	See management guidelines of each issue for details
2-14	Role of the highest governance body in sustainability reporting		About the Report	p.5	
2-15	Conflicts of interest	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-16	Communication of critical concerns	1-1	Action Guidelines for Sustainability Management	p.23	
2-17	Collective knowledge of the highest governance body	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-18	Evaluation of the performance of the highest governance body	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-19	Remuneration policies	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-20	Process to determine remuneration	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-21	Annual total compensation ratio	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	

Index	Disclosure Item		Report Content	Page	Explanation
Strategy, policies and practices					
2-22	Statement on sustainable development strategy		Letter from the CEO	p.7	
2-23	Policy commitments (responsible business practices, respect for human rights)	3-3	Inclusive and Friendly Workplace	p.82	
2-24	Embedding policy commitments	1-1	Action Guidelines for Sustainability Management	p.23	See management guidelines of each issue for details
		2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
2-25	Processes to remediate negative impacts	2-7	Adhere to Ethics in Business Operations	p.66	
2-26	Mechanisms for seeking advice and raising concerns	2-7	Adhere to Ethics in Business Operations	p.66	
2-27	Compliance with laws and regulations	2-7	Adhere to Ethics in Business Operations	p.66	
2-28	Membership associations		Strategic Acquisition Completed to Establish Global Footprint	p.15	
Stakeholder engagement					
2-29	Approach to stakeholder engagement	1-2	Stakeholder Engagement	p.25	
2-30	Collective bargaining agreements	1-4	Management Guidelines for Material Issues	p.30	

GRI 3：Material Topic Disclosure 2021

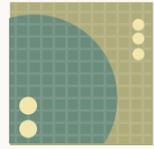| Index	Disclosure Item		Report Content	Page	Explanation
3-1	Process to determine material topics	1-3	Materiality Issue Analysis	p.27	
3-2	List of material topics	1-3	Materiality Issue Analysis	p.27	
Material Topic 1: Information Security					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
Self-defined topic					
IS-1	Incidents of external intrusion stealing data or interrupted information services	2-6	Enhancing Information Security	p.61	
IS-2	The number and percentage of people receiving information security education and training	2-6	Enhancing Information Security	p.61	
Material Topic 2: Ethical Corporate Management					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
GRI 205：Anti-corruption 2016					
205-3	Confirmed incidents of corruption and actions taken	2-7	Adhere to Ethics in Business Operations	p.66	
Material Topic 3: Sustainable Supply Chain					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
GRI 204：Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	4-2	Sustainable Supply Chain	p.110	
GRI 308：Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria	4-2	Sustainable Supply Chain	p.110	
GRI 414：Supplier Social Assessment 2016					
414-1	New suppliers that were screened using social criteria	4-2	Sustainable Supply Chain	p.110	
Material Topic 4: Talent Attraction and Retention					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	

Index	Disclosure Item		Report Content	Page	Explanation
GRI 202: Market Presence 2016					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	3-3	Inclusive and Friendly Workplace	p.82	
202-2	Proportion of senior management hired from the local community	3-1	Talent Recruitment	p.71	
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	3-1	Talent Recruitment	p.71	
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	3-3	Inclusive and Friendly Workplace	p.82	
401-3	Parental leave	3-4	Health Management	p.87	
GRI 402: Labor/Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	3-3	Inclusive and Friendly Workplace	p.82	
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	2-1	Implement and Enhance a Sound Corporate Governance Framework	p.41	
		3-1	Talent Recruitment	p.71	
405-2	Ratio of basic salary and remuneration of women to men	3-3	Inclusive and Friendly Workplace	p.82	
Material Topic 5: Economic Impact					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
GRI 201: Economic Performance 2016					
201-1	Direct economic value generated and distributed	5-10	Quantitative Data Supplement Disclosure	p.175	Refer to the table: Historical Profit and Loss and Specific Expenditure Items
201-3	Defined benefit plan obligations and other retirement plans	3-3	Inclusive and Friendly Workplace	p.82	
Material Topic 6: Innovation Management					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
Self-defined Topic					
IM-1	Proportion of revenue in line with sustainable economic activities	1-4	Management Guidelines for Material Issues	p.30	
Material Topic 7: Talent Attraction and Retention					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	3-2	Talent Development	p.77	
Material Topic 8: Product Responsibility					
GRI 416: Customer Helath and Safety 2016					
416-2	Violations of health and safety regulations related to products and services	4-2	Sustainable Supply Chain	p.110	
Material Topic 9: Climate Strategy and Energy Management					
3-3	Management of material topics	1-4	Management Guidelines for Material Issues	p.30	
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	4-7	Energy Management	p.135	
302-3	Energy intensity	4-7	Energy Management	p.135	
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	4-6	Greenhouse Gases	p.129	
305-2	Energy indirect (Scope 2) GHG emissions	4-6	Greenhouse Gases	p.129	
305-3	Other indirect (Scope 3) GHG emissions	4-6	Greenhouse Gases	p.129	
305-4	GHG emissions intensity	4-6	Greenhouse Gases	p.129	
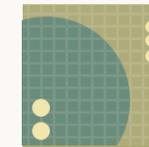
chapter 5-2
SASB Index

"Consumer Goods - Multiline and Specialty Retailers & Distributors" Disclosure Index

Index Content	Index Code	Report Contents or Explanation
(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	CG-MR-130a.1	See 4-7 Energy Management for details
Description of approach to identifying and addressing data security risks	CG-MR-230a.1	See 2-6 Enhancing Information Security for details
(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of customers affected	CG-MR-230a.2	See 2-6 Enhancing Information Security for details. WT does not handle personally identifiable information as it is a B2B business. The disclosure of the number of affected customers is not applicable, either
(1) Average hourly wage and (2) percentage of in-store and distribution center employees vs. minimum wage, by region	CG-MR-310a.1	WT has 11 distribution centers, and the basic starting salary for employees is higher than the local minimum wage. See 3-3 Inclusive and Friendly Workplace for details
(1) Voluntary and (2) involuntary turnover rate for in-store and distribution center employees	CG-MR-310a.2	See 5-10 Quantitative Data Supplement Disclosure for details
Total amount of monetary losses as a result of legal proceedings associated with labor law violations	CG-MR-310a.3	No incidents of non-compliance with labor regulations in 2024
Percentage of gender and racial/ethnic group representation for (1) executives management, (2) non-executives management, and (3) all other employees	CG-MR-330a.1	See 3-1 Talent Recruitment for details
Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	CG-MR-330a.2	There were no employment discrimination complaints in 2024
Revenue from products third-party certified to environmental and/or social sustainability standards	CG-MR-410a.1	The code is not applicable, as WT cannot verify the customers' end uses of the products and whether they have passed the relevant verification.
Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-MR-410a.2	See 4-2 Sustainable Supply Chain for details
Discussion of strategies to reduce the environmental impact of packaging	CG-MR-410a.3	See 4-3 Green Logistics for details
Number of (1) retail locations and (2) distribution centers	CG-MR-000.A	WT has no retail locations and has total 11 distribution centers.
Total area of (1) retail locations and (2) distribution centers	CG-MR-000.B	(1) Retail locations: 0 m^2 (2) Distribution centers: 91,540 m^2

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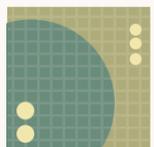
chapter 5-3

Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Index

"Electronic Distribution Industry" Disclosure Index

Code	Index Content	Report Contents or Explanation
1	Total energy consumed, percetage grid electricity, and percentage renewable	See 4-7 Energy Management
2	Total water withdrawn, and total water consumed	See 4-8 Water Resource Management for details
3	Amount of hazardous waste, percentage recycled	See 4-9 Waste Reduction for details
4	Amount of incident catalog and employees, and total recordable incident rate	There is no recordable work-related incident in 2024, See 3-6 Workplace Safety for details
5	Weight of end-of-life products and e-waste; percentage recycled (Note)	See 4-9 Waste Reduction for details
6	Description of the management of risks associated with the use of critical materials	As an electronic component distributor, WT keeps the product inventory level under continuous monitoring. Inventory management has been improved through digital optimization in recent years. See 2-2 Digital Transactions and Services for details
7	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	There were no such cases.
8	Number of units by product category	See Strategic Acquisition Completed to Establish Global Footprint for details

Note: Including the sale of leftovers or other recycling, relevant instructions should be provided

chapter 5-4

TCFD Index

Category	Suggested Disclosure		Report Contents	Page
Governance	Describe the board's oversight of climate-related risks and opportunities	2-5	Combining Sustainable Development and Risk Management	p.58
		4-5	Response to Climate Change	p.125
	Describe management's role in assessing and managing climate-related risks and opportunities	2-5	Combining Sustainable Development and Risk Management	p.58
		4-5	Response to Climate Change	p.125
Strategies	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term	2-5	Combining Sustainable Development and Risk Management	p.58
		4-5	Response to Climate Change	p.125
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	4-1	Activate Green Innovation	p.103
		4-5	Response to Climate Change	p.125
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	4-5	Response to Climate Change	p.125

Category	Suggested Disclosure		Report Contents	Page
Risk Management	Describe the organization's processes for identifying and assessing climaterelated risks	4-5	Response to Climate Change	p.125
	Describe the organization's processes for managing climate-related risks	4-5	Response to Climate Change	p.125
	Describe how processes for identifying, assessing and managing climaterelated risks are integrated into the organization's overall risk management	4-5	Response to Climate Change	p.125
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	4-5	Response to Climate Change	p.125
	Disclose scope 1, scope 2, and if appropriate, scope 3 GHG emissions and the related risks	4-6	Greenhouse Gases	p.129
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	4-5	Response to Climate Change	p.125
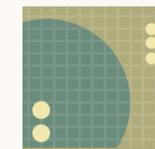
chapter 5-5

Greenhouse Gas Inventory and Verification Status

As a company with capital exceeding NT$10 billion, WT is required to disclose its parent company's individual inventory for 2024, as stipulated by the "Sustainable Development Roadmap for TWSE/TPEx-Listed Companies". The greenhouse gas (GHG) emission information in this report was inventoried in accordance with ISO 14064-1:2018. The operational boundary includes Scope 1, Scope 2, and Scope 3 emissions. For a detailed explanation of the organizational and assurance boundaries, please refer to the "Organizational Boundary Description" table.

Greenhouse Gas Emissions (Scope 1, Scope 2)

Emission Scope	Total Emissions (tonnes CO2e)	Intensity (tonnes CO2e/NT$ million)	Assurance Body	Assurance Status Description
Scope 1				BSI conducted a reasonable assurance engagement for Scope 1 and Scope 2 GHG emissions, and performed agreed-upon procedures for Scope 3 emissions. The organizational boundary for the verification was defined using the operational control approach. For detailed site information, please refer to the table titled "Organizational Boundary Description" below.
Taiwan, Hong Kong Logistics Center, Singapore Logistics Center	101.7286	0.000128	BSI Group Singapore Pte. Ltd. Taiwan Branch	
Scope 2 (Location-based)				
Taiwan, Hong Kong Logistics Center, Singapore Logistics Center	1,465.3655	0.001701		
Scope 2 (Market-based)				
Taiwan, Hong Kong Logistics Center, Singapore Logistics Center	1388.7021	0.001612		
Scope 1				Not independently assured by a third-party body
All operating sites in APAC, Americas, EMEA	2127.48	0.002217		
Scope 2 (Location-based)				
All operating sites in APAC, Americas, EMEA	5318.54	0.005543		
Scope 2 (Market-based)				
All operating sites in APAC, Americas, EMEA	5241.43	0.005463		

Greenhouse Gas Emissions (Scope 3)

Emission Scope	Total Emissions (tonnes CO2e)	Assurance Body	Assurance Status Description
Scope 3			
3-1 Upstream transportation and distribution	13,976.5851	BSI	Verified according to Agreed-Upon Procedures (AUP). Please refer to the verification statement for detailed information.
3-2 Downstream transportation and distribution	4,874.5700		
3-3 Employee commuting	520.4724		
3-5 Business travel emissions (Taiwan)	166.6135		
4-1 Electricity upstream	302.3568		
4-2 Capital goods	73.1416		
4-3 Waste generated in operations	42.5229		
3-5 Business travel emissions (China, Hong Kong, India, Malaysia, Thailand, Singapore, Vietnam)	531.445	Not independently assured by a third-party body	
Total Emissions	20,487.7073		

Organizational Boundary Description

Operating Location	Operating Location Description	Inventory	Verification
Consolidated Financial Reporting Companies	The consolidated financial reporting company emissions listed above represent all emissions from the inventoried operational sites detailed below, encompassing all consolidated financial reporting companies.		
Taiwan	The organizations covered in the report were WT Microelectronics Co., Ltd, WT Microelectronics Co.,Ltd (Hong Kong Logistics Center), WT Technology Co., Ltd. (Singapore Logistics Center), Morrihan International Corp., Techmosa International Inc., Maxtek Technology Co., Ltd, Hongtech Electronics Co., Ltd., Nuvision Technologies Inc., Brillinics (Taiwan) Inc. and WT Group's Joint Employee Welfare Committee, etc. (Emissions of some subsidiaries using shared offices are consolidated as their electricity consumptions can not be separated.)	●	●
China	All subsidiaries within China (including Hong Kong)	●	
Other Asia and Oceania	World Co., Ltd. , Leader's Technology Co., Ltd. , Future Electronics, Brillnics Japan Inc. , Future Electronics, subsidiaries in Singapore, Vietnam, Thailand, Malaysia, India, Philippines, etc. (excluding Singapore Logistics Center)	●	
Americas	Includes subsidiaries in United States, Canada, Mexico, Brazil	●	
EMEA (Europe, the Middle East and Africa)	Includes subsidiaries in Germany, United Kingdom, France, Italy, Poland, Lithuania, Israel, Spain, Australia, Sweden, Hungary, Romania, Czech Republic, Denmark, Switzerland, Estonia	●	
Excluded Scope	Explanation		
Investment Holding Companies	These are investment holding companies with no actual operating sites, so they were not included in the inventory process.		

Verification Statement from Verification Agency

bsi.

Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: WT Microelectronics Co., Ltd.
14F.
No. 738, Zhongzheng Rd.
Zhonghe Dist.
New Taipei City
235603
Taiwan

文曄科技股份有限公司
臺灣
新北市
中和區
中正路 738 號
14 樓
235603

Holds Statement No: GHGEV 817039

Verification opinion statement
As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

● The Greenhouse Gas Emissions with WT Microelectronics Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.

● The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 101.7286 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 1,465.3655 tonnes of CO_2 equivalent.

● WT Microelectronics Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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Verification Statement from Verification Agency

Statement No:　　　　GHGEV 817039

The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.

- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.

- The emission factors of electricity in the organization's GHG report for the year 2024 are 0.494 (Taiwan, 2023), 0.390 (Hongkong, 2021), 0.412 (Singapore, 2023) kgCO$_2$e/kWh, while the citations of different electricity factors may result in different GHG emissions estimates.

EMISSIONS	Notes	tonnes CO$_2$e
Category 1: Direct GHG emissions and removals		101.7286
1.1　Stationary combustion		0.0000
1.2　Mobile combustion		64.9911
1.3　Industrial processes (anthropogenic systems)		0.0000
1.4　Fugitive (anthropogenic systems)		36.7375
1.5　Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO$_2$e from biomass		0.0000
Category 2: Indirect GHG emissions from imported energy		1,465.3655
2.1　Indirect emissions from imported electricity	location-based approach	1,465.3655
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E	Power Purchase Agreements:	155,189 kWh
Indirect emissions from imported electricity	market-based approach	1,388.7021
2.2　Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.

- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

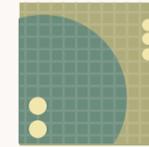| EMISSIONS	Notes	AUP Item(s)	tonnes CO$_2$e
Category 3: Indirect GHG emissions from transportation			19,538.2410
3.1　Emissions from upstream transport and distribution for goods	Use the Energy-based method		13,976.5851
3.2　Emissions from Downstream transport and distribution for goods	Use the Energy-based method		4,874.5700
3.3　Emissions from Employee commuting	Use the Energy-based and distance-based method	Transportation Vehicles: 455.062 tCO$_2$e Public transportation: 886,958 pkm High speed rail: 7.329 tCO$_2$e	520.4724
3.5　Emissions from Business travels	Use the Distance-based method	Aircraft 166.6135 tCO$_2$e	166.6135
Category 4: indirect GHG emissions from products used by organization			418.0213
4.1　Emissions from Purchased goods	Energy: Use the Average-data method		302.3568
4.2　Emissions from Capital goods	Capital procurement-Based on suppliers can provide carbon emissions data		73.1416
4.3　Emissions from the disposal of solid and liquid waste	Only solid waste and use the waste-type-specific method	Solid waste disposal: 125.07 tonnes	42.5229

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Verification Statement from Verification Agency

Statement No: GHGEV 817039

Location	Verification Information
WT Microelectronics Co., Ltd. 14F. No. 738, Zhongzheng Rd. Zhonghe Dist. New Taipei City 235603 Taiwan 文曄科技股份有限公司 臺灣 新北市 中和區 中正路 738 號 14 樓 235603	The Greenhouse Gas Emissions with WT Microelectronics Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 101.7286 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 1,465.3655 tonnes of CO_2 equivalent.

The 5 domestic locations, 2 domestic warehouses and 3 overseas warehouses of WT Microelectronics Co., Ltd. are included.
涵蓋文曄科技股份有限公司(共 5 個國內據點、2 個國內倉庫與 3 個海外倉庫)

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Stakeholder Capitalism Metrics Index

| Topic	Core Metrics and Disclosures	Report Contents
Governance		
Governing Purpose		
Setting purpose	The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	Letter from the CEO
Quality of Governing Body		
Governance body composition	Composition of the highest governance body and its committees by: - competencies relating to economic, environmental and social topics - executive or non-executive - independence - tenure on the governance body - number of each individual's other significant positions and commitments, and the nature of the commitments - gender - membership of under-represented social groups - stakeholder representation	2-1 Implement and Enhance a Sound Corporate Governance Framework Refer to 2024 Annual Report for director information
Remuneration	Describe the performance indicators of the remuneration policies for members of the highest governance body and senior management, and how the organization's goals in economic, environmental and social management are linked to the Company's established purposes, strategies and long-term values. Describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay (including performance-based pay/stock-based pay/bonus/restricted stock) ii. sign-on bonuses or recruitment incentive payments iii. termination payments iv. clawbacks v. retirement benefits	2-1 Implement and Enhance a Sound Corporate Governance Framework
Stakeholder Engagement		
Material issues impacting stakeholders	A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged	1-2 Stakeholder Engagement 1-3 Materiality Issue Analysis
Ethical Behavior		
Anti‐corruption	1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, breakdown by region 2. (a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years and (b) Total number and nature of incidents of corruption confirmed during the current year, related to this year 3. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption	There were no corruption incidents in 2023 and 2024. 2-7 Adhere to Ethics in Business Operations
Protected ethics advice and reporting mechanisms	A description of internal and external mechanisms for: 1. Seeking advice about ethical and lawful behavior and organizational integrity 2. Reporting concerns about unethical or unlawful behavior and lack of organizational integrity	2-7 Adhere to Ethics in Business Operations
Amount of loss caused by unethical conduct	The amount of losses caused by anti-corruption, insider trading, antitrust, anticompetitive behavior, market manipulation, and fraud or violation of industrial regulations	2-7 Adhere to Ethics in Business Operations
Risk and Opportunity Oversight		
Integrating risk and opportunity into business process	Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.	2-5 Combining Sustainable Development and Risk Management
ESG topics under the capital allocation framework	How the highest governance body considers economic, environmental and social issues when overseeing major capital allocation decisions, such as capital expenditures, acquisitions and divestments.	1-1 Action Guidelines for Sustainability Management
Planet		
Climate Change		
Greenhouse gas (GHG) emissions	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	4-6 Greenhouse Gases
TCFD implementation	Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.	4-5 Response to Climate Change

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Topic	Core Metrics and Disclosures	Report Contents
Nature loss		
Land use and ecological sensitivity	Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA)	Not applicable None of the operating sites are in ecologically sensitive areas
Fresh water availability		
Water consumption and withdrawal in water stressed areas	Report for operations where material, megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.	None of the operating bases are in water stressed areas. 4-8 Water Resources Management
Employee		
Dignity & Equality		
Diversity and inclusion	Percentage of employees by per employee category, per age group, gender and other indicators of diversity	3-1 Talent Recruitment
Pay equality	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas	3-3 Inclusive and Friendly Workplace
Wage level	1. Ratios of standard entry-level wage by gender compared to local minimum wage 2. Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO)	3-3 Inclusive and Friendly Workplace
Risk for incidents of child, forced or compulsory labour	An explanation of the operations and suppliers considered to have significant risk for incidents of child labor, forced or compulsory labour. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier, or countries or geographic areas with operations and suppliers considered at risk.	There were no incidents of human rights violations in 2024. Suppliers' commitments and selfassessments were signed and returned as required.
Health and Well-being		
Health and safety	1. The number and rate of fatalities as a result of work-related injury, high-consequence work related injuries (excluding fatalities), recordable work-related injuries, main types of work related injury, and the number of hours worked 2. An explanation of how the organization facilitates workers' access to nonoccupational medical and healthcare services, and the scope of access provided for employees and workers	3-4 Health Management 3-6 Workplace Safety
Skills for the Future		
Training provided	1. Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees) 2. Average training and development expenditure per full time employee	3-2 Talent Development
Prosperity		
Employment and Wealth Generation		
Absolute number and rate of employment	1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region 2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region	3-1 Talent Recruitment
Economic Contribution	1. Direct economic value generated and distributed (EVG&D) – on an accrual basis, covering the basic components for the organization's global operations, ideally split out by: a. Revenue b. Operating costs c. Employee wages and benefits d. Payments to providers of capital e. Payments to government f. Community investment 2. Financial assistance received from the government - total monetary value of financial assistance received by the organization from any government during the reporting period	5-10 Quantitative Data Supplement Disclosure
Wealth Generation and Employment		
Financial investment contribution	1. Total capital expenditures (CapEx) - depreciation supported by narrative to describe the company's investment strategy 2. Share buybacks + Dividend payments supported by narrative to describe the company's strategy for returns of capital to shareholders	Refer to the "Consolidated Statement of Cash Flows" disclosure in the 2024 Annual Report
Innovation of Products and Services		
Total R&D expenses	Total costs related to research and development	2-3 Sound Financial Performance
Community and Social Vitality		
Total tax paid	The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes	2-4 Compliant Tax Policies
Report on total taxes and additional taxes paid for key operating locations by country	Report on total taxes and additional taxes paid for key operating locations by country	2-4 Compliant Tax Policies

Note: The metrics are based on the white paper Measuring Stakeholder Capitalism Towards Common Metrics and Consistent Reporting of Sustainable Value Creation released by the World Economic Forum in September 2020.
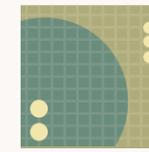
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SDGs Disclosure Index

SDGs	Target No.	Target Title	Report Contents	Page
3 良好健康與福祉	3.3	End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	3-4 Health Management	p.87
	3.4	Reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	3-4 Health Management	p.87
4 優質教育	4.1	Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	4-10 Giving Back to the Society	p.141
	4.3	Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	3-2 Talent Development	p.77
	4.4	Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	3-2 Talent Development	p.77
5 性別平等	5.1	End all forms of discrimination against all women and girls everywhere	3-1 Talent Recruitment	p.71
	5.5	Ensure full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	3-1 Talent Recruitment	p.71
7 可負擔的潔淨能源	7.A	Enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology	4-1 Activate Green Innovation	p.103
8 體面工作與經濟成長	8.2	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation	2-2 Digial Transcations and Services 2-3 Sound Financial Performance	p.48 p.54
	8.4	Improve progressively global resource efficiency in consumption and production	4-3 Green Logistics	p.117
	8.8	Protect labor rights and promote safe and secure working environments for all workers	3-6 Workplace Safety	p.99
12 負責任的消費與生產模式	12.5	Substantially reduce waste generation through prevention, reduction, recycling and reuse	4-9 Waste Reduction	p.139
	12.8	Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature	4-4 Environmental Management	p.121
13 氣候行動	13.2	Integrate climate change measures into policies, strategies and planning	4-6 Greenhouse Gases	p.129
	13.3	Improve education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning	4-4 Environmental Management	p.121
14 保育海洋與海洋資源	14.1	Sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience and take action for their restoration in order to achieve healthy and productive oceans	4-4 Environmental Management	p.121
16 和平、正義與健全的司法	16.5	Substantially reduce corruption and bribery in all their forms	2-7 Adhere to Ethics in Business Operations	p.66
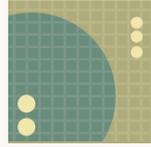
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# Certification of ISO Standards and Related Standards

	Valid from	Valid Until
ISO 9001:2015		
Taiwan Logistics Center	2015/10/27	2027/10/14
Hong Kong Logistics Center	2016/12/07	2025/12/05
Shenzhen Logistics Center (Hong Kong Morrihan)	2016/12/07	2025/12/06
Singapore Logistics Center	2025/03/07	2028/03/07
Future Electronics Logistics Center	2024/03/18	2027/08/16
ISO 14001:2015 (Note)		
Taiwan Logistics Center	2015/09/16	2027/10/14
Hong Kong Logistics Center	2016/12/06	2025/12/05
Shenzhen Logistics Center (Hong Kong Morrihan)	2016/12/07	2025/12/06
Future Electronics Logistics Center	2024/03/28	2027/07/23
ISO/IEC 27001:2022、CNS 27001:2023		
Taiwan Headquarters	2022/12/13	2028/12/12
AS9120		
Future Electronics Logistics Center	2014/06/03	2027/06/20
C-TPAT		
Future Electronics US Logistics Center	2006/05/03	2025/09/28

Note: In WT's eleven logistics centers, Taiwan and Hong Kong logistics centers are ISO 14001 certified. In addition to annual internal audits, an audit by independent verification parties is conducted every six months to keep the management system certification valid. Future Electronics holds ISO 9001, ISO 14001, and AS9120 certifications that cover the entire company. A single certificate encompasses the logistics centers in the United States, Germany, and Singapore. The ISO 14001 certification covers 55% of the company's logistics centers (out of 11 logistics centers, 6 have implemented ISO 14001: WT in Taiwan and Hong Kong, Morrihan in Hong Kong, and Future Electronics in the United States, Germany and Singapore).
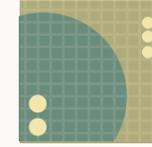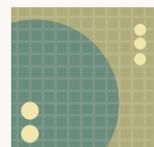
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Disclosure Coverage

This Report covers all the entities included in WT's consolidated reports and is divided into operating regions of Taiwan, China, Other Asia and Oceania, Americas, EMEA (Europe, the Middle East and Africa). The scope of information disclosure for this year is slightly varied according to the differences in the management status of each issue and the difficulty of data collection. In the future, efforts will be made to continuously communicate with the Group's operating bases and establish an information collection mechanism to gradually improve the accuracy, completeness and timeliness.

Operating Region	Taiwan	China	Other Asia and Oceania	Americas	EMEA
Governance					
Financial performance	●	●	●	●	●
Ethic education and training (Note 1)	●	●	●		
Environment					
Environmental management system	●	●	●	●	●
GHG emissions	●	●	●	●	●
Energy management	●	●	●	●	●
Water management	●	●			
Distribution center - resource management	●		●	●	●
Waste management (Note 2)	●	●	●	●	
Social					
Number of employees	●	●	●	●	●
Education and training	●	●	●	●	●
Salary and benefits (Note 3)	●	●	●	●	●
Occupational safety and health	●	●	●	●	●

Note 1：Excluding Future Electronics in Taiwan, China, and Other Asia and Oceania
Note 2：For waste management, only disclosing Hong Kong region in China and Canada region of Future Electronics
Note 3：For salary and benefits, onlu disclosing the pension sysyems, starting salaries, and statutory wage standards. Additionally, the pay ratio is disclosed for Taiwan and China regions.

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Quantitative Data Supplement Disclosure

Employee Distribution by Position and Nationality Region, 2024

Nationality Region	Executive-level Manager	Non-executive-level Manager	All Others
Taiwan	87.50%	18.10%	15.33%
China	0.00%	24.20%	27.34%
Other Asia and Oceania	0.00%	21.44%	20.32%
Americas	12.50%	20.64%	21.78%
EMEA(Europe, the Middle East and Africa)	0.00%	13.36%	13.94%
Unknown	0.00%	2.26%	1.29%

Note: Distribution = employee count of region at the level ÷ employee count across the Group at the level

Employee Count and Distribution by Operating Region, 2020-2024

Employee Count by Operating Region		2020		2021		2022		2023		2024	
Employee Count / Distribution by Operating Region	Taiwan	1046	44.46%	1138	44.38%	1203	33.92%	1155	33.35%	1249	15.67%
	China	953	40.50%	1061	41.38%	1678	47.30%	1611	46.52%	2116	26.56%
	Other Asia and Oceania	354	15.04%	365	14.24%	664	18.72%	696	20.10%	1654	20.75%
	Americas	0	0.00%	0	0.00%	2	0.06%	1	0.03%	1764	22.13%
	EMEA (Europe, the Middle East and Africa)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1187	14.89%

New-Hire and New-Hire Rate by Operating Region (Excluding Future Electronics), 2020-2024

		2020	2021	2022	2023	2024
New-hire	Taiwan	67	178	183	91	167
	China	73	259	263	188	134
	Other Asia and Oceania	37	69	96	136	104
	Americas	0	0	0	0	0
New-hire rate	Taiwan	6.41%	15.64%	15.21%	7.88%	14.16%
	China	7.66%	24.41%	15.67%	11.67%	9.52%
	Other Asia and Oceania	10.45%	18.90%	14.46%	19.54%	17.11%
	Americas	0.00%	0.00%	0.00%	0.00%	Not applicable

Departure and Turnover rate by Operating Region(Excluding Future Electronics), 2020-2024

		2020	2021	2022	2023	2024
Departure	Taiwan	139	84	116	142	145
	China	136	153	148	252	334
	Other Asia and Oceania	51	58	78	122	193
	Americas	0	0	0	1	1
Turnover rate	Taiwan	13.29%	7.38%	9.64%	12.29%	12.30%
	China	14.27%	14.42%	8.82%	15.64%	23.72%
	Other Asia and Oceania	14.41%	15.89%	11.75%	17.53%	31.74%
	Americas	0.00%	0.00%	0.00%	100.00%	Not applicable

Note 1: The calculation of new hire and turnover rates is based on the total number of employees in the Group (excluding Future Electronics) and is categorized by region, position, or gender.
Note 2: The employee entry rate is calculated as "Number of new hires ÷ Year-end headcount in the region," and the turnover rate is calculated as "Number of leavers ÷ Year-end headcount in the region." As there were no active employees in Americas region at the end of 2024, the entry and turnover rates are not applicable to the region.

Employee Count by Position and Gender, 2024

Position	Gender	New employee hires	New-hire rate	Employee Departures	Turnover rate
Senior Management	Female	0	0.0%	1	20.0%
Mid-level Management	Female	11	5.9%	13	7.0%
Junior Management	Female	2	4.1%	5	10.2%
Technical Professional	Female	149	13.6%	241	22.1%
Senior Management	Male	0	0.0%	3	5.7%
Mid-level Management	Male	12	3.3%	29	7.9%
Junior Management	Male	5	7.2%	10	14.5%
Technical Professional	Male	226	16.5%	371	27.0%
Total		405	12.7%	673	21.1%

Note: The calculation of new hire and turnover rates is based on the total number of employees in the Group (excluding Future Electronics) and is categorized by region, position, or gender.

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New Hires by Position and Nationality Region, 2024

Nationality Region	Executive-level Manager	Non-executive-level Manager	All Others
Taiwan	0	12	153
China	0	9	127
Other Asia and Oceania	0	9	92
Americas	0	0	1
EMEA (Europe, the Middle East and Africa)	0	0	2
Unknown	0	0	0

Note: The calculation of new hire and turnover rates is based on the total number of employees in the Group (excluding Future Electronics) and is categorized by region, position, or gender.

Departures by Position and Nationality Region, 2024

Nationality Region	Executive-level Manager	Non-executive-level Manager	All Others
Taiwan	0	16	127
China	0	17	323
Other Asia and Oceania	0	28	158
Americas	0	0	2
EMEA (Europe, the Middle East and Africa)	0	0	2
Unknown	0	0	0

Note: The calculation of new hire and turnover rates is based on the total number of employees in the Group (excluding Future Electronics) and is categorized by region, position, or gender.

New-hire Rate and Turnover by Logistics Center, 2024

Logistics Center	Taiwan	Hongkong	Shenzhen	Singapore	South Korea	MADC Canada	EMEADC Germany	APDC Singapore
As of December 31, 2024	60	67	15	29	9	279	205	228
Voluntary departure, 2024	6	18	3	16	1	37	23	33
Non-voluntary departure, 2024	0	0	0	0	0	30	12	12
Voluntary turnover	10.17%	24.83%	22.22%	68.09%	10.53%	12.67%	10.70%	14.04%
Non-voluntary turnover	0.00%	0.00%	0.00%	0.00%	0.00%	10.27%	5.58%	5.11%

Note: The calculation of new hire and turnover rates is based on the total number of employees in the Group (excluding Future Electronics) and is categorized by region, position, or gender.

In response to enhanced operational efficiency and digital transformation strategies, the Company implemented an automated warehousing system at its Singapore logistics center to strengthen supply chain resilience and operational accuracy. During the initial stage of this transformation, the original workforce structure was also adjusted. Some repetitive roles were gradually phased out or transformed following the automation rollout, leading to a temporary increase in turnover rate. The Company places great importance on employee support and protection during workforce optimization. All separation procedures were conducted in compliance with local laws and labor regulations, and outplacement resources and internal transfer opportunities were offered to help employees adapt to change and continue their career development.

Employee Count by Employment Type and Gender, 2020-2024

Employment Type		2020	2021	2022	2023	2024
Permanent Employees	Permanent Employees (Female)	936	1,043	1,489	1,429	3,739
	Permanent Employees (Male)	1,417	1,521	2,058	2,034	4,207
Temporary Employees	Temporary Employees (Fixed-term, Female)	-	-	-	-	14
	Temporary Employees (Fixed-term, Male)	-	-	-	-	10
Zero-hour Contract Employees	Zero-hour Contract Employees (Female)	-	-	-	-	-
	Zero-hour Contract Employees (Male)	-	-	-	-	-
Dispatched Workers	Dispatched Workers (Female)	-	-	-	-	51
	Dispatched Workers (Male)	-	-	-	-	44
Full-time Employees	Full-time Employees (Female)	936	1,043	1,489	1,426	3,672
	Full-time Employees (Male)	1,417	1,521	2,058	2,030	4,187
Part-time Employees	Part-time Employees (Female)	-	-	-	3	81
	Part-time Employees (Male)	-	-	-	4	30

Employee Count by Employment Type by Operating Region, 2024

Employment Type	Taiwan	China	Other Asia and Oceania	Americas	EMEA (Europe, the Middle East and Africa)
Permanent Employees	1249	2114	1645	1757	1181
Temporary Employees	0	2	9	7	6
Zero-hour Contract Employees	0	0	0	0	0
Full-time Employees	1241	2116	1653	1720	1129
Part-time Employees	8	0	1	44	58

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Operating Revenue and Profit and GRI-specific Expenditure (in NTD million)

	2020	2021	2022	2023	2024
Operating Revenue and Profit					
Operating revenue	353,152	447,896	571,197	594,519	959,432
Operating cost	342,378	430,909	551,365	576,113	921,830
Gross profit	10,774	16,987	19,832	18,406	37,602
Operating expenses	5,458	6,430	8,050	10,206	22,338
Marketing expenses	4,069	4,522	5,533	6,383	16,574
General and administrative expenses	979	1,296	1,861	3,060	4,815
Research and development expenses	386	609	655	755	851
Expected credit losses	24	3	1	8	98
Operating profit	5,316	10,557	11,782	8,200	15,264
Other income (expense)	(517)	(377)	(1,871)	(3,005)	(3,429)
Profit before income tax	4,799	10,180	9,911	5,195	11,835
Income tax expense	1,004	2,325	2,311	1,217	2,629
Net profit for the year	3,795	7,855	7,600	3,978	9,206
Other comprehensive income (net)	6,569	2,140	(7,070)	10,915	6,070
Total comprehensive income for the year	10,364	9,995	530	14,893	15,276
Basic earnings per share (in NTD)	5.22	9.96	8.61	4.24	8.13
GRI-specific Expenditure Disclosures					
Employee salary and benefits	3,402	4,040	5,023	5,899	14,127
Interest expense and dividend	2,636	3,305	7,147	7,962	7,358
Government Subsidy	54	35	103	89	51
Community investment spending	8	15	11	11	16
Retained economic value (retained earnings)	1,206	3,154	3,518	1,734	2,115
The disclosures of Government Subsidy					
Tax exemptions and credits	5	5	51	0	0
Investment grants and R&D subsidies	0	0	0	0	0
Policy incentive payments	0	0	0	0	3
Other government financial subsidies	49	30	52	89	48

Occupational safety and health training

Course	Total Hours of Course	No. of trainees
Occupational Safety and Health Manager	12	1
Occupational Safety and Health Supervisor	6	5
Nursing skills	4	1
Nursing Laws and Regulations	1	1
Nursing ethics	1	1
Labor Health Service Personnel - Occupational Safety and Health Laws and Regulations	1	1

Overview of Water Intake and Discharge

	Overview of Water Intake					
	Intake source	2020	2021	2022	2023	2024
Overall intake	Surface water - freshwater	-	-	-	-	-
	Surface water - others	-	-	-	-	-
	Groundwater - freshwater	-	-	-	-	-
	Groundwater - others	-	-	-	-	-
	Seawater - freshwater	-	-	-	-	-
	Seawater - others	-	-	-	-	-
	Produced water- freshwater	-	-	-	-	-
	Produced water - other	-	-	-	-	-
	Third-party - freshwater	17.01	11.14	12.95	21.32	23.62
	Third-party - others	-	-	-	-	-
Overall intake from water stressed areas	Surface water - freshwater	-	-	-	-	-
	Surface water - others	-	-	-	-	-
	Groundwater - freshwater	-	-	-	-	-
	Groundwater - others	-	-	-	-	-
	Seawater - freshwater	-	-	-	-	-
	Seawater - others	-	-	-	-	-
	Produced water - freshwater	-	-	-	-	-
	Produced water - other	-	-	-	-	-
	Third-party - freshwater	-	-	-	-	-
	Third-party - others	-	-	-	-	-
	Overview of Water Discharge					
	Discharge destination	2020	2021	2022	2023	2024
Discharge by destination (in ML)	Surface water	-	-	-	-	-
	Ground water	-	-	-	-	-
	Sea water	-	-	-	-	-
	Third-party water (overall)	17.01	11.14	12.95	21.32	23.62
	For use by another organization					

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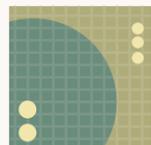
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External Guarantee

INDEPENDENT ASSURANCE OPINION STATEMENT

WT Microelectronics Co., Ltd. 2024 Sustainability Report

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

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

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

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

Scope

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

1. The assurance scope is consistent with the description of WT Microelectronics Co., Ltd. 2024 Sustainability Report.

2. The evaluation of the nature and extent of the WT's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 1 and partial type 2 of AA1000 AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process expect for data relating Taiwan Zhonghe Headquarters water.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the WT Microelectronics Co., Ltd. 2024 Sustainability Report provides a fair view of the WT sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement and its data relating Taiwan Zhonghe Headquarters water is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the WT and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate WT's efforts recognized by its stakeholders.

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

Methodology

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

— a review of issues raised by external parties that could be relevant to WT's policies to provide a check on the appropriateness of statements made in the report.

— discussion with managers on WT's approach to stakeholder engagement. However, we had no direct contact with external stakeholders.

— interview with 32 staffs involved in sustainability management, report preparation and provision of report information were carried out.

— review of materiality assessment process.

— review of key organizational developments.

— review of the findings of internal audits.

— the verification of Taiwan Zhonghe Headquarters water and claims made in the report through meeting with managers responsible for gathering data.

— review of the processes for gathering and ensuring the accuracy of Taiwan Zhonghe Headquarters water, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.

— review of supporting evidence relating Taiwan Zhonghe Headquarters water for claims made in the reports.

— an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

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

Inclusivity

In this report, it reflects that WT has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the WT's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

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

Responsiveness

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

Impact

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

Performance information

Based on our work described in this statement and with no conflict of interest with the WT in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability Taiwan Zhonghe Headquarters water such as GRI Standards disclosures disclosed in this report, WT and BSI have agreed upon to include in the scope. In our view, nothing has come to our attention that the Taiwan Zhonghe Headquarters water contained within WT Microelectronics Co., Ltd. 2024 Sustainability Report were no significant errors, omissions, or misstatements based on procedures undertaken by means of vouching, re-tracking, re-computing and confirmation.

GRI Sustainability Reporting Standards (GRI Standards)

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

Assurance level

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

Responsibility

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

Competency and Independence

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

AA1000
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000-4/V3-1BQ1T

For and on behalf of BSI:

Peter Pu, Managing Director BSI Taiwan

...making excellence a habit.™

Statement No: SRA-TW-819941
2025-05-26

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

A Member of the BSI Group of Companies.

WT Microelectronics Co., Ltd.

2024 Sustainability Report

Zhang Fei-Xiang, Ke-lin Elementary School, Yilan

Design Concept｜Features an image of vibrant green leaves standing tall beneath a vast blue sky—symbolizing the resilience of life and the harmony of nature. This visual metaphor captures the essence of sustainable development while reflecting WT's enduring commitment to the environment. Together, let us cultivate a future rooted in innovation and responsibility, and build a more sustainable tomorrow.

The photos selected for this report are outstanding works created by school children in the "Shining Hope program"