WORLD KNOWN MFG
(CAYMAN) LIMITED

2024 | Sustainability Report

WKG

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2024 | Sustainability Report

1.Overview

⇥ 1.1 About This Report

Reporting Boundary and Scope

The 2024 Sustainability Report is the inaugural report issued by World Known MFG (Cayman) Limited (hereinafter referred to as "World Known Group," "the Company," or "the Group").

The disclosure period spans from January 1, 2024, to December 31, 2024, covering specific practices and performance data across Economic, Governance, Social, and Environmental dimensions. To ensure completeness and comparability, certain sections may include information outside of this reporting period.

The scope of this report encompasses World Known MFG (Cayman) Limited, WKPT, WKP USA, and WKPF. Detailed scope descriptions are provided in the table below:

- World Known MFG (Cayman)Limited
- World Known Precision Industry Co., Ltd. (WKPT)
- WKP HITECHUSA, INC.(WKP USA)
- World Known Precision Industry (Fuzhou) Co., Ltd. (WKPF)

This is the inaugural issuance of this report; therefore, there are no instances of information restatement. All data and figures have been provided by the various departments of the Company and its subsidiaries. The report was compiled by the Sustainability Development Promotion Center and the Risk Management Promotion Center under the Sustainability Development Committee. Following review and revision by relevant supervisors, the final draft was submitted to the General Manager and the Chairman for review through administrative procedures. It was then submitted to the Sustainability Development Committee for deliberation and officially published upon approval by the Board of Directors. All information and data disclosed in this report have not been verified by an independent assurance agency.

Basis of Preparation

The structure of this report refers to the Universal Standards 2021 published by the Global Reporting Initiative (GRI) in 2021 as the primary disclosure framework. It has been prepared in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." Additionally, this report references the non-financial information disclosure standards for the Auto Parts industry set by the Sustainability Accounting Standards Board (SASB) and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Report Issuance Overview

Current Issue: Published in August 2025.
Next Issue: Scheduled for publication in August 2026.
The Sustainability Report is published annually and is available on the official website of the World Known Group.

Contact Information

If you have any questions or suggestions regarding this report, please feel free to contact us.
Contact Person: World Known MFG (Cayman) Limited Sustainability Development Promotion Center, Sustainability Development Committee Vice President Shen-Fen Yu
Address: No. 468-2, Sec. 3, Yatan Rd., Daya Dist., Taichung City, Taiwan
Phone: +886-4-2567-7958 ext. 8981

⇥ 1.2 Message from the Chairman

Driving Precision Core, Sustaining Ultimate World Known

Since its inception, the WKG has maintained steady development within the metal processing industry. By upholding our core values of "Safety," "Quality," "Integrity," "Cooperation," and "Responsibility," we have earned the trust and recognition of our customers, laying a solid foundation for our business.

In a rapidly changing industrial environment, while individual skills and knowledge are important, the true key to corporate success lies in efficient internal interaction and communication. In view of this, WKG actively provides platforms to facilitate employee execution and collaboration. We encourage team members to participate proactively and offer suggestions, while maintaining an open-minded attitude toward listening to all feedback. Our goal is to meet the diverse and precise product requirements of our customers.

Chairman: Huang-Fu Lu

WKG not only values employee rights and career development but is also committed to providing excellent labor conditions. We encourage employees to refine their skills based on their needs and actively invest in talent training and innovative R&D. We have established an effective and rapid talent cultivation and development system. Furthermore, through employee training, we enhance internal awareness and participation in sustainable development to respond to the rapidly changing industrial environment.

WKG values technical R&D capabilities. To address the impact of technological shifts, we are progressively building automated manufacturing systems and optimizing processes to improve production efficiency and product quality. Simultaneously, we aim to reduce energy consumption and achieve the goal of low-carbon production. Externally, we strive for coexistence, mutual prosperity, and shared growth with society. Through transparent management and integrity, we enhance our corporate image and strengthen long-term competitiveness. We establish mutually beneficial cooperation and value-creating relationships with all stakeholders, dedicating ourselves to building a sustainable and thriving enterprise.

Sustainable operation is no longer a burden on the enterprise; it is deeply rooted in our core business and has gradually become a vital part of our corporate strategy. Facing increasingly severe environmental challenges and climate change, corporate sustainability is both a risk and an opportunity for transformation. WKG will remain true to its original intentions, continuing to drive innovation and reform, actively addressing challenges, and moving steadily toward a sustainable future.

Integration of Business Philosophy and Sustainability Policy

The Group integrates its core business philosophies—"Safety, Quality, Integrity, Cooperation, and Responsibility"—into risk management and sustainability policies. These serve not only as guiding principles for daily operations but also as the framework for fulfilling our social and environmental responsibilities.

Safety: We implement the ISO 45001 Occupational Health and Safety Management System to ensure workplace safety and protect the health and lives of our employees. Furthermore, we implement the ISO 14001 Environmental Management System to reduce pollution, control hazardous substance emissions, and minimize the negative environmental impact of corporate operations.

Quality: By continuously improving the quality of our products and services and investing in R&D, we optimize products and processes to reduce resource waste and energy consumption.

Integrity: We establish diverse communication channels with stakeholders, adhere to regulatory commitments, and comply with business ethics to avoid unfair competition and improper business practices.

Cooperation: Internal teams work together to drive the company's sustainability goals. We actively participate in community activities and social welfare projects while collaborating with business partners to promote sustainability throughout the entire supply chain.

Responsibility: * Environmental Responsibility: Protecting the environment through eco-friendly practices and mitigating the impacts of climate change.

Social Responsibility: Caring for underprivileged groups, promoting community development, and enhancing social inclusion.

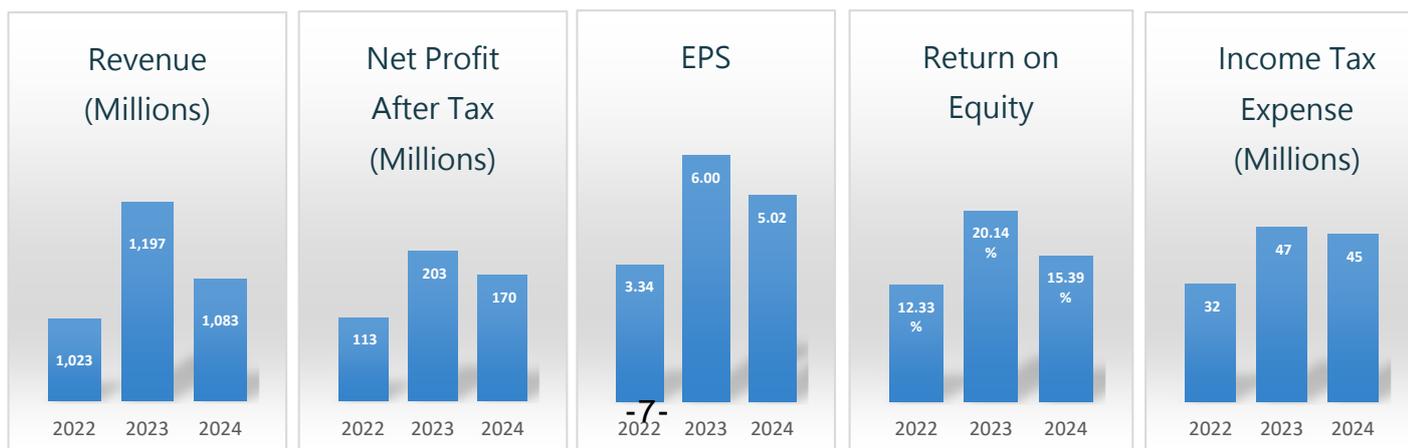Economic Responsibility: While pursuing long-term profits, we create value to safeguard the optimal interests of our stakeholders.

WKG
WORLD KNOWN MFG
(CAYMAN) LIMITED

⇥ 1.3 Honors and Sustainability Achievements

Economic Performance

The Company continuously strives to enhance operating performance to create more business opportunities. We are not only committed to optimizing internal management processes and improving production efficiency but also actively developing new technologies and products to respond to rapidly changing market demands. We constantly improve and implement various strategies, dedicated to fulfilling our corporate social responsibilities—including environmental protection, employee care, and community contribution—to strengthen the foundation of our sustainable operations. Meanwhile, we actively invest in brand building and marketing to enhance brand recognition and influence, thereby bolstering our overall competitiveness. We firmly believe that only through continuous effort and innovative breakthroughs can World Known Group explore more opportunities in the international market, earn greater trust and support from customers and the public, and steadily elevate its competitive position in the market. The table below outlines the Company's operating results for the past three years.

In 2024, the Company's net revenue was NT$1,082,879 thousand, a decrease of NT$114,512 thousand (approximately 9.56%) compared to 2023. Net profit after tax was NT$170,127 thousand, a decrease of NT$33,140 thousand (approximately 16.3%) compared to 2023. This was primarily due to the economic slowdown in Europe, which led to a decrease in revenue from the European market. However, due to the combined effects of the product mix and effective cost and expense controls, the gross margin remained at 32.5%, consistent with 2023, and the net profit margin was 15.71%.

Revenue (Millions)			Net Profit After Tax (Millions)			EPS			Return on Equity			Income Tax Expense (Millions)		
2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
1,023	1,197	1,083	113	203	170	3.34	6.00	5.02	12.33%	20.14%	15.39%	32	47	45

	2022	2023	2024
Revenue	1,082,879	1,197,391	1,022,834
Gross Profit	352,174	389,568	258,467
Operating Income	178,630	220,586	109,401
Non-operating Income and Expenses	36,914	29,887	35,737
Net Profit Before Tax	215,544	250,473	145,138
Earnings Per Share (EPS)	5.02	6.00	3.34
Dividends	84,748	122,036	108,477
Employee Salary (including Employee Benefits)	161,909	181,805	173,889

Financial Assistance from the Government

To encourage profit-seeking enterprises to utilize earnings for substantive investments and further enhance production technology, product quality, and service quality, the government has established incentive measures in accordance with the Statute for Industrial Innovation. Starting from the 2018 filing of the profit-seeking enterprise income tax on undistributed earnings, these measures apply. If a corporation or limited partnership uses its earnings within three years from the year following the earnings generation for the construction or acquisition of buildings, hardware/software equipment, or technology for self-production or business use—and meets the specified investment threshold—such investment amounts may be listed as a deduction when calculating undistributed earnings under the Income Tax Act. This reduces the tax base, thereby achieving the goal of encouraging corporate investment and industrial upgrading.

Furthermore, to accelerate economic structural transformation and industrial upgrading, the Chinese government has formulated various preferential policies to actively encourage enterprises to apply for "High-Tech Enterprise" (HNTE) status. A High-Tech Enterprise refers to an entity within the National Key Supported High-Tech Fields that continuously conducts research and development and transforms technical achievements into core technology with independent intellectual property rights as the basis for its business operations. These enterprises must be registered within Mainland China (excluding Hong Kong, Macau, and Taiwan) and meet specific criteria. Once certified as a High-Tech Enterprise, companies enjoy a preferential corporate income tax rate of 15% and can apply for various financial subsidies and policy supports provided by local governments, significantly reducing operational burdens and enhancing the capacity for continuous innovation. The HNTE designation represents not only national-level professional recognition but also an important milestone for an enterprise in improving R&D management, strengthening brand influence, and enhancing market competitiveness. Through this certification, enterprises can establish a more solid image of technological leadership in domestic and international markets and gain more business collaboration and investment opportunities.

The Company actively responds to relevant policies and has successfully applied for and received approval for multiple government subsidy programs. These achievements fully demonstrate our commitment to the continuous improvement of R&D technology and our high regard for employee welfare and career development. These results not only highlight the Company's strength in innovative R&D but have also received high levels of recognition from government agencies. We will continue to uphold the philosophy of sustainable management, deepen technological innovation, strengthen internal management, and take practical actions to give back to society, laying a solid foundation for the long-term development of the enterprise.

Company	Item	Granting Agency	Grant Amount (NTD)
WKPT	On-site Health Service Subsidy	Occupational Safety and Health Administration, Ministry of Labor	33,200

	Case Subsidy for Low-Carbon and Intelligent Upgrading and Transformation of Small and Medium-Sized Manufacturers (10+ employees)	China Productivity Center (CPC)	2,800,000
	Substantive Investment Deduction Amount under Article 23-3 of the Statute for Industrial Innovation	National Taxation Bureau	2,709,953
	Total		5,543,153

Company	Item	Granting Agency	Grant Amount (RMB)
WKPF	Inter-provincial Employment Incentive for Poverty-Alleviated Populations from the Central and Western Regions	Fuzhou Changle District Labor and Employment Center	4,848.90
	Second Batch of Universal Stable Employment Subsidies	Fuzhou Changle District Labor and Employment Center	26,192.40
	Provincial and Municipal Incentive Funds for National High-Tech	Fuzhou Changle District Development and Reform Bureau	100,000.00

	Enterprises		
	Employment Scheme for Enterprises Hiring Poverty-Alleviated Populations	Fuzhou Changle District State Taxation Bureau	54,600.00
	Employment Scheme for Enterprises Placing Persons with Disabilities	Fuzhou Changle District State Taxation Bureau	325,635.12
	Corporate Income Tax Reduction for High-Tech Enterprises and Weighted Deduction for R&D Expenses	Fuzhou Changle District State Taxation Bureau	17,023,850.06
		Total	17,535,126.48

2024 Sustainability Honors & Achievements
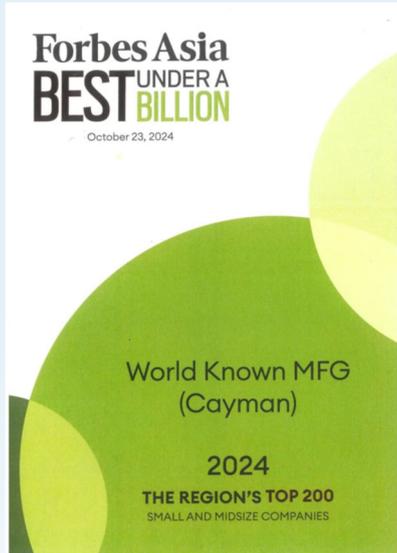
Forbes Asia's 200 Best Under A Billion

2024 ESG Performance Summary

Environmental	Renewable Energy Expansion: In 2024, WKPF completed the installation of rooftop solar panels. This initiative aims to reduce carbon emissions from electricity consumption, with official operations scheduled to commence in March 2025. Smart Energy Management: We have installed smart meters and implemented an Energy Monitoring System to minimize energy waste and optimize utilization efficiency across our production lines.
Social	Integrity & Ethics Training: A total of 192 participants completed integrity management training this year. Directors and managers received specialized education via written and electronic communications covering "Common Violations of the Securities and Exchange Act" and "Insider Trading Regulations and Prevention Practices." Regulatory Engagement: The Company actively participated in the "2024 Insider Trading Prevention Seminar" hosted online by the Taiwan Stock Exchange (TWSE).

Governance	Financial Performance: Achieved consolidated annual revenue of NT$1,082,879 thousand in 2024. Board Diversity: The Board of Directors includes 2 female directors (25%) and 3 independent directors (37.5%), reflecting our commitment to diverse and independent oversight. Governance Excellence: The results of the Board of Directors' Internal Performance Self-Assessment were rated as "Excellent." Ranked in the 36%–50% bracket in the 2024 Corporate Governance Evaluation for listed companies. Information Security: Maintained robust cybersecurity defenses with zero information security incidents recorded in 2024.

→| 1.4 Company Profile

Company Profile

World Known MFG (Cayman) Limited was established in the Cayman Islands on November 19, 2015. The Company and its subsidiaries—including World Known Precision Industry (Fuzhou) Co., Ltd. (WKPF), World Known Precision Industry Co., Ltd. (WKPT), Honour Glory International Ltd., and WKP HITECH USA, INC.—operate across the United States, Japan, Germany, Sweden, Denmark, and China. With over a decade of experience in manufacturing commercial vehicle components, the Group provides high-quality products to customers in Europe, the Americas, and Asia through mature manufacturing expertise and excellent product development capabilities.

Basic Company Information

Company Name World Known MFG (Cayman) Limited
Ownership Status Primary Listed Company (Stock Code: 4581)
Paid-in Capital NT$ 338,990 thousand
Chairman Mr. Huang-Fu Lu
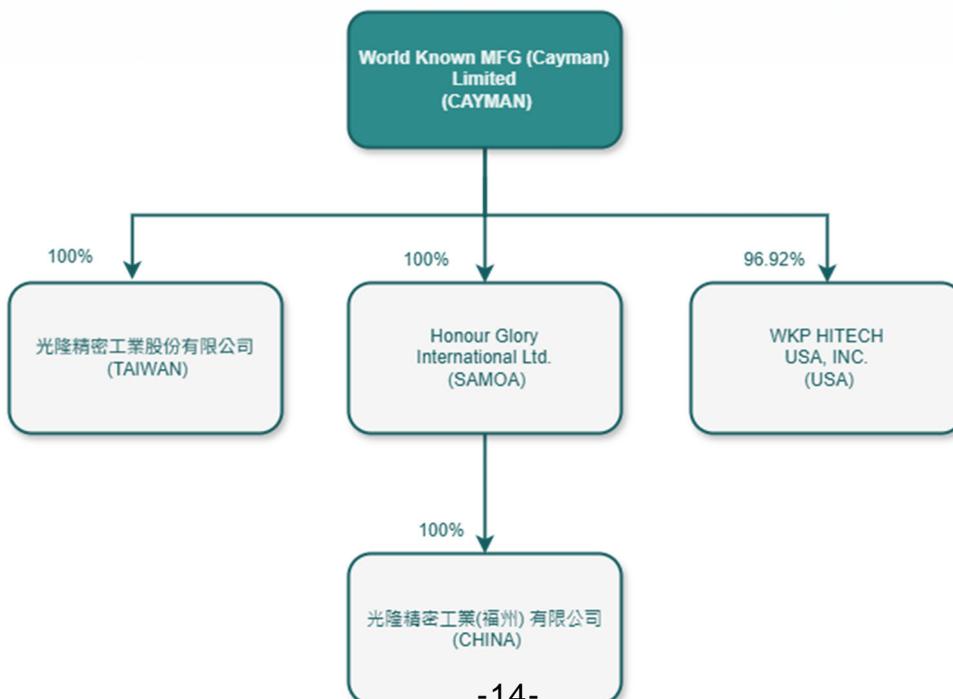
Operational Locations

- Taichung, Taiwan: World Known Precision Industry Co., Ltd. (WKPT)
- Fuzhou, China: World Known Precision Industry (Fuzhou) Co., Ltd. (WKPF)
- Indiana, USA: WKP HITECH USA, INC. (WKP USA)

Business Philosophy

The Group implements strict quality management to ensure that products meet customer requirements and international standards. We possess advanced production equipment and technical expertise to guarantee product stability and reliability while maintaining a strong focus on environmental protection.

The Group has always upheld the philosophy of "Pursuing Excellence and Sustainable Operation" along with our core values: "Safety, Quality, Integrity, Cooperation, and Responsibility." We are committed to providing customers with high-quality products and excellent services, while striving to achieve maximum benefits for our employees and shareholders.

Financial Institutions 0.42%

Foreign Institutions & Foreigners 23.98%

Shareholder Structure

Domestic Individuals 58.11%

Domestic Juridical Persons 17.48%
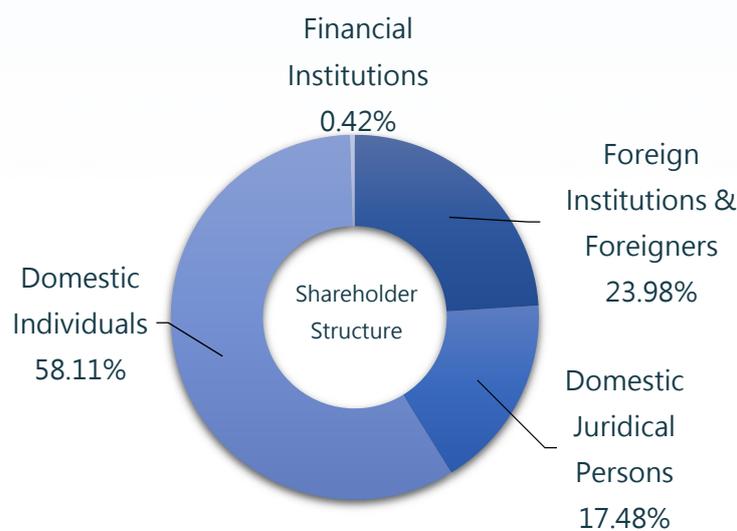
Note: Data based on the most recent book closure date as of April 28, 2025.

Products and Services

The Group's primary production items consist of Automotive Parts and Green Energy Components. Our final products include:

Energy-saving and emission-reduction components for commercial vehicle engine systems.

Air disc brake calipers and brake pad backplates.

Turbocharger elbows and accessories.

Flywheel housings and rocker arm housings.

Exhaust manifolds, brackets, and mandrels.

Components for wind power braking systems.

Various types of machined products for industrial machinery.The general manufacturing process of the Group is as follows (additional specialized processes may be added based on specific product requirements):

A. Automobile parts

Forged parts ⇨ Machine processing (Turning and milling) ⇨ Washing Rust-proof ⇨ QC Inspection ⇨ Packaging

B. Green-energy industries

Forged parts ⇨ Machine processing (turning and milling) ⇨ Washing and painting ⇨ Stoving and rust-proof ⇨ QC and inspection ⇨ Packaging
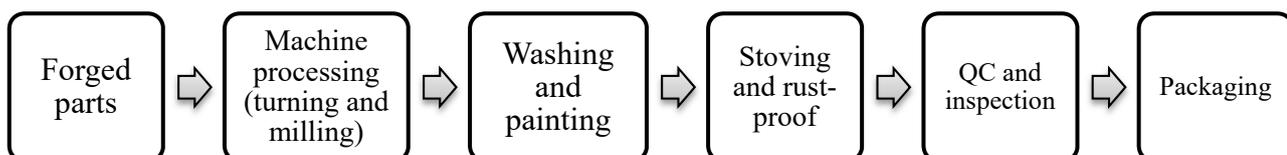
Relations of Upstream, Midstream and Downstream Companies

The automotive supply chain are among the most complex in the word – from design andprovision of raw materials in the upstream to automotive assembly plants and aftermarket serviceOther Countriess in the downstream. The automotive supply chain companies form a cross-industry network with other partners in related industries. The roles of auto parts in the automotive supply chain are illustrated in the diagram below. :

Upstream	Midstream	Downstream
Plastic and Rubber industries;ABS, PP and rubber Steel Industry; Iron and steel manufacturing Non-ferrous metal; Copper, zinc and aluminum Glass Industry; Raw materials for glass production EE Industry Electrical components Electronic Industry Electronic components	Auto Parts Bumpers, windshields Engine hoods, motor vehicle doors Wheel rims, thermostat Headlight, car windows Car battery, electrical parts, alternator Car sensors, TV dashboards	Car Assembly Plants Aftermarket Service Providers

Source: Taiwan Industry Economics Services

The Company mainly operates in the precision metal processing and production. At the upstream, iron or aluminum is applied as the major material; through high-temperature melting and forging or even casting, the forms are made. At the mid-stream, the parts are made through the machinery processing. The finished products are applied in the automobile industry, wind power industry, agricultural machinery and construction machinery.

Product Revenue Breakdown

	2024	2023	2022
Auto parts	79.48%	78.92%	73.82%
Green Energy parts	1.47%	1.04%	2.63%
Others	19.05%	20.04%	23.55%

Sales Regions

	2024	2023	2022
Americas	38.38%	38.56%	38.02%
Asia	46.15%	45.43%	45.42%
Other Countries	15.47%	16.01%	16.56%

Participation in Industry Associations

The Group actively participates in various industry associations. Through regular and occasional meetings and exchange activities, we aim to promote industrial development and share experiences with our peers, striving for mutual growth. The associations the Group participated in during 2024 are listed in the table below:

Associations	Taiwan Foundry Society Greater Taichung SME AssociationTaichung Professional Management Association Taichung Tan-Ya-Shen Industrial Association Taichung Golden Hand Award Winners Association Taiwan Steel Steel Industries Association Taiwan Wind Power Industry Association Taiwan Mold & Die Industry Association

2. Sustainability Governance

→| 2.1 Sustainability Management and Practice

Sustainability Development Committee

The Company's Board of Directors approved the establishment of the Sustainability Development Committee on November 11, 2024, and the first meeting of the first term was held on December 12, 2024. According to the Charter of the Sustainability Development Committee, the committee is required to meet at least once a year. The Sustainability Development Committee is composed of three Independent Directors, with Professor Hon, Jau-Shin serving as the convener. The committee is responsible for the formulation, promotion, and supervision of sustainability development and risk management policies. Under the committee, two execution units have been established: the "Sustainability Development Promotion Center" and the "Risk Management Promotion Center." The General Manager of the Group serves as the chief executive of both centers, leading various functional task forces to execute initiatives and reporting regularly to the Sustainability Development Committee and the Board of Directors.

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        Board of Directors
               |
    Sustainability Development
               |
       ┌───────┴───────┐
  ESG Promotion    Risk Management
    Center           Promotion
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Operations of the Sustainability Development Committee

On December 12, 2024, the Sustainability Development Committee reported the results of sustainability initiatives and future work plans to the Board of Directors. The report included:

(1)Sustainability Development and Risk Management Policies of the Company.
(2)Implementation Status and Effectiveness of sustainability development and risk management in 2024.
(3)2025 Annual Plans and Strategies for sustainability development and risk management.
(4)Progress and Planning for the Company's 2024 Sustainability Report.

The Board of Directors regularly reviews various management reports (including sustainability presentations) from the executive team each year. It also evaluates operational strategies and the direction of sustainable development, monitors progress and performance, and urges the management team—including WKPT and WKPF—to make adjustments when necessary.

⇥ 2.2 Sustainability Strategic Planning

Sustainability Strategy

The Group's sustainability strategy integrates our business philosophy and core values, covering environmental, economic, and social dimensions. By embedding Safety, Quality, Integrity, Cooperation, and Responsibility, we have created a comprehensive strategy to drive the Company's sustainable development. These principles not only guide daily operations but also demonstrate our commitment to social and environmental responsibility.

Sustainability Goals and the UN SDGs

The Sustainable Development Goals (SDGs) are a blueprint launched by the United Nations in 2015, consisting of 17 goals and 169 targets to guide global sustainable development through 2030. The Group integrates these sustainability goals and core values into our business strategy, ensuring that sustainable objectives are realized within our daily operational activities.

SDGs	Targets	Corporate Sustainability Practices
SDG 3: Good Health and Well-being	3.d Strengthen capacity for early warning, risk reduction, and management of health risks.	The Company conducts regular employee health check-ups and provides on-site medical consultations and interviews.

SDGs	Targets	Corporate Sustainability Practices
SDG 5: Gender Equality	5.1 End all forms of discrimination against all women and girls everywhere.	The "Gender Equality in Employment Act" is explicitly included in the Employee Handbook and promoted during monthly mobilization meetings. We ensure that recruitment, salary, and promotion are unaffected by gender, provide grievance channels, and take measures to prevent sexual harassment and gender discrimination.
SDG 7: Affordable and Clean Energy	7.2 Increase substantially the share of renewable energy in the global energy mix.	WKPF has installed solar panels on the factory roof for production use, increasing the ratio of green electricity. We have installed smart meters and an energy monitoring system to reduce waste and improve efficiency. Through process optimization and energy-saving equipment, energy efficiency is continuously enhanced.
SDG 8: Decent Work and Economic Growth	8.4 Improve global resource efficiency in consumption and production. 8.7 Eradicate forced labor and end child	SDG 8: Decent Work and Economic Growth

	labor. 8.8 Protect labor rights and promote safe and secure working environments.	
SDG 12: Responsible Consumption and Production	12.4 Achieve environmentally sound management of chemicals and all wastes. 12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.	SDG 12: Responsible Consumption and Production
SDG 13: Climate Action	13.2 Integrate climate change measures into national policies, strategies, and planning.	We implement climate change risk governance by referencing TCFD (Task Force on Climate-related Financial Disclosures) requirements.
SDG 16: Peace, Justice, and Strong Institutions	16.5 Substantially reduce corruption and bribery in all their forms. 16.6 Develop effective, accountable, and transparent institutions. 16.7 Ensure	SDG 16: Peace, Justice, and Strong Institutions

	responsive, inclusive, participatory, and representative decision-making.	

→| 2.3 Stakeholder Engagement and Communication

Stakeholder Identification

The Group highly values the rights and opinions of its stakeholders. We have established diverse and open communication channels—including annual reports, corporate website updates, and other platforms—to ensure that information flow is timely, transparent, and complete. Through the coordinated efforts of various departments, we aim to understand and respond to the expectations and needs of our stakeholders. This continuous improvement of our communication framework better reflects the expectations stakeholders have for the Group.

The Sustainability Task Force, referencing departmental experience and industry standards, has identified the Group's key stakeholders as: Employees, Directors and Shareholders, Customers, Suppliers (Contractors), Government Agencies, Local Residents, and Other Institutions/Organizations.

Stakeholder	Key Topics of Concern	Communication Channels & Frequency	2024 Communication Status
Employees	◆ Labor-Management Relations ◆ Occupational Health & Safety	1. Departmental meetings 2. Internal announcements/emails 3. Suggestion box / Monthly mobilization meetings 4. Quarterly OHS Committee & monthly safety meetings 5. Quarterly Welfare Committee meetings 6. Quarterly	★ 4 Labor-Management meetings held (topics: dormitory fridges for migrant workers, winter vests, dining environment, and changes to annual leave). ★ 4 OHS Committee meetings and monthly safety meetings held to ensure workplace safety improvements. ★ 3 Employee Welfare meetings held (topics: committee elections, annual settlement, and employee trips).

Stakeholder	Key Topics of Concern	Communication Channels & Frequency	2024 Communication Status
		Labor-Management meetings Contact: Vice President Yu Sheng-Fen (HR & Admin) Email: wkg4581@wkgroup.com	
Directors & Shareholders	◆ Risk Management ◆ Occupational Health & Safety ◆ Customer Health & Safety ◆ Customer Privacy	1. Quarterly Board meetings & Annual General Meeting (AGM) 2. Spokesperson & service window email 3. Corporate website 4. Market Observation Post System (MOPS) 5. Investor Conferences 6. Press releases / Media relations Contact: Manager Chiu Po-Kai (PR & Legal)Email: wkg4581@wkgroup.com	★ 8 Board meetings and 1 AGM held. ★ 27 material disclosures (Major Messages) published. ★ Participated in First Capital Securities' Investor Conference on Aug 27, 2024.
Customers	◆ Customer Privacy ◆ Info Security & Privacy Protection ◆ Customer Health & Safety	1. Email / Teleconferences 2. Annual Customer Satisfaction Survey 3. Occasional customer visits 4. Occasional audits and interviews 5. Supplier conferences Contacts: WKPT: Manager Hsu Wen-Shan	★ Overall Customer Satisfaction Score: 92%. ★ Attended European and American customer supplier conferences (including virtual). ★ Conducted visits to customers in Japan and Europe.

Stakeholder	Key Topics of Concern	Communication Channels & Frequency	2024 Communication Status
		wkptmkt@wkgroup.com WKPF: Manager Wu Han-Mei Email: sales@wkmfuzhou.com	
Suppliers (Contractors)	◆ Risk Management ◆ Legal Compliance ◆ Customer Health & Safety ◆ Customer Privacy	1. Supplier Platform (Website) 2. Email / Phone / Fax 3. Annual Supplier Evaluation Contacts: WKPT: AVP Lin Kuo-Hsiung wkptmkt@wkgroup.com WKPF: AVP Huang Mao-Yuan sales@wkmfuzhou.com	★ All supplier audit results met the criteria for "Qualified Supplier" status.
Government Agencies	◆ Legal Compliance ◆ Labor-Management Relations	1. Public hearings / Briefings 2. Official correspondence 3. Project discussions / Seminars 4. Online announcements 5. Regulatory authority visits Contact: Vice President Yu Sheng-Fen (HR & Admin) Email: wkg4581@wkgroup.com	★ Attended Taiwan Stock Exchange (TWSE) briefings. ★ Attended Labor Law briefings held by the Taichung City Labor Affairs Bureau.
Local Residents	◆ Materials Management	1. Annual community outreach 2. Material donations	★ Donations to Magang Police Station Volunteer Police. ★ Sponsorship/adoption of

Stakeholder	Key Topics of Concern	Communication Channels & Frequency	2024 Communication Status
		3. Participation in civil police/fire volunteer orgs Contact: Vice President Yu Sheng-Fen (HR & Admin) Email: wkg4581@wkgroup.com	Huei-Ming School for the Blind. ★ Donations to Taichung Volunteer Fire Department and Xibao Community Association. ★ Supported Hsi-Ching Education Foundation's 2024 Charity Youth Baseball Training.
Institutions / Organizations	◆ Product Technology ◆ Energy & Resource Management	1. Participation in unions and associations 2. Seminars, briefings, and product launches Contact: Manager Chiu Po-Kai (PR & Legal) Email: wkg4581@wkgroup.com	★ Active membership in 8 major associations including Taiwan Foundry Society, Taiwan Wind Power Industry Association, and Taiwan Steel Industries Association.

→| 2.4 Materiality Assessment

The World Known Group Sustainability Development Promotion Center identified 36 sustainability topics by referencing the GRI Standards, SASB Standards, and industry benchmarks. Through surveys conducted among the Promotion Center members and senior management regarding their level of concern, 18 topics most relevant to the Company were selected based on operational priorities, industry trends, peer actions, and stakeholder feedback.

Following this, the Promotion Center evaluated the actual or potential negative and positive impacts of these topics on the economy, environment, and society (including human rights). Topics with an average score higher than 4 were prioritized. Integrating 67 internal and external stakeholder questionnaires, the team analyzed the levels of concern and discussed the significance and probability of each impact through engagement meetings. Ultimately, 4 material topics were determined. The Sustainability Task Force has developed corresponding policies, goals, and action plans for these material topics.

Corporate Governance & Legal Compliance

Sustainability Topic		Corresponding GRI Standards	
Corporate Governance & Legal Compliance		GRI2-9~2-21、GRI 2-27	
Importance to the Group	Actual & Potential Impacts	Primary Stakeholders Affected	Corresponding Chapter

The Group upholds the philosophy of integrity management. Through refined internal governance operations involving the Board of Directors, Committees, and all employees, we implement our vision and ensure that all business execution complies with regulatory authorities and laws. This reduces financial and non-financial risks and enhances long-term stakeholder trust, supporting the sustainable development of our operations.	Positive: Sound governance effectively supervises sustainability strategies and continuously enhances corporate value. Negative: Inefficient governance or fraudulent incidents leading to significant compensation and damages.	World Known Group (WKPT/WKPF), Suppliers, Shareholders & Investors, Customers, Government Agencies.	Chapter 3: Corporate Governance

Occupational Health and Safety

Sustainability Topic		Corresponding GRI Standards	
Occupational Health and Safety		GRI403	
Importance to the Group	Actual & Potential Impacts	Primary Stakeholders Affected	Corresponding Chapter
We consider protecting employee safety our undeniable responsibility. The Company is committed to enhancing safety awareness by establishing the "Occupational Safety and Health Committee." Starting from onboarding, we have shifted workplace safety training toward a model of self-management and autonomous training. By expanding training across all levels, we improve emergency response capabilities and individual awareness to achieve our "100% Workplace Safety" goal. We practice a human-centric approach to caring for the health and safety of our colleagues.	Positive: Effectively reduces occupational accidents, improves production efficiency, and enhances corporate image. Negative: Safety accidents resulting in work stoppages, compensation, and reputational damage, leading to economic loss and image crisis.	World Known Group (WKPT/WKPF), Employees & Other Workers, Suppliers, Shareholders & Investors, Government Agencies.	Chapter 6.4: Health and Safety

Customer Health and Safety

Sustainability Topic			Corresponding GRI Standards
Customer Health and Safety			GRI416
Importance to the Group	Actual & Potential Impacts	Primary Stakeholders Affected	Corresponding Chapter
A core focus of the enterprise during the provision of products or services. Attention to customer safety is not only related to corporate social responsibility but is also closely tied to business operations, legal compliance, and brand image.	Positive: Good safety management practices help reduce unnecessary accidents, compensation, and legal disputes, thereby lowering long-term operating costs. Negative: Damage to customers caused by product usage may necessitate product recalls, generating significant waste that requires proper disposal.	World Known Group (WKPT/WKPF), Employees & Other Workers, Suppliers, Shareholders, Customers, Government Agencies.	Chapter 4.1: Product R&D

3.Corporate Governance

3.1 Governance Framework

3.2 Governance Operations

3.3 Integrity Management

3.4 Risk Management and

   Control

3.5 Information Security and

   Privacy Management

→| 3. Material Topic: Corporate Governance

Sustainability Topic	Corporate Governance and Regulatory Compliance
Importance to the Group	The Group upholds the philosophy of integrity management. Through refined internal governance involving the Board, committees, and all employees, we implement our vision and ensure that business execution complies with regulatory authorities and laws. This reduces financial and non-financial risks and enhances long-term stakeholder trust, supporting the sustainable development of our operations.
Impact and Influence	**Economic Dimension：** 1. Positive: Strong governance improves operational transparency, decision quality, and accountability, which enhances investor and stakeholder trust, positively impacting market value and stock price. 2.Positive: Effective risk control and decision-making mechanisms allow the Group to adapt to market changes, improve efficiency, and reduce losses caused by poor risk management. **Environmental Dimension：** Potential Constraint: Maintaining a constantly updated compliance system may require significant time and resources, which could affect the efficiency of corporate resource allocation if not managed properly. **Human Rights Dimension：** 1. Positive: Strengthening diversity and inclusion policies within governance ensures equal treatment in recruitment, promotion, and compensation across different groups, promoting overall social equity. 2.Positive: Corporate compliance drives social progress, respects human rights, and raises public awareness of the law, creating a profound impact on human rights protection.

Sustainability Topic	Corporate Governance and Regulatory Compliance
Policy & Strategy	1.Education & Awareness: Ensure every employee is familiar with relevant laws and ethical standards to ensure all business execution is compliant. 2.Dedicated Governance: Established the Sustainability Development Committee in 2024, composed of three independent directors, overseeing two specialized units: the Sustainability Development Promotion Center and the Risk Management Promotion Center.
Goals and Targets (Base Year: 2024)	**Short-term Goals :** 1.Integrity Training: Conduct at least one session per year for WKPF and WKPT, with cumulative trainee numbers exceeding 50% of the total workforce. 2.Governance Evaluation: Maintain a ranking within the 36%–50% bracket in the Corporate Governance Evaluation. 3.System Optimization: Establish and update internal control systems and regulations promptly in response to new or amended external laws. 4.Compliance Training: Implement legal compliance training to enhance employee awareness and avoid negative impacts on stakeholder rights. 5.Risk Prevention: Propose prevention and improvement measures for violations and establish a reporting mechanism for significant legal breaches. **Mid-to-Long-term Goals :** 1.Integrity Training: Achieve 100% employee participation in annual integrity training for both WKPF and WKPT. 2.Governance Evaluation: Strive to improve or maintain the ranking within the 36%–50% bracket or higher.
Management Mechanism	1. Benchmarks performance against the "Corporate Governance Evaluation" organized by the Securities and Futures Institute (SFI). 2.Conducts regular compliance audits through the Internal Audit unit.

Sustainability Topic	Corporate Governance and Regulatory Compliance
Performance & Results	1.Corporate Governance Evaluation Rankings: 　　9th Evaluation (2022): Ranked 51%–65% 　　10th Evaluation (2023): Ranked 36%–50% 　　11th Evaluation (2024): Ranked 36%–50% (Maintained performance) 2.Compliance Audits: No significant abnormalities found in audit results. 3.Fines: Total fines from local government authorities in 2024 amounted to NT$60,000 (a single event involving building use); the fine in 2023 was NT$0.
Prevention and Remediation	1. Internal Control: Beyond self-assessment, the Internal Audit unit executes audits according to plan and reports to the Board and Audit Committee to ensure the continued effectiveness of system design and execution. 2.Whistleblowing System: The Company has established a "Whistleblowing System" and provides contact emails and phone lines for stakeholder communication.

→ 3.1Governance Structure

World Known Group prioritizes its corporate governance system. In addition to complying with laws and the Articles of Incorporation, the Company enhances information transparency, strengthens risk control, and implements accountable governance through a robust Board structure, empowered Independent Directors, and the operation of specialized committees such as Audit, Remuneration, and Sustainability. Simultaneously, we proactively disclose achievements in economic, environmental, social, and governance (ESG) dimensions to meet stakeholder expectations, demonstrating our commitment to legal compliance and ethical standards while maximizing shareholder equity and long-term corporate value.

Corporate Organizational Structure

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                                    ┌─────────────────┐
                                    │  Shareholders'  │
                                    └────────┬────────┘          ┌──────────────────────────┐
                                             │                   │  Remuneration Committee  │
                                    ┌────────┴────────┐          └──────────────────────────┘
                                    │ Board of Directors │──────┤
┌──────────────┐                    └────────┬────────┘          ┌──────────────────────────┐
│ Internal Audit │───────────────────────────┤                   │     Audit Committee      │
└──────────────┘                             │                   └──────────────────────────┘
                                    ┌────────┴────────┐
                                    │    Chariman     │          ┌──────────────────────────┐
                                    └────────┬────────┘          │ Sustainability Development │
                                             │                   └──────────────────────────┘
                                    ┌────────┴────────┐
                                    │ General Manager │
                                    └────────┬────────┘
          ┌──────────────────────┬──────────┼──────────┬──────────────────────┐
┌─────────────────┐   ┌──────────────────┐   ┌──────────────┐   ┌──────────────┐
│ Finance &       │   │ HR & Administrative │ │ PR & Legal Dept. │ │ Group IT Dept. │
│ Accounting Dept.│   │ Dept.            │   │              │   │              │
└─────────────────┘   └──────────────────┘   └──────────────┘   └──────────────┘
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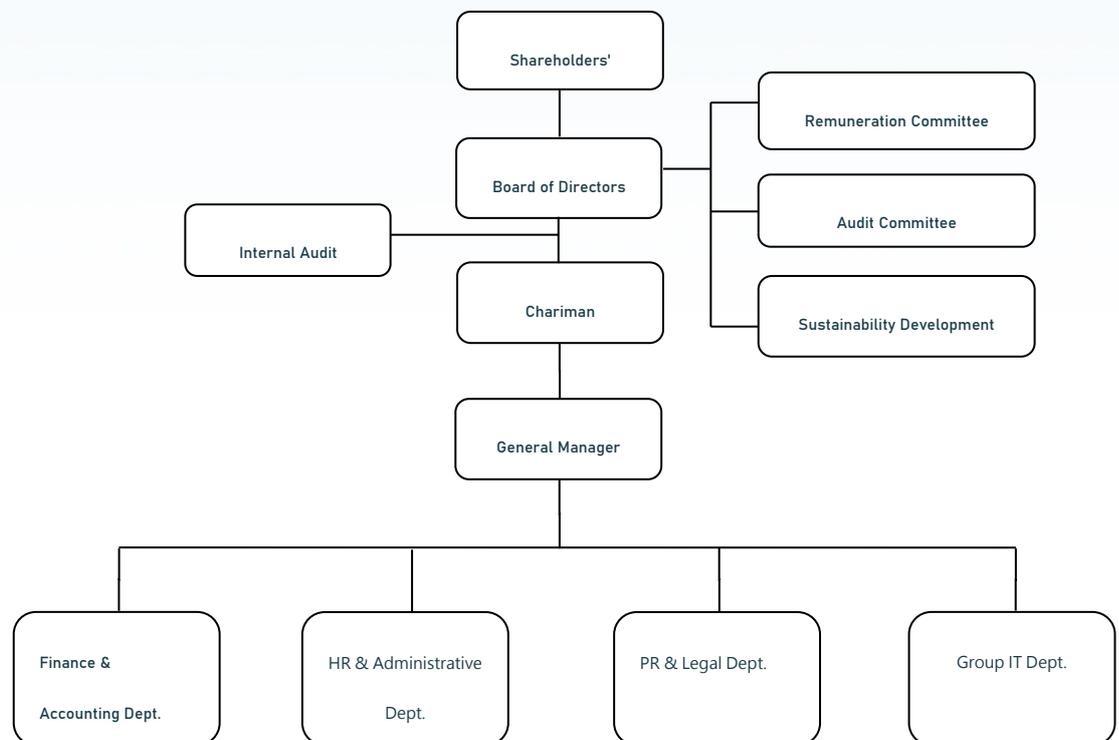
Composition of the Board of Directors

A sound and effective Board of Directors is the foundation of sustainable operation. Beyond basic legal requirements, we ensure the Board operates effectively to safeguard shareholder rights.

Directors (including Independent Directors) are elected in accordance with the "Rules for Election of Directors." The current Board consists of eight members, including three Independent Directors, elected in June 2024 for a three-year term. The Board is diversified, with members possessing various professional backgrounds and expertise to effectively fulfill their duties, which include establishing governance systems, supervising management, and overseeing the overall operational status regarding economic, social, and environmental aspects.

In 2024, the Board met 8 times. Detailed attendance and biographical data are available in the Annual Report and on the Market Observation Post System (MOPS).

Core Competencies / Name	Basic components										Professional background and ability					
	Nationality	Gender	Part-time employee of our company	Age 41-50	51-60	61-70	71-80	Independent director tenure below 3 years	3-9 years	over 9 years	Management	Leadership decision-making,	financial accounting,	legal practice	industry knowledge and operational judgment	crisis management and international market outlook
Lu, Huang-Fu	R.O.C.	Male	No	✓							✓	✓	✓		✓	✓
Lu, Chung-Wen	R.O.C.	Male	No				✓				✓	✓	✓		✓	✓
Chang, Wu-Lung	R.O.C.	Male	No				✓				✓	✓	✓		✓	✓
Lin, Yen-Huey	R.O.C.	Male	No		✓						✓	✓	✓		✓	✓
Sheng, Chien-Chih	R.O.C.	Female	No	✓							✓	✓	✓		✓	✓
Wang, Wei	R.O.C.	Female	No		✓				✓		✓	✓	✓		✓	✓
Hon, Jau-Shin	R.O.C.	Male	No		✓				✓		✓	✓	✓		✓	✓
Hsu, Fu-Hsiung	R.O.C.	Male	No	✓					✓		✓	✓	✓	✓	✓	✓

Continuing Education for Directors (2024)

To ensure directors effectively perform their functions, the Company encourages continuous learning.

Title	Name	Training Date	Organizer	Course	Hours
Cahairman	Lu, Huang-Fu	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3
Director	Lu, Chung-Wen	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3
Director	Chang, Wu-Lung	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3
Director	Lin, Yen-Huey	2024/08/08	The Allied Association For Science Park Industries	Strengthening Corporate Sustainability: Turning ESG Risks into Opportunities to Build Sustainable Competitive Advantage	3
		2024/08/08	The Allied Association For	Common Oversights in Estate Tax and Strategies for Real Estate	3

Title	Name	Training Date	Organizer	Course	Hours
			Science Park Industries	Succession Planning	
Director	Sheng, Chien-Chih	2024/08/08	Institute of Taiwan Project Management	Strengthening Corporate Sustainability: Turning ESG Risks into Opportunities to Build Sustainable Competitive Advantage	3
		2024/08/08	The Allied Association For Science Park Industries	Common Oversights in Estate Tax and Strategies for Real Estate Succession Planning	3
Independent Director	Wang, Wei	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3
Independent Director	Hon, Jau-Shin	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3
Independent Director	Hsu, Fu-Hsiung	2024/11/11	Taiwan Corporate Governance Association	The Role of Directors and Compliance Strategies in Response to Management Challenges under Corporate Governance 4.0	3
		2024/11/11	Taiwan Corporate Governance Association	Common Tax Disputes in Group Enterprises and Tax Governance Strategies	3

Board Performance Evaluation Mechanism

The Company has established the "Rules for Performance Evaluation of the Board of Directors and Functional Committees." Internal evaluations are conducted annually.

Board Self-Evaluation: Grade A (Score: 81-100).
Individual Director Evaluation: Grade A (Score: 81-100).
Audit & Remuneration Committees: 100% satisfaction across all metrics.
Sustainability Development Committee: Rated Excellent (Avg 4.82/5.0).

Evaluation Scope	Participation in operations, decision quality, composition, election/education, and internal control.
Individual Directors	Alignment with goals/missions, awareness of duties, internal communication, and professional expertise.
Functional Committees	Participation in operations, awareness of duties, decision quality, and member selection.

⇥ 3.2 Governance Operations

To strengthen corporate governance, the Group has established three functional committees under the Board of Directors: the Audit Committee, the Remuneration Committee, and the Sustainability Development Committee. (The Sustainability Development Committee is detailed in Section 2.1, Sustainability Management and Practice).

Audit Committee

The Audit Committee assists the Board in enhancing governance performance and supervising the following:

1.Fair presentation of the Company's financial statements.
2.The appointment (dismissal), independence, and performance of certified public accountants (CPAs).
3.Effective implementation of the Company's internal control systems.
4.Compliance with relevant laws and regulations.
5.Management of existing or potential risks.

Composition	3 members (3rd Term). Term: 2024.06.21 – 2027.06.20. Convener: Independent Director Hon, Jau-Shin. Members: Independent Directors Wang Wei and Hsu Fu-Hsiung.
Powers & Duties	1. Adoption or amendment of internal control systems. 2. Assessment of the effectiveness of the internal control system. 3. Procedures for major financial/business actions (acquisition/disposal of assets, derivatives, lending, endorsements/guarantees). 4. Matters involving a Director's own interest. 5. Major asset or derivative transactions. 6. Major loans, endorsements, or guarantees. 7. Offering, issuance, or private placement of equity-type

	securities. 8. Appointment, dismissal, or compensation of CPAs. 9. Appointment/dismissal of financial, accounting, or internal audit officers. 10. Annual and semi-annual financial reports. 11. Other material matters required by law or authorities.
Operations	Meets at least once per quarter. In 2024, 5 meetings were held with 100% attendance from all three members.

Remuneration Committee

Established on September 18, 2018, to enhance the Board's compensation management functions in accordance with the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of Companies Listed on the Stock Exchange or the OTC Markets."

Composition	3 members (3rd Term). Term: 2024.06.21 – 2027.06.20. Convener: Independent Director Hon, Jau-Shin. Members: Independent Directors Wang Wei and Hsu Fu-Hsiung.
Powers & Duties	1. Periodic review and proposed amendments to the Committee Charter. 2. Formulating and reviewing performance evaluation standards, targets, and compensation policies/structures for Directors and Managers (disclosed in the annual report). 3. Periodically evaluating the achievement of targets and determining individual compensation amounts.
Operations	Meets at least twice per year. In 2024, 2 meetings were held with 100% attendance from all three members.

Remuneration Policy

Directors	Senior Executives
➢ Per Article 70 of the Articles of Incorporation, remuneration is	➢ Based on the "Management Measures for Executive Remuneration," split into

determined by the Board based on: (a) operational participation; (b) value of contribution; (c) industry standards; and (d) other relevant factors. Per Article 100(2), no more than 5% of profits may be allocated as Director remuneration. Independent Directors receive a fixed quarterly fee and do not participate in profit sharing. No severance or retirement pensions are provided (unless also serving as an employee).	Fixed (based on seniority and job value relative to industry peers) and Variable (performance/year-end bonuses, employee compensation). Performance is linked to financial KPIs, talent cultivation, quality, risk, revenue/budget targets, and legal compliance. Per Article 100(2), 1%–8% of profits are allocated as employee compensation. Retirement benefits follow local laws at WKPT and WKPF.

Principles for Avoiding and Managing Conflicts of Interest

The Company's Articles of Incorporation and Committee Charters include strict recusal rules. Directors must disclose the nature of any direct or indirect interest in Board matters. During mergers, acquisitions, or spin-offs, Directors must explain their interests and reasons for supporting or opposing the transaction at Board and Shareholders' meetings. Interests of spouses, second-degree relatives, or controlled companies are treated as the Director's own interest. Directors may not vote—nor act as a proxy for others—on matters where a conflict of interest may harm the Company.

These principles are further supported by the "Ethical Corporate Management Best Practice Principles" and "Internal Material Information Handling and Insider Trading Management Measures."

The "Stakeholder Section" on our corporate website discloses these regulations. WKPT and WKPF implement the "Procedures for Ethical Management" with a designated spokesperson and a grievance email to handle stakeholder inquiries and suggestions.

→| 3.3 Ethical Management

Integrity Management

"Integrity" is the core value of the Group and the foundation of our business operations. To implement ethical management, we have established the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Code of Ethical Conduct," and a "Whistleblowing System."

To promote these values, all new employees learn about our corporate culture and sign an Integrity Statement on their first day. Senior executives conduct annual training for employees, while Directors and managers receive integrity advocacy through email or written notices. We have established internal and external whistleblowing channels and processing systems to ensure regulatory compliance and protect the legal rights of whistleblowers and stakeholders.

◆ Scope of Application: Includes all group enterprises and organizations—subsidiaries (including WKPT and WKPF), foundations with over 50% direct/indirect funding, and entities under substantive control. Directors, Audit Committee members, managers, employees, and mandataries are prohibited from directly or indirectly offering, promising, demanding, or receiving any improper benefits.

◆ Prohibition of Unethical Conduct:
- Prohibition of providing or receiving improper benefits.
- Prohibition of facilitation payments.
- Prohibition of illegal political contributions.
- Prohibition of improper charitable donations or sponsorships.
- Prohibition of unfair competitive behavior.
- Prohibition of insider trading.
- Confidentiality mechanisms and organizational responsibility.
- Prevention of products or services from harming stakeholders.

◆ Whistleblowing Channels:

- Employees: May report to the HR head, direct supervisor, or Internal Audit head.
- Stakeholders: May report via designated contact emails disclosed on the website or through the dedicated whistleblowing mailbox.
- Confidentiality: Responsible personnel must keep all reporting information strictly confidential. Investigation files are treated as "Top Secret" and protected with encryption.
- Protection: The Company promises to protect whistleblowers from any unfair treatment or retaliation.

◆ 2024 Record: As of the end of 2024, no reports of corruption, violations of ethical conduct, or illegal acts were recorded.

Regulatory Compliance

The Company establishes internal operating procedures based on public company regulations. We stay abreast of regulatory updates from authorities and require all subsidiaries to comply.

Compliance Record 2024: While no major violations occurred in 2024, during the reporting period, a building code violation occurred at the WKPT plant area. The migrant worker dormitory was found to have changed its original intended use without approval, violating Article 73, Paragraph 2 of the Building Act. This resulted in a fine of NT$60,000. Corrective actions have since been completed to ensure full compliance with the Building Act.

Tax Management

World Known Group is committed to being an honest taxpayer, supporting government policies that encourage innovation, R&D, and economic growth.

◆ Compliance with Local Laws: All production sites (including WKPT and WKPF) follow the tax laws of their respective countries. We ensure that transactions between entities follow the Arm's Length Principle. We do not engage in artificial or complex transactions lacking economic substance, nor do we shift profits to low-tax countries or tax havens for tax avoidance.

◆ Information Transparency: Tax information is disclosed to stakeholders through financial reports and sustainability disclosures to ensure transparency.

◆ Risk Assessment: Major transactions and decisions undergo rigorous tax risk assessments. We utilize management mechanisms for effective risk control and formulate rapid response strategies.

◆ Continuous Education: The management team closely monitors domestic and international policies that may impact finance or business. Professional tax capabilities are strengthened through internal education and training.
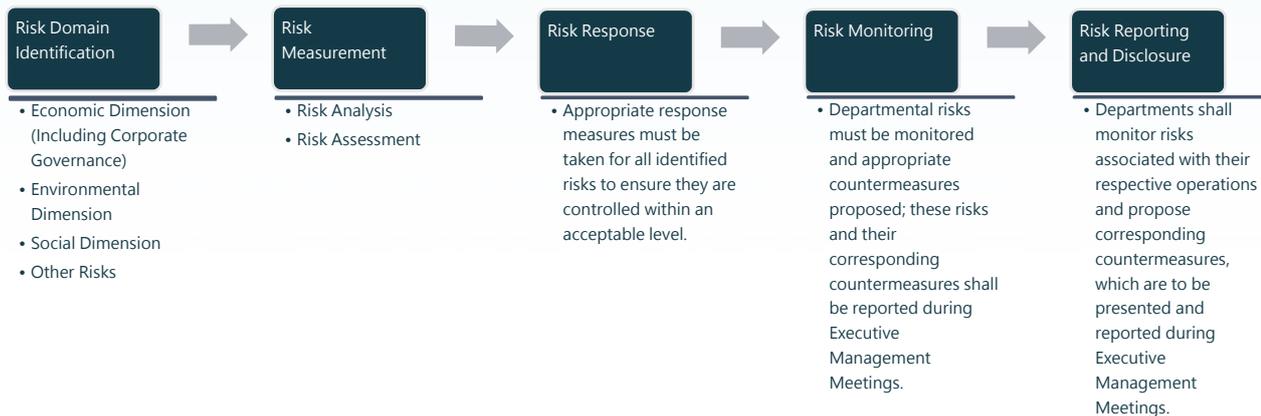
⇥ 3.4 Risk Management

To establish an effective risk management mechanism and ensure steady progress toward corporate sustainability, the Group has established the Risk Management Promotion Center under the Sustainability Development Committee. We have formulated the "Risk Management Policies and Procedures" as our supreme guiding principle. The Group identifies operational risks across several domains, including market, operation, investment, compliance, environment and climate change, occupational hazards, and human resources.

The management team identifies and assesses risks based on the principle of materiality and formulates response measures. The Board of Directors, specialized committees, and department managers are responsible for risk monitoring. Through regular meetings and reporting, we ensure risks are controlled and addressed proactively.

✧ **Risk Management Process**

Risk Domain Identification	Risk Measurement	Risk Response	Risk Monitoring	Risk Reporting and Disclosure
• Economic Dimension (Including Corporate Governance) • Environmental Dimension • Social Dimension • Other Risks	• Risk Analysis • Risk Assessment	• Appropriate response measures must be taken for all identified risks to ensure they are controlled within an acceptable level.	• Departmental risks must be monitored and appropriate countermeasures proposed; these risks and their corresponding countermeasures shall be reported during Executive Management Meetings.	• Departments shall monitor risks associated with their respective operations and propose corresponding countermeasures, which are to be presented and reported during Executive Management Meetings.

Risk Domain	Risk Description	Risk Management Implementation Status
I. Economic Dimension		
(A) Market Risk		
1. Political & Economic	Geopolitics	● Risk Acceptance: Monitoring the situation; no active measures currently taken to alter the

		probability or impact.
2. Industry	Industry trend changes; weakening competitive advantage	● Conducted annual SWOT analysis to formulate business strategies and implement strategic management. ● Utilized external resources to introduce potential customers from other industries.
3. Financial	Exchange rate fluctuations	● Monitored global economic trends and exchange rates; prepared monthly rolling cash flow forecasts to manage net foreign currency positions. ● Utilized natural hedging and timely sales to reduce net foreign currency holdings. ● On 2024/08/12, the Board approved the subsidiary WKPF to pre-sell USD 2.5 million. ● Signed OA (Open Account) facilities with banks to lock in exchange rates.
	Interest rate fluctuations	● Maintained strong bank relationships to secure optimal financing rates and reduce capital costs. ● Utilized government-subsidized low-interest loan programs; in 2024, obtained a NT$35 million post-pandemic revitalization loan from the Ministry of Economic Affairs. ● Extended credit lines for the "Invest in Taiwan" program for Taiwanese businesses returning from abroad. ● Adjusted the ratio of short-term to long-term loans to strengthen the financial structure.
(B) Operational Risk		
1. Operations	Failure to achieve operational targets	● Held monthly Executive Management Meetings to ensure targets are met. ● Conducted weekly production/sales/quality meetings and monthly R&D meetings for real-time tracking and improvement.
2. Financial	Credit Risk:	● Systems automatically generate overdue accounts

	Uncollectible accounts	receivable reports; sales units review overdue accounts monthly to clarify causes. ● Implemented prepayment requirements for customers with abnormal credit status.
	Liquidity Risk: Cash flow management	● Prepared monthly rolling cash flow forecasts to monitor capital status. ● Set collection and payment terms for customers and suppliers to minimize capital gaps. ● Established bank credit lines and monitored monthly utilization.
3. Intellectual Property	IP theft or infringement	● Applied for Intellectual Property protection and patents.
4. Supply Chain	Supplier concentration or delivery delays/disruption	● Continuously developed qualified alternative suppliers to avoid procurement concentration. ● Established appropriate Safety Stock levels based on lead times and supplier capacity.
5. Information Security	Insufficient defense leading to data damage/loss	● Introduced information security protection measures. ● Conducted irregular awareness training to enhance employee security consciousness. ● Strictly executed Information Security Plans.
6. Image/ Reputation	Negative corporate image	● Maintained stakeholder communication channels to prevent unaddressed grievances.
(C) Investment Risk		
1. Strategic Investment	Investment loss	● Executed according to the "Procedures for Acquisition or Disposal of Assets" and subsidiary supervision regulations. ● The Company avoids high-risk or high-leverage investments; currently holds only Term Deposits.
2. Financial Management	Investment loss	● Prohibited speculative operations.
(D) Compliance Risk	Legal violations	● Functional units monitor legal updates to prevent violations. ● Signed advisory contracts with law firms for major

		contracts and legal matters. ● Regularly arranged for Directors and insiders to attend courses to prevent Insider Trading.
II. Environmental Dimension	Reducing pollution and energy consumption	● Implemented ISO 14001; passed internal (Aug) and external (Oct) audits with zero deficiencies recorded. ● Promoted digital forms/paperless operations. ● Prioritized energy-saving equipment, switched entirely to LED lighting, and promoted elevator-sharing and stair-climbing. ● Monitored environmental regulations to ensure compliance with waste management requirements. ● Initiated Greenhouse Gas (GHG) Inventory using government resources.
III. Social Dimension		
(A) Occupational Hazards	Work environment and employee safety	● Implemented ISO 45001; passed internal (Aug) and external (Oct) audits with zero deficiencies recorded. ● Conducted monthly safety advocacy, employee training, regular self-inspections, and fire drills. ● Appointed specialists for safety inspections; held monthly Industrial Safety Meetings to track improvements. ● Provided annual health checks and monthly on-site medical services.
(B) Human Resources	Turnover, labor relations, and integrity advocacy	● Strengthened labor-management communication to promote harmony. ● Ensured HR operations comply with all legal regulations. ● Scheduled training sessions based on personnel development plans. ● Conducted annual advocacy for Integrity Policies and Human Rights Policies.

⇥ 3.5 Information Security and Privacy Management

Cybersecurity Risk Management Framework

The Company has established the Group IT Department, which is dedicated to information and communication security. The department is staffed with an IT Manager and professional IT personnel responsible for defining cybersecurity policies and planning and executing cybersecurity operations.

The Group Internal Audit Office serves as the supervisory unit for cybersecurity. Led by an Audit Manager, this office oversees the implementation of internal security measures. If deficiencies are identified during an audit, the audited unit is required to submit improvement plans, with progress tracked regularly to mitigate internal cybersecurity risks.

Reporting Status: Operational status is reported annually to the Sustainability Development Committee and the Board of Directors. The most recent report on the implementation of cybersecurity risk management was presented on December 12, 2024.

Cybersecurity Policy

Article 1: Purpose

To ensure the information security of the Company's hosts (including cloud servers), stored information, network communications, and all OT (Operational Technology) equipment; to prevent unauthorized access, use, leakage, tampering, destruction, or other infringements of information and communication content; and to maintain the Confidentiality, Integrity, and Availability (CIA) of the Company's digital information.

Article 2: Scope of Application

This policy applies to all hosts (including cloud servers), information storage, network communications, and OT equipment managed by the Company to maintain the security and integrity of all digital assets.

Article 3: Information Security Objectives

1.Ensure that the Company's information operations remain accurate, complete, and available for continuous business operations.
2.Ensure the confidentiality of the Company's critical information by implementing data access controls. Information must only be accessed by authorized personnel upon approval, with no unauthorized overrides permitted.

Article 4: Control Measures and Management Programs

1.All information policies must comply with local government laws and regulations.
2.The Group IT Department is the responsible unit for cybersecurity management, staffed with a Cybersecurity Manager and professional personnel to establish and promote information security systems.
3.Effectively manage information assets and conduct continuous risk assessments.
4.Establish independent server rooms and environmental safety measures, with documented periodic maintenance and service plans.
5.Assess natural and man-made disaster risks and establish restoration and drill plans for core information systems to ensure they can be restored and function normally in the event of damage.

6.Regularly implement cybersecurity advocacy, education, training, and related implementation regulations.

7.Clearly define information system access permissions to ensure only authorized users can access systems.

8.Implement outsourcing management to ensure the security of third-party information and communication services.

9.Establish an internal audit plan for the Information Security Management System (ISMS) to periodically review the usage of personnel and equipment within the scope. Formulate and execute corrective and preventive actions based on audit reports.

Article 5: Implementation

This policy was implemented following the resolution and approval of the Board of Directors on December 13, 2023.

Specific Management Programs for Cybersecurity

1. Legal Compliance: Ensure all information policies strictly comply with local government laws and regulations.
2. Dedicated Personnel: Appoint specialized cybersecurity personnel to establish, maintain, and drive the implementation of information security systems.
3. Asset & Risk Management: Effectively manage all information assets and conduct continuous assessments of their corresponding risks.
4. Facility Security: Maintain independent server rooms with standardized environmental safety measures, supported by documented periodic maintenance and service plans.
5. Disaster Recovery & Business Continuity: Assess risks related to natural and man-made disasters; establish and drill restoration plans for core information systems to ensure they can be recovered and operate normally in the event of any damage.

6. Education & Awareness: Regularly implement cybersecurity advocacy programs, professional education, training, and related operational guidelines.
7. Access Control: Explicitly define information system access permissions to ensure that only authorized users can access specific systems.
8. Vendor Management: Enforce rigorous management of third-party contractors and outsourcing partners to ensure the security of provided information and communication services.
9. Internal Audit & Improvement: Establish an internal audit plan for the Information Security Management System (ISMS); periodically review the usage status of all personnel and equipment within the system's scope; and execute corrective and preventive actions based on audit findings.

Privacy Protection Policy

The Company places great importance on the protection of personal data for our customers and stakeholders. This policy is established in accordance with the Personal Data Protection Act and relevant regulations to explain how we collect, process, utilize, and protect your personal data.

I. Scope of Application

This policy applies to, but is not limited to:

Individuals providing personal data to the Company, its subsidiaries, and affiliates (including Directors, shareholders, employees, and job applicants).

Customers and potential customers.

Contact persons for suppliers and business partners.

Visitors who use the Company's website or applications.

II. Purposes and Methods of Collection
1. **Purposes of Collection:**
   - Customer management and services.
   - Marketing, promotion, or customer relationship maintenance.
   - Human resources administration and management.
   - Performance of contracts, quasi-contracts, or legal relationships.
   - Website or system security management.

- o Fulfillment of statutory obligations.
- o Personnel recruitment and interviewing.

2. **Methods of Collection:**
   - o Online forms and website registration.
   - o Business cooperation or contract signing.
   - o Customer service inquiries or feedback.
   - o Data provided when participating in activities.
   - o Resumes from job applicants or publicly available information.

III. Categories of Personal Data

Depending on actual business needs, the Company may collect some or all of the following data categories:

- Identification: Name, ID number, contact information, etc.
- Characteristics: Gender, date of birth, photographs, etc.
- Social Conditions: Occupation, marital status, educational background, etc.
- Financial Information: Account numbers, payment and collection information, etc.

IV. Utilization and Retention Period

1. **Target and Scope of Utilization:**
   - o The Company and authorized personnel or partner vendors.
   - o Parties required by law or requested by competent authorities.
   - o Other third parties with the individual's consent.

2. **Methods of Utilization:**
   - o Processing necessary to complete services (e.g., logistics, payment, notifications).
   - o Analysis and optimization of service quality or marketing activities.
   - o Fulfillment of legal obligations.

3. **Retention Period:**
   - o The duration necessary for the original collection purposes.
   - o Statutory retention periods (e.g., tax or labor records).

o   The duration of the contractual relationship.

V. Exercise of Rights

According to Article 3 of the Personal Data Protection Act, you may exercise the
following rights regarding your personal data held by the Company:

- Inquire or request to review.
- Request copies.
- Request supplements or corrections.
- Request to stop collection, processing, or utilization.
- Request deletion.

How to exercise your rights: Please contact the Company's data protection
department using the information below (please attach identification documents for
verification):

- Responsible Department: Public Relations & Legal Affairs Department
- Email: wkg4581@wkgroup.com
- Phone： +04-2567-7958#8981

VI. Data Security Measures

The Company takes all reasonable and technically feasible measures to ensure the
security of personal data, including but not limited to:

- Data encryption and access permission controls.
- Firewalls, anti-virus software, and Intrusion Detection Systems (IDS).
- Periodic employee training and data confidentiality agreements.

VII. Policy Amendments and Announcement

If this policy is amended, it will be announced on the Company's official website. We
recommend that you check the website regularly to stay informed about our latest
Privacy Protection Policy.

Privacy Protection Implementation Status

1. Training and Awareness: The Group remains deeply committed to the
   protection of human rights and data privacy. In 2024, these critical topics
   were formally integrated into the Group's employee training curriculum to
   ensure all staff are aligned with our high standards of information handling.

2. System Security and Vulnerability Management: In 2024, the Group commissioned a professional cybersecurity firm to conduct comprehensive vulnerability scans across company systems. All identified weaknesses have been successfully patched and remediated to strengthen our digital defenses.

3. Compliance and Grievance Records: During the 2024 fiscal year, there were no incidents of non-compliance with the Personal Data Protection Act. Furthermore, the Company received zero complaints regarding the infringement of customer privacy or the loss of customer data.

4. Value Creation and Supply Chain Synergy

⇥ 4. Material Topic : Value Creation and Supply Chain Synergy

Sustainability Topic	Customer Health and Safety
Significance to the Group	Companies focusing on customer health and safety are more likely to invest in product design, technological innovation, and process optimization. This not only strengthens market competitiveness but also contributes to sustainable development and enhances overall economic efficiency.
Impact & Consequences	Economic Dimension: Delivering product quality that meets customer requirements reduces the occurrence of over-quality or under-quality issues, builds customer trust, and subsequently enhances the Group's corporate competitiveness.
Policy & Strategy	The Group is committed to promoting ISO 9001 and IATF 16949 certifications to refine management and ensure production quality remains stable and reliable. Through the APQP (Advanced Product Quality Planning) team, we implement rigorous process controls, raw material inspections, and standardized R&D/production procedures to effectively prevent product defects and quality issues. Monthly internal quality audits and annual external audits are conducted to strengthen employee quality awareness and continuously improve risk control in production quality.
Goals	Short-term Goals: Maintain quality management system certifications and achieve quality policy targets. Quality Policy Targets: Internal Failure Cost < 0.3%; External Failure Cost < 0.1%. Mid-to-Long-term Goals: 1. Continuously maintain ISO 9001 and IATF 16949 certifications as well as specific customer accreditations. 2. Utilize automated equipment (including automated measurement) and monitoring systems to predict production quality and respond

Sustainability Topic	Customer Health and Safety
	proactively. This ensures production targets are met, reduces failure costs, and bolsters company competitiveness.
Management & Evaluation	1. Establish annual Quality Performance Indicators (KPIs) based on the previous year's actual performance results. 2. Review the achievement status of these KPIs and the effectiveness of improvement countermeasures during Monthly Executive Management Meetings.
Performance & Adjustment	1. Quality performance indicators for 2024 were successfully achieved. 2. The 2025 quality KPIs will use 2024 results as a baseline for continuous improvement and refinement.
Preventive or Remedial Measures	Strictly implement the quality system during Weekly Quality Meetings. These meetings review and track the progress of improvement measures for non-conforming items, ensuring production quality and customer safety while effectively minimizing the generation of defective products.

⇥ 4.1 Product Research and Development

Since its inception, World Known Group (WKG) has adhered to a strategy of specialization, systematization (evidenced by numerous international certifications), and internationalization. We focus on global niche markets and cultivate deep relationships with core customers. Through professional, precision-driven, and robust management strategies, we integrate upstream and downstream resources to provide customers with one-stop integrated services.

The Group's primary business involves the production and processing of precision machined components. These are applied in global niche markets, including commercial vehicles, wind power and green energy, construction machinery, agricultural machinery, and other industrial metal components.

Our core technology stems from decades of accumulated experience in blank forming and machining. We independently design and develop jigs, fixtures, and inspection tools to supply high-quality products. To maintain technological leadership, the Group sends personnel to technical training programs held by international institutions and equipment suppliers. We actively participate in major international exhibitions for machine tools and mechanical products and engage in deep technical exchanges and engineering seminars with customers.

To further elevate R&D and production standards, we invite academic experts and industry veterans for on-site guidance. In addition to breaking through key technologies in high-level metal forming and machining, we have progressively introduced advanced production technologies such as Reverse Engineering, 3D Printing applications, and Precision CNC Machining, significantly enhancing the speed and quality of new product development.

100% of the products delivered by the Company must undergo audits under our environmental and quality management dual-system. Most products must also pass on-site customer audits. The following table summarizes the international certifications obtained by the Group:

Certification	WKPF	WKPT
ISO 9001:2015 Quality Management System	✓	✓
IATF 16949:2016 Automotive Quality Management System	✓	✓
ISO 45001:2018 Occupational Health and Safety Management System	✓	✓
ISO 14001:2015 Environmental Management System	✓	✓

Note: For copies of international standards and quality certificates, please refer to Appendix

Product R&D Requirements and Compliance

All products are developed in accordance with customer requirements and designated laws and regulations. Upon receiving a Request for Quotation (RFQ) for part development, we conduct a cross-functional feasibility assessment prior to quoting. This assessment considers material mechanics, machining precision, functional specifications, capacity load, competitive advantage, equipment capability, and potential environmental impacts during production.

When a project is officially launched, the R&D department convenes a "New Product Project Initiation Meeting." Information regarding legal regulations, product specifications, quality standards, sampling deadlines, and packaging/logistics requirements is coordinated across functional units.

A "Cross-Functional Team (CFT)" is then formed for APQP (Advanced Product Quality Planning), comprising representatives from Sales, Quality Assurance, R&D, Machining, Materials, and Procurement. Customers or suppliers may be invited to participate as needed. A designated Project Manager conducts in-depth design communications with the customer to ensure all production details are finalized.

2024 Compliance Record: In 2024, there were no incidents of non-compliance regarding health and safety regulations for products and services, nor any violations related to product information, labeling, or marketing communications.

Customer Satisfaction

Customers are vital stakeholders. We monitor customer satisfaction to enhance business performance based on monthly or quarterly performance appraisals. The evaluation indicators are categorized into four pillars: Quality, Price, Delivery, and Service.

2024 Customer Satisfaction Results

Company	Description
WKPF	Based on quality, development speed, on-time delivery, and complaint resolution speed. 2024 Score: 95 (Target: 90).
WKPT	Based on quality, development speed, on-time delivery, and service quality. 2024 Score: 92 (Scale: 100).

Grievance Channels and Procedures

The Company has established the "Customer Service and Satisfaction Improvement Operating Procedure" and "Customer Complaint Handling Regulations."

Emergency Cases: If a complaint involves products currently in production or awaiting shipment, an "Emergency Complaint Resolution Meeting" is convened immediately.

General Cases: Reviewed during weekly quality meetings.

Customers may voice grievances directly to their sales representative or contact our dedicated personnel:
WKPT Email:wkptmkt@wkgroup.com
WKPF Email:sales@wkmfuzhou.com

→| 4.2 Procurement Policy

Local Procurement

World Known Group selects qualified raw material suppliers and outsourcing partners in accordance with the "Procurement and Supplier Control Procedures." Our procurement strategy prioritizes local suppliers to enhance supply chain efficiency, reduce carbon emissions generated during long-distance transportation, and mitigate risks associated with international trade and exchange rate fluctuations.

While some specialized equipment is sourced internationally, the majority of our partnerships are with local vendors near our production bases. The following tables detail the supplier categories and procurement ratios for our main entities:

WKPT

Supplier Category	Raw Materials	Outsourced Processing	Equipment & General Supplies
Number of Suppliers	78	23	26
Procurement Value Ratio	72.21%	25.20%	2.59%
Local Procurement Rate	93.81%	100%	100%

WKPF

Supplier Category	Raw Materials	Outsourced Processing	Equipment & General Supplies
Number of Suppliers	135	22	108
Procurement Value Ratio	73.09%	19.05%	7.86%
Local Procurement Rate	99.84%	100%	83.27%

→| 4.3Supplier Evaluation and Management

Supplier Management

World Known Group actively collaborates with our supply chain partners to establish robust quality management mechanisms. We work alongside our suppliers to fulfill Corporate Social Responsibility (CSR) and enhance sustainability performance across three major pillars: Environmental Protection, Occupational Health and Safety, and Labor Human Rights.

Supplier Assessment

ISO 9001 / IATF 16949 (Quality Management): The Supplier Evaluation Team performs on-site audits at supplier locations, encompassing Quality System Audits, Product Audits, and Process Audits.

ISO 14001 (Environmental Protection): All suppliers must undergo an evaluation to confirm that their manufacturing environment aligns with World Known Group's Environmental, Health, and Safety (EHS) policies.

ISO 45001 (Occupational Safety): For contractors involved in high-risk operations, the Group requires the submission of professional qualification certificates.

Supplier Auditing

Qualified suppliers are audited annually based on risk assessment results to verify their compliance with various requirements.
Suppliers who fail to meet standard scores are required to implement improvements. When necessary, the Group provides supplier guidance and schedules follow-up audits by the evaluation team.
Any supplier found to be using prohibited substances or committing serious violations of Corporate Social Responsibility (CSR) will be terminated from the approved vendor list.

Supplier Management Performance

100% of suppliers involved in high-impact environmental areas, such as manufacturing and waste treatment, have completed and returned the "Supplier Environmental Impact Survey." This ensures that our most critical partners are aligned with the Group's carbon reduction and waste management goals.
Suppliers are required to sign and issue a "Supplier Social Responsibility Commitment Statement" or an "Environmental Agreement" to formalize their dedication to ethical labor practices and environmental stewardship. In 2024, a total of 61 suppliers successfully submitted these commitment statements.

2024 | Sustainability Report

5. Green Manufacturing

5.1 Climate Change Risks, Opportunities,
   and Countermeasures

5.2 Raw Material Usage Management

5.3 Energy and Resource
   Management

5.4 Greenhouse Gas Emissions

5.5 Pollution Prevention and Control

→| 5.1 Climate Change Risks, Opportunities, and Countermeasures

TCFD(Task Force on Climate-related Financial) Overview

The World Economic Forum (WEF) published the Global Risks Report 2025 on January 15, 2025, identifying extreme weather events as one of the most severe global challenges. With 2024 marked as the hottest year on record, climate risks are expected to escalate over the next decade. In response, the Group aligns with global sustainability standards by disclosing our management actions across the four core pillars of the TCFD framework: Governance, Strategy, Risk Management, and Metrics and Targets. The Four Core Elements of TCFD Management are as follow:

1. Governance

To strengthen sustainable governance, the Group established the "Risk Management Policy and Procedures" as our highest guiding principle. We have implemented robust mechanisms for risk identification, measurement, and monitoring.

The Board's Role: The Board oversees the risk management culture and receives annual execution reports.

Sustainability Development Committee: Established on November 11, 2024, the committee meets at least once a year. On December 12, 2024, the Group Vice President reported the year's energy-saving results and risk management status to the Board.

2. Strategy

Executive and operational meetings, chaired by the Chairman or General Manager, are responsible for reviewing risk assessments and directing response strategies for all departmental projects and initiatives.

3. Risk Management

We formulate response plans based on the identification of climate risks and opportunities. The General Manager leads the Group's carbon reduction strategies, integrating energy conservation into the core risk management agenda.

4. Metrics and Targets

Item	Description
GHG Inventory & Assurance	Following the "Sustainable Development Roadmap" (TWSE/TPEx), the parent company (capital < NT$5 billion) will complete its Greenhouse Gas (GHG) inventory by 2026 and verification by 2028. Subsidiaries will complete inventory by 2027 and verification by 2029.
Reduction Targets	By 2027, the Group will disclose reduction targets with a base year no later than 2026, alongside specific action plans.

Climate-Related Risk Response Actions

Climate Risk		Response Actions
Transition Risk	Carbon pricing, CBAM, and Taiwan's Climate Change Response Act	Energy Efficiency: 100% switch to LED lighting; prioritized energy-saving features for new equipment; and converted all air compressors to variable frequency systems. Energy Management: Implemented a real-time monitoring system with smart meters for district-based usage tracking and periodic analysis reports.

Climate Risk		Response Actions
	International initiatives & renewable energy demand	Solar Power: The WKPF plant installed a solar power system, which officially commenced operations in March 2025 to increase the green energy ratio.
Physical Risk	Extreme weather: typhoons/floods	Operational Continuity: Implemented flexible production scheduling and diversified the supply chain and production bases to mitigate the risk of shutdowns.

Climate Opportunity	Response Actions
Low-Carbon Transformation, Product lightweighting & diversification	1. Material Innovation: Actively developing non-cast iron products, such as aluminum alloy components, and collaborating with customers on new energy vehicle (NEV) parts. 2. Process Optimization: Improving equipment utilization rates through manufacturing refinements.
Corporate Image	Green Energy Branding: The installation of solar panels not only reduces carbon emissions but also significantly enhances the Group's brand image as a sustainable partner.

→| 5.2 Raw Material Usage Management

As a supplier of precision metal machined components, the Group upholds its commitment to environmental protection and sustainable development goals. Through systematic management of raw material procurement and the utilization of recycled casting materials, we effectively reduce the consumption of raw materials and enhance the value of the Circular Economy.

The primary raw materials used for production and packaging at WKPT and WKPF include cast iron, aluminum alloys, industrial oils, packaging materials, and cleaning agents. Among these, cast iron accounts for the largest proportion of material usage. We require casting suppliers to procure high-quality scrap steel for casting. Conversely, we sell any defective castings back to suppliers for remelting and reuse. Our Die-Casting Division recovers aluminum scrap generated after casting. This scrap is recycled and reintroduced into the production process according to standardized mixing ratios. In 2024, the total weight of recycled aluminum alloy reached 21,937 kg, representing a recycling rate of 7.06%.

Our precision components are integrated into assemblies or sub-systems. Due to high quality standards, bulk returns are rare unless a severe quality defect exists. Currently, WKG does not have a formal policy for the recovery of finished products or their packaging materials. Aside from products destroyed due to defects, no products or packaging were reclaimed at the WKPT or WKPF sites in 2024. The following table details the consumption of raw materials and non-renewable materials at our production sites:

Production Site	Raw Material	Unit	Renewable?	2024 Consumption
WKPT	Cast Iron	Kg	No	2,254,468
	Steel	Kg	No	21,394
	Aluminum Alloy	Kg	No	378
	Oils & Cleaning Agents	L	No	22,764

Production Site	Raw Material	Unit	Renewable?	2024 Consumption
WKPF	Cast Iron	Kg	No	5,934,473
	Aluminum Alloy	Kg	No	310,506
	Steel	Kg	No	40,284
	Oils & Cleaning Agents	L	No	38,141

Note: WKP USA has no production operations.

⇥ 5.3 Energy and Resource Management

The Group is committed to energy reduction and environmental protection, continuously proposing specific energy policies and reduction guidelines. To promote sustainability across the entire supply chain, we have established the following strategic actions:

- Setting annual energy reduction goals and regularly reviewing achievement status.
- Energy Transition: Adopting renewable energy (e.g., solar power) to reduce reliance on fossil fuels.
- Efficiency Enhancement: Investing in energy-saving equipment to minimize waste.
- Green Transportation: Encouraging employees to commute via public transport, walking, or electric vehicles to reduce carbon emissions from private vehicles.

WKPT Operations

To reduce energy consumption and improve efficiency, WKPT has installed variable frequency controls on air compressors and switched to Permanent Magnet (PM) motors, resulting in an annual electricity saving of approximately 7%. Additionally, the facility is systematically replacing traditional lighting with LED sources and implementing paperless digital workflows for document transmission.

Strategically, the Group leases logistics warehouses near major customers. Products are shipped in batches via sea freight to these hubs, allowing customers to collect goods locally. This approach serves a dual purpose: it shortens lead times to better meet customer needs while significantly reducing the carbon footprint by minimizing the need for emergency air freight.

WKPF Operations

In 2024, the Fuzhou plant invested NT$14.72 million to replace three aging processing machines with high-efficiency models. This upgrade is estimated to save 8.13% in electricity annually and reduce carbon emissions by approximately 1.015 tons. Furthermore, in alignment with Group policy and global energy trends, solar panels were installed on the factory rooftop in 2024 to utilize renewable energy and further decrease the carbon intensity of production.

Energy Consumption Data

The Group's primary energy sources are electricity, gasoline, and diesel. In 2024, the total energy intensity was 15.97 GJ per million NTD of revenue, an increase from 14.67 GJ in 2023, primarily due to fluctuations in total revenue.

Region	Indicator	Unit	2024	2023
WKPT	Electricity Consumption	GJ	5,261.33	5,553.68
	Gasoline Consumption	GJ	45.05	55.2
	Diesel Consumption	GJ	130.76	130.01
WKPF	Electricity Consumption	GJ	11,674.92	11,598.26
	Gasoline Consumption	GJ	38.37	40.49
	Diesel Consumption	GJ	145.85	188.27
Organization-Specific Metric	Annual Revenue (NT$ Millions)		1,082.88	1,197.31
Total Energy Consumption	GJ		17,296.29	17,565.81
Energy Intensity	GJ/NTD M		15.97	14.67

Region	Indicator	Unit	2024	2023
Note：				
1. Electricity heating value :1kWh=0.0036GJ。				
2. Fuel heating values based on EPA Emission Factor Management Table (v 6.0.4):				
Gasoline: 7,800 kcal/L；Diesel: 8,400 kcal/L；Natural gas 8,000 kcal/m3；1kcal=4.184KJ。				
(Diesel: 1L=0.0326GJ；Diesel:1L=0.0351GJ。				

→| 5.4 Greenhouse Gas Emissions

Greenhouse Gas Policy

As a member of the automotive industry—a sector responsible for approximately 15% of global carbon emissions—the Group recognizes that climate change is a defining challenge for our industry. Governments worldwide are implementing stricter regulations on fuel economy and exhaust emissions to drive the transition toward sustainability.

We believe that promoting environmental protection, carbon reduction, and sustainable development is not only a collective responsibility but also a key determinant of future corporate success. By aligning our growth with safety regulations, global resource structures, and energy policies, we aim to meet consumer expectations for a greener lifestyle. Consequently, we have established a comprehensive GHG policy focused on eco-friendly R&D and manufacturing to minimize our product carbon footprint as a long-term strategic goal.

GHG Emissions Inventory (Scope 1 & 2)

While the total GHG emissions of the Group decreased in 2024, the emission intensity per million NTD of revenue showed a slight increase due to the decline in total annual revenue.2024

Region	Category	Unit	2024	2023
WKPT	Scope 1: Direct Emissions	tCO_2e	74.78	34.98
	Scope 2: Indirect Emissions	tCO_2e	722.83	763.63
WKPF	Scope 1: Direct Emissions	tCO_2e	244.97	216.47
	Scope 2: Indirect Emissions	tCO_2e	1,602.09	1,599.18

Region	Category	Unit	2024	2023
WKG Total		tCO_2e	tCO_2e	2,614.26
WKG Organization-Specific Metric		Annual Revenue (NT$ Millions)	1,082.88	1,197.31
WKG Intensity(WKG Total/ WKG Organization-Specific Metric)		tCO_2e / Annual Revenue (NT$ Millions)	2.396	2.183

Notes：
 1. Scope 1: Direct emissions from sources owned or controlled by the Company (stationary combustion, process emissions, mobile combustion from transportation, and fugitive emissions). Calculated using the Ministry of Economic Affairs (MOEA) Bureau of Energy Factor Management Table v.6.0.4 (IPCC 6th Assessment Report).
2. Scope 2: Indirect energy-related emissions (purchased electricity).
3. GHG Types：: CO_2, CH_4, N_2, HFCs
4. Electricity Factor: As the 2024 factor was not yet released during the audit, the 2023 coefficient ($0.494 kgCO_2e/kWh$) was applied.

In accordance with the Sustainable Development Action Plans for TWSE/TPEx Listed Companies (2023), the Group is committed to achieving the following milestones:

By 2029: Complete Group-wide GHG inventory assurance.

Scope 3 Planning: Initiate the investigation of Scope 3 emissions, including upstream/downstream transportation and distribution, as well as the carbon footprint of purchased goods and services. These will be integrated into our long-term carbon reduction roadmap.

→| 5.5 Pollution Prevention and Control

Waste Management

Waste generated during the operations of the Group is managed with strict oversight. For waste requiring external disposal, we only partner with certified contractors. Every shipment is documented with a Waste Manifest (Triple-copy form), and transportation vehicles are monitored via GPS tracking systems to ensure the integrity of the disposal route.
Following disposal, the Group obtains a "Certificate of Proper Disposal" from qualified facilities, or ensures that resources are recycled and reused in accordance with the Waste Disposal Act.

Waste Management Performance (WKPT & WKPF)

Packaging materials constitute the largest portion of waste generated during our manufacturing and operational processes. In 2024, the total output of general domestic waste was 51.78 tons. General Industrial Waste handled primarily by public or private waste management facilities. Hazardous Industrial Waste entrusted to specialized, certified removal and treatment agencies in strict compliance with legal regulations.

In accordance with environmental protection regulations, all waste output is reported to the Environmental Protection Administration (EPA) online platform. We actively pursue the Circular Economy through source reduction and waste-to-resource technologies. Our goal is to minimize end-of-pipe waste and maximize recycling rates. There were no incidents of leaks or spills, and no events occurred that resulted in environmental pollution.

Waste Removal and Disposal Inventory

Region	Waste Item	Classification	Weight (Tons)	Disposal Method
WKPT	Domestic Waste	Non-hazardous	23.78	Incineration
	Waste Oil-Water Mixture	Non-hazardous	6.57	Other Recycling
	Non-hazardous Organic Liquid Waste	Non-hazardous	3.24	Incineration
WKPF	Domestic Waste	Non-hazardous	28	Incineration
	Waste Oil-Water Mixture	Non-hazardous	1.413	Other Recycling
	Non-hazardous Organic Liquid Waste	Non-hazardous	-	-

6. Better Workplace
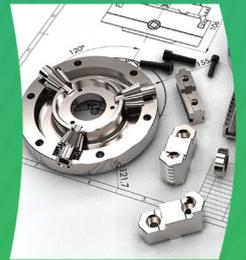
→| 6. Material Topic: Happy Workplace

Sustainability Topic	Occupational Health and Safety (OHS)
Importance to World Known Group	Implementing an OHS management system and complying with safety regulations to safeguard employee health and prevent workplace accidents. We aim to enhance safety protections and cultivate employees' emergency response and self-safety management capabilities.
Impact and Influence	**Economic:** Robust OHS management reduces injury rates, avoids fines and litigation risks, prevents production interruptions, and improves efficiency to create greater economic value. **Human Rights:** Working in a safe and hygienic environment improves efficiency, and a friendly workplace helps reduce employee turnover.
Policy and Strategy	We are committed to providing a safe and friendly workplace while maintaining worker health in compliance with domestic regulations. Our sites have obtained ISO 45001 OHS Management System certification. We annually evaluate stakeholder needs, conduct hazard identification, and assess opportunities/risks. Beyond setting improvement goals for significant risks, we actively seek opportunities for continuous risk control. 1. Enhance personnel training to raise safety awareness. 2. Strengthen workplace safety management to reduce industrial accidents. 3. Promote health care and wellness.
Goals	**Short-term:** 1. Comply with all regulatory requirements and continuously track performance. 2. Target zero (0) cases of serious injury or fatal accidents annually.

	Mid-to-Long-term: Provide a safe, healthy workplace that protects the health and human rights of employees, building a friendly and happy environment that enhances corporate image.
Management Evaluation Mechanism	We have established the "Environmental, Health and Safety (EHS) Management Control Procedure," "Plant Environment and OHS Management Measures," and "Safety and Health Work Rules." Dedicated OHS personnel are appointed with clearly defined responsibilities.
Performance and Adjustments	1. In 2024, regular employee health check-ups and on-site medical services were implemented to assist with OHS matters. 2. Fire safety facilities are inspected regularly; daily medical supplies, first-aid kits, and AEDs are equipped alongside regular safety/health briefings. 3. The Occupational Safety and Health Committee meets regularly to discuss OHS promotion and prevent accidents. 4. In 2024, there were zero (0) cases of serious injury, fatalities, or fires.
Prevention and Mitigation Measures	Hazard Identification: We identify and evaluate current or anticipated hazards and risks in the operating environment, ensuring existing or planned control measures effectively eliminate or mitigate risks. Prevention & Action: 1. Eliminate hazards at the source through engineering or administrative controls. 2. Design safe operating systems, including administrative measures, to minimize the impact of risks. 3. Conduct daily on-site inspections and unscheduled safety audits to propose improvements. 4. Provide appropriate Personal Protective Equipment (PPE) and ensure its correct use and maintenance.

⇥ 6.1 Human Rights Management and Protection

WKG Human Rights Policy

To fulfill our commitment to human rights and adhere to labor laws across all global operating locations, the Group protects the legal rights of our employees. Our policy is guided by internationally recognized standards, including the International Bill of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the Ten Principles of the United Nations Global Compact.

We manifest our responsibility to respect and protect human rights by treating all employees, contractors, and interns of the Company and its subsidiaries with dignity. This policy, established in 2021, aims to eliminate any behavior that infringes upon or violates human rights.

Implementation Guidelines:

1. Safety & Health: Provide a safe and healthy working environment.
2. Anti-Discrimination: Eliminate illegal discrimination and ensure equal employment opportunities.
3. Child Labor: Prohibit the use of child labor.
4. Forced Labor: Strictly forbid forced or compulsory labor.
5. Communication: Foster a communicative environment and establish an open management model.
6. Well-being: Assist employees in maintaining physical and mental health and achieving work-life balance.
7. Continuous Review: Regularly review and evaluate internal systems and actions.

Human Rights Protection Training

Training Category	Description
New Employee Orientation	Upon joining, all employees receive compliance training, including occupational safety and health education, company administrative regulations, and sexual harassment prevention.
Workplace Violence Prevention	WKG maintains a "Zero Tolerance" stance against workplace harassment. Employees are educated on their responsibility to maintain a safe environment. We provide a dedicated grievance hotline and established standard operating procedures (SOPs) for reporting and resolution.
Occupational Safety Training	Includes ongoing training in safety and health education, fire safety, emergency response, and first-aid certification.

Training Category	Description
Integrity Advocacy	Regular communication regarding the importance of ethical business conduct and compliance with internal integrity standards.

WKG continues to prioritize human rights protection through active training to raise awareness and mitigate risks. In 2024, the Group held 2 major training sessions focused on human rights protection, with a total of 180 participants. In 2024, there were no incidents of human rights violations, discrimination, infringement of minority rights, or reported cases of workplace sexual harassment.

→| 6.2 Organizational Development and Talent Management

Organizational Development

As of the end of 2024, the Group employed a total of 232 full-time employees. The Group maintains a stable workforce with no temporary or dispatched workers.

Gender Category

Age Category

Job Category

Gender Category:
- The Company: Male 2, Female 2
- WKPT: Male 58, Female 13
- WKPF: Male 97, Female 60
- The Group: Male 157, Female 75

Legend: ■ Male ■ Female

Age Category:
- The Company: 1, 3
- WKPT: Under 30 19, 31-50 39, Over 51 13
- WKPF: Under 30 23, 31-50 85, Over 51 49
- The Group: Under 30 42, 31-50 127, Over 51 63

Legend: ■ Under 30 ■ 31-50 ■ Over 51

Job Category:
- The Company: 2, 2
- WKPT: 3, 14, 5, 49
- WKPF: 3, 27, 12, 115
- The Group: 8, 43, 17, 164

Legend: ■ General Staff ■ Junior Management ■ Middle Management ■ Senior Management

Note 1 : Senior Management: Includes the Chairman, General Manager, Vice General Manager, and Associate Manager.

Middle Management: Includes Managers (Deputy Managers) and Section Chiefs (Deputy Section Chiefs).

Junior Management: Includes Group Leaders and Foremen.

Note 2 : WKP USA currently leases its factory facilities to third parties; consequently, the total number of employees is zero.

Non-Employee Workers：At the WKPT　plant, non-employee labor consists of one contracted security guard to support facility management.

To protect and promote employment opportunities for persons with disabilities, the WKPT plant strictly complies with Article 38, Paragraph 2 of the People with Disabilities Rights Protection Act, employing 2 individuals with disabilities. Similarly, the WKPF plant has also recruited 2 individuals to support an inclusive workplace.

The Group integrates gender balance into all human resource practices. In 2024, female employees accounted for 32.35% of the total workforce, while female managers represented 26.82% of all management positions.
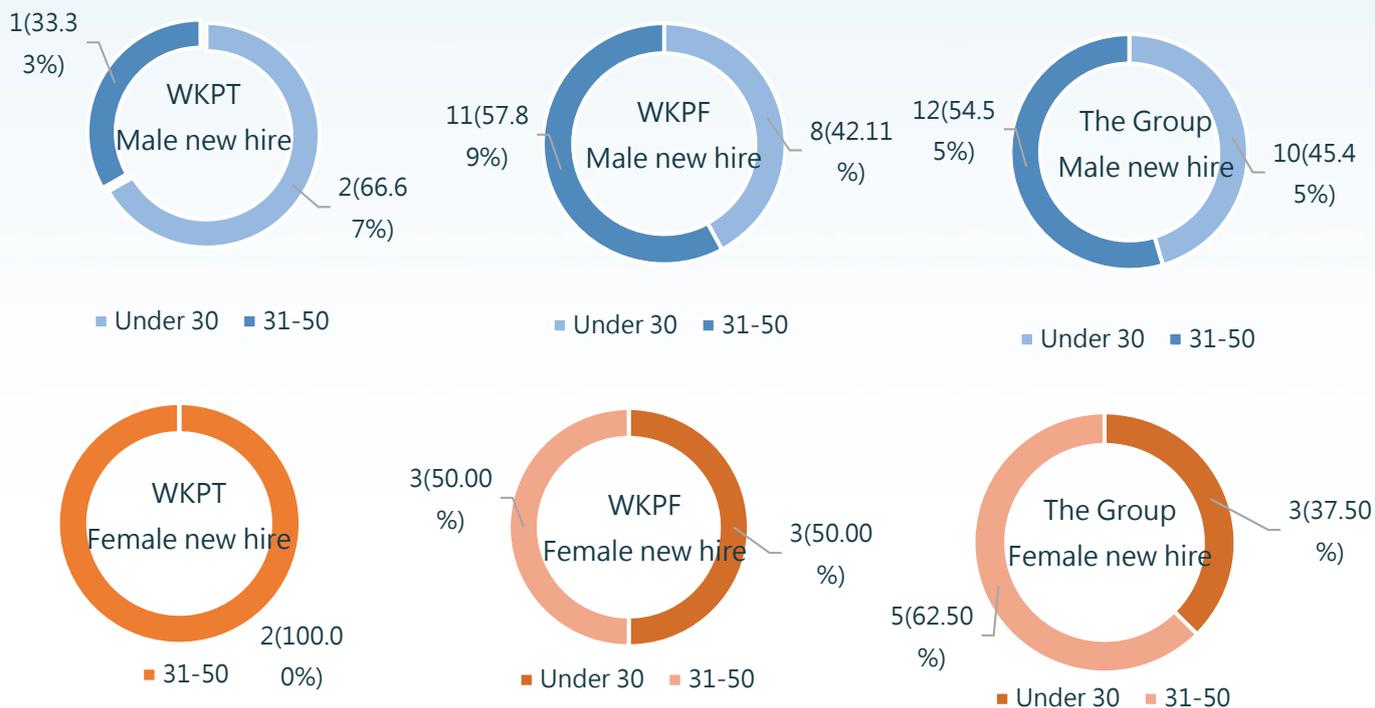
We are convinced that increasing the representation of women in leadership roles strengthens our inclusive corporate culture and promotes gender balance. This diversity drives better decision-making, fosters innovation, and enhances overall employee satisfaction.

Talent Recruitment, Development, and Retention

Recruitment and Talent Mobility

The recruitment, compensation, promotion, and remuneration of our employees are determined by government wage policies, job categories, educational background, professional expertise, technical skills, years of experience, and individual performance. We ensure that no differences are made based on age, gender, marital status, race, religion, or political affiliation, and we are committed to providing a dignified and safe working environment for all employees.

2024 New Hire Distribution：

1(33.33%)
WKPT
Male new hire
2(66.67%)
■ Under 30 ■ 31-50

11(57.89%)
WKPF
Male new hire
8(42.11%)
■ Under 30 ■ 31-50

12(54.55%)
The Group
Male new hire
10(45.45%)
■ Under 30 ■ 31-50

WKPT
Female new hire
2(100.00%)
■ 31-50

3(50.00%)
WKPF
Female new hire
3(50.00%)
■ Under 30 ■ 31-50

The Group
Female new hire
3(37.50%)
5(62.50%)
■ Under 30 ■ 31-50

2024 Employee Turnover and Turnover Rate：

WKPT
Male turnover

2(40.00%)
3(60.00%)

Under 30 ■ 31-50

WKPF
Male turnover

3(14.29%)
8(38.10%)
10(47.62%)

Under 30 ■ 31-50 ■ Over 51

The Group
Male turnover

3(11.54%)
11(42.31%)
12(46.15%)

Under 30 ■ 31-50 ■ Over 51

WKPT
Female turnover

1(33.33%)
2(66.67%)

■ 31-50 ■ Over 51

WKPF
Female turnover

4(57.14%)
3(42.86%)

■ Under 30 ■ 31-50

The Group
Female turnover

1(10.00%)
3(30.00%)
6(60.00%)

■ Under 30 ■ 31-50 ■ Over 51
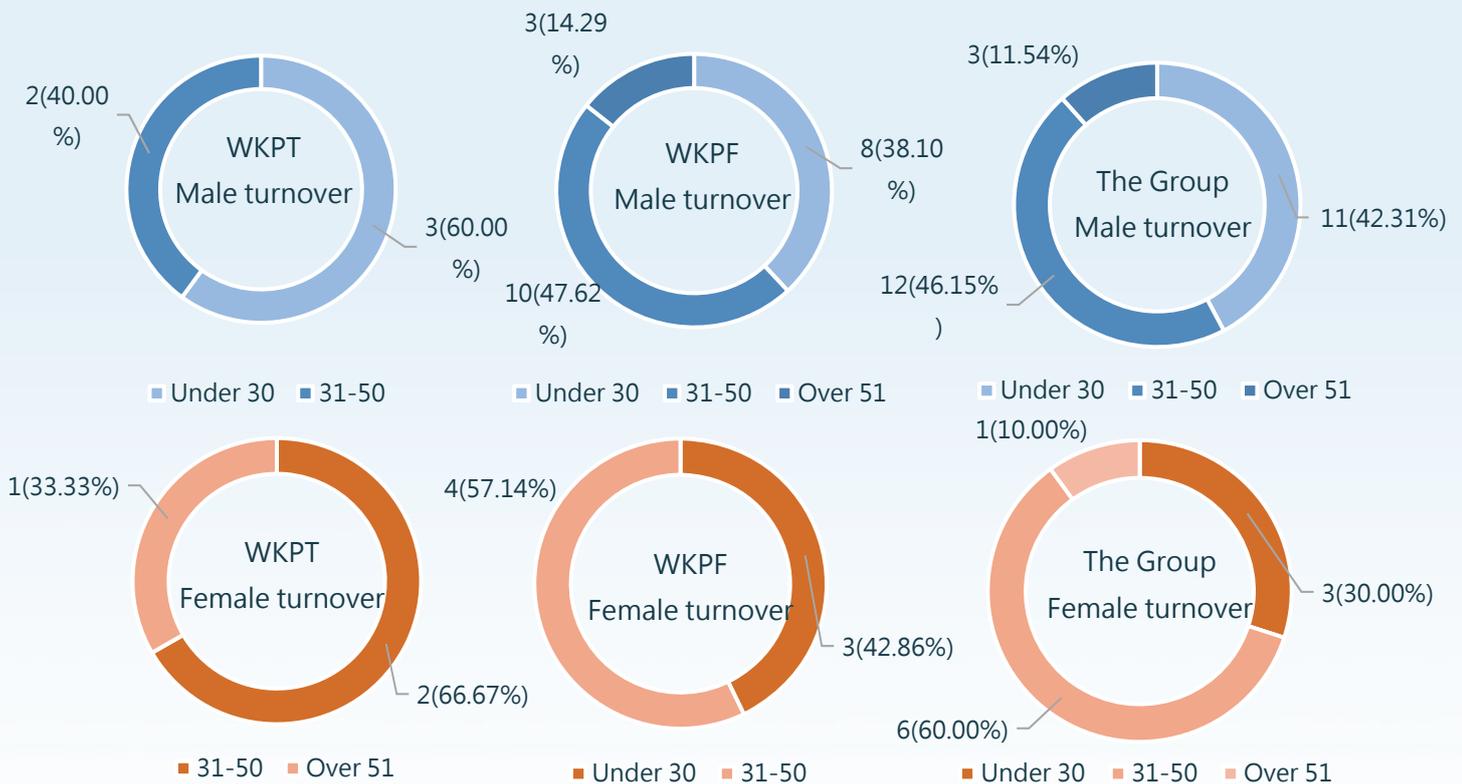
Talent Cultivation

The Group upholds the philosophy that "Talent is the company's most important asset." We prioritize the development of professional competencies and lifelong learning. At the end of each year, an Annual Training Plan is formulated based on the Group's vision, management philosophy, future strategies, legal requirements, customer specifications, quality systems, and professional skill needs.

To ensure the effective implementation of these plans, the Human Resources department consolidates and reports the plan to the General Manager. Each department conducts quarterly reviews to monitor training progress; if deviations or delays occur, improvement measures must be proposed to ensure full execution.

- New Employees: Orientation focuses on cultural integration and professional alignment. Beyond company culture, courses cover Fire Safety, Occupational Health and Safety (OSH), Ethical Integrity, and Insider Trading Prevention to foster cohesion and organizational compliance.

- General Staff: Training focuses on enhancing individual and corporate competitiveness. This includes Professional Skills to deepen technical mastery, Communication Skills to improve teamwork, and Problem-Solving to boost analytical thinking and innovation.

- Junior Management: Focuses on the transition from "executor" to "manager." Courses include Leadership Effectiveness through case studies, Team Management (task allocation and performance evaluation), and Situational Simulations to enhance emergency response capabilities.

-
- Middle and Senior Management: Essential for long-term development. Programs focus on Strategic Thinking, Leadership, and Decision-Making. Topics include Strategy Management for a global vision, Leadership Development to guide innovation, and Change Management to navigate dynamic environments and strengthen risk management and corporate governance.

Target Audience	Course Theme	Key Content	2024 Participants / Training Hours
New Employees	Orientation	Culture, Org Structure, Code of Conduct, Responsibility	13/43
All Employees	General Education	Integrity, InfoSec, Human Rights, OSH	1,289/1,410
General Staff	Professional Training	Specialized Skills, Operations, Basic Applications	287/496
Junior Mgmt.	Foundation	Leadership, Time/Task Mgmt, Carbon Management	34/378
Middle Mgmt.	Management Integration	Performance Mgmt, Compliance, Cross-dept Coordination	75/352
Senior Mgmt.	Leadership & Governance	Strategic Planning, ESG Mgmt, Board Operations	11/54

Remuneration Management

In Taiwan operations, the ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all other employees is 2.22. The ratio of the percentage increase in the highest-paid individual's compensation to the median percentage increase for all other employees is -1.70.

Country / Region	Ratio of Highest-Paid Individual's Salary to Median Employee Salary	Ratio of Salary Increase Percentage (Highest-Paid vs. Median)
Taiwan	2.22	-1.70

Notes:
1. Annual Total Compensation Ratio: Annual salary of the highest-paid individual / Median annual salary of all other employees.

2. Annual Salary Increase Ratio: Percentage increase of the highest-paid individual's salary / Median percentage increase of all other employees' salaries.

→| 6.3 Employee Benefits and Care

Labor-Management Communication

The Group highly values employee rights and two-way communication. We uphold the legal rights of our workers in accordance with the Labor Contract Law and other relevant regulations in our primary operating locations. While WKPT does not have a formal labor union, a Labor-Management Meeting is held quarterly to maintain a healthy communication channel. In 2024, four meetings were conducted. Additionally, the monthly "Mobilization Meeting" includes an "I Have Something to Say" agenda, allowing every employee to express their views timely. To date, there have been no disputes requiring formal mediation.

The Group operates on principles of integrity and transparency. In the event of significant operational changes, we follow the notification procedures stipulated by the Labor Standards Act and the Act for Worker Protection of Mass Redundancy. According to the WKPT Work Rules:

Article 12 The company may terminate a labor contract with notice under circumstances：
　　1.When the Company suspends operations or is transferred to a new owner.
　　2.When the Company suffers operating losses or a significant reduction in business scale.
　　3.Force Majeure: When operations are suspended for more than one month due to an event of force majeure
　　4. When a change in the nature of the business necessitates a reduction in workforce, and there are no suitable positions available for reassignment.
　　5. When an employee is clearly unable to perform the duties assigned to their position.

Article 15 The Company terminates a labor contract under the circumstances stipulated in Article 12, the following advance notice periods shall apply:
　　1. 10 days' notice for employees with 3 months to 1 year of service.
　　2. 20 days' notice for employees with 1 to 3 years of service.
　　3. 30 days' notice for employees with over 3 years of service.

After receiving the aforementioned notice of termination, an employee may request leave during working hours for the purpose of seeking new employment. Such leave shall not exceed two working days per week. Full wages shall be paid during the period of such leave.

If the Company terminates the labor contract without providing the required notice period as specified in the previous sections, the Company shall pay the employee Wages in Lieu of Notice (Advance Notice Wages) for the duration of the mandated period.

Parental Leave

WKPT : In accordance with the Act of Gender Equality in Employment, all employees are eligible to apply for unpaid parental leave. In 2024, there were no applications.

WKPF : According to the Special Provisions on the Labor Protection of Female Employees, maternity leave for pregnancies over seven months is 98 days. Under the Fujian Provincial Population and Family Planning Regulations, this may be extended to 158 days. Additionally, both parents are entitled to 10 days of childcare leave per year until the child reaches age three (excluding national holidays and rest days). In 2024, 2 employees applied for maternity leave, and 9 employees utilized childcare leave, totaling 556 hours.

Employee Benefits

The Group protects employee rights in compliance with local regulations. WKPT Employees are enrolled in Labor and Health Insurance on their first day, with pension contributions made according to law. We also provide Group Insurance for full-time employees (Life, Accidental, Hospitalization, and Cancer coverage) and Overseas Business Travel Insurance for staff on duty trips. WKPF Employees are covered under the "Five Insurances and One Fund." The company provides additional Comprehensive Accident Insurance (disability and medical) and business travel insurance.

To fully care for our employees and ensure their quality of life, the Company provides and sponsors various welfare programs. In accordance with the law, we have established an "Employee Welfare Committee", where elected representatives manage a variety of welfare initiatives. An annual budget and welfare plan are formulated each year to ensure the rational and effective utilization of welfare funds.

Current Welfare Programs Include:

1. Celebrations & Subsidies: Birthday parties, birthday gifts/bonuses, and subsidies for weddings, funerals, and other life events.
2. Corporate Events: Various activities organized by the Welfare Committee, such as company trips and departmental dinners.
3. Health & Protection: Regular health check-ups and comprehensive group insurance.
4. Workplace Facilities & Amenities: To provide a convenient and comfortable working environment, the Company is equipped with the following hardware facilities:
5. Kitchen Amenities: Coffee machines, electric rice cookers, microwave ovens, refrigerators, and hot/cold water dispensers.
6. Sanitation: Ultraviolet (UV) tableware sterilizers.
7. Convenience: Dedicated parking spaces for both cars and motorcycles.

Furthermore, the Company is dedicated to providing a safe and healthy working environment. We have appointed dedicated Occupational Safety and Health (OSH) personnel who work alongside on-site factory nurses to provide employees with free medical consultations and health care advice.

Creating a Supportive and Inclusive Workplace:

1. Female-Friendly Environment: To support our female colleagues, we have established comfortable lactation rooms, providing a private and relaxing space for nursing mothers returning to work.
2. Health & Wellness Initiatives: We actively monitor and promote employee health through organized smoking cessation programs, occasional sports activities, and health seminars, all designed to help staff achieve a healthy work-life balance.
3. Celebrations and Recognition: To foster a sense of unity and appreciation, the Company hosts annual festive events:
4. Year-End and Spring Banquets: WKPT hosts an annual Year-End Banquet, while WKPF holds a Chinese New Year Spring Banquet. Both events include lucky draws to share joy with all team members.
5. Employee Awards: We honor excellence and loyalty by presenting Outstanding Employee Awards for yearly performance and awarding medals and commemorative gifts to our senior employees in recognition of their long-term dedication.

Employee Retirement System

WKPF In compliance with local labor laws and regulations, WKPF participates in the national endowment insurance system. The company makes monthly contributions to the local Social Security Bureau on behalf of its employees. Upon reaching the statutory retirement age, employees may apply for pension benefits from the Social Security Bureau. The retirement pensions for all current and retired employees are centrally managed and arranged by the local government.

According to the "Employee Retirement Management Measures," the retirement eligibility criteria for insured personnel are as follows:

1.Male employees: 60 years of age.

2.Female employees (General staff): 50 years of age for those with urban household registration; 55 years of age for those with rural household registration.

3.Female employees (Management and designated positions): 55 years of age.

WKPT complies with the "Labor Pension Act" (New System). The company contributes 6% of each employee's monthly wage to an individual labor pension account managed by the Bureau of Labor Insurance to safeguard employee rights. Employees may also voluntarily contribute between 0% and 6% of their monthly salary to their individual pension accounts. Upon reaching the statutory retirement age, employees may apply for either a monthly pension or a lump-sum payment from the government.

According to the "Employee Retirement Management Measures," the retirement criteria are as follows:

6.1 Voluntary Retirement: In accordance with Article 53 of the Labor Standards Act, an employee may apply for voluntary retirement if any of the following conditions are met:

  6.1.1 Having worked for 15 years or more and reached 55 years of age.

  6.1.2 Having worked for 25 years or more.

  6.1.3 Having worked for 10 years or more and reached 60 years of age.

6.2 Compulsory Retirement: In accordance with Article 54 of the Labor Standards Act, the company shall not force an employee to retire unless one of the following conditions is met:

  6.2.1 Reaching 65 years of age.

6.2.2 Being unable to perform duties due to mental illness or physical disability. (Note: For jobs involving special risks or requiring strong physical stamina, the company may apply to the central competent authority to adjust the age requirement in clause 6.2.1, but it shall not be less than 55 years of age.)

In 2024, the number of employees who applied for retirement was as follows:

WKPF : 3 employees

WKPT : 1 employee

⇥ 6.4 Health and Safety

Occupational Health and Safety Management

The Group upholds "Safety" as a core management philosophy, respecting the lives of all workers and providing a secure workplace. WKPF (Fuzhou) and WKPT (Taiwan) obtained OHSAS 18001 certification in 2013 and 2020, respectively, and successfully transitioned to ISO 45001 by 2021. The "Safety Committee" (WKPF) and "Occupational Safety and Health Committee" (WKPT) oversee site-wide OHS management. In 2024, the OHS management system covered 233 individuals, including all employees and one long-term on-site contractor (security).

WKPT OHS Committee: Composed of OHS personnel, department heads, and labor representatives. The committee meets quarterly to review safety matters, training progress, goal achievement, and site hazard risks.

Hazard Identification, Risk Assessment, and Incident Investigation

We conduct annual assessments of raw materials, machinery, operating environments, and personnel activities to identify physical, chemical, biological, and ergonomic hazards. Reasonable and feasible control measures are implemented to mitigate impacts on employees, contractors, and third parties.

To prevent health hazards, WKPT conducts hazard identification and exposure assessments in strict accordance with the Occupational Safety and Health Act. Since 2022, we have engaged on-site occupational physicians and nurses to implement Four Major Health Protection Plans:
1.Ergonomic Hazard Prevention Plan
2.Prevention of Workplace Violence (Unlawful Infringement during Duties)
3.Prevention of Diseases Caused by Abnormal Workload
4.Maternal Health Protection Plan

In accordance with the Regulations for Implementing Labor Operating Environment Monitoring, we perform exposure assessments every six months (twice annually) across 16 monitoring points. In the first half of 2024, all indicators met statutory standards, with the exception of noise levels, which exceeded the limit by 4 dB at certain points. In response, we immediately launched a "Hearing Protection Plan", implementing the following measures:

1.Personal Protection: Providing effective hearing protection equipment (PPE) and ensuring mandatory, correct usage.

2.Visual Warnings: Posting clear "Noise Hazard Zone" signs at all entrances to affected areas.

3.Administrative Controls: Implementing job rotation to limit individual exposure time and prevent hearing impairment.

Through these targeted interventions, monitoring results for the second half of 2024 successfully complied with all statutory standards.

Each year, WKPF commissions qualified third-party testing agencies to conduct comprehensive environmental monitoring. The 2024 Inspection Report concluded that all measured parameters—including noise intensity, welding arc light, high temperatures, and the concentration of hazardous substances across various job roles—fully complied with national regulatory standards.

To ensure a swift and systematic response to workplace incidents, the Group has established a standardized Accident Investigation Procedure:

1.Immediate Response: Upon the occurrence of an occupational accident, emergency rescue must be initiated immediately, and the Occupational Safety and Health (OSH) specialist must be notified as soon as possible.

2.Investigation & Documentation: Following notification, the OSH specialist conducts interviews with relevant personnel to initiate an investigation. The findings are formally documented in the "Accident Investigation Report."

3.Root Cause Analysis & Prevention: The OSH specialist, together with the department head where the incident occurred, performs a comprehensive accident analysis to formulate and implement corrective actions and recurrence prevention plans.

In 2024, the Group recorded zero (0) high-consequence work-related injuries.

Worker Health Promotion

WKPT complies with the Occupational Safety and Health Act by partnering with a professional medical team from Tungs' Taichung Metro Harbor Hospital. This partnership provides on-site physician services, including health consultations, maternal health risk assessments, evaluations for abnormal workloads and ergonomics, mental health counseling, and emergency rescue planning, ensuring comprehensive medical support for all colleagues.

Prevention Plan for Diseases Triggered by Abnormal Workload : The Company conducts an annual "Risk Identification and Assessment for Employees with Abnormal Workloads." Risk levels are categorized based on individual factors. In 2024, 3 high-risk employees were identified and received on-site interviews and health guidance from occupational health nurses.

Ergonomic Hazard Prevention Plan： An annual "Musculoskeletal Symptoms Survey" is conducted to identify employees at potential risk, with a follow-up tracking list established. Occupational physicians analyze the root causes of symptoms and provide improvement recommendations. Regular follow-ups are conducted via telephone to monitor progress. In 2024, 9 employees were identified with potential ergonomic hazards.

WKPT : We plan annual health check-ups that exceed regulatory requirements, with 100% employee participation. Beyond statutory requirements, we integrate environmental monitoring data to identify potential health risks, arranging specialized examinations for tasks involving noise and dust. Follow-up management is strictly implemented for employees with abnormal results.

WKPF : Occupational health examinations are arranged annually in accordance with local laws. The 2024 re-examination reports indicated no suspected occupational diseases or occupational contraindications.

Supplier Occupational Health and Safety

WKPT ensures the safety of all personnel on its premises by strictly enforcing the "Contractor Operations Management Measures." * Pre-operation Requirements: Before commencing work, contractors must sign an "Environmental, Health, and Safety (EHS) Commitment" and a "Hazard Notification." During construction, supervising units use the "Contractor Safety Inspection Checklist" to verify and record compliance. If deficiencies are found, immediate corrective action or work stoppage is required. Repeated non-compliance may lead to fines or contract termination. Suppliers are also required to sign a "Supplier CSR Commitment," pledging to uphold human rights, labor rights, ethical integrity, and environmental protection.

WKPF maintains the "Control Procedure for Influencing Related Parties," setting strict health and safety standards for raw material, outsourcing, and contracting partners. Contractors must sign safety agreements covering high-risk tasks such as hot work, high-altitude operations, and electrical work. A "Special Operation Application Form" must be approved before site entry to verify that effective safety measures and Personal Protective Equipment (PPE) are in place.

Occupational Health and Safety Training

The Group provides regular OHS training to ensure every employee is familiar with safety regulations and management mechanisms, fostering a robust safety culture.

New Hire Training	Safety and health orientation is mandatory for all new employees upon joining.
Incumbent Training	Legal Certifications: HR tracks and schedules retraining for statutory licenses (e.g., specialized equipment) to ensure operators possess sufficient expertise. General Training: Total attendance in 2024 reached 917 participants.
Emergency Response	Training includes fire drills, evacuation, food poisoning response, electric shock rescue, heatstroke prevention, and fall-from-height simulations. Total participants in 2024: 169.

2024 Performance Summary: The Group recorded zero (0) fatalities, zero (0) serious or disabling work-related injuries, and zero (0) cases of occupational disease.
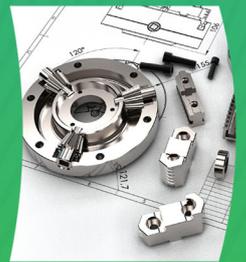
2024 | Sustainability Report

7. Social Contribution

7.1 Social Contribution Activities

7.2 External Exchanges and Engagement

→| 7.1 Social Care and Engagement

To fulfill corporate social responsibility and promote economic, environmental, and social progress toward sustainable development, WKG adheres to the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies." We focus on four key principles: implementing corporate governance, developing a sustainable environment, maintaining social public welfare, and strengthening the disclosure of corporate social responsibility information. These principles apply to the entirety of the Group's operational activities.

While pursuing sustainable operations and profitability, we actively integrate Environmental, Social, and Governance (ESG) factors into our management policies. By acting as a responsible corporate citizen, we aim to contribute to the national economy, improve the quality of life for our employees and the community, and build a competitive advantage rooted in corporate responsibility.

WKPT places great importance on employee participation in community interaction and takes concrete action to care for vulnerable groups.

Sustainability
Report

WKG
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Dedication and Compassion

We have been a long-term supporter of the Hueming School for the Blind in Taichung—the only private special education school among Taiwan's 28 special education institutions. The school provides free services for students with visual and multiple disabilities.

For over six years, the Group has participated in an educational assistance program, regularly sponsoring 10 children with an annual contribution of NT$60,000.

We periodically donate funds and daily necessities to support the needs of boarding students. During major corporate events, such as our Year-End Banquet, we invite the school's student band to perform and have donated NT$30,000 to encourage the development of their cultural and technical skills.

We encourage employees to participate in sponsorship activities or visit the school for campus service and "blind-awareness" life experiences. By understanding the challenges faced by visually impaired students, we hope to lead by example and inspire more organizations to ensure the sustainable operation of the Hueming School.

The Group also supports the development of the sports sector and programs designed to prevent injuries among youth athletes. We sponsored this initiative to help cultivate the "rising stars" of Taiwanese baseball.

Through professional courses provided by Aspire Sports Technology Co., Ltd., young athletes received specialized training in pitching, strength and conditioning, and sports injury prevention.

This sponsorship helps players refine their techniques and strengthen their physical fitness while learning how to protect their bodies from long–term injury, contributing to the healthy development of Taiwan's baseball community.

→| 7.2 External Exchange and Community Relations

WKPT actively pursues the "Intelligent Upgrade and International Linkage Program for Automotive Mechanical Component Manufacturing Processes." This initiative strengthens data collection and smart manufacturing while deepening IoT technology integration. By combining cutting-edge cutting mechanics with optimized process parameters, the Company has significantly improved production efficiency, resource utilization, and product quality.

Site Visit for Students under the Dual-Track Training Flagship Program (WDA Taichung-Changhua-Nantou Regional Office)

WKPT places significant emphasis on external engagement to expand business opportunities and strengthen strategic partnerships. We actively collaborate with a diverse range of organizations, including trade associations and leading academic institutions, such as:

Trade Organizations: Taiwan External Trade Development Council (TAITRA).

Academic Partners: National Chung Hsing University (NCHU), National Chin-Yi University of Technology (NCUT), National Yunlin University of Science and Technology (YunTech), National Formosa University (NFU), and Feng Chia University (FCU).

These exchange activities provide valuable opportunities for mutual observation and learning. More importantly, they foster collaborative research and development while creating significant commercial opportunities and synergies between the Company and our partners.

WKPT has maintained a long-term commitment to supporting the Hueming School for the Blind in Taichung through a multi-faceted approach:

Educational Sponsorship: For over six consecutive years, the Company has actively participated in the school's educational assistance program, regularly sponsoring 10 children to ensure their continued access to specialized education.

Charitable Contributions: We periodically organize "Warmth-Giving" activities, donating funds and essential daily necessities to support the living requirements of boarding students.

Cultural Empowerment and Opportunity: During major corporate milestones, such as our Year-End Banquets (Wei-ya), we take concrete action by inviting the student band to perform. In addition to performance fees, we provide extra donations to encourage and promote the development of the students' cultural and technical skills, providing them with a platform to showcase their musical talents.

Performance by the Hueming School Band

Community Sponsorship

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Building Harmonious Neighborhood Ties

Fostering strong neighborhood ties, giving back to the community, and building bridges of mutual trust through active communication.

The Group upholds a consistent philosophy of giving back to society. We maintain close contact with local community groups, neighborhood offices, residents, local leaders, and government agencies. By actively visiting these stakeholders, we listen to their voices to fully understand their needs and expectations. We provide detailed responses to community inquiries and proactively communicate corporate policies. This ensures our neighbors understand the Company's dedication to the community's well-being. We actively participate in community care and public welfare projects to fulfill our corporate social responsibility (CSR).

To support local safety and community welfare, the Company provided the following sponsorships in 2024:

Daya Xibao Village Community: NT$200,000 for local community development.

Magang Police Station Civil Defense Squad (Daya): NT$50,000 to support local security.

Daya Branch, First Battalion of the Taichung Volunteer Fire Department: NT$20,000 to enhance local emergency response capabilities.

Appendices

Appendix I: GRI Content Index

Appendix II: SASB Content Index

Appendix III: Climate-Related
   Information for Listed Companies

Appendix IV: International Standards
   and Quality Certifications

→| Appendix I: GRI Content Index

GRI Content Index

Statement of Use	The Group has reported in accordance with the GRI Standards for the period from January 1, 2024, to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure Item	Chapter	Page	Remarks
GRI 2：General Disclosures 2021	1. 1. The organization and its reporting practices			
	2-1 Organizational details	1.4 Corporate Profile	14	
	2-2 Entities included in the organization's sustainability reporting	1.1 About This Report	2	
	2-3 Reporting period, frequency and contact point	1.1 About This Report	2	
	2-4 Restatements of information	1.1 About This Report	2	
	2-5 External assurance	1.1 About This Report	2	
	2. Activities and workers			
	2-6 Activities, value chain and other business	1.4 Corporate Profile	14	

	relationships			
	2-7 Employees	6.2 Human Resources Development	90	
	2-8 Workers who are not employees	6.2 Human Resources Development	90	
3. Governance				
	2-9 Governance structure and composition	3.1 Governance Structure	38	
	2-10 Nomination and selection of the highest governance body	3.1 Governance Structure	38	
	2-11 Chair of the highest governance body	3.1 Governance Structure	38	
	2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Sustainability Management	20	
	2-13 Delegation of responsibility for managing impacts	2.1 Sustainability Management	20	
	2-14 Role of the highest governance body in sustainability reporting	2.1 Sustainability Management	20	
	2-15 Conflicts of interest	3.2 Governance Operations	43	

	2-16 Communication of critical concerns	2.1 Sustainability Management	20	
	2-17 Collective knowledge of the highest governance body	3.1 Governance Structure	38	
	2-18 Evaluation of the performance of the highest governance body	3.1 Governance Structure	38	
	2-19 Remuneration policies	3.2 Governance Operations	43	
	2-20 Process to determine remuneration	3.2 Governance Operations	43	
	2-21 Annual total compensation ratio	6.2 Human Resources Development	90	
4. Strategy, policies and practices				
	2-22 Statement on sustainable development strategy	1.2 Letter from the Chairman	4	
	2-23 Policy commitments	6.1 Human Rights Management	87	
	2-24 Embedding policy commitments	6.1 Human Rights Management	87	
	2-25 Processes to remediate negative impacts	3.3 Ethical Management	47	

	2-26 Mechanisms for seeking advice and raising concerns	3.3 Ethical Management	47	
	2-27 Compliance with laws and regulations	3.3 Ethical Management	47	
	2-28 Membership associations	1.4 Corporate Profile	14	
5. Stakeholder engagement				
	2-29 Approach to stakeholder engagement	2.3 Stakeholder Engagement	26	
	2-30 Collective bargaining agreements	6.2 Human Resources Development	90	No labor unions or collective agreements; rights are protected via Labor-Management Meetings.

GRI Standard	Disclosure Item	Chapter	Page	Remarks
GRI 403：Occupational Health and Safety 2018	403-1 Occupational health and safety management system	6.4 Health and Safety	102	
	403-2 Hazard identification, risk assessment, and incident investigation	6.4 Health and Safety	102	
	403-3 Occupational health services	6.4 Health and Safety	102	
	403-4 Worker participation, consultation, and communication on	6.4 Health and Safety	102	

	OHS			
	403-5 Worker training on occupational health and safety	6.4 Health and Safety	102	
	403-6 Promotion of worker health	6.4 Health and Safety	102	
	403-7 Prevention and mitigation of OHS impacts directly linked by business relationships	6.4 Health and Safety	102	
	403-8 Workers covered by an OHS management system	6.4 Health and Safety	102	
	403-9 Work-related injuries	6.4 Health and Safety	102	
	403-10 Work-related ill health	6.4 Health and Safety	102	

GRI Standard	Disclosure Item	Chapter	Page	Remarks
GRI 416：Customer Health and Safety 2016	416-1Assessment of the health and safety impacts of product and service categories	4.1 Product R&D	64	
	416-2Incidents of non-compliance concerning the health and safety impacts of products and services	4.1 Product R&D	64	

Appendix II: SASB Content Index

Industry: Transportation — Auto Parts

Disclosure Topic	Code	Accounting Metric	Category	2024 Disclosure	Chapter	Page
Energy Management	TR-AP-130a.1	(1) Total energy consumed	Quantitative	WKPF：11,859.15 WKPT：5,437.14	5.3 Energy & Resource Management	77
		(2) Percentage grid electricity		WKPF：98.45% WKPT：96.77% *Note：Grid electricity percentage= (Electricity consumption/ Total energy consumption)* 100%		77
		(3) Percentage renewable		WKPF：0% WKPT：0%		77
Waste Management	TR-AP-150a.1	(1) Total amount of waste generated	Quantitative	WKPF：29.413t WKPT：33.59t	5.5 Pollution Prevention	82
		(2) Percentage hazardous waste		WKPF：0% WKPT：0%		82
		(3) Percentage non-hazardous waste		WKPF：100% WKPT：100%		82
Product Safety	TR-AP-250a.1	Number of recalls and total units recalled	Quantitative	There were no product safety recalls in 2024.	5.2Raw Material Management	75

Disclosure Topic	Code	Accounting Metric	Category	2024 Disclosure	Chapter	Page
Fuel Economy & Emissions	TR-AP-410a.1	Products that increase fuel efficiency and/or reduce emissions	Quantitative	The Company's current product attributes do not directly contribute to increased fuel efficiency or reduced emissions. Result: 0 items	–	
Materials Sourcing	TR-AP-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	The Company does not use "critical materials" in its products. For details on general raw material sourcing, please refer to Chapter 4.2 and 5.2.	4.2 Procurement Policy; 5.2 Raw Material Management	68 75
Materials Efficiency	TR-AP-440b.1	Percentage of products sold that are recyclable	Quantitative	The Group currently does not have a policy for the recovery of products or packaging, except for products scrapped due to defects.	5.2Raw Material Management	75
	TR-AP-440b.2	Percentage of	Quantitative	WKPF：0%		75

Disclosure Topic	Code	Accounting Metric	Category	2024 Disclosure	Chapter	Page
		input materials consisting of recycled or remanufactured content		WKPT : 0%		
Competitive Behavior	TR-AP-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	No legal proceedings involving anti-competitive, anti-trust, or monopoly behavior occurred in 2024. Total monetary loss: NT$0	3.3Ethical Management	47

Activity Metric	Code	Accounting Metric	Category	2024 Disclosure	Chapter	Page
Number of parts produced	TR-AP-000.A	Number	Quantitative	WKPF : 517,344 units WKPT : 381,736 units Total : 899,080 units	-	-
Weight of parts produced	TR-AP-000.B	Metric tons (t)	Quantitative	WKPF : 1,733.651 t WKPT : 1,092.136 t Total : 2,825.787 t	-	-
Area of manufacturing plants	TR-AP-000.C	Square meters (m²)	Quantitative	WKPF : 44,000m² WKPT : 5,567m²	-	-

Appendix III: Climate-Related Information for Listed Companies

Item	Corresponding Chapter	Page
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	5.1 Climate Change Risks, Opportunities, and Response Strategies	72
2. Describe how identified climate risks and opportunities affect the enterprise's business, strategy, and finances (short, medium, and long term).	5.1 Climate Change Risks, Opportunities, and Response Strategies	72
3. Describe the financial impacts of extreme weather events and transition activities.	5.1 Climate Change Risks, Opportunities, and Response Strategies	72
4. Describe how processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	5.1 Climate Change Risks, Opportunities, and Response Strategies	72
5. If scenario analysis is used to assess resilience against climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	**Not disclosed at this time**	
6. If there is a transition plan for managing climate-related risks, describe the content of the plan and the metrics and targets used to identify and manage physical and transition risks.	**Not disclosed at this time**	

Item	Corresponding Chapter	Page
7. If internal carbon pricing is used as a planning tool, describe the basis for the price setting.	**Not disclosed at this time**	
8. If climate-related targets are set, describe the activities covered, greenhouse gas (GHG) emission scopes, planning horizons, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used, describe the source and quantity of offsets or RECs.	**Not disclosed at this time**	
9. Status of Greenhouse Gas (GHG) inventory and assurance.	5.1 Climate Change Risks, Opportunities, and Response Strategies	72

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⇥ Appendix IV: International Standards and Quality Certifications
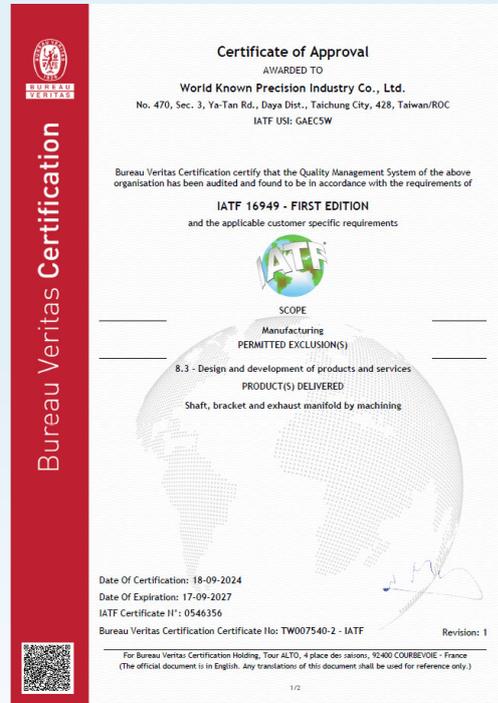
ISO 45001 WKPT

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