

鵬鼎控股（深圳）股份有限公司

2024 年度新兴风险执行情形(更新日期: 2025年3月)

为达成企业永续发展的目标，分析集团在营运过程中可能面临的冲击和挑战，需持续关注国际政经情势变化对企业的威胁，以及错误资讯与造假资讯带来的风险。根据2025年1月15日世界经济论坛发布的《全球风险报告》，在近两年的十大新兴风险中，国际政经情势的变化对企业永续发展构成了严重威胁，涵盖了国际武装冲突、社会两极化、不平等与非自愿迁徙等议题。此外，错误资讯与造假资讯的风险也不容忽视，其定义为持续存在的假讯息（无论是故意还是无意）的广泛传播，对公众舆论产生巨大影响，导致对事实和权威的不信任，涉及伪造、冒名顶替和操纵等内容。这些风险提醒我们在变幻莫测的全球局势中，应更加谨慎地应对各种挑战。

1. 国际政经情势变化对集团的威胁

风险描述	对集团潜在影响	控制执行计划	执行情形
近年来随着国际武装冲突不断，无论是乌俄战争或以哈战争，皆产生粮食、物资及能源缺乏危机，面临输入型通货膨胀(Importing Inflation)。随着全球多国领导人变化，川普再次当选美国总统，右翼的胜利揭开了保护主义帷幕，资源争夺的自我保卫战蓄势待发。台湾亚太产业分析专业协进会更进一步指出，川普将再次卷起「美国优先」的政策，实施更高关税税率，包含中国、台湾在内的国家对美出口。此外，川普将延续对中国高科技出口管制，尤其是在半导体、人工智能等领域。此作法加深了全球供应链「去中化」进程，增加集团未来营运与投资的不确定性，加快了集团全球布局的脚步。	<p>国际间政经情势变化在全球逐步扩散对集团未来筹资与投资规划有着深远的影响，包括：</p> <p><u>供应链的不稳定性：</u></p> <ul style="list-style-type: none">• 因保护主义与关税提高，将提升单供与客户指定厂商之议价能力，进而导致生产成本上升。• 保护主义将不利外国之厂商进入，将采用策略联盟，重新调整供应链布局。 <p><u>市场竞争地位变动：</u></p> <ul style="list-style-type: none">• 全球最低税赋制落地与贸易壁垒增加，可能会影响市占率和净利。• 美中贸易战、台海局势恐影响客户的下单意愿；局势若进一步升级，可能影响物料补给而致营运受阻。• 保护主义与投资法规变更等，可能影响集团策略布局、营运绩效与管理的复杂度等。 <p>整体而言，若企业无法有效判别国际政经情势变化，将导致错误的营运策略，进而出现资本浪费等无效率投资。</p>	<p>1. 内部加强管理：</p> <ul style="list-style-type: none">• 供应链在地化以降低美国保护主义之冲击、减少进出口之成本，并提高供货稳定度。• 适时调度资金、分散投资以降低汇率及投资风险，并强化财务结构。• 藉由产能排配、调整产能结构、产线配置、产能布局等营运策略调整以为之因应。• 定期召开风险管理委员会议审视国际局势变化，并即早调整和研拟因应对策。• 提升人员在地化培养及招募。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none">• 透过与各方利害关系人之合作，更快了解国际政经局势之变化，使策略更符合现况。• 定期举办与供货商及客户之会议，强化双方之合作关系与维持市场领导地位。	<p>1. 内部加强和管理：</p> <ul style="list-style-type: none">• 增加产学研合作，以加速最新发明与研究之质与量、强化关键资源运用、提升自身竞争力。• 增加逾60家设备及物料供货商，避免单一来源及供货商断链。• 藉由在地化政策，降低自身成本、实时掌握物价，以增加自身竞争力及议价能力。• 成立资本支出审议会，检视资本支出避免过度投资、提高设备利用率避免闲置设备。• 供货商业务合作在地化比例2024年已达79.41%，较2023年增长。• 强化东南亚生产基地，保证产品之质与量；印度园区用工人数量较前一年度减少14.5%。• 全球布局，于泰国建厂落实风险分散及在地化生产。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none">• 参与国际政经局势研讨会并与学术及公部门会谈，以交流见解。• 与当地高校产学联盟，以为人力资源。

2. 错误信息与造假信息

风险描述	对集团潜在影响	控制执行计划	执行情形
<p>在 AI 盛行与数字化的浪潮下，信息潮流袭击遍布错误及造假，根据 2024 年台湾网络报告指出 63.25% 实时通讯软件用户认同其最常使用的实时通讯软件上有很多假新闻与不实讯息(TWNIC, 2025)，除散播外，更有甚者藉由钓鱼信件、不法手段将获取的企业内部机密信息，窜改与散播屡见不鲜，此举将对企业造成许多商誉损失。信息电子制造业公司在智能化过程中过滤及防护是为首要任务。</p>	<p>错误与造假信息将随着网络与资通讯设备与软件的精进而日益增长，对公司未来营运造成的影响包括：</p> <p><u>营运风险：</u></p> <ul style="list-style-type: none"> • 错误或造假的信息对各阶段生产过程造成影响，使产能及质量面临巨大风险。 • 错误信息为公司政策判断之依据，将导致判断失误而造成营运危机。 <p><u>信息安全泄漏之疑虑：</u></p> <ul style="list-style-type: none"> • 企业在信息安全方面未臻完善，致错误信息的泄漏或传播，员工对信息识别能力不足，易引发企业机密泄漏、错误信息传播等问题。 <p><u>名誉受损：</u></p> <ul style="list-style-type: none"> • 不实的信息易造成商业损失，致使商业竞争失去公正性，导致公司面临不公平竞争，而使公司市占率、营收下降风险。 • 若未对不实讯息进行实时的管控与响应，将导致利害关系人对公司的信任与好感下降、公司名誉受损，情节严重者更甚影响公司价值。 	<p>1. 内部加强和管理：</p> <ul style="list-style-type: none"> • 本集团对内透过强化资安能力，并同时设立造假讯息响应机制；对外与社会大众保持良好沟通。 • 不定期举办钓鱼信件之演练与增加教育训练，以提升员工信息安全意识、降低错误信息之传播。 • 开设相关在线、线下课程强化同仁辨识错误与造假信息的能力。 • 藉由防垃圾邮件机制，过滤可疑信件以避免员工点开其信件，造成信息外泄。 • 严格管控电子设备与网络之使用，以降低数据与数据外泄的可能。 • 实施多重要索验证和访问控制措施，以防止未经授权的访问和数据篡改。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> • 由发言人单位成立应变小组以实时因应错误或造假信息，达到防止恶化之目的。 • 法务单位提前做好相关诉讼之准备，以降低造假信息造成的损失及影响。 • 藉由倡导诚信经营之理念，提升利害关系人对消息的判断力。 • 建立良好之信誉与口碑，以预防及降低公司受错误信息之冲击。 	<p>1. 内部加强管理：</p> <ul style="list-style-type: none"> • 推动资安教育训练及每年进行钓鱼信件演练。 • 2024年钓鱼信件演练点击率低于 2.7%。 • 2024年资安教育训练课程累计 49,105 小时、参与课程总计 451,600 人次 • 于员工出入厂区时，由安检人员检查其电子设备。 • 2024年度阻文件 308,022 件网络威胁，拦截逾 830 件威胁邮件。 • 集团预计于 2025 年度导入舆情管理系统。 • 本集团 2024 年度未收到主管机关通报 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> • 软硬件异地备援，以为因应。 • 不定期举办倡导诚信经营理念之课程供利害关系人参与，共举办 156,268 小时，超过 97,000 人次参与课程。

Avary Holding (Shenzhen) Co., Limited

2024 Implementation Result of Emerging Risks (Updated: March2025)

With the goal of achieving corporate sustainable development, we examine the potential emerging risk issues that may impact and challenge the Group's operations. We continue to focus on the risks associated with the “Changes in the international political and economic downturn” and “Misinformation and disinformation”. According to the Global Risks Report released by the World Economic Forum on January 15, 2025, the threat posed by conflicts in the international political and economic landscape to corporate sustainable development constitutes the majority of the top 10 emerging risks identified over the past two years. These risks include international armed conflicts, social polarization, inequality, and involuntary migration. Additionally, misinformation and disinformation have emerged as significant risks during this period. This phenomenon is defined as the persistent presence of false information—whether intentional or unintentional—widely disseminated through media networks. Such misinformation significantly alters public opinion and fosters distrust in facts and authority, encompassing issues such as falsification, impersonation, and manipulation. These risks remind us being careful to tackle with all kind of challenges in this unpredictable global situation.

1. Changes in the international political and economic downturn

Description	Potential Impact	Control Plan	Implementation Status
<p>In recent years, ongoing international armed conflicts, such as the Russo-Ukrainian War and the Israel-Hamas War, have led to crises regarding the supply of food and energy, as well as an increased risk of imported inflation. The shifts in leadership across various countries, including Donald Trump's re-election as President of the United States, have indicated a rise in right-wing politics and protectionism. As a result, a struggle for resources is likely to ensue.</p> <p>Asia Pacific Industrial Analysis Association (APIAA) has</p>	<p>The changes in international political and economic situations around the world have a profound impact on the Group's future financing and investment planning, including:</p> <p><u>Supply chain instability:</u></p> <ul style="list-style-type: none"> • Due to protectionism and increased tariffs, the bargaining power of specific suppliers and customer-designated manufacturers will rise, leading to higher production costs. • Protectionism will impede the entry of foreign manufacturers, leading to the formation of strategic alliances to realign the supply chain structure. 	<p>1. Internal control:</p> <ul style="list-style-type: none"> • To mitigate the effects of U.S. protectionism, reduce import and export costs, and enhance supply stability, it is essential to localize the supply chain • Properly allocate funds and diversify investments to mitigate exchange rate and investment risks while enhancing the financial structure. • Adjust operational development strategies by reallocating capacity, modifying production structures, configuring lines, and optimizing capacity layouts. • Convene regular meetings of the Audit and Risk Committee to review changes in the international landscape 	<p>1. Internal control:</p> <ul style="list-style-type: none"> • Increase collaboration among industry, universities, and research institutions to accelerate the quality and quantity of innovative inventions and research. This collaboration will strengthen the utilization of key resources and enhance our competitiveness. • Increased the number of equipment and material suppliers by over 60 to avoid reliance on a single source of supply and to prevent disruptions in the supply chain. • Through localization policies, we can reduce our costs and quickly adjust prices to enhance our competitiveness and bargaining power. • The Capital Expenditure Review Committee has been established to evaluate capital outlays, prevent overinvestment, and enhance equipment utilization to avoid idle assets.

Description	Potential Impact	Control Plan	Implementation Status
<p>indicated that Trump will once again revive the “America First” policy by implementing higher tariff rates on exports to the United States from countries such as China and Taiwan. Additionally, Trump is expected to maintain stringent export controls on high-tech goods to China, particularly in the areas of semiconductors and artificial intelligence. This strategy has intensified the “De-Sinicization” trend within the global supply chain, heightened uncertainty regarding the future operations and investments of the group, and expedited the group's global expansion efforts.</p>	<p><u>Market competition dynamics:</u></p> <ul style="list-style-type: none"> • The implementation of the Global Minimum Corporate Tax Rate (GMCT) policy, along with the increase in trade barriers, may impact market share and net profits. • The US-China trade war and the situation in the Taiwan Strait may influence customers' willingness to place orders. If the situation escalates further, it could affect the supply of materials and disrupt operations. • Protectionism and changes in investment regulations may impact the group's strategic framework, operational performance, and management complexity. <p>Overall, if the group fail to accurately assess changes in the international political and economic landscape, they may develop misguided operational strategies and make inefficient investments, resulting in wasted capital.</p>	<p>and to promptly adjust and develop response strategies.</p> <ul style="list-style-type: none"> • Enhance local training and recruitment initiatives. <p>2. External participation:</p> <ul style="list-style-type: none"> • Through collaboration with diverse stakeholders, the group can understand the shifts in the international political and economic landscape, enabling us to align our strategies more effectively with the prevailing circumstances. • Conducting meetings regularly with suppliers and customers to strengthen collaboration between both parties and maintain market leadership. 	<ul style="list-style-type: none"> • The proportion of localized business cooperation with suppliers increased to 79.41% in 2024, surpassing the figure from 2023. • Strengthen the production base in Southeast Asia and ensure the quality and quantity of products, despite a 14.5% decrease in the number of workers in Indian factories compared to the previous year. • Establishing a factory in Thailand to enhance risk diversification and support localized production. <p>2. External participation:</p> <ul style="list-style-type: none"> • Participate in seminars related to international political and economic situations, and engage in discussions with both academic and public sectors to exchange insights. • Establish partnerships between industry and local universities to enhance the availability of human resources.

2. Misinformation and disinformation Description Potential Impact

Description	Potential Impact	Control Plan	Implementation Status
Under the wave of artificial intelligence and digitization, the information landscape is fraught with errors and misinformation. According to the 2024 Taiwan Internet Report, 63.25% of users of instant messaging software acknowledge that there is a significant amount of fake news and false information on the platforms they use most frequently (TWNIC, 2025). In addition to the dissemination of false information, it is common for individuals to manipulate and distribute confidential internal information from companies through phishing emails and other illicit means, which can result in a loss of goodwill for the organization. For companies in the information electronics manufacturing sector, implementing filtering and protection measures is a top priority during the process of digital transformation.	<p>The proliferation of misinformation and disinformation is expected to increase alongside advancements in internet technology, as well as information and communication technology devices and software. The implications for the future operations of the group include:</p> <p><u>Operation Risk:</u></p> <ul style="list-style-type: none"> False or misleading information impacts every stage of the production process, posing significant risks to both production capacity and quality. If false information is used as the basis for company policy decisions, it can lead to misjudgments and result in operational crises. <p><u>Concerns about Information Security Leakage:</u></p> <ul style="list-style-type: none"> If the group's information security is not robust, it may result in the leakage or dissemination of false information. A lack of information identification skills among employees can easily lead to issues such as unauthorized disclosure of corporate secrets and the propagation of misinformation. <p><u>Reputation damage:</u></p> <ul style="list-style-type: none"> False information can easily result in business losses, and expose companies to unfair practices. This can ultimately increase the risk of a decline in market share and revenue. If false information is not promptly addressed and managed, it can lead to a decline in stakeholders' trust and goodwill towards the group, damage the group's reputation, and, in severe cases, even impact the group's overall value. 	<p>1. Internal control:</p> <ul style="list-style-type: none"> The Group has strengthened its information security capabilities internally and established a mechanism to respond to false information; it has also maintained good communication with the public externally. Organize phishing email drills and periodically enhance training to improve employees' information security awareness and reduce the dissemination of false information Offer relevant online and offline courses to enhance colleagues' ability to identify errors and misinformation. Implement an anti-spam mechanism to prevent employees from opening suspicious emails, thereby reducing the risk of information leakage Strictly regulate the use of electronic devices and the Internet to minimize the risk of information and data leakage. Implement multi-factor authentication and access control measures to prevent unauthorized access and data tampering. <p>2. External participation:</p> <ul style="list-style-type: none"> The spokesperson unit will establish a response team to promptly address erroneous or false information, thereby preventing the situation from escalating. The legal department should proactively prepare for potential lawsuits to mitigate the losses and impact caused by misinformation. By promoting the concept of ethical business practices, we can enhance stakeholders' ability to evaluate information effectively. Establishing a strong reputation and credibility is essential for preventing and mitigating the impact of false information on the group. 	<p>1. Internal control:</p> <ul style="list-style-type: none"> Promote cybersecurity education and training, and conduct phishing email drills annually. The click-through rate for phishing email drills in 2024 was 2.7%. A total of 49,105 hours of information security training courses were provided in 2024 to 451,600 individuals. Security personnel will inspect employees' electronic devices upon entering or exiting the factory. In 2024, we blocked 308,022 cyber threats and intercepted over 830 threatening emails. The Group plans to implement a public opinion management system in 2025. The Group has not received any notifications from the competent authority regarding incidents of erroneous or falsified information in 2024. <p>2. External participation:</p> <ul style="list-style-type: none"> Implement remote backups for both software and hardware to prepare for potential contingencies. The group conducted courses periodically to promote the concept of ethical business management, engaging over 97,000 people and accumulating a total of 156,268 hours of study.