

鵬鼎控股（深圳）股份有限公司

2025 年度风险管理执行情形（更新日期：2026 年 3 月）

风险管理政策

为了预防及降低公司运营过程中可能面临的风险，确保业务及整体经营的长期稳定发展，公司成立隶属于董事会之战略与风险管理委员会，该委员会主要负责对公司长期发展战略和重大投资决策进行研究并提出建议，同时推动公司风险管理，预防及应对公司经营风险。

依风险管理政策定义四大风险面向：营运面、策略面、财务面、危害事件面，透过对内外部环境分析制定出 14 大风险因数之控制执行计画，透过风险辨识、风险评估、风险控制、风险监督等管理行为，掌握各风险之范畴，并运用 PDCA（Plan、Do、Check、Act）等措施进行日常滚动式管理。

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，持续关注国际政经情势变化对企业的威胁，以及错误信息与造假信息带来的风险。根据 2026 年 1 月 14 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，错误信息与造假信息的风险也不容忽视，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。

风险管理组织

- 一、董事会下设战略与风险管理委员会：召集人由董事会选举产生，该委员会负责 (1)对公司风险管理政策、程序与架构提出建议并进行审查；研究并确定公司风险管理的优先级与风险等级；(2)审查公司风险管理执行情形，并提出建议。(3)拟订公司风险管理、风险评估等工作报告，并向董事会报告。
- 二、战略与风险管理委员会下设风险管理执行小组：该小组负责 (1)协助与监督各部门风险管理活动之执行；(2)协助董事会推动风险管理与提升公司治理。

- 三、风险管理执行小组下设风险管理执行工作组：该工作组负责 (1) 负责提报公司风险管理政策；(2)协助各单位执行风险管理相关作业；(3)汇整执行结果报告提交给风险管理执行小组。
- 四、稽核单位负责稽核落实情况，每年向战略与风险管理委员会报告公司在多变风险环境下所执行的风险评估、管理重点及应对措施。另为加强品质风险的控制，品保单位每年于第四季度执行各厂区的业务连续性稽查。

風險管理職責

一、**董事会**：核定风险管理政策、程序与架构；并确保营运策略方向与风险管理一致。

二、**战略与风险管理委员会**：

- 依董事会之风险管理决策审查风险管理政策、程序与架构；
- 审查风险管理执行情形，提出必要之改善建议，定期检讨其适用性与执行效能；督导风险管理机制能充分处理公司所面临之风险，至少一年一次向董事会报告。

三、**各事业单位之职责角色**：

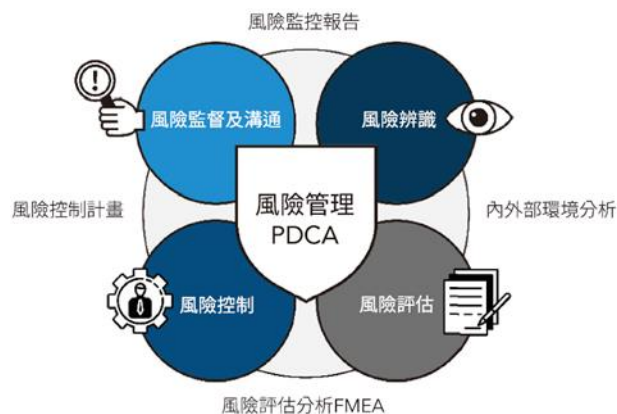
- 负责所属单位之风险辨识、分析、评量与响应，并于必要时建立相关危机管理机制；
- 确保所属单位风险管理及相关控制程序有效执行，以符合风险管理政策协助与监督各部门风险管理活动之执行；
- 定期提报风险管理信息予风险管理推动与执行单位。

四、**风险管理执行工作组**：

- 拟订风险胃纳（风险容忍度），并建立质化与量化之量测标准；
- 分析与辨识公司风险来源与类别，并定期检讨其适用性；
- 汇整并提报公司风险管理执行情形报告；
- 协助与监督各部门风险管理活动之执行；
- 协调风险管理运作之跨部门互动与沟通；
- 执行集团之风险管理决策；
- 规划风险管理相关训练，提升整体风险意识与文化。

风险管理流程

为健全风险管理之功能，本集团风险管理系透过风险辨识、风险评估、风险控制、风险监督及沟通等管理程序，清楚掌握各风险之范畴，并透过 CAPDCA 等管理措施进行，持续有效改善并掌握各项风险因子，以期降低风险发生损失的机率及程度。为符合永续发展原则，善尽地球公民责任，参考国际情势变化及世界经济各方论坛提出之新兴风险面向，检视集团中长期可能面临营运冲击及挑战的风险议题，即早辨识并采取适当监管措施，随时掌控风险以便实时因应：



一、**风险辨识（内外部环境分析）**：根据营运相关的环境、社会、公司治理等，执行内外部环境分析及风险辨识，依集团风险管理政策定义营运面、策略面、财务面、危害事件四大面向，拟订出 14 大风险因子之控制执行计划，透过风险辨识、风险评估、风险控制、风险监督及沟通等滚动式管理，掌握各项风险。各类风险项目如下：

营运面	1. 市场风险: 根据市场趋势变化，产品需求的改变，原物料价格变动、客户及供应链的履约风险
	2. 地域风险: 公司据点，当地政经情势变化对于营运造成影响的检视
	3. 信息安全风险: 信息安全软硬件的设置、管理、维护及员工的教育倡导等相关事务的运作维护及管理
	4. 供应链风险: 对国内外政经情势、环境变化等造成供应链失衡问题的检核及因应能力
	5. 质量过程风险: 对于产品、物料、制造、包装等质量管理项目，各项作业问题的预防及因应检视
	6. 工业安全风险: 对于职工工作环境的危害包括各项工伤及火灾、爆炸、化学品等各项环境污染的处理及因应检视

	7. 人力资源风险: 用工管理及职工环境及福利等问题的检视
	8. 知识产权风险: 知识产权之风险及因应措施, 国内外政策及法律变动对公司之影响及因应措施
策略面	9. 策略风险: 企业发展方向、产品、价格、技术的定位、供应链的经营对公司营运的影响
	10. 商业道德风险: 对遵守法律法规及环境小区责任、保障公司资料及财产、防止贿赂、洗钱及不正当竞争的检视
财务面	11. 投资风险: 各项投资内外环境的评估、效益及投资管理的检核
	12. 财务税务法规风险: 针对各区的财务、税务政策的变化及国际金融情势对公司利益造成影响事件的检视及因应
危害事件面	13. 自然灾害风险: 台风、暴雨、地震、雷击、火灾、爆炸、流行病、传染病 (如: COVID-19、SARS、禽流感)、高温、热浪等预防及因应能力
	14. 环境风险: 长期的自然环境变化, 对公司的影响及因应: 碳中和、气候变迁

有关 2025 年度风险管理控制执行计划与减缓措施, 敬请参阅公司网站「可持续发展」专区。

二、风险评估:集团以下所属子公司依《风险与机遇管理作业办法》展开办理, 各功能单位辨识其所可能面对之风险因子, 采用「风险评估失效模式与效应分析 (Failure Mode & Effect Analysis, FMEA)」、「SWOT」展开, 也可自行制定识别评价准则, 识别和评价出不同风险项目、风险等级进而执行相应管制。依据风险评价归纳出「严重度」、「频度」、「不易探测度」三项特征指数, 以表达风险发生的可能性及其影响程度, 作为后续拟订风险控管之优先级及响应措施选择之参考依据。公司进一步依据综合考虑风险的严重度、发生频度、财务影响及风险应对能力, 设定各类风险的风险胃纳 (风险容忍度), 并建立相应的定性及定量衡量标准。风险管理执行工作组负责分析及汇总各项风险, 提出风险容忍度建议, 并提交风险管理执行小组及战略与风险管理委员会审核。各营运单位依据设定的风险容忍度执行风险评估、监控及应对措施, 若风险超过设定容忍范围, 应及时升级并采取改善措施。公司重视风险预防及源头管理, 针对产品开发及主要运营活动的不同阶段, 辨识及评估相关风险, 包括产品研发设计阶段的策略风险及知识产权风险、进货阶段的供应链风险、生产阶段的产线运营及产品质量管理风险, 以及销售阶段的市场风险与地域风险。

三、风险控制:

- 属于各事业单位日常营运面之风险管理, 由各事业单位进行滚动式 CAPDCA 风险控制执行。

- 属于跨部门或跨厂区重要的危机事件，进行跨部门或跨厂区之风险评估，风险管理执行小组召集人或其指定之人负责指挥及协议，辨识预防危机事件的可行策略，并依危机事件拟定危机处理程序及复原计划。
- 各功能单位于评估及汇总风险后将监控所属的业务风险，应采取适当之响应措施提出因应对策，并将风险及因应对策提供风险管理执行工作组进行检视及追踪。

四、风险监督：

针对以上范畴，定期滚动式检讨并完整记录风险管理执行结果，以掌握风险管理方案及相关控制作业的有效性。风险管理执行工作组每年度需提报年度执行情形予风险管理执行小组，且每年最少召开二次会议，针对风险项目及其暴露程度进行检讨与更新，并向战略与风险管理委员会进行执行结果报告与说明，内部稽核人员视各级风险层次，定期及不定期检视风险管理程序及控制执行情形向董事会报告。

2025 年度执行成果摘要详后：

一、2025 年度风险管理教育训练执行结果：

为强化风险管理文化，每年实施风险管理相关教育训练，董事会成员在内要求全员参与，每年举办定期及不定期内外部风险管理范畴相关课程，并纳入员工及主管年度绩效考核评分项，有关风险管理执行情形亦同步作为主管年度绩效考核项目，旨在将风险意识深化到日常作业及生活教育，有效提升风险管理业务的推广及执行。2025 年，公司风险管理培训总时数 2,010 小时。其中风险管理相关人员培训情况如下：

单位：人数	培训 0-25 小时	培训 26-50 小时	培训 51-100 小时	培训 100 小时以上
独立董事	3 人	0 人	0 人	0 人
负责人员	5 人	20 人	14 人	1 人

二、2025 年度获奖与亮点项目：

- 2025 年 8 月申报由广州粤港澳大湾区企业廉洁与合规管理联合会主办的第一批「廉洁合规创新项目」，并于同年 9 月获奖。2025 年 8 月通过 ISO 37301 合规管理体系认证第一次监审。
- 2025 年首次于公司内部开办风险管理大师讲堂面授课程，共举办 3 次，并召集公司中高阶主管及各单位风险管理种子教官学习，逾 1922 人次参与。

三、风险管理文化推展及财务激励措施：

风险管理文化已纳入员工与主管的年度绩效评估体系。公司亦针对不同营运风险的改善措施，设立相应的财务激励机制。在制程质量提升方面，每年于各产线举办内部制程优化竞赛，并在每季度组织质量评比活动，表现优秀者可获得额外激励资金，以鼓励员工积极参与风险控制与持续改进。

四、2025 年度追踪 2024 年度检核结果 8 项设定指针监控项目

根据 2024 年风险矩阵图分析结果，有 8 项风险项目落在设定指针监控区域，2025 年度追踪执行情形如下：

风险项目	风险因子	风险管理政策	设定监控指标回报
技术数据或客户数据丢失/盗取	信息安全风险	营运面	公司订立《信息安全管理政策》，并制定三大资安重点管理目标：1.资通设备安全管理 2.网络与防毒管理 3.员工资通安全教育训练。公司已成立信息安全委员会并定期进行资安稽核排查。每年定期进行信息安全管理系统 ISO 27001 内外部审核。每年于各园区进行主要设备切换演练与备份数据还原演练。
供货商信息安全管理风险	供应链风险	营运面	2025 年资安教育训练课程累计 69,910 小时、参与课程总计 352,850 人次。为防范网络攻击与搜集网络态势，平均每月阻挡超过 10,817 件网络攻击及 71,779 封恶意邮件，防止恶意行为造成公司损失。 近五年未违反资通安全相关法规，未发生任何资通安全事件，且无因侵犯顾客隐私权或遗失顾客资料而遭顾客投诉情形。
国家政策、进出口、海关变更风险	供应链风险	营运面	公司运筹部门定期追踪海内外各相关政府部门（如大陆地区的国务院关税税则委员会、海关总署）之相关政策，罗列政策重点条款并评估政策对本企业的影响，权责单位制定因应策略后不定期（每年至少一次）于公司内部倡导执行，2025 年度内部倡导进出口及海关相关政策约 20 条。
火灾、爆炸、化学品伤害	工业安全风险	营运面	公司制定《消防紧急应变作业办法》《化学事故紧急应变作业法》等 SOP 并持续修订，工安部门负责组织建立消防紧急应变小组，并负责消防紧急应变小组各职能组人员的消防培训工作以及实习演习。

风险项目	风险因子	风险管理政策	设定监控指标回报
税务政策及税务优惠失效	财务税务法规风险	财务面	公司设有税务组织，随时检视各地税赋规定，并每月进行税务政策的审查。长年与外部税务信息机构合作，藉由其专业服务，强化税务专业知识。审慎评估各项重大交易及决策的税务影响。
利率、汇率变动、通膨等	财务税务法规风险	财务面	密切跟踪国际及地方宏观指标及政策，关注利率、汇率、通胀的变化趋势以随时因应；开展以套期保值为目的的金融衍生品业务，包括远期外汇合约、外汇掉期交易及利率互换等金融衍生品，及基于以上金融衍生品之结构性商品等，规避汇率及利率波动的风险；同时，公司仅与具有合法资格的大型金融机构进行交易，以规避可能产生的信用风险。
碳中和路径	环境风险	危害事件面	公司积极推动碳中和目标，透过制程优化、自建太阳能发电、购买绿电、开发储能等措施，稳健降低碳排放。深化供应链管理及产品责任，推动绿色采购与回收金属应用，携手供货商与客户发展低碳产品与创新解决方案。CDP 气候变迁问卷评级维持 B 级。公司承诺 2030 年达成绿能减碳 32%。
气候变迁因应	环境风险	危害事件面	

五、2025 年四大风险面向 14 大风险因子控制执行计划与执行情形：

风险分类	风险因子	控制执行计划	执行情形
营运面	市场风险	- 掌握趋势潮流变化，多产品及客户布局，提升非消费性电子占比，以抵抗市场变化。 - 随时追踪客户经营现况，挑选优质客户。 - 配合集团策略供货商政策，挑选合格并优质的策略供货商，对物料分级分类。	- 定期及不定期检视客户公司财务状况，对高风险客户购买保险。 - 设置第二供货商与第三供货商，强化风险调适能力、提升在地化采购比例，以降低因灾祸造成的断链损失。 - 抽检业务运作单位的 SOP 作业流程，确保运作顺畅及危机处理因应。 - 跨省运输之物料适当多备库存应对因运输不畅造成的应用。 - 每双周会议，查核客户案件、检视 SOP 检核数据、追踪产业动态。
	地域风险	- 关注当地宗教或文化活动举办的规模、影响范围。 - 关注当地社会人道主义危机的概率。 - 关注当地与其他地区经济政策。 - 关注当地政府对国际情势变化的因应。	- 集团采用在地化招募，以协助母公司职员融入与适应当地文化。 - 对于外派员工，集团提供统一住宿环境与接驳车往返园区，确保派驻地人员职场环境安全。 - 随时追踪中央及地方的各项政策及制度的变化以为因应。 - 运用 OLI 与 PESTLE 模型，掌握各营运处与母公司文化之差异提供弹性政架构，掌握各营运处与母公司文化之差异。

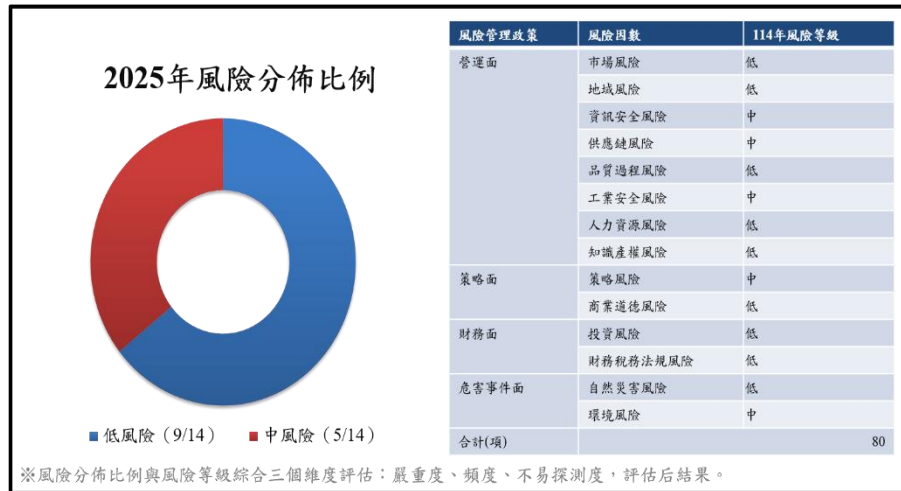
风险分类	风险因子	控制执行计划	执行情形
营运面	资讯安全风险	● 每年定期检核集团 SOP 对标之国际标准，并委托第三方机构进行 ISO27001 审查。 ● 定期仿真数据还原演练、社交工程演练等，以减缓恶意第三方之网络攻击；并聘请专家，定期对公司进行渗透测试。 ● 设置主备机房备援，重要数据异地存放。 ● 新进员工入职签署保密协议，以防企业信息与利害关系人数据外泄，且外发邮件须经主管审核方能放行。 ● 密切关注外部威胁的发展动态，及时更新和升级信息安全技术。 ● 集团强化防火墙并限制内部人员外网访问权限，减少黑客或病毒入侵。	● 2025 年两次以上系统及数据库的灾害复原演练；重要数据除定期备份外，亦采用磁带方式储存。 ● 机密资料访问权限皆需有主管审核同意。 ● IT 机房设置门禁管理系统、配置不断电系统 ● 每日对电子产品与设备携入与携出进行管控避免重要数据外泄。 ● 一年内新入职员工 100%签署保密协议。 ● 每日透过联播平台倡导信息安全教育，2025 年观看量逾 180 万人次。 ● 2025 年度平均每月阻挡超过 10,817 件网络攻击及 71,779 封恶意邮件。
	供应链风险	● 追踪市场动态，定期调查上游供货商的产能、产地、政经情势等，并备妥因应对策，转换供货商产地，更换物流运输路线等，以强化公司韧性。 ● 为强化日常管理，依据相关 SOP 文件(例:物流供货商管理作业办法、运输工具安全管理制度等)定期评核与辅导。 ● 建构完善供应链管理系统。 ● 报关行二次复核机制，所有进出口报关单据及数据均需再次复核无误后向海关申报。	● 本年度共举办 552 场供货商交流会。 ● 本年度已完成 1,208 家以上供货商阳光政策倡导与签署(覆盖率 95%)。 ● 本年度共签属数十份战略合作伙伴。 ● 本年度集团建置产业地图、备品广告牌与绩效广告牌，以实时掌握原物料供应能力。 ● 进行年度压力测试，纪录并撰写相关报告。 ● 每月与会计税务系统对接更新及管理。 ● 进出口人员需每年至少 2 次参加法律法规的培训。 ● 集团布局多个关口与口岸，互相备援以确保进出口与货源稳定。
	品质过程风险	● 建立完善上岗证考核机制，E 化系统学习与考核。 ● 建立合格供货商之资源池，以降低物料异常或无法验出的质量风险。 ● 对生产流速与及工令进行管理，避免因生产 LT 超计划造成的质量风险。系统异常 72 小时无法恢复，启动手工作业。 ● 提前做好规划减少 CCB 变更，多模拟下游客户应用做模拟。 ● 时调整生产计划，按照销售优先序调整 WIP 生产优先序及投料计划，减少销售损失，并制定产能复原计划。	● 完善 NSRB 管理与 OCAP 系统，对异常进行实时反馈。 ● 执行仿真验证，对新样品包材进行跌落测试等，以确保包材之缓冲与保护功效。 ● 将质量风险之教育培训与绩效挂勾，以强化现场广告牌管理数据应用，提升质量与效率。 ● 每日对 MRB 系统、漏失与制程能力进行检讨。 ● 例行每周提供 FCST 给供货商备料、交期承诺以适当备库。 ● 设备定期校准及 MSA 列管。 ● 每月 1+8+N 会议，管理客户案件质量、技术、营收及发展动态。

风险分类	风险因子	控制执行计划	执行情形
营运面	工业安全风险	● 设置职业健康管理机构，负责职业健康安全的各项工作统筹，为员工供安全健康的工作环境。 ● 设置中控中心，实现紧急处置、应急指挥、安全监控于一体的指挥枢纽。 ● 建设有专门的环保化验室。 ● 建立安管组织、教育训练、实行双人 24 小时值班制度。 ● 职业危害岗位员工签订职业危害因素告知书，以了解相应岗位危害因素及防范措施。 ● 确保火警警报系统、自动灭火系统与各园区成立微型消防站。微型消防站配备消防衣、各级防化服、应急推车、SCBA 等运作顺畅。	● 本年各园区均遵循相关规定执行，无违反法规事件发生。 ● 大陆主要厂区均通过环安卫相关管理系统的认证且 100%取得率，包括 ISO 14001 环境管理体系、ISO 14064-1 温室气体核查、ISO50001 能源管理系统、中国大陆清洁生产审核等。与此同时，导入最新的国际环保管理系统标准(例: 废弃物零填埋认证、AWS 国际可持续水管理标准认证)。 ● 每年至少一次委托资质检测公司进行职业病危害因素检测，其结果申报管理部门备案。 ● 运输车辆安装有 GPS 定位系统，监控车辆运输路线，如有偏离将及时预警。
	人力资源风险	● 建立 PCB/半导体产业人才库，善用业界人士及高端猎聘资源。 ● 定期进行人力资源教育训练(例:隐私权)及相关演练，大力推广现有招募渠道及开发新招募渠道。 ● 建置员工沟通热线、电子邮箱、意见箱、工会/员工服务中心(在线、线下、多媒体等，及时收集员工意见。 ● 配合集团数字转型项目，减少人力使用，运用阿米巴管理降低损耗往高利润产品转型。 ● 集团采用 3B(即:Build 人才、Build 菁英、Borrow 轮调)与 DEI 多元共融策略以强化国际化人才库。	● 鼓励员工参与公司举办活动并给予年资礼品与「鼎鼎大名」积分换取奖励等之留才激励措施。依照薪资奖励计划调整员工薪酬结构，有努力就有所得。 ● 建立内推制度，并设置「好鹏友」应用程序与「鼎+」公告职缺，强化自主招募能力。 ● 安全培训基础课程，参与率与通过率皆达 100%。 ● 2025 年度进行产学项目合作院校机构共 23 所。 ● 引入 EAP 心理咨询平台，关注员工心理健康，提供心理咨询服务。 ● 集团进行数字转型，精进智能制造，2025 年高峰人力与平均人数仅距 7%，逐年降低突发性劳动力需求，维持生产线的稳定。
	知识产权风险	● 采购合约厘清知识产权排除因客户设计导致侵害之责任归属。 ● 在自有技术开发立项前、开发中、销售前进行技术风险评估。 ● 追踪当年度专利费之缴纳情形，若未按时缴交，将列为优先检讨案件。	● 已将侵害他人知识产权之责任归属，列入客户合同必要检视条款，并透过合约要求第三方妥善管理我方所提供的数据，且不得为委托事务以外的用途。 ● 本年度无任何争讼案件。 ● 发明人个资统一汇整至独立存放空间，并设置调阅权限。 ● 智权单位针对待离职研发同仁须调查确认「研究纪录簿」使用与缴回记录。

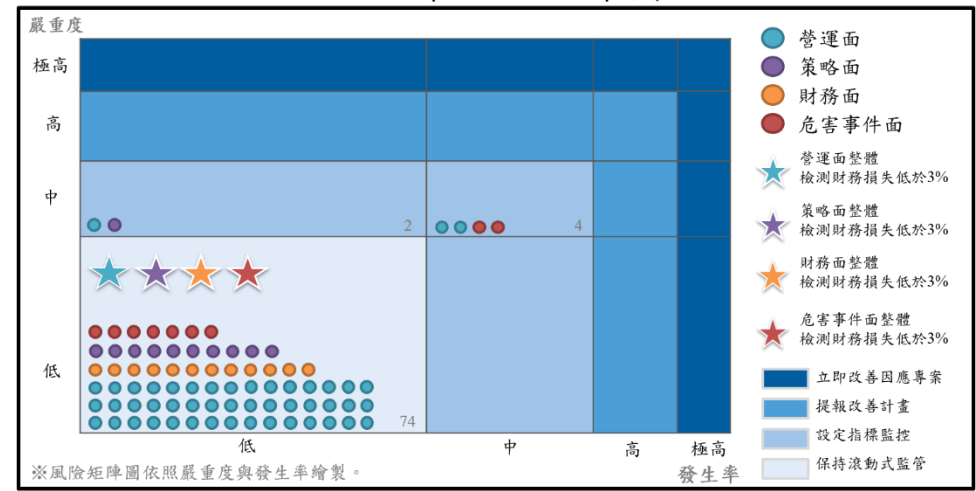
风险分类	风险因子	控制执行计划	执行情形
策略面	策略风险	● 实时掌握国际政治局势(武装冲突、领导人异动、政策)与国际组织之最新公报(例:WTO、ILO 等)。 ● 定期搜集市场情报、产业情报、产品及市场发展动态。 ● 检视原物料、设备、产品等的受影响范围，研拟对策以规避风险。 ● 对外市场业务 FAE 及研发技术部门定期与客户交流新技术趋势及产业动态。对内则透过 Align meeting 通报厂内异常，强化扁平化交流。	● 建置战情中心并每月定期及不定期在经营会议上报告集团最新动态，以评估集团策略适切性。 ● 根据国际政经情势变化与地方及产业政策，向多方布局(例:泰国)。 ● 集团透过利用 Allocation model 调整价格策略。 ● 产业分析小组定期提供产业与市场信息。 ● 每双周 DR1 会议 Review 客户需求的新技术及产品可行性评估及检讨潜在风险。
	商业道德风险	● 针对主要供货商、代理商、客户与其他有商业往来对象举办《阳光政策》之讲座，并签定《廉洁承诺书》，以避免与有不诚信行为纪录者进行交易。 ● 每年定期举办诚信经营法规、道德行为内部控制、重大讯息、内线交易、反贪腐等相关课程。 ● 定期检视与评估内部规范以遵守国际准则。	● 2025 年度新进间接及直接员工经营规则完训人数 1,754 人；通过率 83%。 ● 2025 年度举办与诚信经营之内、外部之教育训练包括:含新进人员训练、质量管理训练、专业技能训练、管理才能训练、诚信经营法规、道德行为、内部重大信息、食品安全卫生管理、会计制度、内部控制、重大讯息、内线交易、反贪腐等相关课程，共举办 152,670 学时，超过 99,470 人次参与课程。 ● 2025 年度于鼎盛期刊发布二次(3 月、9 月)诚信经营相关专栏倡导。 ● 于鼎+APP 每月推送诚信经营倡导事项。 ● 集团获得 ISO 37301：2021 合规管理体系认证。 ● 主管机关未接获举报案件及重大违法之情事。
财务面	投资风险	● 密切关注金融市场情形，提前筹备相关运营及融资资金，并适当保留充足约当现金周转。 ● 藉由压力测试，模拟营收变动，预计净现金需求并评估融资额度是否足够。 ● 投资前评估:业务、财务、法律尽职调查。 ● 投资协议:约定投资人保护条款，确保风险发生时的保护措施。 ● 投资后管理:定期取得财报及经营报表、投后访谈、参与董事会，实时掌握经营情况及异常。	● 超过 42 家国际或信誉良好银行往来，以分散风险。 ● 提高集团流动资产比，保持安全现金流量水位。 ● 帐上资产定期做保险申报。 ● 当前集团本业与多角化投资项目稳健。

风险分类	风险因子	控制执行计划	执行情形
财务面	财务税务法规风险	● 建立适当财务指标，并定期对现金、应收帐款、存货、固定资产等进行分析，并反应分析问题及改善。 ● 密切关注汇率及经济变化，掌握各项政策变动，对营运成本造成的影响，随时调节流动资金水位。 ● 建立各项资产管理制度，确保资产安全性及利用效率。 ● 为避免不恰投当保或遗漏投保，由专责人员定期进行检视。 ● 定期会计师随时更新财务税务法令制度及要求。	● 信用额度超限或帐款逾期超过该客户所处分级门坎，SAP 即自动触发订单必须加走信用核发审核流程。 ● 透过风险管理与保险经纪人双重机制，检核保单到期日与内容，并期满前 1-2 月进行续保，确保保险之有效性。 ● 厂房与设备按固资清册的取得成本价完整投保，非按账面价值或选择性投保；按季度申报定期调整总保额不会偏低。 ● 因应全球最低税赋制落地、移转定价查核日益趋严与 IFRS S1/S2 导入，会同会计师研拟相关计划。
危害事件面	自然灾害风险	● 关注气候变化，成立应急小组随时依 SOP 应急变化。 ● 定期检查消防水池与生活水池储水量，并倡导节约用水。 ● 集团防疫委员会定期召开控管会议，以掌握流行并与传染病之风险。 ● 厂房皆建置消防系统，以防范应急救灾，并落实现场 8S 工作。	● 公司成立圣婴项目，于高发期间准备应急物资依自然环境变化，随时因应并提报管理措施。 ● 工安监测中心随时掌握工厂周围环境变化。 ● 本年度虽有部分厂区外积水但未发生因圣婴现象导致之重大灾害。 ● 园区均设有应急水池或外部水源应急，供给最高能达 48h 生产所需水量，做好供水应对措施。本年度与地方政府及排水公司超过 5 次会议检视排水相关事务。
	环境风险	● 与各地方政府合作加强气候调适能力。 ● 持续推测与仿真碳中和路径，并与绿能业者共同规划合作模式。 ● 依照不同客户需求，区分产品范畴，拟定相对应之碳中和策略并藉由成本与敏感度测试，挑选最佳方案，满足客户多样性需求。	● 与中华大学进行生物多样性合作案。 ● 参与台湾恒春半岛复育计划。 ● 定期举办环保节能月，进行净滩、植树、小区环保宣传等，约 2 万人参与。 ● 建立圣婴项目+越冬计划，预防高温中暑，低温防护，良好的管路管理。 ● 2025 年鹏鼎 IPE-CATI 排名第 7 名，得分 74.5 分。 ● 与主要供货商合作，估计到 2025 年供应链实现减碳 5%，2030 年供应链实现减碳 15%，并持续扩大范围。

2025年風險檢核結果



2025年風險矩陣圖



公司 2025 年依照 ISO 31000:2018 风险管理原则与指南进行风险辨识、评估，整体自评为低度风险。衡量风险发生率及严重度(低、中、高、极高)结果绘制成风险矩阵图，依据图谱结果订定四大措施包含：(1)立即改善因应项目(2)提报改善计划(3)设定指标监控(4)保持滚动式监管。经分析 2025 年管控结果矩阵显示，各检测风险项多维持在保持滚动式监管，部份中等风险等级由各事业单位设定监控掌握风险缓减风险冲击，需设定指标监控的风险项目，持续于 2026 年度追踪与回报。六项设定指标监控的风险项目包括：资讯安全风险-业务中断风险（发生率：中等/严重度：中等）、供应链风险-供应商资讯安全管理风险（发生率：中等/严重度：中等）、工业安全风险-水/大气污染（发生率：中等/严重度：中等）、策略风险-产品价格定位（发生率：中等/严重度：中等）、环境风险-碳中和路径（发生率：中等/严重度：中等）、环境风险-气候变迁应对（发生率：中等/严重度：中等）。

为了进一步了解每个风险项目对财务的冲击影响，以前一年度营收为基础，检测每一项风险因子可能产生的财务损失量化估算，汇整结果显示，本年度四大风险面向检核后之公司潜在财务损失风险控制在 3% 以内。

Avary Holding (Shenzhen) Co., Limited

2025 Implementation Result of Risk Management (Updated: Mar 2026)

Risk Management Policy

In order to enhance supervision, the Board of Directors has established the Audit and Risk Committee to assist the Board in promoting risk management and corporate governance. The Committee shall report its implementation status to the Board at least once a year to ensure stable business operations and progress toward the goal of sustainable development.

Through the analysis of internal and external environments, the risk management policy defines four major risk management facets: operational, strategic, financial, and hazard pillars. To determine the risk level of each pillar, there are a total of 14 risk factors, and the process of identification, assessment, control, and supervision is clearly documented. Furthermore, to review the status of each aspect, the PDCA cycle (Plan, Do, Check, Act) is utilized for daily measurement.

To achieve the goal of sustainable development, the company analyze the potential impacts and challenges it may face during the transformation process, and continuously formulate strategies to address the challenges of sustainable operations. According to the "Global Risks Report" released by the World Economic Forum on January 14, 2026, shifts in the international political and economic situation pose a severe threat to corporate sustainability among the top ten emerging risks of the past two years, covering issues such as interstate armed conflict, societal polarization, inequality, and involuntary migration. Furthermore, the risk of "misinformation and disinformation" cannot be ignored. It is defined as the widespread circulation of persistent false information (whether intentional or unintentional), which exerts a significant influence on public opinion, leading to a distrust of facts and authority, and involves forgery, impersonation, and manipulation. These risks serve as a reminder for us to navigate various challenges with greater prudence amidst an unpredictable global environment.

Organizational Structure of Risk Management

- 五、Strategy and Risk Management (Supervised by the Board of Directors): The convener is elected by the Board of Directors. This committee is responsible for (1) reviewing and recommending risk management policies and assessing associated risk levels; (2) evaluating the implementation of risk management strategies; and (3) preparing reports on risk management activities for the Board of Directors.
- 六、Risk Management Executive Division (Supervised by the Strategy and Risk Management Committee): The division is responsible for (1) assisting and supervising the implementation of risk management activities in various departments; and (2) assisting the board of directors in promoting risk management and improving corporate governance.
- 七、Risk Management Executive Task Force (supervised by the Risk Management Executive Division): The task force is responsible for (1) submitting the company's risk management policies; (2) assisting each unit in carrying out risk management-related operations; and (3) compiling and submitting the execution results report to the risk management execution team.
- 八、The Audit Unit is responsible for delivering independent assurance on the implantation status of the Company's risk management processes. It conducts annual reviews and reports to the Strategic and Risk Management Committee on the Company's risk assessments, key management priorities, and response measures in an increasingly volatile risk environment. In addition, to strengthen the control of quality risk, the quality assurance unit conducts business continuity audits of each plant in the fourth quarter of each year.

Risk Management Responsibilities

- 一、Board of Directors: Accountable for approving risk management policies, procedures, and frameworks, as well as supervising the alignment of goals between operational strategies and risk management.
- 二、Strategy and Risk Management:
 - Review risk management policies, procedures, and frameworks according to risk management strategy by the Board of Directors.
 - Review the implementation of risk management, provide necessary recommendations for improvement, regularly assess the applicability and execution of the process, supervise the risk management mechanism to effectively address the risks faced by the company, and report to the board of directors at least once a year.
- 三、Business Units and Functional Departments:

- Responsible for identifying, analyzing, assessing, and responding to risks within each business unit and functional department, and establishing relevant crisis management mechanisms when necessary.
- Ensure that the risk management and associated control procedures of the department are effectively implemented in accordance with the risk management policy.
- Regularly provide risk management information to the Risk Management Executive Task Force.

四、Risk Management Executive Task Force:

- Establish risk appetite (tolerance levels) and develop qualitative and quantitative measurement criteria.
- Analyze and identify sources and categories of company risks, and review their applicability regularly.
- Compile and submit reports on the company's risk management implementation.
- Assist and supervise the implementation of risk management activities in departments.
- Coordinate risk management operations involve interdepartmental communication and interaction.
- Implement risk management decisions made by the firm.
- Plan risk management training courses to enhance overall risk awareness and culture.

Risk Management Procedure

To improve the risk management function, the Group's risk management is carried out through (1) risk identification, (2) risk assessment, (3) risk control, and (4) risk monitoring and communication to clearly grasp the scope of each risk. Through CAPDCA (Plan, Do, Check, Act) management measures, we will continue to improve and manage the risk factors to reduce the chance and degree of risk loss, and take appropriate measures to efficiently implement risk management. To comply with the principle of sustainable development and fulfill global citizenship responsibilities, we refer to the changes in the international situation and the emerging risks raised by the World Economic Forum, review the risk issues that the Group may face in long term, identify them early and take appropriate regulatory measures, and control risks at any time to respond to:

二、**Risk Identification:** The company performs risk identification based on the environmental, social, and corporate governance aspects of its operations, where 14 risk factors have been formulated based on the four major aspects defined in the risk management policy, and the management scope includes various risk items at different levels as follows:

Operational	1. Market Risks: Based on changes in market trends, product demand, raw material prices, customers and supply chain performance risks.
	2. Regional Risks: Company locations, review the impact of changes in local political and economic conditions on the company's operations.
	3. Information Security Risks: Information security software and hardware setup, management, maintenance, and personnel education and promotion and other related matters of operation maintenance and management.
	4. Supply Chain Risks: The ability to review and respond to supply chain imbalances caused by domestic and international political and economic situations, environmental changes, and so on.
	5. Quality process risk: Prevention and response review of various operational issues in quality management projects such as products, materials, manufacturing, and packaging
	6. Industrial Safety Risks: Hazards to the working environment of employees, including various industrial injuries and fire, explosion, chemical and other environmental pollution treatment and response review.
	7. Human Resource Risks: Review of employment management, employee environment, and welfare issues.
	8. Intellectual Property Risks: Intellectual property risk and response measures, impacts of domestic and foreign policies and legal changes on the company, and response measures.
Strategic	9. Strategic Risks: Corporate development direction, product, price, technology positioning, and supply chain management on the company's operations.
	10. Business Ethics Risks: Review of compliance with laws and regulations, environmental and community responsibilities, protection of company information and property, prevention of bribery, money laundering, and unfair competition.
Financial	11. Investment Risks: Evaluation of internal and external investment environments, effectiveness and investment management.
	12. Financial and Tax Regulatory Risks: Review and response to changes in financial and tax policies in various regions and international financial situations that affect the company's interests.
Hazardous	13. Natural Disaster Risks: Prevention and response capabilities for typhoons, rainstorms, earthquakes, lightning, fires,

Events	explosions, epidemics, and infectious diseases (e.g.: COVID-19, SARS, bird flu, etc.), high temperature, heat wave.
	14. Environmental Risks: Impact of long-term natural environmental changes on the company and response: carbon neutrality and climate change.

For the 2025 risk management control implementation plan and mitigation measures, please refer to the "Sustainable Development" section of the company's website.

三、Risk Assessment: All subsidiaries under the Group comply with the “Strategic Risk Control Procedures”. Each functional unit identifies the risk factors it may face, and may adopt Failure Mode and Effects Analysis (FMEA), SWOT or may develop its own identification and evaluation criteria to identify and evaluate the risk levels of different risk items and implement corresponding controls. According to the risk evaluation, the three characteristic exponent of "severity, frequency, and difficulty of detection" are summarized to express the possibility of risk occurrence and its impact, which serve as a reference for the subsequent formulation of risk control priorities and response measures. The company further establishes risk appetites (risk tolerances) for various types of risks, based on a comprehensive assessment of risk severity, likelihood of occurrence, financial impact, and risk-response capabilities, and develops corresponding qualitative and quantitative measurement criteria. The Risk Management Implementation Task Force is responsible for analyzing and consolidating all identified risks, proposing recommendations for risk tolerances, and submitting these to the Risk Management Executive Group and the Strategy and Risk Management Committee for review. Each operating unit conducts risk assessments, monitors risks, and implements appropriate response measures in accordance with the established risk tolerances; if a risk exceeds the defined tolerance threshold, it must be escalated promptly, and corrective actions taken. The company places great emphasis on risk prevention and source-level management, identifying and evaluating relevant risks at different stages of product development and key operational activities, including strategic and intellectual-property risks during the product R&D and design phase, supply-chain risks in the procurement stage, production-line operations and product-quality-management risks during manufacturing, as well as market and geographic risks in the sales phase.

四、Risk Control:

- Risks related to daily operations of each business unit shall be managed by the risk controls of each business unit through rolling CAPDCA.
- For important crisis events that cross-departmental or cross-plant, cross-departmental or cross-plant risk assessment should be carried out.

The Chief of Risk Management Executive Committee or a designated representative is responsible for coordinating and negotiating, in order to identify feasible strategies for preventing crisis incidents.

- The supervisor shall formulate crisis handling procedures, recovery plans according to the crisis incident and provide the risks and countermeasures to Risk Management Executive Task Force for review and tracking.

五、Risk Monitoring: For the 14 major risk management areas, the company regularly reviews and fully records the results of risk management implementation in order to understand the effectiveness of risk management plans and related control operations.

2025 Risk Management Training:

I. Results of Risk Management Education and Training in 2025

In order to strengthen the risk management culture, we conduct annual education and training related to risk management, which requires the participation of all members, including the board of directors. Regular and ad-hoc internal and external risk management courses are offered each year and are integrated into the annual performance evaluation criteria for both employees and managers. The goal is to enhance risk awareness in daily operations, thereby effectively promoting and implementing risk management practices within the business. In 2025, there are many key executives, including members of the board of directors, the Risk Management Executive Division, the Risk Management Executive Task Force, and risk management instructors, who collectively completed a total of 2,010 hours of education. The breakdown is as follows:

Unit: Number of people	0 to 25 hours of training	26 to 50 hours of training	51 to 100 hours of training	Over 100 hours of training
Non-Executive Director	3 people	0 people	0 people	0 people
Responsible personnel	5 people	20 people	14 people	1 people

II. 2025 Award and Highlight Projects:

- In August 2025, the company applied for the first batch of "Integrity and Compliance Innovation Projects" organized by the Guangzhou Guangdong-Hong Kong-Macao Greater Bay Area Enterprise Integrity and Compliance Management Federation, and won the award in September of the same year. In August 2025, it passed the first audit for ISO 37301 compliance management system certification.
- In 2025, the company held its first internal Risk Management Master Class, conducting three sessions and gathering over 1,922 participants, including senior and middle-level executives and risk management seed instructors.

III. Promotion of Risk Management Culture and Financial Incentive Measures:

The risk management culture has been integrated into the annual performance appraisal system for both employees and supervisors. The company has also established corresponding financial incentive mechanisms to address improvements in various operational risks. With regard to process quality enhancement, internal process-optimization competitions are held annually on each production line, and quarterly quality-assessment activities are organized. Employees who demonstrate outstanding performance may receive additional incentive funds, thereby encouraging active participation in risk control and continuous improvement.

IV. 2024 Annual Audit Results 8 Set Indicator Monitoring Project Tracking

Risk Management Policy	Risk Factors	Risky Projects	Set monitoring indicator
Operational	Information security risk	Technical documents or customer information lost/stolen	The company has established the "Information Security Management Policy" with three key management objectives: (1) Security management of information and communication equipment, (2) Network and anti-virus management, and (3) Information security education and training for employees. An Information Security Committee has been formed to conduct regular security audits and inspections. We undergo annual internal and external audits for the ISO 27001 Information Security Management System. Additionally, each campus performs

Risk Management Policy	Risk Factors	Risky Projects	Set monitoring indicator
Operational	Supply chain risk	Supplier information security management risks	annual drills for critical equipment switchover and data backup restoration. In 2025, information security training accumulated 69,910 hours with 352,850 participants. To defend against cyberattacks and monitor network security posture, we blocked over 10,817 cyberattacks and 71,779 malicious emails per month on average, preventing financial losses from malicious activities. Over the past five years, there have been no violations of information security regulations, no security incidents, and no customer complaints regarding privacy breaches or data loss.
Operational	Supply chain risk	Risks related to national policies, import/export, and customs changes	The company's Logistics Department regularly tracks relevant policies from domestic and international government agencies (such as the Customs Tariff Commission of the State Council and the General Administration of Customs in Mainland China). It lists key policy provisions and assesses their impact on the enterprise. The responsible units then formulate response strategies and conduct internal training sessions at least once a year. In 2025, approximately 20 policies regarding import-export and customs were disseminated internally.
Operational	Industrial safety risk	Fire, explosion, chemical injury	The company establishes and continuously revises Standard Operating Procedures (SOPs) such as the "Fire Emergency Response Procedures" and the "Chemical Accident Emergency Response Procedures." The EHS Department is responsible for organizing the establishment of the Fire Emergency Response Team. It also oversees fire safety training and emergency drills for personnel across all functional groups within the team.
Financial	Financial and Tax Regulatory risk	Tax policies and tax incentive expired	The company has established a dedicated tax organization to monitor regional tax regulations and conduct monthly reviews of tax policies. We have long-term partnerships with external tax consultancies, leveraging their professional services to strengthen our tax expertise. Furthermore, we prudently evaluate the tax implications of all significant transactions and strategic decisions.

Risk Management Policy	Risk Factors	Risky Projects	Set monitoring indicator
Financial	Financial and Tax Regulatory risk	Interest rates, Exchange rate fluctuations, inflation, etc	The company closely monitors international and local macroeconomic indicators and policies, tracking trends in interest rates, exchange rates, and inflation to ensure timely responses. To mitigate risks from exchange rate and interest rate fluctuations, we engage in hedging-oriented financial derivative activities, including forward foreign exchange contracts, currency swaps, interest rate swaps, and structured products based on these derivatives. Furthermore, the company transacts exclusively with reputable, large-scale financial institutions to mitigate potential credit risks.
Hazardous Events	Environmental risk	Climate Change Response	The company actively pursues carbon neutrality through measures such as process optimization, on-site solar power generation, green power procurement, and energy storage development to steadily reduce carbon emissions. We are deepening supply chain management and product responsibility by promoting green procurement and the use of recycled metals, collaborating with suppliers and customers to develop low-carbon products and innovative solutions. Our CDP Climate Change rating remains at Level B. Committed to achieving a 32% reduction in carbon emissions through green energy by 2030.
		The path to carbon neutrality	

IV. Summary of the 2025 risk implementation results

Risk Pillars	Risk Factors	Control Plan	Implementation Status
Operational	Market risk	- Understand the changes in trends and, deploy multiple products and customers, and increase the proportion of non-consumer electronics to resist market changes. - Track customers' business status at any time and select high-quality customers. - Cooperate with the group's strategic supplier policy, select qualified and high-quality strategic suppliers, and classify materials.	- Regularly and irregularly review the financial status of client companies, and purchase insurance for high-risk customers. - Set up second and third suppliers, strengthen risk adaptation, and increase the proportion of local procurement to reduce losses caused by supply chain disruptions due to disasters. - Randomly inspect the SOP process of business operation units to ensure smooth operation and crisis response. - For materials transported across provinces, it is necessary to prepare more inventory to cope with the impact caused by poor transportation. - Biweekly meetings are held to review client cases, examine SOP verification data, and track industry trends.
	Regional risk	- Pay attention to the scale and influence of local religious or cultural activities. - Pay attention to the probability of local social and humanitarian crises. - Pay attention to local and other regional economic policies. - Pay attention to the local government's response to changes in the international situation.	- The Group adopts localized recruitment to help the parent company's employees integrate into and adapt to the local culture. - For expatriate employees, the Group provides unified accommodation and shuttle buses to and from the park to ensure a safe working environment for expatriates. - Keep track of changes in policies and systems of central and local to respond accordingly. - Use OLI and PESTLE models to understand the differences between the culture of each operating unit and the parent company and provide a flexible political structure to understand the differences between them.

Risk Pillars	Risk Factors	Control Plan	Implementation Status
Operational	Information Security risk	- Annually review the group's SOP against international standards and entrust a third-party organization to conduct ISO27001 review. - Regularly simulate data restoration drills, social engineering drills, and so on to mitigate network attacks from malicious third parties; and hire experts to conduct penetration tests on the company regularly. - Set up a primary and standby computer room for backup and store important data off-site. - New employees sign a confidentiality agreement upon joining the company to prevent the leakage of corporate information and stakeholder information, and outgoing emails must be reviewed by the supervisor before being released. - Pay close attention to the development of external threats and update and upgrade information security technologies in a timely manner. - The Group strengthens its firewall and limits internal personnel's external network access rights to reduce hacker or virus intrusion.	- Carry out charity recovery exercises on systems and databases more than twice in 2025; important data will be stored regularly and on tape. - Access to confidential information needs to be approved by the supervisor. - Set up access control management system and configure uninterruptible power supply system in IT room - Daily control of the entry and exit of electronic products and equipment to prevent leakage of important information. 100% of new employees within one year sign a confidentiality agreement. - Promoting information security education through the daily broadcast platform, with more than 180 million viewers in 2025. - In 2025, 10,817 cyber threats were blocked every months in average and 71,779 threatening emails were intercepted.
	Supply Chain risk	- Track market trends, regularly investigate the production capacity, production location, political and economic situation of upstream suppliers, and prepare response measures, such as changing the supplier's production location, changing logistics and transportation routes, etc., to enhance the company's resilience. - To strengthen daily management, regular assessment and guidance are conducted according to relevant SOP documents (e.g. logistics supplier management procedures, transportation vehicle safety management system, etc.). - Build and improve the supply chain management system. - The customs broker has a secondary review mechanism.	- A total of 552 supplier exchange meetings were held in 2025. - In 2025, we have completed the promotion and signing the Sunshine Policy for more than 1,208 suppliers (coverage rate 95%). - Dozens of strategic partnerships were signed in 2025. - In 2025, the Group established an industry map, spare parts dashboard and performance dashboard to monitor raw material supply capabilities in real time. - Conduct annual stress testing, record and write relevant reports. - Monthly connection, update and management with accounting and taxation systems. - Import and export personnel must participate in legal and regulatory training at least twice a year. - The Group has set up multiple checkpoints and ports to provide mutual

Risk Pillars	Risk Factors	Control Plan	Implementation Status
		All import and export declaration documents and data must be reviewed again before being reported to the customs.	support to ensure stable imports, exports and supply.
	Quality Process risk	● Establish and improve the job certificate assessment mechanism, and implement e-system learning and assessment. ● Establish a resource pool of qualified suppliers to reduce the risk of material abnormalities or quality issues that cannot be detected. ● Manage production flow rate and work orders to avoid quality risks caused by production exceeding plan. If the system is abnormal and cannot be restored for 72 hours, manual operation is initiated. ● Plan ahead to reduce CCB changes and simulate downstream customer applications. ● Adjust production plans in time, adjust WIP production priorities and material input plans according to sales priorities, reduce sales losses, and formulate capacity recovery plans.	● Improve NSRB management and OCAP system and provide immediate feedback on anomalies. ● Perform simulation verification and drop test on new sample packaging materials to ensure the cushioning and protection effect of the packaging materials. ● Link quality risk education and training with performance to strengthen the application of on-site dashboard management data and improve quality and efficiency. ● Review MRB system, leakage and process capability on daily basis. ● Provide FCST to suppliers on a routine basis every week for material preparation and delivery commitment so as to prepare inventory appropriately. ● Regular equipment calibration and MSA listing. ● 1+8+N meetings per month to manage client case quality, technology, revenue and development trends.
Operational	Industrial Safety Risks	● Establish an occupational health management organization to coordinate all work related to occupational health and safety and provide a safe and healthy working environment for employees. ● Set up a central control center to realize a command hub integrating emergency disposal, emergency command and security monitoring. ● A special environmental protection laboratory is built. ● Establish a security management organization, provide education and training, and implement a two-person 24-hour duty system. ● Employees in occupational hazard positions sign an occupational hazard notification to understand the hazard factors and preventive measures for the corresponding	● All parks have complied with relevant regulations this year and no violations of regulations have occurred. ● All major factories in mainland China have passed the certification of environmental safety and health management systems with a 100% acquisition rate, including ISO 14001 environmental management system, ISO 14064-1 greenhouse gas verification, ISO50001 energy management system, and clean production audits in mainland China. At the same time, the latest international environmental management system standards (such as zero landfill certification and AWS international sustainable water management standard certification) are introduced. ● Entrust a qualified testing company to conduct occupational disease hazard factor testing at least once a year, and submit the results to the management department for filing.

Risk Pillars	Risk Factors	Control Plan	Implementation Status
		- positions. ● Ensure fire alarm system, automatic fire extinguishing system and establishment of micro fire stations in each park. The micro fire station is equipped with fire suits, various levels of chemical protection suits, emergency carts, SCBA, etc. for smooth operation.	● The transport vehicles are equipped with GPS positioning systems to monitor the transport routes of the vehicles and issue timely warnings if there are any deviations
	Human Resource risk	● Establish a talent pool for the PCB/semiconductor industry and make good use of industry professionals and high-end headhunting resources. ● Regularly conduct human resources education and training (e.g. privacy rights) and related drills, vigorously promote existing recruitment channels and develop new recruitment channels. ● Establish employee communication hotlines, emails, suggestion boxes, union/employee service centers (online, offline, multimedia, etc.) to collect employee opinions in a timely manner. ● Cooperate with the group's digital transformation project to reduce manpower usage, use A-MEBA management to reduce losses and transform to high-profit products. ● The Group adopts 3B (Build Talent, Build Elite, Borrow Rotation) and DEI diversity and inclusion strategies to strengthen its international talent pool.	● Encourage employees to participate in company events and provide them with talent retention incentives such as seniority gifts and “Ding Ding Da Ming” points in exchange for rewards. Adjust employee compensation structure according to salary incentive plan, and there will be rewards for hard work. ● Establish an internal referral system, and set up the "Hao Peng You" application and "Ding+" to announce job vacancies to strengthen independent recruitment capabilities. ● The participation rate and pass rate of the basic safety training course reached 100%. ● A total of 23 universities and institutions cooperated on industry-university projects in 2025. ● The EAP psychological counseling platform introduced to focus on the mental health of employees and provide psychological counseling services. ● The Group undergoes digital transformation and improves smart manufacturing. In 2025, the peak workforce will be only 7% away from the average workforce, which will reduce sudden labor demand year by year and maintain the stability of the production line.
	Intellectual Property risk	● The purchase contract clarifies the intellectual property rights and excludes liability for infringement caused by customer design. ● Conduct technical risk assessment before initiating development of proprietary technology, during development, and before sales. ● Track the payment status of patent fees for the current year. If the fees are not paid on time, they will be listed	● The responsibility for infringement of other people's intellectual property rights has been included in the necessary review clauses of the customer contract, and the third party is required to properly manage the information provided by us through the contract, and it shall not be used for purposes other than the entrusted matters. ● There are no litigation cases in 2025. ● The inventors' personal information is uniformly collected into an independent storage space, and access permissions are set.

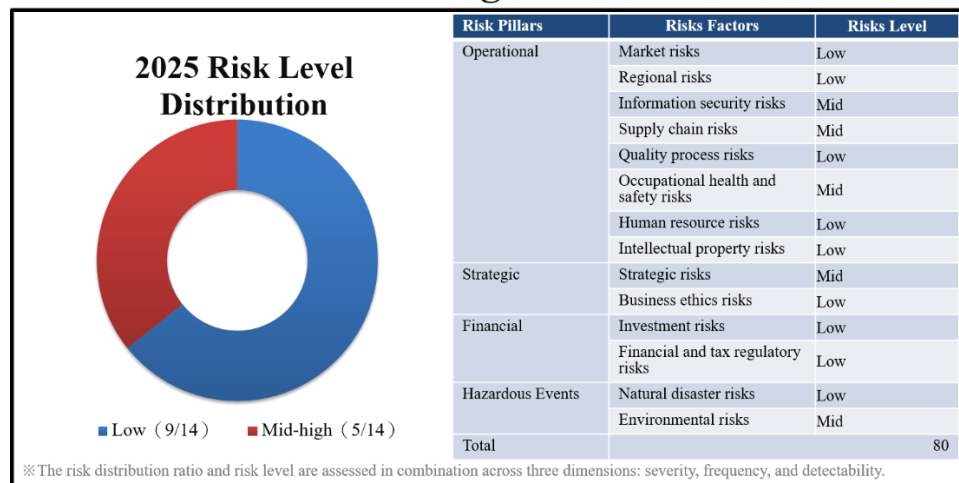
Risk Pillars	Risk Factors	Control Plan	Implementation Status
		as priority cases for review.	The intellectual property unit must investigate and confirm the use and return records of the "Research Record Book" for R&D colleagues who are about to leave.
Strategic	Strategic risk	- Real-time grasp of the international political situation (armed conflicts, leadership changes, policies) and the latest bulletins of international organizations (e.g. WTO, ILO, etc.). - Regularly collect market intelligence, industry intelligence, product and market development trends. - Review the impacted areas of raw materials, equipment, products, etc., and develop countermeasures to avoid risks. - External market business FAE and R&D technical department regularly communicate with customers on new technology trends and industry dynamics. Internally, abnormalities within the factory are reported through Align meetings to strengthen flat communication.	- Establish a war situation center and report the latest developments of the group at regular and irregular management meetings every month to evaluate the suitability of the group's strategy. - Expand into multiple areas (e.g. Thailand) based on changes in international political and economic situations and local and industrial policies. - The Group adjusts its pricing strategy by utilizing the Allocation model. - The industry analysis team provides industry and market information on a regular basis. - Review new technologies and product feasibility assessments based on customer needs and examine potential risks at biweekly DR1 meetings.
	Business Ethics risk	- Organize "Sunshine Policy" lectures for major suppliers, agents, customers and other business partners, and sign "Integrity Commitment" to avoid transactions with those with a record of dishonest behavior. - Regularly organize courses on integrity management regulations, internal control of ethical behavior, major information, insider trading, anti-corruption, etc. every year. - Regularly review and evaluate internal regulations to comply with international standards.	1,753 new indirect and direct employees completed business rules training in 2025; the pass rate was 83%. - In 2025, internal and external education and training related to integrity management were held, including: new employee training, quality management training, professional skills training, management talent training, integrity management regulations, ethical behavior, internal major information, food safety and hygiene management, accounting system, internal control, major information, insider trading, anti-corruption and other related courses. A total of 152,670 hours of study were held, and more than 99,470 people participated in the courses. - In 2025, two columns on integrity management were published in Ding Sheng Journal (March and September).

Risk Pillars	Risk Factors	Control Plan	Implementation Status
			● Ding+ APP pushes out integrity management promotion matters every month. ● The Group obtained ISO 37301:2021 compliance management system certification. ● The competent authority has not received any reports of cases or major violations of law.
Financial	Investment risk	● Pay close attention to the financial market situation, prepare relevant operating and financing funds in advance, and appropriately retain sufficient equivalent cash turnover ● Through stress testing, simulate revenue changes, estimate net cash requirements and assess whether financing lines are sufficient. ● Pre-investment assessment: business, financial and legal due diligence. ● Investment agreement: stipulate investor protection clauses to ensure protection measures when risks occur. ● Post-investment management: Regularly obtain financial and operating reports, conduct post-investment interviews, participate in board and shareholder meetings, and keep abreast of operating conditions and anomalies.	● Over 42 international or reputable banks to diversify risks. ● Improve the group's current asset ratio and maintain a safe cash flow level. ● Make insurance declarations for account assets regularly. ● The Group's core business and diversified investment projects are currently stable.
Financial	Financial and Tax Regulatory risk	● Establish appropriate financial indicators and regularly analyze cash, accounts receivable, inventory, fixed assets, etc., and reflect analysis issues and improvements. ● Pay close attention to exchange rate and economic changes, understand the impact of various policy changes on operating costs, and adjust liquidity levels at any time. ● Establish various asset management systems to ensure asset security and utilization efficiency. ● To avoid inappropriate insurance or missed insurance, regular reviews are conducted by dedicated personnel.	● If the credit limit is exceeded or the account is overdue and exceeds the customer's classification threshold, SAP will automatically trigger the order to go through the credit issuance review process. ● Through the dual mechanism of risk management and insurance brokers, the expiration date and content of the policy are checked, and renewal is carried out 1-2 months before expiration to ensure the effectiveness of the insurance. ● The plant and equipment are fully insured at the acquisition cost price listed in the fixed assets inventory, not at book value or selectively insured; the total insured amount will not be too low if it is adjusted

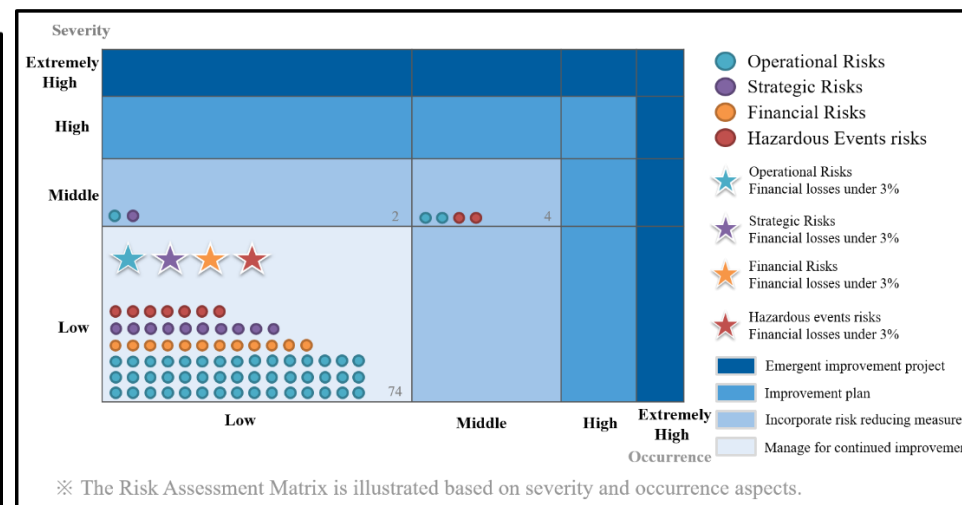
Risk Pillars	Risk Factors	Control Plan	Implementation Status
		Regular accountants update financial and tax laws and regulations and requirements at any time.	- regularly based on quarterly declarations. - In response to the implementation of the global minimum tax system, increasingly stringent transfer pricing audits and the introduction of IFRS S1/S2, we worked with accountants to develop relevant plans.
Hazardous Events	Natural Disaster risk	- Pay attention to climate change and set up an emergency team to respond to changes in SOP at any time. - Regularly check the water level in fire water tanks and domestic water tanks, and promote water conservation. - The Group Epidemic Prevention Committee holds regular control meetings to monitor the risks of epidemics and infectious diseases. - Fire protection systems are installed in all factories to prevent emergency rescue and implement 8S work on site.	- The company has established the Holy Infant Project to prepare emergency supplies during the peak period and respond and submit management measures at any time according to changes in the natural environment. - The industrial safety monitoring center keeps abreast of changes in the factory's surrounding environment at any time. - Although there was water accumulation outside some parts of the factory area this year, no major disaster caused by the El Niño phenomenon occurred. - All parks are equipped with emergency pools or external water sources, which can supply up to 48 hours of water required for production, and take water supply response measures. This year, we held more than 5 meetings with local governments and drainage companies to review drainage-related matters.

Risk Pillars	Risk Factors	Control Plan	Implementation Status
	Environmental risk	● Collaborate with local governments to strengthen climate adaptation capabilities. ● Continue to speculate and simulate carbon neutrality paths and plan cooperation models with green energy companies ● According to different customer needs, we differentiate product categories, formulate corresponding carbon neutrality strategies, and select the best solution through cost and sensitivity testing to meet the diverse needs of customers.	● Cooperate with Chung Hwa University on biodiversity research. ● Participated in the restoration project of Hengchun Peninsula in Taiwan. ● Regularly hold environmental protection and energy conservation months, carry out beach cleaning, tree planting, community environmental protection publicity, etc., with about 20,000 people participating. ● Establish the Holy Infant Project + Wintering Plan to prevent heat stroke, low temperature protection, and good pipeline management. ● In 2025, PengDing IPE-CATI ranked 7th with a score of 74.5. ● Collaborate with key suppliers to achieve an estimated 5% supply chain carbon reduction by 2025 and 15% supply chain carbon reduction by 2030, and continue to expand the scope.

2025 Risk Management Overview



2025 Risk Assessment Matrix



In 2025, the company conducted risk identification and assessment in accordance with the ISO 31000:2018 Risk Management guidelines, with an overall self-assessment result of "Low Risk." By measuring risk probability and severity (Low, Medium, High, Very High), a Risk Matrix was developed. Based on the matrix results, four major response measures were defined: (1) Immediate Improvement Projects, (2) Submission of Improvement Plans, (3) Key Indicator Monitoring, and (4) Ongoing Rolling Supervision. The 2025 control matrix analysis shows that most identified risks remain under "Rolling Supervision." For certain "Medium Risk" items, respective business units have set up monitoring to mitigate impact. Risk items requiring indicator-based monitoring will continue to be tracked and reported in 2026. The six risk items monitored under the established indicators include: Information Security Risk—Business Disruption Risk (Incidence: Moderate / Severity: Moderate); Supply Chain Risk—Supplier Information Security Management Risk (Incidence: Moderate / Severity: Moderate); Industrial Safety Risk—Water/Atmospheric Pollution (Incidence: Moderate / Severity: Moderate); Strategic Risk—Product Pricing Positioning (Incidence: Moderate / Severity: Moderate); Environmental Risk—Carbon Neutrality Pathway (Incidence: Moderate / Severity: Moderate); and Environmental Risk—Climate Change Mitigation (Incidence: Moderate / Severity: Moderate).

To further understand the financial impact of each risk, the company quantified potential financial losses based on the previous year's revenue. The consolidated results indicate that the potential financial loss across the four major risk dimensions has been controlled within 3% of revenue.