

# 勤崙國際科技股份有限公司

## 2024 年永續報告書

Kingwaytek Technology Co., Ltd.

2024 Sustainability Report

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# 1. Basic Information

## 1.1 About this Report

### 1.1.1 Reporting Period

**(GRI 2-3 a. ~ c.)**

Welcome to the first Sustainability Report (hereinafter referred to as "the Report") issued by Kingwaytek Technology Co., Ltd. (hereinafter referred to as "Kingwaytek," "the Company," or "We"). This Report discloses the Company's management policies, strategies, goals, and sustainability performance in economic, environmental, and social aspects for the year 2024 (January 1, 2024, to December 31, 2024). The Company will publish a Sustainability Report annually and make it available on the Company's website.

- Publication Date of this Report: August 2025
- Expected Publication Date of Next Report: August 2026

### 1.1.2 Reference Standards

This Report is prepared in accordance with the GRI Standards issued by the Global Sustainability Standards Board (GSSB); the RT-EE / Software & IT Services Standard issued by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-Related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB).

### 1.1.3 Scope and Boundaries

**(GRI 2-2 all)**

The scope of disclosure in this Report focuses on the operating entity of Kingwaytek Technology Co., Ltd. itself and does not include any subsidiaries, affiliates, or other controlled investment units.

The Company is a listed company in Taiwan (Tax ID: 28835663), with its headquarters located at 4F, No. 100, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.). As of the end of the reporting period (end of 2024), the Company has no subsidiaries or other corporate entities included in the consolidated financial

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statements.

Therefore, the governance, strategies, impacts, indicators, and performance disclosed in this Report are based on the single legal entity of the Company (Kingwaytek Technology Co., Ltd.) as the reporting boundary, excluding upstream and downstream suppliers, investment companies, or other legal entities.

The reporting period is from January 1, 2024, to December 31, 2024. Some descriptions may include historical data or future plans.

If the scope of disclosure in specific chapters differs from the above, it will be supplemented in the respective chapters. The calculation basis for various statistical data in the report is as follows:

Financial Data	This scope accounts for 100% of the Company's revenue. The economic value distribution table uses data from the CPA-audited consolidated financial report. Unless otherwise noted, financial data is in "New Taiwan Dollar (NTD)."
Environmental Data	Greenhouse gas emissions are based on the ISO 14064-1:2018 inventory data. Water resources and waste statistics are self-compiled by the Company.

1.1.4 Information Restatement

(GRI 2-4 all)

There are no restatements of information from previous periods in this Report.

1.1.5 Internal Control

The Company has established operating procedures for the preparation and assurance of the Sustainability Report. The Sustainability Development Committee is responsible for the overall planning, communication, and integration of the annual Sustainability Report. Relevant departments and the Sustainability Development Group are responsible for compiling the necessary information and writing the report content annually. After the compilation is completed, the Sustainability Development Group conducts a preliminary review, followed by an internal audit by the Sustainability Development Committee, and finally, the report is finalized after approval by the Board of Directors.

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### **1.1.6 External Assurance**

**(GRI 2-5 all)**

This Report has been verified by an independent third-party assurance institution appointed by the management to ensure compliance with GRI requirements. For this year, we commissioned France Standard International Certification Co., Ltd. to conduct verification in accordance with the AA 1000 AS v3 Assurance Standard, Type 1 Moderate Assurance Level. The assurance statement is attached in the appendix of this Report.

### **1.1.7 Contact Information**

**(GRI 2-3 d.)**

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Company Website: [www.Kingwaytek.com/index.html](http://www.Kingwaytek.com/index.html)

Address: 4F, No. 100, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)

## **1.2 Sustainability Strategy and Performance**

### **1.2.1 Message from the President**

Facing the advancement of global climate change, digital transformation, and the wave of sustainability, corporate responsibility has gradually expanded to a holistic response to Environmental, Social, and Governance (ESG) issues. As a leader in promoting electronic map application services and smart transportation in Taiwan, Kingwaytek has always upheld the vision of "Becoming a leader in smart transportation and making mobility better," dedicating ourselves to creating smart solutions that combine data, safety, and efficiency.

To strengthen sustainable governance, the Company established the Sustainability Development Committee in 2022 as the highest decision-making unit for sustainability. In December 2024, the Board of Directors appointed the Chairman to concurrently serve as the Chief Sustainability Officer (CSO), leading the Company's medium- to long-term sustainability strategies. The committee members include two directors and the general manager, responsible for identifying material sustainability topics, tracking the execution results of each group, formulating annual action plans, and reporting to the Board of Directors regularly every year. In 2024, all directors completed the required ESG professional training courses, demonstrating the Company's ability to implement sustainability from governance to culture.

In 2024, we actively promoted green operations and carbon footprint management products, integrating ESG into smart transportation products. We assisted multiple cities in promoting autonomous electric vehicle operation plans and the autonomous electric bus shuttle service at the TSMC plant area. This created a driving distance of over 39,500 kilometers and a carbon reduction benefit of over 4,600 kg CO<sub>2</sub>e. The TSMC autonomous shuttle project was also nominated for the 2023 ESG AWARD. The Company completes the ISO 14064-1:2018 greenhouse gas inventory annually to demonstrate our commitment to carbon reduction. We have set a target to reduce total carbon emissions by 4% and electricity consumption by 2% from 2022 to 2025. In 2024, we achieved the annual power-saving target ahead of schedule, with actual power savings of 8,256 kWh and carbon reduction of 4,078 kg CO<sub>2</sub>e. Coupled with continuous paper reduction through e-invoicing and electronic signing, we reduced paper usage by a total of 2,011 kg CO<sub>2</sub>e in one year. The cumulative total carbon reduction has reached over 10,689 kg CO<sub>2</sub>e.

In terms of product operations, we focus more on information security, operational resilience, and stable product quality. We continue to strengthen the information security management system in accordance with ISO 27001 and TISAX (Trusted Information Security Assessment Exchange) standards to enhance the security and stability of smart transportation services.

Regarding a healthy workplace, we provide employees with flexible working models to maintain work-life balance. We also take into account the physical and mental health of employees and multiple aspects of gender equality, striving to shape a workplace environment where employees feel a sense of happiness.

The Company's various efforts in sustainable governance are reflected in the performance of the Corporate Governance Evaluation. In 2024, we achieved a total score of 85.69, ranking in the second tier (6%~20%) of listed companies (TPEX)!

In the future, **Kingwaytek** will continue to focus on the core technologies of smart transportation and digital innovation, deepening cooperation with the government, industry, and academic research institutions to assist customers and suppliers in gradually moving towards net-zero emissions and sustainable growth. We will uphold the principle of integrity in information disclosure and move forward hand in hand with all stakeholders to fulfill our commitment to future generations.

Best regards,

President Alfred Ko

Kingwaytek Technology Co., Ltd.

## **1.2.2 Sustainability Performance**

Kingwaytek Technology Co., Ltd. started with an electronic map database, providing real-time cloud-based traffic information services, as well as platform development and operation management for smart transportation management. The Company's overall sustainability performance in 2024 is described below across the three dimensions of Environmental, Social, and Governance:

### **• Environmental**

#### **Flexible Working Model (WFH) Effectively Reduces Commuting Carbon Emissions**

We offer flexible working options for employees. In 2024, more than one-third of employees worked from home, reducing carbon emissions from employee commuting and effectively promoting carbon reduction benefits. In the future, we plan to further establish quantitative indicators for employee commuting data to capture more precise carbon reduction effectiveness.

#### **Comprehensive E-Enablement for Paper and Carbon Reduction**

All cloud application services utilize cloud data centers, resulting in a total annual carbon emission reduction of up to 15,211 kg CO<sub>2</sub>e.

To enhance management efficiency and reduce paper usage, we introduced an electronic approval system integrated with the ERP (Enterprise Resource Planning)



information system. This digitized internal processes through electronic signatures, reducing paper consumption and improving operational efficiency. The HR management internal system has also established an employee portal, integrating functions such as salary management, attendance management, and announcements. In 2024, the total reduction in paper usage resulted in a carbon emission reduction of 2,011 kg CO<sub>2</sub>e for the year. Kingwaytek aims to implement the spirit of environmental protection in daily operations through technological applications and process improvements.

### **Promoting Indoor Electricity Saving**

The main environmental impact of Kingwaytek's operating activities comes from the electricity consumption in office spaces. To achieve the goals of energy saving and carbon reduction, key measures include: fully adopting T5 energy-saving light tubes or LED fixtures, replacing outdated UPS and IT equipment, implementing timed shutdown management for air conditioning and water dispensers, setting the air conditioner temperature no lower than 26°C, and setting up recycling bins for resource sorting to minimize environmental impact.

In 2024, we continued to update power-consuming equipment and adjust electricity usage through automated controls. The total annual electricity consumption was 235,079 kWh, which translates to a total carbon emission of 116.129 metric tons. Compared to the total carbon emission of 120.207 metric tons in 2023, this is a reduction of 4.078 metric tons. The carbon emission per ping (square meter) in 2024 was 414 kg, a 3% reduction compared to 429 kg per ping in 2023, meeting the annual electricity saving target ahead of schedule. We will continue to update power-consuming equipment and use automated controls to refine the goals for energy saving and carbon reduction in the future.

In 2024, Kingwaytek continued to invest approximately NT\$980,000 in equipment replacement and upgrades, such as T5 light tubes, LED energy-saving fixtures, IT equipment, and air conditioners. Moving forward, old equipment will be retired annually according to plan to enhance equipment performance and realize a low-energy consumption working environment.

- **Social**

### **Flexible Working Model (WFH) Boosts Individual Economic Benefits and Employee Well-being**

We provide subsidies for water and electricity to employees working from home. Employees also simultaneously reduce commuting expenses and significant commuting time, increasing their disposable income. Furthermore, this shifts potential spending from the work area to the residential area, indirectly promoting regional economic development. Working from home also provides employees with the opportunity to care for family members, enhancing work-life balance and giving employees a greater sense of workplace happiness!

### **Diverse Workplace**

The Board of Directors has 7 members, including two female directors. The proportion of female employees reaches 44%. The proportion of female managers in all management positions is 35%.

### **Employee Protection**

We have established an anonymous complaint and protection system, with no major human rights violations throughout the year.

### **Community Engagement**

Employees are encouraged to use their personal time to participate actively in community volunteer activities. In 2024, employee involvement in volunteer activities for organizations such as the Genesis Social Welfare Foundation and the Taipei City Fire Department Ambulance Volunteer Team accumulated a total of 287 volunteer service hours.

### **Practicing Green Procurement**

The amount of green procurement in 2024 reached over NT\$1.6 million.

### **Supplier Sustainability Commitment**

We require long-term and top ten suppliers to sign a Sustainability Responsibility Commitment letter. Over 20 suppliers signed this commitment in 2024.



## • Sustainability Governance

### Corporate Governance Evaluation Results

The 2024 evaluation results placed the Company in the second tier (6%–20%) of the ranking range for listed companies (TPEX).

### Ethical Management

There were no incidents of dishonesty, corruption, or related reports; nor were there any violations of corporate governance-related laws and regulations.

### Director Performance Evaluation

Performance evaluations for the Board of Directors and functional committees are conducted annually to strengthen supervision and improvement actions. In 2024, the average score for the Board of Directors' performance evaluation was 4.96 points, the average score for self-performance evaluation by individual directors was 4.98 points, and the average score for functional committees' performance evaluation was 4.95 points.

### Sustainability Honors and Certifications

- Collaboration with the New Taipei City Department of Transportation on the "New Taipei City Tamsui Bay Autonomous Electric Bus Multi-Vehicle Service Testing Operation Project," which won the "2024 Outstanding Transportation Project Award."

- Honored with the 2024 Dun & Bradstreet Taiwan 11th SME Elite Award. With the theme "Sustainability Multiplied, Innovative Future," this award recognizes the Company's breakthroughs in sustainability and innovative technology fields, highlighting that sustainable development is a key indicator in our decision-making.
- Awarded the Chunghwa Telecom "Gold-Level Sustainability Partner Certification" and "Sustainable Low-Carbon Alliance" Certificate. The audit scope included labor rights, business ethics, safety and health, and environmental protection.

## 1.3 Stakeholder Engagement

### 1.3.1 Stakeholder Identification

**(GRI Index: 2-29-a-i)**

Kingwaytek Technology Co., Ltd., considering its industry attributes and operating model, has identified groups or organizations that have an impact on or are affected by Kingwaytek. This process was conducted by the Sustainability Development Committee, referencing the five principles of the AA1000 SES (Stakeholder Engagement Standard): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Six categories of stakeholders were identified as directly relevant to the Company: Suppliers, Shareholders, Customers, Government, Employees, and Distributors.

### 1.3.2 Stakeholder Communication

**(GRI Index: 2-29-a-ii, 2-29-a-iii, 2-12-b-i)**

To understand and respond to matters of concern to our stakeholders, we provide various communication channels for regular communication and engagement, allowing stakeholders to offer feedback at any time. This helps us understand the ESG issues of concern to different stakeholders and formulate corresponding responses or strategies for related questions. The communication mechanisms and concerned issues for each stakeholder group in 2024 are summarized below:

## Stakeholder communication mechanisms and management procedures

Step	Process name	Execution details
Step1	Stakeholder Identification	Based on industry characteristics and operating status, and referencing the principles of the AA1000 Stakeholder Engagement Standard (SES), six categories of key stakeholders were identified: Suppliers, Shareholders, Customers, Government, Employees, and Distributors.
Step2	Collection of Corporate Impact Items	Impact items and their positive or negative effects on the Company were identified by referencing domestic and international industry issues, national policies, international evaluations, complaint mechanisms, and internal senior executive opinions.
Step3	Integration of Corporate Impact Items into Sustainability Topics	Following integration advice from the consultant team, impact items were grouped by theme into sustainability topics. The Sustainability Development Committee then confirmed the sustainability topics for the current year for identification.
Step4	Material Topics — Analysis and Prioritization	By distributing and collecting 31 questionnaires, the importance of each topic was analyzed into high, medium, and low intensity based on "Stakeholder Concern Level" and "Degree of Impact on Company Operations."
Step5	Material Topics — Evaluation and Discussion	Using the materiality analysis principle of GRI 3, the financial impact and likelihood of occurrence for high and medium-intensity topics were measured. The material topics were then cross-referenced with the GRI Topic Standards, resulting in the identification of 5 material topics.
Step6	Material Topics — Finalizing Material Topics	After analysis, 5 material topics were established as the focus of disclosure for this Report, and management goals for these topics were formulated. We will continuously review the importance of each sustainability topic in the future, responding to stakeholder expectations and ensuring that the content disclosed in the Report is transparent, reasonable, and balanced.

## 2024 Stakeholder Communication Status

Stakeholders	Concerned Issues	Communication Mechanisms	Engagement Frequency & Scale
Customers	<ol style="list-style-type: none"> <li>Enhance company reputation and professional image</li> <li>Customer protection and communication</li> <li>Product Quality and Service</li> </ol>	<ul style="list-style-type: none"> <li>Customer Satisfaction Survey</li> <li>Irregular participation in relevant product exhibitions and release of electronic newsletters</li> <li>Official channels such as Customer Service Hotline and Email</li> <li>Reply to comments on social media fan pages</li> <li>Store review replies</li> </ul>	<ul style="list-style-type: none"> <li>Irregular Customer Satisfaction Surveys</li> <li>Marketing Exhibitions and Major Events (12 events): <ul style="list-style-type: none"> <li>* End of Feb. – March Taiwan Lantern Festival in Tainan (Autonomous Vehicle Ride).</li> <li>* March, Smart City Summit &amp; Expo.</li> <li>* End of March Tamsui Bay Autonomous Electric Bus Dual-Vehicle Testing Operation Project Results Briefing and New Taipei City ITS Future Development Forum.</li> <li>* May EETIMES Advanced Automotive Electronics Seminar.</li> <li>* June Nantou Chocolate Coffee Festival (Autonomous Mini-Vehicle Ride Experience).</li> <li>* July Smart City/Rural Public Interest Innovation Application and Social Sustainability Research Sharing <b>Session</b>.</li> <li>* August APTAtech Autonomous Vehicle International Sharing in Philadelphia, USA</li> <li>* September Taipei Sustainable City Forum &amp; Net-Zero City Expo,</li> <li>* September Smart and Safe Management Platform Implementation Project Presentation for Waste Collection Vehicles, September Naviking™ x Kawasaki Collaboration Promotion</li> </ul> </li> </ul>

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Stakeholders	Concerned Issues	Communication Mechanisms	Engagement Frequency & Scale
			<p>(North/Central/South Regions)</p> <p>* October EETIMES Advanced Technology Summit.</p> <p>* November-December Tainan Emergency Vehicle Priority Press Conference (Tentative)</p> <ul style="list-style-type: none"> <li>• Public Relations Releases (including joint releases with partners): 8 articles</li> <li>• Media Interviews and Coverage (14 articles): EBC, SET, ETTV, CTS, CNA, Liberty Times, UDN, China Times, Commercial Times, Nanke News, Business Today, ETtoday, CMoney, DIGITIMES (Tentative), etc.</li> <li>• Naviking™ Promotional Activities (4 events): Lunar New Year Special Promotion, Golden Line Program Promotion, YTR x 2 Promotional Events, etc.</li> <li>• Official channels such as Customer Service Hotline and Email are replied to and processed every working day.</li> <li>• Engagement Frequency &amp; Scale, Customer Service Hotline: 700 calls/month 、 Customer Service Email: 1,200 emails/month 、 E-Commerce Platform Reviews: 200 reviews/month 、 Social Media Fan Page Posts: 5 posts/month 、 Social Media Fan Page Comment Replies: 80 replies/month</li> </ul>

<b>Stakeholders</b>	<b>Concerned Issues</b>	<b>Communication Mechanisms</b>	<b>Engagement Frequency &amp; Scale</b>
Suppliers	<ol style="list-style-type: none"> <li>1. Procurement Policy</li> <li>2. Supply Chain Management</li> <li>3. Supplier Relationships</li> </ol>	<ul style="list-style-type: none"> <li>• Supplier evaluation</li> <li>• Receive supplier education and training</li> <li>• exchange meeting</li> <li>• communicating by phone and email</li> </ul>	<ul style="list-style-type: none"> <li>• Assess qualified suppliers quarterly</li> <li>• Holding irregular exchange meetings as needed</li> </ul>
Shareholders and Investors	<ol style="list-style-type: none"> <li>1. Operating Strategy and Future Development</li> <li>2. Operating Performance</li> <li>3. Corporate Governance</li> </ol>	<ul style="list-style-type: none"> <li>• Annual General Meeting of Shareholders.</li> <li>• Investor conferences</li> <li>• Regular announcement of revenue and financial statements.</li> <li>• Announcement of material information according to regulatory requirements</li> <li>• Investor contact window and email.</li> </ul>	<ul style="list-style-type: none"> <li>• Held the Annual General Meeting of Shareholders on May 24, 2024.</li> <li>• Monthly announcement of revenue, quarterly announcement of financial reports</li> <li>• 19 announcements of important message.</li> <li>• 8 calls of Investor hotline and immediate response</li> </ul>
Employees	<ol style="list-style-type: none"> <li>1. Employee Benefits</li> <li>2. Talent Cultivation</li> <li>3. Labor-Management Relations</li> </ol>	<ul style="list-style-type: none"> <li>• Employee Welfare</li> <li>• Committee Education and Training</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly announcement of EWC information</li> <li>• 5 Employee Welfare Committee activities/year</li> <li>• 10 education and training sessions/year</li> <li>• 4 Labor-Management</li> </ul>



Stakeholders	Concerned Issues	Communication Mechanisms	Engagement Frequency & Scale
		<ul style="list-style-type: none"> <li>Labor-Management Meetings</li> </ul>	communication meetings/year
Government and Regulatory Authorities	1. Regulatory 2. Compliance Corporate Governance	<ul style="list-style-type: none"> <li>Participation in seminars and forums held by regulatory authorities</li> <li>Government agency inspections.</li> <li>Establishing a contact window to maintain good interaction with regulatory authorities</li> </ul>	<ul style="list-style-type: none"> <li>Attended 2 promotional briefings hosted by TPEx</li> <li>Annual regular fire safety inspection and evacuation drill</li> <li>Attended 1 briefing on FSC's internal control guidelines for sustainability information</li> <li>Participated in the 2024 World Investor Week Joint Forum</li> </ul>
Society	(1) Corporate (2) Image Social Welfare	<ul style="list-style-type: none"> <li>Organizing public welfare activities</li> <li>Supporting disadvantaged groups</li> </ul>	<ul style="list-style-type: none"> <li>Purchased Mid-Autumn Festival gift boxes from Taichung City Physically and Mentally Disabled Welfare and Care Association to present to customers</li> <li>Implemented Volunteer Leave starting this year, encouraging colleagues to participate in volunteer activities, accumulating 287 volunteer service hours</li> </ul>

## 1.4 Major issue Management

### 1.4.1 Major Issue Assessment Process

(GRI 2-14、3-1、3-2)

#### Major Issue Assessment Process

The Major issue Assessment Process is conducted annually by the Company's Sustainability Development Committee and senior management. The process evaluates the impacts arising from operating activities, industry type, and the value chain. By engaging with stakeholders and consulting with experts, we assess sustainability topics that have a significant impact on stakeholders, adhering to the principles of materiality, completeness, and stakeholder inclusiveness required by the GRI 3 Standard (GRI 2021 Edition). The Sustainability Development Committee is responsible for making resolutions, and the communication status with various stakeholders is reported to the Board of Directors annually. The detailed assessment process is as follows:

#### Step 1. Identification of Key Topics

- (1) Summarize Industry Attributes: We analyze all relevant industry attributes by inventorying the Company's business scope, business model, product/service types, industry type, and worker types.
- (2) Identify Major issues: In addition to including major positive and negative events that have occurred in the past, the Company considers potential risks or opportunities through stakeholder communication feedback, global norms and standards, industry norms and standards like the GRI Sector Standards, and benchmarking against industry peers, in order to fully inventory sustainability topics related to the Company. A total of 17 sustainability topics were identified during this reporting period.

#### Step 2. Determination of Major issues

- (1) Stakeholder Feedback: We engaged with the Company's senior executives, Sustainability Management Committee members, experts, and external stakeholders through interviews, focus group meetings, and questionnaires. The two main indicators—"Degree of Impact" and "Likelihood of Occurrence"—of various positive and negative sustainability topics were comprehensively evaluated. A total of 31 questionnaires were collected for the year 2024.

Stakeholder	Questionnaire Response Rate
Employees	29%
Government	6%
Shareholders	16%
Customers	19%
Distributors	13%
Suppliers	16%

- (2) **Assessment of Degree of Impact:** Different calculation standards are set based on the nature of the material topic. For negative issue, this includes event severity, scope of impact, and reversibility. For positive issue, this includes the degree and scope of the event's influence.
- (3) **Assessment of Likelihood of Occurrence:** Calculated based on the probability of the impact occurring.
- (4) **Prioritization and Determination of Major issue:** After calculating the degree of impact and likelihood of occurrence for each issue, the Sustainability Development Committee sets the materiality threshold scores for these two key indicators. This process screens the material topics for the current period and reports the results to the Board of Directors for discussion and approval of the material topic identification results.

Based on the assessment results, there are a total of **5 major issues** for the year 2024.

Prioritization	2024 Major issues
1	Ethical Management and Regulatory Compliance
2	Talent Attraction and Retention
3	Customer Privacy and Information Security
4	Technology Disruption Risk Management
5	Financial Performance

### Step 3. Major issues Information Disclosure

The Sustainability Development Committee determines the international standards corresponding to the major topics, reviews the management policies and goals for these topics, and collects annual data to ensure that important sustainability information is fully disclosed in this Report, thereby completely addressing the issues of concern to stakeholders. After the annual Sustainability Report is compiled, the Sustainability Development Committee reviews the content again and submits it to the Board of

Directors for review and resolution, ensuring that there are no concerns about improper or misleading representations in the disclosed information.

#### **Step 4. Continuous Review**

The implementation of major issue policies and the achievement rate of goals are reviewed periodically every year to optimize internal management guidelines and qualitative and quantitative objectives. Following the identification of material topics for the next period, any differences between the current and previous periods are compared, the reasons for the differences are investigated, and reported in the Report.

### **1.4.2 Management of Major issues Impact**

**(GRI 2-12 、 2-13 、 2-15 、 3-2 、 3-3)**

#### **Major issues Management Strategy**

The Company assigns the Sustainability Development Committee the responsibility for management items related to major sustainability topics. This includes inventorying and reviewing material topic management policies and proposing suggestions for optimization and improvement. It also involves establishing diverse communication channels for stakeholders, regularly consolidating stakeholder suggestions, determining the type and impact of their opinions, and formulating corresponding response measures or strategies. The Sustainability Development Committee holds at least one meeting annually to discuss the status of material topic management, formulate the new year's sustainable development direction and strategic goals, and report the execution status to the Board of Directors. The execution status of sustainable development promotion for 2024 was reported to the Board of Directors on May 8, 2025.

#### **Management of Major issues**

##### **Theme: Ethical Management and Regulatory Compliance**

Ethical management is the most critical principle for all enterprises and the cornerstone of sustainable operations. It not only reflects corporate moral integrity but is also key to gaining the trust of customers, partners, and society. Implementing ethical management effectively lowers corporate risks, enhances corporate reputation, and strengthens corporate competitiveness. Furthermore, regulatory compliance is one of the most important elements of corporate risk control and the first line of defense in protecting the Company's rights and interests.

	<b>Ethical Management and Regulatory Compliance</b>
<b>Impact on the Company (Positive/Negative Impact)</b>	<p>Positive Impact: Strengthen corporate governance and compliance culture, enhance corporate credibility and customer trust, reduce legal compliance risks, and strengthen confidence in cooperation with stakeholders.</p> <p>Negative Impact: Failure to effectively publicize or supervise internal behavior may lead to incidents such as fraud, illegal activities, or conflicts of interest, damaging corporate reputation and potentially resulting in fines, thus jeopardizing stable operations.</p>
<b>Key Management Policy</b>	<p>Timely monitor regulatory changes, establish a compliance culture, and preemptively formulate corresponding measures to maintain continuous legal and compliant operation.</p> <p>Adhere to the <a href="#"><i>《Code of Ethical Management》</i></a>, <a href="#"><i>《Operating Procedures and Guidelines for Ethical Management》</i></a>, and the internal audit system to build a culture of integrity and honesty, strengthening risk prevention and internal control management.</p>
<b>Short-Term Goal (Within 1 Year)</b>	<p>Achieve 100% coverage rate for all employee ethical training.</p> <p>Achieve 100% signing rate for employee commitment letters to integrity and honesty.</p>
<b>Mid-Term Goal (1–3 Years)</b>	<p>Implement a stakeholder information disclosure system.</p> <p>Incorporate ethical management performance into senior executive KPIs.</p>
<b>Long-Term Goal (3–5 Years)</b>	<p>Maintain 0 cases of major regulatory violations.</p> <p>Maintain 0 cases of major ethical management incidents.</p>
<b>Resources and Actual Actions</b>	<p>Comply with all existing laws and regulations.</p> <p>Conduct ethical promotion and stakeholder communication surveys.</p> <p>The audit department regularly checks the execution effectiveness.</p>
<b>Assessment Mechanism</b>	<p>Regularly review through indicators such as internal audits, execution rate of ethical education and training, and number of major violation cases.</p>

## 2024 Execution Results:

1. 0 cases of major ethical management incidents and 0 cases of major regulatory violations.
2. All directors completed the signing of the Statement of Ethical Management, and employees signed the Commitment Letter for Integrity and Honesty (Signing rate: 100%).
3. Continuously track regulations and initiatives issued by government agencies such as the Financial Supervisory Commission (FSC) and integrate applicable regulations into the Company's management policies in a timely manner.
4. Completed 3 annual education and awareness sessions for employees (covering aspects such as integrity and ethics, anti-corruption, and personal data protection).
5. Regular promotion and ethical training for new and existing employees.

### **Theme: Talent Attraction and Retention**

Preventing talent loss while attracting first-rate talent is a key indicator for maintaining corporate competitiveness. In particular, the Company has faced a talent war in software R&D human resources in recent years. Therefore, the core action for HR is not only to design more attractive compensation systems to retain talent but also to plan comprehensive career development strategies for talent, aligning with the Company's long-term operating strategy. Furthermore, timely care and regular interviews are effective ways to help new employees quickly adapt to the corporate culture and prevent rapid turnover.

	<b>Talent Attraction and Retention</b>
<b>Impact on the Company (Positive/Negative Impact)</b>	<p>Positive Impact: Effective talent strategy can enhance employee satisfaction and organizational stability, helping to maintain key technologies and continuous service innovation.</p> <p>Negative Impact: If compensation, benefits, or career planning do not meet expectations, it may lead to the loss of key personnel, affecting operational efficiency and team morale.</p>
<b>Key Management Policy</b>	<p>Uphold the principle of being "Employee-Centric," establishing a market-competitive compensation system and a diverse career development environment. Offer.</p> <p>Flexible working models to maintain employees' work-life balance.</p>
<b>Short-Term Goal (Within 1 Year)</b>	Control the turnover rate to below 15%.
<b>Mid-Term Goal (1–3 Years)</b>	<p>Build a comprehensive employee competency development framework.</p> <p>Achieve an average employee tenure of 7 years or more.</p>
<b>Long-Term Goal (3–5 Years)</b>	Create a happy team with an employee satisfaction rate of 96%.
<b>Resources and Actual Actions</b>	<p>Strengthen feedback from employee opinion surveys.</p> <p>Provide skills training, professional certification incentives, and cross-departmental learning opportunities.</p> <p>Plan and implement an education and training system and career development consultation system to enhance employee competencies.</p>
<b>Assessment Mechanism</b>	HR department regularly reviews the turnover rate, internal promotion rate, and training hours.

#### 2024 Execution Results:

1. The employee turnover rate in 2024 was 13%, effectively retaining talent.
2. The average employee tenure in 2024 was 6.7 years, with an expected target of achieving 7 years or more by 2026.
3. Held two physical and mental wellness seminars to enhance employee health.
4. Organized two company sports days to promote colleague interaction and team

cohesion.

5. Held one management training session for supervisors to enhance interviewing and performance management competencies at all levels of management.
6. Awarded NT\$210,000 in certification bonuses, received by a total of 9 employees.
7. The total expenditure on education and training exceeded NT\$310,000, with a total of 77 employee-times applying for training courses.

**Theme: Customer Privacy and Information Security**

Customer privacy and information security not only affect customer trust and satisfaction with the Company but are also directly related to corporate reputation, legal liability, and operational stability. The Company places high importance on customer privacy rights and information security and manages risks effectively in accordance with ISO 27001 and TISAX standards (which ensure a unified and reliable level of information security among partners in the automotive supply chain when handling sensitive data such as design blueprints, customer information, and test data).

	<b>Customer Privacy and Information Security</b>
<b>Impact on the Company (Positive/Negative Impact)</b>	<p>Positive Impact: Actively strengthening information security mechanisms and privacy protection policies can enhance customer trust and ensure stable business operations.</p> <p>Negative Impact: If information systems suffer attacks or personal data leakage, it will lead to a major crisis of trust, potential legal liability, and financial losses.</p>
<b>Key Management Policy</b>	<p>Strictly implement according to ISO 27001 Information Security Management System standards to ensure system service stability.</p> <p>Protect customer personal data based on TISAX standards.</p> <p>Continuously conduct information security education and training.</p>
<b>Short-Term Goal (Within 1 Year)</b>	<p>Optimize and establish an incident notification process for abnormal events to reduce the probability of risk.</p> <p>0 information security incidents.</p>
<b>Mid-Term Goal (1–3 Years)</b>	<p>Establish an AI-automated protection and monitoring mechanism.</p> <p>Expand personal data security protection policy to the supply chain.</p>



<b>Long-Term Goal</b> (3–5 Years)	Continuously follow up on the latest customer privacy regulations and information security technologies.  Establish abnormal traffic and syntax detection mechanisms for extreme data leakage scenarios.  0 information security incidents.
<b>Resources and Actual Actions</b>	Internal IT personnel execute security drills, asset inventory, penetration testing, and security education.
<b>Assessment Mechanism</b>	Measured through security incident notifications, number of personal data complaint cases, and the results of ISO 27001 and TISAX internal and external audits.

#### 2024 Execution Results:

1. Measures such as masking, truncation, and encryption were implemented for customer data and important information, effectively preventing personal data identification and data leakage.
2. 0 information security incidents occurred. Furthermore, there were no complaints of infringement of customer privacy or loss of customer data.
3. The "Information Security Maintenance Measures for Real-Time Traffic Information Service" was established as the operational and maintenance guideline for cloud information services.

#### **Theme: Technology Disruption Risk Management**

Cyberattacks and technology disruptions have been identified as primary threats to corporate growth. Network intrusion and data leakage cause reputational and performance damage far exceeding other categories of threats, including accidents and regulatory changes. For the Company, which provides cloud application services, network security and data protection issues are of particular importance. Therefore, we must maintain the ability to effectively manage and monitor network events and incidents to prevent the crisis of technology disruption and ensure corporate safety.

Simultaneously, the rapid development of Artificial Intelligence (AI) has made the Company aware of the need to prioritize strategy formulation when responding to cyber threats and technological changes.

	<b>Technology Disruption Risk Management</b>
<b>Impact on the Company (Positive/Negative Impact)</b>	<p>Positive Impact: Strengthening operational resilience and backup solutions helps reduce the impact of service interruptions, enhancing customer satisfaction and competitive advantage.</p> <p>Negative Impact: System failures or technical outages will affect the stability of navigation and traffic information service platforms, potentially leading to user loss and decreased brand trust.</p>
<b>Key Management Policy</b>	<p>Strengthen backup systems and disaster recovery mechanisms to ensure uninterrupted service.</p> <p>Strengthen information security protection to ensure the safety of information systems and data.</p>
<b>Short-Term Goal (Within 1 Year)</b>	<p>Maintain system availability throughout the year at above 99.5%.</p> <p>Enhance Service Backup and Disaster Recovery (DR) capabilities.</p> <p>Complete the transition/upgrade to ISO 27001:2022 certification.</p>
<b>Mid-Term Goal (1–3 Years)</b>	<p>Optimize the monitoring platform and automated reporting system.</p> <p>Optimize various information security risk detection platforms and integrate incident intelligence for threat early warning and blocking.</p>
<b>Long-Term Goal (3–5 Years)</b>	<p>Implement ZTNA (Zero Trust Network Access) to replace traditional VPNs, enabling single sign-on for multiple systems and utilizing least-privilege/specific application access to improve connection security.</p>
<b>Resources and Actual Actions</b>	<p>Implement cloud-based off-site backup, on-premise key equipment updated plans, and backup and restoration drill mechanisms.</p> <p>Implement security protection mechanisms such as EDR / WAF / IDS / IPS.</p>
<b>Assessment Mechanism</b>	<p>Controlled using quantitative indicators such as system availability rate, downtime hours, and fault notification response time.</p>

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## 2024 Execution Results:

The Company continued to perform internal information security management and control in accordance with ISO 27001 management standards. The following measures were implemented in 2024:

1. Regarding Information Security Policy: Completed the ISO 27001:2022 transition audit on April 22, 2024.
2. Achieved the annual system availability target (above 99.5%).
3. Included operational core servers such as AD / ERP in the backup and restoration drill plan.
4. Regarding Specific Management Solutions: Enhanced the VPN connection protection mechanism in response to the needs of colleagues working from home.
5. Regarding Resources Invested in Information and Communication Security Management: (1) Conducted general information security awareness training for all employees, with a 100% passing rate on the post-course assessment. (2) Daily monitoring of EDR (Endpoint Detection and Response) events and proactive response. (3) Performed full network segment vulnerability scanning.
6. Added 2 new ISMS LA (ISO 27001:2022 Information Security Management System Lead Auditors), bringing the total number of LAs in the Company to 4.
7. There were no service disruptions in 2024.

### **Theme: Financial Performance**

The global economy faced multiple challenges in 2024 due to several factors, including slower economic growth, persistent inflationary pressure, ongoing geopolitical risks, and supply chain restructuring changes. A sound operational plan and good financial performance can continually create long-term stable economic value and establish a financial foundation. Through a stable financial base, the Company is able to continuously implement corporate sustainable development and provide returns to stakeholders such as shareholders/investors, employees, customers, suppliers, government, and society.

	Financial Performance
<b>Impact on the Company (Positive/Negative Impact)</b>	<p>Positive Impact: Stable financial performance can boost shareholder confidence and resource input, strengthening the Company's long-term development capabilities.</p> <p>Negative Impact: Financial reports falling short of expectations will affect investor confidence, stock price volatility, and future fundraising capacity.</p>
<b>Key Management Policy</b>	<p>Strengthen customer and supplier relationships to enhance value chain resilience.</p> <p>Enhance the profitability and operation of existing services, and regularly evaluate the market competitiveness of current services.</p> <p>Promote AI innovation strategies to seize future market opportunities.</p>
<b>Short-Term Goal (Within 1 Year)</b>	Achieve budget targets.
<b>Mid-Term Goal (1–3 Years)</b>	Maintain positive annual revenue growth and increase gross profit margin.
<b>Long-Term Goal (3–5 Years)</b>	Establish a sustainable operating model that balances economic, environmental, and social performance.
<b>Resources and Actual Actions</b>	<p>Continuously invest in the development of intelligent vehicle applications, dedicated to providing a seamless and harmonious driving experience.</p> <p>Actively plan smart city deployment, promote the development of MaaS (Mobility as a Service), and deepen commercial vehicle services to improve logistics efficiency.</p> <p>Strengthen R&amp;D capabilities and information security, advance the commercial application of autonomous driving technology, and continuously enhance product value and stability.</p> <p>Actively seek government technology project subsidies for the development of innovative high-end technology, and invest substantial R&amp;D resources, dedicated to expanding autonomous vehicle application scenarios and enhancing the commercialization value of R&amp;D outcomes.</p>
<b>Assessment Mechanism</b>	Annual Reports, Financial Reports, Market Observation Post System (MOPS).

## 2024 Execution Results:

The Company's net operating revenue for 2024 was NT\$444,187 thousand. Although this represented a decrease of 12.13% compared to the net operating revenue of NT\$505,480 thousand in 2023, the Company achieved optimization in its revenue structure. The sales performance of high-gross-margin products surpassed that of the same period last year, resulting in an operating gross profit margin of 56.65% for 2024, which is an improvement over the 47.92% recorded in the previous year.

In terms of overall operating results, the net profit after tax for 2024 reached NT\$82,155 thousand, representing an approximately 35% growth compared to 2023. The Company continued to focus on the advantages of its proprietary products and deeply cultivated application fields to drive the development of existing markets. By selecting and promoting high-gross-margin products, the Company optimized its revenue structure, leading to a gradual increase in profitability. Coupled with breakthroughs in autonomous driving technology research and application, the Company has laid a solid foundation for future development, demonstrating outstanding operational effectiveness.

Unit:NT\$ Thousand			
Item	2022	2023	2024
Revenue	481,109	505,480	444,187
Operating Costs (Note 1)	394,856	452,908	399,612
Employee Wages and Benefits (Note 1)	167,726	191,491	201,937
Payments to Providers of Capital (Notes 2, 3)	79,081	103,645	99,758
Payments to Government (Note 3)	50,564	71,059	86,176
Community Investments (Public Welfare Expenditure)	-	31	32

Note 1: Includes Cost of Revenue and Operating Expenses.

Note 2: Includes cash and stock dividends distributed from retained earnings, and cash and stock distributed from capital surplus.

Note 3: Represents the amount paid during the current year.

### **1.4.3 Risk Identification and Management**

The Company places significant importance on the impact of climate issues on sustainable operations. A Risk Management Committee at the Board level has been established to conduct annual risk assessments in alignment with the Company's operational guidelines and formulate key risk management priorities and response measures.

#### **1.4.3a How Climate-Related Risks and Opportunities Affect the Company's Business, Strategy, and Financials (Short, Medium, and Long Term)**

The Company has identified three major risks and three major opportunities that may generate significant impacts on business and financials, and has developed corresponding response strategies.

##### **1. Description of Climate Risks Identified in 2024:**

Short Term: The Company may face increased raw material costs, leading to higher operating costs. This necessitates implementing green procurement and supplier management to support low-carbon, sustainable products and reduce operating expenses.

Medium Term: The Company may face the risk of products and services being replaced by low-carbon technology, as well as the cost of transitioning to a low-carbon economy, which will increase operating costs. The Company should promote energy-saving measures and continuously monitor low-carbon transition technologies.

Long Term: The Company may face rising average temperatures, amendments to environmental regulations, and increased greenhouse gas emission pricing, leading to higher infrastructure costs and the need to revise labor management and planning. The Company needs to enhance overall disaster response capability and introduce more diversified alternative energy sources to mitigate the impact of the risks.

## 2. Description of Opportunities Identified in 2024:

Period	Opportunity	Strategy
Medium Term	Cooperate with the supply chain to research and develop green energy products, fostering a green economy.	Implement green procurement and supplier management to support businesses offering low-carbon, sustainable products, thereby reducing operating costs.
Long Term	Increase investment targets related to ESG (Environmental, Social, and Governance).	Actively invest capital into sustainable enterprises through investments, enhancing operating revenue.
	Develop products related to Electric Vehicles (EVs) and Carbon Footprint Inventory.	Develop and promote services/products related to EVs and carbon footprint inventory to meet market demand and increase operating revenue.

## 3. Extreme Climate Impact on Financials

Extreme climate events can cause malfunctions in IT or office equipment, or lead to power supply issues, resulting in operational disruptions or asset damage, which consequently affects the Company's profit and loss.

- In addition, risks and opportunities related to the enterprise are assessed in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD) framework. The most recent climate risk assessment was completed in October 2024, focusing on six key risks as an important basis for promoting green operations.

ompleted in October 2024, focusing on six key risks as an important basis for promoting green operations.

### 1.4.3a TCFD Climate-Related Financial Disclosures

Aspect	TCFD Recommendation Disclosure Item	Company Response Measures		
Governance	1 The board's oversight of climate-related risks and opportunities.	The President of the Board serves as the Chairperson of the Sustainable Development Committee. The Board of Directors holds regular meetings annually to report on the performance, impact assessment, and progress toward sustainable goals related to ESG and climate change issues.		
	2 Management's role in assessing and managing climate-related risks and opportunities.	An inter-departmental Climate Change Risk Working Group is established to identify climate risks and assess/respond to climate impacts within their respective areas of responsibility. The highest management level responsible for climate issues is the Chief Sustainability Officer (CSO), who leads department heads in implementing climate change-related management work, promoting green operations to enhance environmental management performance and environmental risk control. A Risk Management Committee is established, chaired by the General Manager, to identify major risks, discuss corresponding response strategies with various departments, and report to the Board of Directors.		
Strategy	3 The climate-related risks and opportunities identified over the short, medium, and long term.	Short Term	Medium Term	Long Term
		<ul style="list-style-type: none"> <li>Transition Risk: Voluntary norms (SBT commitment), market information uncertainty</li> <li>Physical Risk: Increased severity of extreme weather events such as typhoons and floods.</li> <li>Market Opportunity: Developing or expanding low-carbon products and services (e.g., EVs and carbon footprint inventory products), collaborating with the supply chain to develop new green energy products and services, and fostering a green economy.</li> </ul>	<ul style="list-style-type: none"> <li>Transition Risk: Increased emission reporting obligations, cost of transitioning to a low-carbon economy, changes in customer behavior, increased stakeholder concerns and negative feedback, product and service requirements and regulation.</li> <li>Market Opportunity: Increasing ESG-related investment targets (e.g., the EV industry), obtaining public sector incentives, and new market partnerships.</li> </ul>	<ul style="list-style-type: none"> <li>Transition Risk: Increased price of GHG emissions (cap-and-trade/carbon tax/energy tax)</li> <li>Physical Risk: Rising average temperature.</li> <li>Market Opportunity: Using more efficient production.</li> </ul>
	4 The impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	The major climate risks faced by the Company primarily stem from demands from key stakeholders, such as customers and investors, for corporate GHG reduction and compliance with product energy efficiency standards. The opportunities brought by climate change mainly arise in the product and service domain. The Company's diverse product line, which responds to sustainability trends, is expected to gain supportive policy incentives, and through energy-saving and carbon-reducing innovative products and services, respond to market demand and develop new markets.		
		Major Transition Risks	Major Physical Risks	Major Climate Opportunities
		To mitigate the risks associated with regulatory compliance and changes in green standards, the Company actively responds to relevant international norms, setting self-expectations higher than international standards to reduce energy cost risks. We actively research and plan for the green circular economy, integrating the 3R principles (Recycle, Reuse, Reduce) into product development based on a life-cycle perspective, utilizing high-energy conversion rates and low-carbon product portfolios to help customers reduce costs and enhance efficiency. R&D is targeted towards environmentally friendly	To reduce the impact of power outages on service quality, the Company continuously strengthens investment in uninterruptible power supply (UPS) backup equipment, diversifies off-site data backup, and develops emergency response plans to minimize operational losses caused by disaster risks.	The Company's long-term commitment to sustainability has established a deep foundation and maintained long-standing, close, trusting relationships with customers. We actively utilize energy-saving services based on carbon footprint calculation technology, investing in R&D driven by market demand. For example, assisting high-carbon-emission customers in collecting employee commuting emissions and integrating public transport transfer services to plan optimal commuting routes. Thus, with the rise of the

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		products, such as those that are non-toxic and have low energy consumption.		sustainability wave, the Company has the opportunity to gain preferential customer attention across a wide range of green products and solutions, increasing revenue.
	5	The resilience of the organization's strategy, taking into consideration different climate-related scenarios.	Referencing the 2°C scenario published by the International Energy Agency (IEA), the Company simulates and analyzes future climate change impacts and accordingly sets Greenhouse Gas (GHG) reduction targets (SBT) and estimates future carbon reductions, serving as a reference for operational strategy adjustment.	
Risk Management	6	The processes for identifying and assessing climate-related risks.	The Risk Management Committee, based on the ISO 31000 Risk Management System and Guidelines, collects external market, regulatory, technological, and physical climate future development trends, lists the climate risks and opportunities the Company may face. After considering the degree of impact and likelihood of occurrence, significant climate risks and opportunities are identified. Relevant climate risks are then converted into financial figures; items that may cause an annual financial impact of over NT\$5 million are considered impactful risks and opportunities. They are prioritized based on their likelihood and severity, and corresponding countermeasures are formulated. For risks with higher assessment results, a separate climate scenario analysis is conducted to calculate their potential financial impact, considering the current operational layout.	
	7	The processes for managing climate-related risks.	After the Sustainable Development Team and the Risk Management Committee identify major risks, they discuss corresponding response strategies with various departments within the Company. The relevant risk assessment is simultaneously reported to the Risk Management Working Group, the Sustainable Development Committee, and the Audit Committee for oversight, and is regularly reported to the Board of Directors.	
	8	How the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Climate change is integrated into the enterprise's sustainable development material topics and key material risk items. Risk management plans are implemented, and response measures are planned for operational, product, and supply chain management aspects. Based on the ISO 31000 Risk Management System, the PDCA cycle is implemented to continuously refine the integration of environmental climate change risk management and corporate overall risk management system.	
Metrics and Targets	9	The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Regarding climate change mitigation, the Company's main operational service is network information service, with office electricity consumption being the primary source of GHG emissions. Therefore, key metrics include annual GHG emissions and electricity consumption.	
	10	Scope 1, Scope 2, and Scope 3 greenhouse gas	The Company voluntarily conducted Scope 1 and 2 GHG inventories in 2023 and obtained ISO 14064-1 verification statements. The 2022 GHG emissions (metric tons \$CO_{2}\$e\$) are as follows:	

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	(GHG) emissions, and the related risks.	Scope 1: 12.4512	Scope 2: 170.1022	
11	The targets used by the organization to manage climate-related risks and opportunities and performance against targets.	In the process of developing low-carbon product services, the Company is committed to improving its own and customers' energy and resource efficiency, and has set waste reduction and water-saving targets to comprehensively reduce environmental impact. • Starting from 2024, relevant climate metrics are linked to managers' KPI performance settings (details available on the official website).		
		Carbon Emissions and Energy Management Targets	Waste Management Target	Water Resource Management Target
		• Reduce carbon emissions by 4% by 2025, using 2022 as the base year. • Reduce annual electricity consumption by 2% by 2024, using 2022 as the base year.	• Achieve an absolute reduction in waste by 25% by 2024, using 2022 as the base year.	• Achieve an absolute reduction in water consumption by 5% by 2025, using 2022 as the base year.

### 1.4.3b Climate Risk and Opportunity Identification and Assessment under the TCFD Framework

Kingwaytek recognizes that climate change may have a significant impact on the industry and its operations. To promote transparency in the disclosure of climate-related risks and opportunities, the Company adheres to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and relevant disclosure documents from domestic and international peers.

Category			Issue	Impact Score (Severity)	Frequency Score	Weight
Risks	Physical Risks	Acute	Flooding (Heavy Rain)	1	1	1
			High Temperature	3	1	3
			Typhoon	1	1	1
		Chronic	Flooding (Heavy Rain)	2	1	2
			High Temperature	3	2	6
			Sea Level Rise	2	1	2
	Transition Risks	Policy & Legal	Mandatory Reporting	1	4	4
			General Environmental Regulations	2	2	4
			International Conventions/Agreements	1	3	3
		Technology	Demand for Low-Carbon Products/Services	3	3	9
			Investment in New Technology	4	4	16
		Market	Changes in Customer Preferences	4	2	8
			Increased Raw Material Costs	2	3	6
		Reputation	Increased Stakeholder Concern and Negative Feedback	2	2	4

<b>Opportunities</b>	<b>Resource Efficiency</b>	Adopting Higher Power Efficiency Server Room Equipment	3	2	6
	<b>Products/Services</b>	Developing or Increasing Low-Carbon Products and Services	4	3	12
		R&D and Innovation for New Products and Services	5	3	15
	<b>Market</b>	Green Economy Circular Supply Chain, Developing Products to Assist Customer Carbon Footprint Management	3	2	6
	<b>Resilience</b>	Participating in Renewable Energy Projects and Adopting Energy-Saving Measures	2	2	4
		Energy Substitution/Diversification	1	2	2

\* Impact Score: Level 0–5 (0 = No Impact, 5 = High Impact).

\* Frequency Score: Level 0–5 (0 = Will Not Occur, 5 = Very High Frequency)

Based on the analysis results above, the Company selects the top 5 climate-related risks and opportunities and discloses their actual and potential impacts on the organization.

### Climate Change Risk Matrix

<b>Risk Impact Level</b>	<b>Probability of Occurrence</b>					
	5					
	4		Changes in Customer Preferences		Investment in New Technology	
	3		Chronic High Temperature	Demand for Low-Carbon Products/Services		
	2			Increased Raw Material Costs		
	1					
	0					
		0	1	2	3	4
						5

## Climate Change Oppurtunity Matrix

Opportunity Impact Level	Probability of Occurrence				
	5			R&D and Innovation for New Products and Services	
	4			Developing or Increasing Low-Carbon Products and Services	
	3		Adopting Higher Power Efficiency Server Room Equipment. Green Economy Circular Supply Chain, Developing Products to Assist Customer Carbon Footprint Management		
	2		Participating in Renewable Energy Projects and Adopting Energy-Saving Measures		
	1				
	0				
		0 1	2	3	4 5

### Climate Change Risk Impact and Opportunity Response (201-2 a.i & ii & iv)

Category		Risk or Opportunity Item	Description	Financial Impact	Impact Level	Frequency	Management Policy
Main	Sub-						
Transition Risk	Market	Investment in New Technology	Increased cost of emerging green technology investment.	Capital expenditure increase.	High	Medium	Strengthen technology investment strategy and evaluation mechanism.
Transition Risk	Market	Demand for Low-Carbon Products/Services	Demand shifts require adjustment to the operating model.	R&D expenses increase.	Medium	High	Develop low-carbon solutions that meet market demand.
Transition Risk	Customer	Changes in Customer Preferences	Demand shifts towards low-carbon, sustainable products.	Market competition pressure.	Medium	High	<b>Strengthen customer surveys and innovative products.</b>
Physical Risk	Raw Materials	Increased Raw Material Costs	Climate anomalies lead to increased supply costs.	Operating costs increase.	Medium	Medium	Diversify suppliers to mitigate risk.
Physical Risk	Chronic	Chronic High Temperature	Decreased efficiency of server room equipment, affecting system stability.	Cooling costs increase.	Medium	Medium	Upgrade to high-efficiency, energy-saving equipment.

### Impact Level of Actions Taken to Manage Risks or Opportunities on Costs

Sub-Category	Risk or Opportunity Item	Labor Cost	Equipment Cost	Capital Expenditure	R&D Expenses	Social Activity Expenditure	Loss and Remediation	Outsourcing Cost	Insurance Premium
Market	Investment in New Technology	2	3	4	3	1	1	1	1
Market	Demand for Low-Carbon Products/Services	1	1	2	3	1	1	1	1
Customer	Changes in Customer Preferences	1	1	2	2	1	1	1	1
Raw Materials	Increased Raw Material Costs	1	1	2	1	1	2	1	1
Chronic	Chronic High Temperature	1	3	3	1	1	1	1	1

\* Note: Rating: 0-5, where 0 means it will never happen and 5 means it happens very frequently

## 2 Governance

### 2.1 Company Profile

#### 2.1.1 Basic Information

(GRI Index : 2-1 、 2-7 、 2-8 、 2-28)

Kingwaytek Technology Co., Ltd. was established on December 26, 2007. The Company engages in the research, development, and service provision of electronic map production, intelligent transportation solutions, navigation software, vehicle-to-everything (V2X) platforms, and autonomous driving operation platforms. Its headquarters are located at 4F, No. 100, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City (Office).

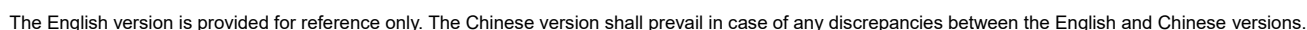
<b>Company Name</b>	Kingwaytek Technology Co., Ltd.
<b>Company Type</b>	Emerging Stock Board (Over-The-Counter, OTC) Listed
<b>Date of Establishment</b>	December 26, 2007
<b>Headquarters Location</b>	4F, No. 100, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City
<b>Industry Sector</b>	Information Services Industry
<b>Main Products or Services</b>	Electronic maps, system integration services, navigation software and in-vehicle systems, autonomous driving operation platforms, etc. Applications cover networks, mobile devices, in-vehicle devices, and project systems.
<b>Operating Revenue</b>	NT\$444,187,000 (As disclosed in the 2024 individual financial report)
<b>Number of Employees</b>	167s of the end of 2024)

#### • Company History and Development

Kingwaytek Technology Co., Ltd. was founded in 1998. In its early stages, the Company focused on the production of electronic map data. Leveraging precise data construction capabilities and the accumulation of innovative technology, it quickly established its leading position in Taiwan's electronic map industry.

Starting in 2009, Kingwaytek initiated a new chapter in intelligent transportation and vehicle-to-everything (V2X) applications, launching mobile navigation and in-vehicle connectivity services. The Company further expanded into the field of smart city

In recent years, the Company has integrated cloud, vehicle, and roadside technologies, actively investing in autonomous vehicle and smart fleet management applications. Kingwaytek is committed to leading the innovation and sustainable development of intelligent transportation technology in Taiwan.







- **Company Culture and Organizational Spirit**

Kingwaytek upholds the core values of "Integrity Management, Innovative Services, and Perfect Quality." We firmly believe that technological advancement should contribute to society and that innovative applications should improve people's lives. The Company prioritizes integrity in operations and stakeholder relationship management, fostering a talent culture of cross-domain innovation through open communication, teamwork, and digital empowerment, thus building an inclusive and forward-looking smart technology team.

- **Vision and Mission**

Kingwaytek's vision is "To be the leader in intelligent transportation and make mobility better." We are committed to becoming the leading brand in intelligent transportation and spatial information technology. Through professional electronic maps and comprehensive solutions, we aim to enhance people's driving experience, improve urban smart transportation efficiency, and promote environmental sustainability and social safety. In the future, we will continue to invest in innovative R&D, talent cultivation, and sustainable management, driving the parallel development of intelligent transportation and net-zero targets to create a new era of intelligence and sustainability co-existence.

- **Business Strategy**

Kingwaytek's long-term operational strategy aims to "**Become the leading provider of AI intelligent transportation big data application services**". The business strategy focuses on three main directions:

Deepening Smart Transportation Technology: Optimizing real-time traffic information platforms, high-definition (HD) maps, ADAS, and autonomous driving applications to build smart urban transportation systems.

Expanding V2X and Service Platforms: Integrating navigation, connectivity, owner services, and third-party applications to enhance consumer user experience and adhesion.

Internalizing ESG and Sustainable Governance: Implementing Information Security Management (ISO 27001), Quality Management (ISO 9001), GHG Inventory (ISO 14064-1), green procurement, gender equality, and community engagement actions. We will gradually respond to domestic and international net-zero policy trends, implementing carbon inventory, green procurement, and sustainable governance to

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fulfill corporate social responsibility and long-term value creation.

The Company will continuously strengthen the integrated competitiveness of data application, technological innovation, and sustainable management to expand the smart transportation ecosystem and create a new paradigm for mobile technology in Taiwan Association

- **Memberships**

Kingwaytek does not hold any executive positions or participate in major projects within any public association. By participating in the following associations, Kingwaytek establishes close cooperative relationships with industry, government, and academia, actively engaging in the R&D and application of intelligent transportation and autonomous driving technology, and contributing to the development of Taiwan's smart transportation industry.

1. Intelligent Transportation Society of Taiwan (ITS Taiwan): Collaborating with transportation-related enterprises to promote the development of Intelligent Transportation Systems.
2. Taiwan Telematics Industry Association (TTIA): Collaborating with V2X-related enterprises to promote the application and development of V2X technology.
3. Taiwan Cloud IoT Association (TW Cloud IoT Association): Participating in the promotion and application of cloud and IoT technologies.
4. Taipei Surveying and Mapping Commercial Association: Collaborating with surveying and mapping related enterprises to promote the development of the overall surveying and mapping industry.
5. Taipei Computer Association (TCA): Collaborating with IT-related enterprises to promote the development of information technology.

### **2.1.2 Operating Locations**

As of the end of 2024, Kingwaytek Technology Co., Ltd. was headquartered in Zhongzheng District, Taipei City, serving as the company's core for operations and decision-making, and overseeing core functions such as electronic map production, research and development, system maintenance, and cybersecurity management. Currently, the company's operations are concentrated in Taiwan and it has no overseas offices or subsidiaries.

## 2.2 Governance Structure

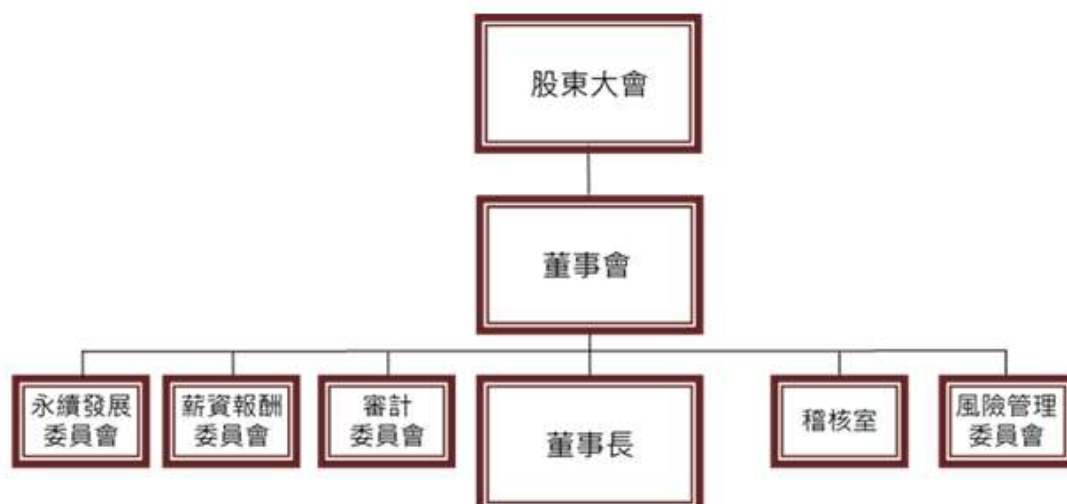
### 2.2.1 Governance Framework

- **Overview of Governance Framework (GRI 2-9)**

Kingwaytek Technology Co., Ltd. has established a comprehensive governance framework in accordance with relevant corporate governance regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies. This framework ensures that the Board of Directors effectively supervises the operations of the management team, implements corporate responsibility, and enhances sustainable competitiveness.

The Board of Directors is the highest governing body of the Company, responsible for formulating operational strategies, reviewing major decisions, and supervising the Company's overall operational performance. In 2024, the Company's 7th Board of Directors is composed of 7 directors (including 3 independent directors), with members possessing diverse backgrounds in law, finance, information technology, and industry.

The Board has established four functional committees under its authority. The Company's governance structure chart is as follows: (Note: The actual chart will follow this description).



Functional Committee	Main Responsibilities
Audit Committee	Assists the Board of Directors in supervising the company's financial reporting process, internal control, audit, and quality of financial disclosure.
Compensation Committee	Responsible for evaluating and establishing the compensation system and policy for directors and manage
Risk Management Committee (Established on August 2, 2024)	Responsible for coordinating the identification, evaluation, and control of major operational risks, and strengthening operational resilience.

- Sustainability Development Committee

To deepen the sustainable governance mechanism, the company established the Sustainability Development Committee in 2022. In 2024, the Board of Directors further resolved to appoint the Chairman concurrently as the Chief Sustainability Officer, to oversee and lead the mid-to-long-term sustainability strategy and climate risk management. The Sustainability Development Committee is the company's highest sustainable decision-making platform, with members including 2 directors and the General Manager, responsible for:

- Identifying major sustainability issues of concern to stakeholders
- Formulating mid-to-long-term sustainable development goals and response strategies
- Planning and executing annual action plans, and tracking performance
- Reporting sustainability promotion results to the Board of Directors annually

Title	Name	Key Education and Experience	Actual Attendance	Attendance by Proxy	Actual Attendance Rate	Notes
Chief Sustainability Officer	Ko, Yin-Hung	Chairman of Kingwaytek Technology Co., Ltd. Department of Forestry, National Taiwan University	1	0	100%	Director elected in the general re-election at the Shareholders' Meeting on 2024.05.24: Reappointed. ► Number of times required to attend: 1. ► Current company positions: Chairman. ► Strategic planning, corporate governance, business management.
Member	Huang, Sheng-Chung	General Manager of Kingwaytek Technology Co., Ltd. EMBA, National Taiwan University	1	0	100%	► Current company positions: General Manager. ► Strategic planning, corporate governance, new technology R&D.
Member	Tsai, Chu-Hui	Associate Manager of Kingwaytek Technology Co., Ltd. Master of Educational Psychology and Counseling, National Tsing Hua University	1	0	100%	Director elected in the general re-election at the Shareholders' Meeting on 2024.05.24: First term. ► Number of times required to attend: 1. ► Current company positions: Director, Corporate Governance Officer.

In 2024, the Sustainability Development Committee completed the climate risk assessment, focusing on six major risk areas, including climate change, regulatory adjustment, and low-carbon transition, and established specific action strategies based on the principle of materiality.

Major Issue	Risk Assessment Items	Risk Management Response Measures
E Environment	Reducing environmental impact	<ol style="list-style-type: none"> <li>1. Committed to environmental protection, vigorously promoting energy-saving and carbon-reduction actions in the work environment, obtaining ISO 14064-1 carbon inventory certification in 2023 to establish internal carbon footprint management. Based on the carbon inventory results, continuously implementing carbon reduction measures, effectively reducing Scope 1 emission risks and Scope 2 indirect greenhouse gas emissions caused by electricity consumption, and further integrating into the product development process.</li> <li>2. Integrating carbon reduction programs into product R&amp;D and business strategies to effectively reduce pollution emissions and environmental impact.</li> <li>3. Utilizing the TCFD framework to build the company's climate risk identification process. After cross-departmental discussion of climate risks and opportunities, a total of 3 opportunities and 6 risks were identified.</li> <li>4. Establishing a systemized and effective management cycle for compliance with relevant environmental regulations and operational practices, and conducting inspections according to the annual internal audit plan to ensure all operational procedures comply with regulations.</li> </ol>
S Social	Occupational Safety	<ol style="list-style-type: none"> <li>1. Appointing four Type A Occupational Safety and Health Management Supervisors, regularly reviewing safety inspection operations, and implementing the Occupational Safety and Health Management System.</li> <li>2. Appointing five or more first-aid personnel and one fire safety manager, regularly conducting fire drills and industrial safety education training annually to cultivate employees' emergency response and self-safety management capabilities.</li> <li>3. Promoting a Company Sports Day to enhance employee health.</li> </ol>
	Human Rights Policy	<ol style="list-style-type: none"> <li>1. Complying with labor regulations and eliminating human rights violations.</li> <li>2. Regularly holding education and training courses on labor human rights, gender equality, etc., annually.</li> </ol>
	Product Safety	All of the company's products comply with all government regulations and do not contain any hazardous substances. At the same time, to ensure the quality of customer service, a customer service hotline and communication website are established, and customer service satisfaction

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		and supplier surveys are proactively conducted regularly to strengthen cooperation with customers and suppliers, creating a mutually beneficial relationship among the three parties, serving as the cornerstone for the company's sustainable development.
G Governance	Socio-economic and Legal Compliance	Establishing a governance organization and implementing internal control mechanisms to ensure all company personnel and operations strictly adhere to relevant laws and regulations. Reviewing compliance with operational-related regulations. Applying for patents for R&D products to protect the company's rights and interests.
	Strengthening Director Function and Implementing Director Responsibility	1. Planning relevant training topics for directors, providing directors with the latest laws, system developments, and policies annually to ensure directors understand their rights and legal responsibilities. 2. Insuring Directors and Officers Liability Insurance, to protect directors from lawsuits or claims when they have diligently performed their duties as good managers.
	Stakeholder Communication	1. Respecting stakeholder rights, regularly identifying the company's stakeholders, and setting up a stakeholder section on the company's website; understanding stakeholders' reasonable expectations and needs through appropriate communication methods, and responding properly to their concerns on important sustainable development issues. 2. Establishing dedicated communication channels corresponding to each stakeholder, actively communicating to reduce conflict and misunderstanding. 3. Establishing a spokesperson system, with a dedicated spokesperson handling and responding to inquiries to ensure open, transparent, and consistent information disclosure.

In addition, the General Manager coordinates the operation of all departments, overseeing R&D teams for navigation and connected vehicles, smart transportation and autonomous driving operations, and fleet management, as well as core business and support units like finance, legal, and human resources. Through internal control systems and governance mechanisms, the company ensures good communication between management and the Board of Directors, implementing strategy execution and sustainability commitments.



- **Board of Directors Operation and Composition**

(GRI 2-9 、 2-10 、 2-11 、 2-15 、 405-1 a.)

Kingwaytek, in accordance with the [Articles of Incorporation](#) and the [Corporate Governance Best Practice Principles](#), has established the Board of Directors as the company's highest governance body, responsible for formulating major policies, supervising operations, managing risks, and setting the direction for corporate sustainable development, to protect shareholders' rights, strengthen the board's function, respect stakeholder rights, and enhance information transparency.

2024 was the year of board re-election. The term of the 6th Board of Directors expired on May 23, 2024, and the 7th Board of Directors officially took office on May 24, 2024, for a three-year term, until May 23, 2027.

**7th Board of Directors Information (Term: 2024.05.24 ~ 2027.05.23)**

Title	Name	Gender	Age	Concurrent Company Position	Concurrent Important Positions in Other Companies
Chairman	Ko, Yin-Hung	Male	56-60	Chief Sustainability Officer	Director, Jincai New Energy Technology
Director	Tsai, Chu-Hui	Female	56-60	Corporate Governance Officer	None
Director	Chang, Ben-Yuan	Male	61-65	None	Chunghwa Telecom Corporate Representative, General Manager of Chunghwa Telecom Enterprise Customer Business Group, Director of Chunghwa System Integration Co., Ltd., Director of e-Play Corp., Director of GIS Taiwan Co., Ltd., Director of Wizlog Technologies Inc.
Director	Wang, Ching-Hung	Male	61-65	None	Chunghwa Telecom Corporate Representative, Vice President of Chunghwa Telecom Laboratories,

					Director of Taiwan Telematics Industry Association (TTIA)
Independent Director	Wang, Chih-Lung	Male	56-60	None	Audit Supervisor of Elite Advanced Laser Corp., Independent Director of Unipac Electronics Co., Ltd., Independent Director of Tai Feng Rubber Ind. Co., Ltd.
Independent Director	Huang, Hsiu-Gu	Male	71-75	None	None
Independent Director	Lin, Yi-Chen	Female	56-60	None	Professor, Department of Business and Management, National Tainan University

#### **Distribution of Directors' Professional Skills and Experience**

<b>Title</b>	<b>Name</b>	<b>Distribution of Directors' Professional Skills and Experience</b>
Chairman	Ko, Yin-Hung	Information, Technology, Industrial Management, Operational Judgment, Decision-making Ability
Director	Tsai, Chu-Hui	Project Execution, Practical Industry Experience
Director	Chang, Ben-Yuan	Information Technology, Industrial Management, State-owned Enterprise Practice
Director	Wang, Ching-Hung	Information Technology, Industrial Management, Transportation Industry Application Experience
Independent Director	Wang, Chih-Lung	Accounting, Finance, Auditing, Risk Control
Independent Director	Huang, Hsiu-Gu	Business Management, Operational Strategy, Management
Independent Director	Lin, Yi-Chen	E-commerce, High-tech Marketing, Industry-Government-Academia Collaboration, Academic Research

All directors are nominated through a candidate nomination system and elected by the Shareholders' Meeting from the list of candidates. The selection process considers professional background, industry experience, gender composition, and ethical conduct, and ensures at least 1/3 of the seats are independent directors. The specific management objectives of the Board of Directors are as follows:

1. The Company's Board of Directors emphasizes gender equality among members, and the Board members should include at least one female director.
2. The Company's Board of Directors focuses on operational judgment, management, and crisis management capabilities, and at least 2/3 of the Board members should possess capabilities in relevant core areas.
3. Independent directors shall not serve more than 3 consecutive terms.
4. Compliance with Article 26-3, Paragraph 3 and 4 of the Securities and Exchange Act is required, stipulating that directors must not have spousal or kinship relationships within two degrees of consanguinity to maintain their independence.
5. The number of directors who are also employees of the Company should be less than or equal to 1/3 of the total board seats to achieve the goal of supervision.

[The Company's Director Selection Procedure](https://www.Kingwaytek.com/files/%E8%82%A17_%E8%91%A3%E4%BA%8B%E9%81%B8%E4%BB%BB%E7%A8%8B%E5%BA%8F_1130524.pdf)

[https://www.Kingwaytek.com/files/%E8%82%A17\\_%E8%91%A3%E4%BA%8B%E9%81%B8%E4%BB%BB%E7%A8%8B%E5%BA%8F\\_1130524.pdf](https://www.Kingwaytek.com/files/%E8%82%A17_%E8%91%A3%E4%BA%8B%E9%81%B8%E4%BB%BB%E7%A8%8B%E5%BA%8F_1130524.pdf)

The fulfillment of the 2024 management objectives is as follows:

1. Professional capabilities of directors: The current Board of Directors is composed of 7 directors (including 3 independent directors), all of whom are outstanding individuals with rich professional practical experience, possessing capabilities in leadership decision-making, management, operational judgment, crisis management, industry knowledge, and international market perspective. The 3 independent directors specialize in accounting, technology, and business management backgrounds, respectively, and the 4 directors specialize in information, technology, and industrial marketing and management backgrounds, thereby implementing the policy of director diversification and highly improving corporate governance efficiency and management performance, meeting the requirements of the corporate governance principles for diversity, independence, and professionalism.
2. Distribution of independent directors' tenure: One independent director took office

- on July 22, 2021, one on May 19, 2023, and one on May 24, 2024. None of their tenures have exceeded 6 years, and their consecutive terms do not exceed 2 terms.
3. Composition of Board members: All members of the Company's Board of Directors are of Taiwanese nationality. The composition structure is 3 independent directors (accounting for 43% of all board members). In 2024, considering gender equality, the number of female directors has been increased to 2. As of the end of 2024, 4 directors are aged 56-60, 2 directors are aged 61-65, and 1 director is aged 71-75.
  4. The number of directors who are also employees of the Company in this term is two, which is less than or equal to 1/3 of the board seats, achieving effective supervision in line with corporate governance.

To implement the principle of diverse composition, the Board of Directors has established management objectives for gender balance and professional capabilities. In 2024, the proportion of female director seats was 29%. Although it did not reach 1/3, measures for talent cultivation and diversified talent recruitment have been set to aim for increased gender diversity in the future.

The Board of Directors convened 6 meetings in 2024, with high attendance rates. All proposals were resolved after thorough discussion, and independent directors legally recused themselves from discussions involving conflicts of interest. The Board of Directors conducted an annual self-assessment based on the [\*Board of Directors Performance Evaluation Measures\*](#). The average score for 2024 was 4.96 points, which is higher than the previous year, indicating a high degree of execution by the Board of Directors in operational participation, supervisory effectiveness, and internal control tracking.

- **2024 Director Training (GRI 2-17)**

To enhance corporate governance effectiveness and directors' sensitivity and responsiveness to operational risks and sustainability issues, Kingwaytek Technology Co., Ltd., in accordance with the *Corporate Governance Best Practice Principles*, arranges for directors to participate in diverse training courses and professional seminars annually, enhancing the professional skills and knowledge required for their duties. In compliance with FSC regulations, all directors completed at least 6 hours of training on corporate governance and sustainability-related issues within the year. The operation of the Board of Directors is also assisted by the internal audit unit in documentation and periodic evaluation.

The cumulative total training hours for directors in 2024 was 81 hours. All directors met the regulatory requirement of "at least 6 hours per person per year." The directors'

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training courses covered diverse topics such as Generative AI applications, brand and stakeholder management, carbon credit trading, corporate governance, sustainability and cybersecurity risks, industry trends, legal compliance systems, and sexual harassment prevention. The course formats included both in-person and online sessions, and the organizing institutions included professional bodies such as the Taiwan Corporate Governance Association, the Securities and Futures Institute, and the Taiwan Academy of Banking and Finance.

In 2024, the Corporate Governance Officer also assisted in formulating the annual training plan and arranging relevant courses based on the directors' educational backgrounds, experience, and the company's industry characteristics, ensuring that the training content is closely aligned with the company's operational issues.

- **2024 Director and Senior Management Compensation Structure**

The compensation structure for Kingwaytek's directors includes: cash compensation (fixed), director's remuneration (variable), stock options, stock dividends, retirement benefits or severance pay, various allowances, and other measures with substantive incentives. The company, based on its [Articles of Incorporation](#) and the *Board of Directors Performance Evaluation Measures*, has the Compensation Committee review the participation level and contribution value of each director, which is then decided by the Board of Directors. Independent directors do not participate in the distribution of remuneration.

Director compensation is closely linked to the company's overall operational performance. The total director compensation for 2024 was NT\$5,270 thousand, accounting for 6.41% of the net income after tax for that year. At the end of 2024, the compensation brackets for directors, excluding the Chairman, were all below NT\$1 million. The director compensation payment system is regularly reviewed based on the company's actual operations and risk status to ensure the compensation is fair and provides adequate incentive.

The compensation package for Kingwaytek's senior management (General Manager, Vice Presidents) is formulated in accordance with the company's "Compensation Management Regulations" and "Performance Management Regulations," including: fixed salary, retirement contribution, work allowances, year-end bonuses, and performance bonuses. The distribution of bonuses is calculated based on a ratio of financial indicators (such as profit contribution, target achievement rate) and non-financial indicators (such as participation in sustainable operation, governance

contribution), comprehensively considering overall operational performance and risk management factors.

The total compensation for the General Manager and Vice Presidents in 2024 was NT\$15,390 thousand, accounting for 18.73% of the net income after tax. The Compensation Committee convened four meetings throughout the year to review relevant proposals, which were then approved by the Board of Directors. Furthermore, based on the compensation bracket disclosure, in 2024, there was 1 General Manager and 3 Vice Presidents, and all their compensation was between NT\$2 million and NT\$5 million.

The retirement system for the company's senior management is the same as for other employees, all subject to the New Labor Pension Act, with the company making monthly contributions of 6% to the individual's dedicated account as required by law, not setting any additional differentiated system.

#### **2024 Director Compensation Composition and Bracket Details Table**

<b>Compensation Bracket (unit: NT\$)</b>	<b># of People</b>
Over 1,000,000	1
800,000~1,000,000	0
600,001~800,000	0
400,001~600,000	2
200,001~400,000	1
Under 200,000	4

#### **2024 Senior Management Compensation Composition and Bracket Details Table**

\*Senior Management is defined as Vice President level and above

<b>Compensation Bracket (unit: NT\$)</b>	<b># of People</b>
Over 5,000,000	0
3,500,001~5,000,000	2
2,000,001~3,500,000	2
1,000,001~2,000,000	0
Under 1,000,000	0

#### **• Director and Senior Management Severance and Retirement Policy**

The severance and retirement systems for the directors and senior management of Kingwaytek Technology Co., Ltd. are handled in accordance with relevant laws and regulations, such as the *Company Act* and the *Labor Pension Act*. The notice period for

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resignation and the calculation method for severance pay are no different from those for general employees, all executed according to the Labor Standards Act and the company's internal regulations.

If a director or senior executive terminates their term or voluntarily resigns, apart from the legally required accrued salary and statutory severance pay, no additional compensation or benefits in the form of cash, property, or in-kind are provided, nor are there any provisions for accelerated vesting of awards or special compensation.

Regarding the retirement system, all the company's directors and senior management are subject to the New Labor Pension Act, with the company making monthly contributions of 6% to the individual's dedicated account, which must not be lower than the statutory standard. Directors and senior executives do not have a separate independent retirement plan or supplementary benefit system.

For detailed compensation and retirement contribution details, please refer to page 14 of the *Kingwaytek 2024 Annual Report*.

#### • **Linkage between Director and Senior Management Compensation and ESG Performance**

To motivate senior managers and department heads to value long-term sustainable development, the incentive system is linked to sustainability indicators, and annual performance goals are set according to the company's sustainability strategy to achieve sustainable operation. In 2024, the sustainability development strategy and goals were linked to the short-term and long-term incentive compensation systems for the company's General Manager, senior managers, and department heads. The principles and calculation methods for the compensation paid to the General Manager, Vice Presidents, or other equivalent positions have taken the following ESG-related performance evaluation items into consideration.

1. General Manager: Performance Indicator — Sustainability Development Performance (15%), Implementation Method (Weight): Green Product Innovation (12%), Occupational Safety and Health (3%), Other (5%).
2. Senior Manager: Performance Indicator — Sustainability Development Performance (6%): Green Supply Chain Economy (5%).
3. Department Head: Performance Indicator — Sustainability Development Performance (5%): Sustainable Responsible Procurement (6%).

Position	Performance indicator	Implementation Method(Weight)
General Manager	Financial Performance(40%)	
	Market and Customer(15%)	
	Internal Process(10%)	
	Sustainability Development performance(15%)	Green Product Innovation(12%)
		Occupational Safety and Health (3%)
	Learning and Growth (20%)	
Senior Manager (One of the responsible managers for sustainability strategy)	Sustainability Development Performance(6%)	Green Supply Chain Economy (5%)
Department Head (one of the responsible managers for sustainability strategy)	Sustainability Development Performance (5%)	Sustainable Responsible Procurement (6%)

- **Clawback Mechanism**

The Company has not explicitly disclosed a Clawback mechanism for director or senior management compensation. Although the company has established the [Code of Ethical Conduct](#), the integrity commitment letter for directors and managers, and internal control systems, there are no specific regulations yet governing the conditions, procedures, and basis for reclaiming compensation granted due to fraud, major dereliction of duty, or violation of regulations.

To strengthen risk governance and the sustainable integrity system, the company will reference the *Code of Ethical Conduct* for TWSE/TPEX Listed Companies and the recommendation of GRI 2-19-a-iv in the future to establish clear clawback clauses, specifying that the company may revoke awards and claw back compensation in accordance with procedures when directors or senior executives are involved in major violations, ensuring the stability of organizational governance and stakeholder trust.

- **Board of Directors Performance Evaluation (GRI 2-18)**

Kingwaytek, in accordance with the [Board of Directors Performance Evaluation Measures](#), conducts regular annual self-evaluations of the Board of Directors, functional committees (including the Audit Committee, Compensation Committee, Risk Management Committee, and Sustainability Development Committee), and



individual directors. The Corporate Governance Officer oversees the process and reported the evaluation results to the 6th meeting of the 7th Board of Directors on February 25, 2025.

2024 Board of Directors Performance Evaluation Metrics and Scores :

Evaluation Item	Average Score
1. Degree of Participation in Company Operations	<b>4.83</b>
2. Improvement of Board Decision Quality	<b>5</b>
3. Board Composition and Structure	<b>5</b>
4. Selection and Continuing Education of Directors	<b>5</b>
5. Internal Control	<b>5</b>

The overall average self-assessment score of the Board of Directors in 2024 was 4.96 points (out of 5), higher than the 4.90 points in the previous year. The improvement was mainly due to a significant increase in the attendance rate of directors at the shareholders' meeting and the diligent execution of various internal control and supervision tasks.

Individual Director Performance Evaluation Metrics and Scores :

Evaluation Item	Average Score
1. Understanding of Company Goals and Mission	<b>4.91</b>
2. Director's Awareness of Responsibilities	<b>5</b>
3. Degree of Participation in Company Operaitons	<b>5</b>
4. Internal Relationship Management and Communication	<b>5</b>
5. Director's Professionalism and Continuing Education	<b>5</b>
6. Internal Control	<b>5</b>

The scores for individual directors and all committees were better than in previous years.

Functional Committee Performance Evaluation Metrics and Scores:

<b>Functional Committee Evaluation Item</b>	<b>Audit Committee</b>	<b>Compensation Committee</b>	<b>Risk Management Committee</b>	<b>Sustainability Development committee</b>
1. Degree of Participation in Company operations	4.5	4.5	5	5
2. Committee's Awareness of Responsibilities	5	5	5	5
3. Improvement of Committee Decision Quality	5	5	5	5
4. Committee Composition and Member Selection	5	5	5	5
5. Internal Control	5	5	5	5

The Audit Committee's average score was 4.91 points, and the Compensation Committee's was 4.90 points, both similar to the previous year's performance, continuously demonstrating professionalism and decision quality.

The performance evaluations for the Risk Management Committee and the Sustainability Development Committee both received a perfect score of 5.00 points, demonstrating full participation in operations and strategy promotion, and embodying the supervisory role of the functional committees.

- **Conflict of Interest Management (GRI 2-15)**

The Company's *Rules of Procedure for Board of Directors Meetings* and related internal control systems clearly stipulate the system for directors to recuse themselves from conflicts of interest. When a director has a personal interest, or an interest through their spouse, kin within two degrees of kinship, or a legal entity they represent, in a proposal listed on the Board of Directors' agenda, and this interest may potentially harm the company's interests, they should disclose their interest and legally recuse themselves from discussion and voting, and may not proxy for other directors' voting rights. The actual execution is fully recorded in the minutes of the Board of Directors meetings and disclosed in the annual report as required.

- In the 2024 Board of Directors meetings, directors legally recused themselves from the following proposals:
- April 8, 2024: Proposal for the nomination of director candidates, 6 directors legally recused themselves due to personal conflicts of interest.
- December 27, 2024: Proposal for the Chunghwa Telecom transaction, employee stock trust, etc., a total of 4 directors did not participate in the vote according to the recusal procedure.
- Other proposals involving concurrent director positions and the distribution of employee remuneration also had individual directors legally declare and recuse themselves from voting.

In addition, the Company has also established the [\*Code of Ethical Conduct\*](#), the [\*Operating Procedures and Guidelines for Ethical Management\*](#), and the [\*Code of Conduct\*](#), requiring directors, managers, and all employees to adhere to the principles of integrity management and implement measures to prevent unethical behavior in labor contracts and daily operations. All directors and managers have signed an "Integrity and Ethics Commitment Letter," and an independent whistleblowing system has been established to implement conflict of interest prevention mechanisms. The Administrative Services Department is the dedicated unit for integrity management, reporting the execution status to the Board of Directors regularly every year. The *Procedures for Handling Whistleblowing Cases* has also been established, clearly defining the whistleblowing process.

**The Company did not have any major conflict on interest in 2024.**

### **2.2.2 Functional Committees (GRI Index: 2-9 、 2-14)**

- **Sustainability Committee**

The Company's Board of Directors passed the establishment of the Risk Management Committee on August 2, 2024, and further established the Sustainability Committee, which includes two Directors as members, with the Chairman serving as the Chief Sustainability Officer.

The Committee reports the results of sustainability initiatives and future work plans to the Board of Directors once a year. The Committee convened 1 meeting in 2024. The agenda items included: (1) Identifying sustainability issues that require attention and formulating corresponding action plans; (2) Reviewing and revising objectives and policies related to sustainability issues; and (3) Monitoring the implementation of sustainable management matters and evaluating the execution status. The Company's Board of Directors regularly listens to reports from the management team annually. The management level must propose the Company's industry strategies to the Board, and the Board must judge the likelihood of these strategies succeeding, and must regularly review the progress of the strategies, and urge the management team to make adjustments when necessary.

- **Risk Management Committee**

The terms of reference for this Committee are as follows:

1. Reviewing risk management policies and framework, risk appetite, and risk tolerance.
2. Supervising the operation of risk management mechanisms.
3. Reviewing management reports on major risk issues.
4. Reporting risk management status to the Board of Directors in a timely manner.

Professional Qualifications of Risk Management Committee Members:

Title	Name	Professional Competencies and Experience Distribution
Convener	Huang, Sheng-Chung	General Manager of the Company, NTU EMBA, adept at combining product trends and market analysis to propose coping strategies
Member	Wang, Chih-Lung	Independent Director of the Company, passed the Senior Examination for Certified Public Accountants, served at a Big Four accounting firm, and also serves as an independent director for multiple listed/OTC companies, skilled in evaluating and judging financial risks
Member	Huang, Hsiu-Gu	Independent Director of the Company, previously served as the Chairman of an OTC company, skilled in risk assessment and decision-making for business management, crisis handling, and competitive strategy
Member	Lin, Yi-Chen	Independent Director of the Company, skilled in e-commerce, high-tech marketing management, previously served as the Dean of the College of Management and Director of the Graduate Institute of Technology Management at National Tainan University, possesses rich professional judgment on product market changes and consumer demand

Operational Status of the Risk Management Committee in 2024:

1. The Company's Risk Management Committee consists of 4 members.
2. Term of the first committee: From August 2, 2024, to May 23, 2027.
3. The current Risk Management Committee convened 1 meeting (A) in 113 (i.e., 2024). The attendance of the members is as follows:

Title	Name	Actual Attendance (B)	Attendance by Proxy	Actual Attendance (%) (B/A)
Convener	Huang, Sheng-Chung	1	0	100
Member	Wang, Chih-Lung	1	0	100
Member	Huang, Hsiu-Gu	1	0	100
Member	Lin, Yi-Chen	1	0	100

The English version is provided for reference only. The Chinese version shall prevail in case of any discrepancies between the English and Chinese versions.

Discussion Matters and Resolutions of the Risk Management Committee:

Meeting Date	Agenda Item	Resolution	Company's Handling of Committee's Opinions
2024/10/25	Passed the Report on the Operation Status of the Company's Risk Management for 113.	The motion was passed without dissent after consultation with all attending members by the Convener.	Submitted to the 4th Board of Directors Meeting of the 7th Term on 2024/10/25 for report

[Organizational Charter of the Company's Risk Management Committee](https://www.Kingwaytek.com/files/%E9%A2%A8%E9%9A%AA%E7%AE%A1%E7%90%86%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B_1130802.pdf)

[https://www.Kingwaytek.com/files/%E9%A2%A8%E9%9A%AA%E7%AE%A1%E7%90%86%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B\\_1130802.pdf](https://www.Kingwaytek.com/files/%E9%A2%A8%E9%9A%AA%E7%AE%A1%E7%90%86%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B_1130802.pdf)

[Company's Risk Management Policy and Procedure](https://www.Kingwaytek.com/files/%E8%91%A334_%E9%A2%A8%E9%9A%AA%E7%AE%A1%E7%90%86%E6%94%BF%E7%AD%96%E8%88%87%E7%A8%8B%E5%BA%8F_1130802.pdf)

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• **Compensation Committee (GRI 2-19 、 2-20)**

The current (5th) Compensation Committee consists of 3 members, all of whom are Independent Directors, including Huang, Hsiu-Gu (Convener), Wang, Chih-Lung, and Lin, Yi-Chen, meeting the regulatory requirement for independence.

The term of the 5th Compensation Committee is from May 24, 113 (i.e., 2024) to May 23, 116 (i.e., 2027). The Company has established the "Organizational Charter of the Compensation Committee" to govern its authority and duties, responsible for formulating and regularly evaluating the compensation system and standards for Directors and Senior Management.

The Compensation Committee convened 3 meetings in 113 (i.e., 2024). The attendance rate of the members is as follows:

Name	Actual Attendanc	Attendance Rat
Huang, Hsiu-Gu (Convener)	3	100%
Wang, Chih-Lung	3	100%
Wang, Wei-Yen	1	67%
Lin, Yi-Chen	2	100%

The Company's compensation items and system planning are reviewed by the Compensation Committee and then submitted to the Board of Directors for approval. For detailed implementation status, please refer to pages 40-42 of Kingwaytek's 113 (i.e., 2024) Annual Report.

[Organizational Charter of the Company's Compensation Committee](https://www.Kingwaytek.com/files/%E8%91%A320_%E8%96%AA%E9%85%AC%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B_1090313.pdf)

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• **Audit Committee**

The 4th Audit Committee consists of 3 Independent Directors, including Wang, Chih-Lung, Huang, Hsiu-Gu, and Lin, Yi-Chen. The term of office is from May 24, 113 (i.e., 2024) to May 23, 116 (i.e., 2027). Its duties include:

- Reviewing the Company's financial reports
- Evaluating the effectiveness of the internal control system
- Appointing and supervising the suitability and independence of the certifying CPA
- Overseeing the operation of the Company's legal compliance, internal control system, and risk management

To perform its duties, the Committee generally convenes meetings quarterly and may invite company managers, internal auditors, CPAs, or other stakeholders to attend. A total of 6 meetings were held in 113 (i.e., 2024). The attendance status is as follows:

Name	Actual Attendance	Attendance by Proxy	Attendance Rate
Wang, Chih-Lung	7	0	100%
Huang, Hsiu-Gu	7	0	100%
Wang, Wei-Yen	2	1	67%
Lin, Yi-Chen	3	0	100%

Major proposals passed by the Committee during the year included the review of the 2024 quarterly financial reports, the Internal Control Statement, the review of related-party transactions, the evaluation of the CPA's independence, and the reappointment proposal. All proposals were passed without dissent, and the resolutions were fully adopted by the Board of Directors.

#### [Organizational Charter of the Company's Audit Committee](https://www.Kingwaytek.com/files/%E8%91%A326_%E5%AF%A9%E8%A8%88%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B_1130426.pdf)

[https://www.Kingwaytek.com/files/%E8%91%A326\\_%E5%AF%A9%E8%A8%88%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B\\_1130426.pdf](https://www.Kingwaytek.com/files/%E8%91%A326_%E5%AF%A9%E8%A8%88%E5%A7%94%E5%93%A1%E6%9C%83%E7%B5%84%E7%B9%94%E8%A6%8F%E7%A8%8B_1130426.pdf)

## 2.3 Economic Performance

### 2.3.1 Economic Value (GRI 201-1 、201-4 、415)

In the fourth quarter of each year, all departments compile the budget for the following year. The Finance Department aggregates budgets or targets for sales, production, procurement, and payroll expenses, and prepares the projected income statement, balance sheet, and cash flow statement for submission and review. At the first Board of Directors meeting of the following year, the Chairman or a representative designated by the Chairman reports the budget preparation results, and the Board of Directors resolves to pass it.

The Finance Department aggregates the current financial reports, compares them with the budget and prior operating status, and submits them to the Board of Directors for



discussion to review and improve operating policies. The Company's quarterly consolidated financial reports, annual consolidated financial reports, and individual financial reports are all announced on the Company's official website and the Market Observation Post System.

### Direct Economic Value Generated and Distributed by the Organization

unit : NT\$ thousands

Item	2022	2023	2024
Revenue	481,109	505,480	444,187
Operating Costs (Note 1)	394,856	452,908	399,612
Employee Salaries and Benefits (Note 1)	167,726	191,491	201,937
Payment to Capital Providers(Notes 2,3)	79,081	103,645	99,758
Payment to Government (Note 3)	50,564	71,059	86,176
Community Investment (Charitable Spending)	-	31	32

Note 1: Includes operating costs and expenses.

Note 2: Includes cash and stock dividends distributed from earnings and capital surplus.

Note 3: Amount paid during the year.

As of the end of the reporting period, the Company had no expenditure on political donations, nor did it provide financial support to any political party, politician, or related political activities.

### 2.3.2 Tax Policy

- Tax Approach (GRI207-1 i, ii)**

The Company's tax execution unit is the Finance Department. To effectively manage tax risks, the Company complies with the requirements of relevant laws and regulations for filing and tax payment based on changes in domestic and foreign tax laws, and assesses tax risks that require attention based on operational needs. Members of the Finance Department attend external or internal training provided by the competent authority irregularly to enhance the tax expertise of the executing personnel. The Company's sustainability strategy aims to create a balance in corporate governance, environmental governance, and social governance, which is also conducive to communication with stakeholders.

- Tax Risk Management (GRI 207-2 a)**

Changes in tax laws and regulations may increase the Company's effective tax rate, increase the Company's tax burden, and affect the Company's net profit. To effectively manage tax risks, the Finance Department identifies potential tax risks, discusses, and formulates response measures based on regulatory dynamics. When new operating activities or transactions occur, potential tax impacts are assessed in advance to formulate the optimal tax strategy.

- **Whistleblower Mechanism (GRI 207-2 b)**

The Company has established an independent internal complaint channel. If employees or external stakeholders discover unethical or illegal tax practices, or mechanisms that may compromise the Company's tax integrity, they can file a complaint, which will be handled primarily by the Administration Service Department. No unethical or illegal tax practices occurred this year.

- **Stakeholder Communication (GRI 207-3)**

The Company formulates its tax strategy by referring to laws, regulations, and ruling letters announced by the competent authority, and irregularly participates in tax seminars or courses held by tax authorities to update the latest regulatory information, and discusses with CPAs the potential impact of future tax regulations on the Company. If the tax policy or the application for tax incentives requires prior review by the competent authority as required by law, the Company obtains the approval from the competent authority in accordance with the law.

The Company's income tax is audited and certified by an external CPA firm to ensure that the Company pays a reasonable tax burden locally; and the Company cooperates with tax investigations by various National Taxation Bureaus, providing supplementary tax explanations and relevant documents as required by the competent authority.

## **2.4 Responsible Business Conduct**

### **2.4.1 Integrity Management**

**(GRI 2-23 、 2-24 、 2-26 、 205-1 、 205-2 、 205-3 、 206-1)**

The Company formulates its policy on integrity management by following the "Reference Examples for Establishing Codes of Ethical Conduct for Listed/OTC Companies," identifying possible adverse impacts on different stakeholders in the

Company's business relationships. For specific risks, the Company establishes corresponding preventive measures and post-event remediation systems, and sets up an independent supervisory unit to follow up on the subsequent handling of events and dynamically improve and optimize the Company's commitment to responsible business conduct, ensuring that the Company can meet the requirements and objectives of integrity management standards.

To guide and ensure that members and the Company's stakeholders understand the Company's integrity management policy, the Company implements a series of measures and management mechanisms, including signing relevant documents, utilizing email, e-newsletters, internal meetings, and holding educational training and briefings, with a total of 4 sessions and 4 hours conducted in 2024, involving 255 participants, to continuously promote awareness, and conducting due diligence on suppliers for review and screening purposes.

• **Anti-Unethical Conduct Program**

<b>Main Operating Activities</b>	<b>Risk of Unethical Conduct</b>	<b>Preventive Measures(Established Internal Control Mechanisms)</b>
Sales and Collection Operations	Taking advantage of one's position to solicit or illegally accept property from others, or seeking benefits for others	“Code of Ethical Conduct” Integrity Management Guidelines: relevant acts are prohibited by announcement.
	Obtaining government bids through bid rigging and collusion	Sales and Collection Cycle CS-103: Conducting feasibility analysis based on tender announcement and requirements, and bidding after approval from the decision-making level.
	Deliberately concealing or falsely reporting events, transactions, or data	Sales and Collection Cycle CS-105: Orders established must be accompanied by signed-back quotations, bid opening records, or contracts.
<b>Procurement and Payment Operation</b>	Receiving Kickbacks	“Code of Ethical Conduct” Integrity Management Guidelines: relevant acts are prohibited by announcement.

<b>Main Operating Activities</b>	<b>Risk of Unethical Conduct</b>	<b>Preventive Measures(Established Internal Control Mechanisms)</b>
	Establishing fictitious suppliers in the system to make payments.	Procurement and Payment Cycle CP-103, CP-106: The Procurement Department fills out the "Vendor Basic Information Form" and conducts an initial review. Qualified vendors are included in the approved supplier list; the Finance Department makes payments based on relevant vouchers.
	Non-conformance of procured goods specifications	Procurement and Payment Cycle CP-102: Selecting suppliers through inquiry, comparison, and negotiation, and confirming specifications according to acceptance procedures.
<b>Production Operations</b>	Unauthorized or illegal access and use of confidential and proprietary information, such as map product documents, etc.	<p>Electronic Data Processing Cycle CIS-104, CIS-107: Procedures for access control to programs and data, and security control procedures for files and equipment have been established.</p> <ul style="list-style-type: none"> <li>- Access Control Management Measures: Procedures for application management and access rights management have been established.</li> <li>- Financial and Non-Financial Information Management Measures: Important and confidential financial and business data should be kept away from non-related personnel during the approval and transmission process, and should be recovered and uniformly destroyed after execution if necessary; the storage method and location should ensure the confidentiality and security of the information. Furthermore, personnel handling the information have an obligation to keep it confidential.</li> <li>- ISO9001-2015: QP-MP-02 Document and Record Management Procedure.</li> </ul>
<b>Payroll Operations</b>	Fictitious employees on the payroll list	Payroll Cycle CW-104: Salaries are issued based on approved payroll reports, and the preparation and

<b>Main Operating Activities</b>	<b>Risk of Unethical Conduct</b>	<b>Preventive Measures(Established Internal Control Mechanisms)</b>
		issuance of payroll are not performed by the same person.
<b>Financing Operations</b>	Providing false financial reports for fraudulent loans	Financial Report Preparation Procedure Management Measures: Rules and procedures to be followed for financial report preparation have been established.
<b>Acquisition and Disposal of Property, Plant, and Equipment Operations</b>	Improper misappropriation of company assets	<p>- Property, Plant, and Equipment Cycle CA-104, CA-105: Access control for the Information Department's computer room, regular inventory by the Administration Service Department, and sample checks by Internal Audit.</p> <p>- Electronic Data Processing Cycle CIS-108: Controls for the acquisition, use, and maintenance of hardware and system software have been established.</p>
<b>Investment Operations</b>	-	-
<b>Research and Development Operations</b>	Engaging in espionage activities	<p>- R&amp;D Cycle CR-106: All employees sign an "Intellectual Property Pledge" (including confidentiality obligation) and are required to comply.</p> <p>- Sales and Collection Cycle CS-106, Production Cycle CM-108: Customers and partners sign a confidentiality agreement or contract (including confidentiality clauses).</p>
	Unauthorized or illegal access and use of confidential and proprietary information, such as development source code, etc.	- Electronic Data Processing Cycle CIS-104, CIS-107: Procedures for access control to programs and data, and security control procedures for files and equipment have been established.

<b>Main Operating Activities</b>	<b>Risk of Unethical Conduct</b>	<b>Preventive Measures(Established Internal Control Mechanisms)</b>
		<ul style="list-style-type: none"> <li>- Financial and Non-Financial Information Management Measures: Important and confidential financial and business data should be kept away from non-related personnel during the approval and transmission process, and should be recovered and uniformly destroyed after execution if necessary; the storage method and location should ensure the confidentiality and security of the information.</li> </ul>
<b>Electronic Data Processing Operations</b>	Using pirated software or license	<ul style="list-style-type: none"> <li>- R&amp;D Cycle CR-106: All employees sign an "Intellectual Property Pledge" (including confidentiality obligation) and are required to comply.</li> <li>- Electronic Data Processing Cycle CIS-110: All system software used must be legally licensed, and network users are prohibited from accessing unauthorized software on the network; the Information Department conducts software installation detection.</li> </ul>

To mitigate the impact caused by any violations of integrity management and professional ethics, the Company's employees can utilize the internal whistleblower reporting procedure to report violations, while suppliers and stakeholders can report any illegal or integrity management violating behavior through the complaint and reporting channels.

Complaints can be submitted via email ([integrity@Kingwaytek.com](mailto:integrity@Kingwaytek.com)), which will be received by the Corporate Governance Unit. The unit will investigate the content of the complaint and related evidence. If the complaint involves a director or manager, it should be reported to the independent director.

#### Complaint Handling Process:

- **Registration and Preliminary Reviews**

Upon receiving a complaint, the receiving unit should immediately register and file the case, and conduct a preliminary check based on the complaint documents, interview records, or related materials to confirm whether it meets the acceptance criteria

- **Establishment of an Investigation Committee**

If accepted, an investigation committee should be formed by convening relevant units based on the severity of the case, and the investigation must be completed within three months from the day after acceptance °

- **Immediate Disposition Measures**

For cases that are ongoing or carry the risk of extension, the accused should be immediately required to cease the related actions, and necessary preventive or emergency response measures should be taken to prevent the damage from escalating

- **System Review and Improvement Tracking**

Relevant units should review the internal control system and operating procedures involved in the case, propose specific improvement measures, and the Audit Office shall track until the improvement is completed to prevent similar occurrences °

- **Reporting Mechanism for Major Cases**

If the case involves a major violation or is likely to cause significant damage to the Company, the Audit Office should report the investigation results and subsequent handling and improvement status to the Audit Committee

- **Legal Redress and Rights Protection**

If necessary, legal proceedings may be initiated to claim damages to protect the Company's reputation and rights.

- **Anti-Trust Regulations**

Kingwaytek strictly adheres to relevant domestic and foreign laws and regulations to maintain healthy market competition and promote economic efficiency, and avoids coordinating production and sales volumes or manipulating prices with peers or associations. The Company has established relevant internal control systems, including the Audit Committee and Risk Management Committee, and also includes: [Code of Ethical Conduct](#), [Integrity Management Operating Procedures and Behavioral](#)

[Guidelines](#), [Complaint Handling Procedures](#), Business Management Measures, Job Authorization and Agent Management Measures, Anti-Corruption and Anti-Money Laundering Policy, and other measures, supplemented by internal audit operations, to further prevent corruption, monopolistic practices, and other misconduct.

- **Legal Proceedings**

As of 2024, Kingwaytek has had no violations of laws related to competitive behavior, trusts, or monopolies. Furthermore, to strengthen the prevention of insider trading, the Company conducted four educational awareness sessions for the Directors and all employees. We will continue to implement the aforementioned management measures to reduce potential risks and avoid negative incidents.

[Company's Insider Trading Prevention Management Operating Procedure](#)

[https://www.Kingwaytek.com/files/%E8%91%A317\\_%E9%98%B2%E7%AF%84%E5%85%A7%E7%B7%9A%E4%BA%A4%E6%98%93%E7%AE%A1%E7%90%86%E4%BD%9C%E6%A5%AD%E7%A8%8B%E5%BA%8F\\_1040814.pdf](https://www.Kingwaytek.com/files/%E8%91%A317_%E9%98%B2%E7%AF%84%E5%85%A7%E7%B7%9A%E4%BA%A4%E6%98%93%E7%AE%A1%E7%90%86%E4%BD%9C%E6%A5%AD%E7%A8%8B%E5%BA%8F_1040814.pdf)

## **2.4.2 Human Rights Policy**

[The Company's Human Rights Management Policy](#)

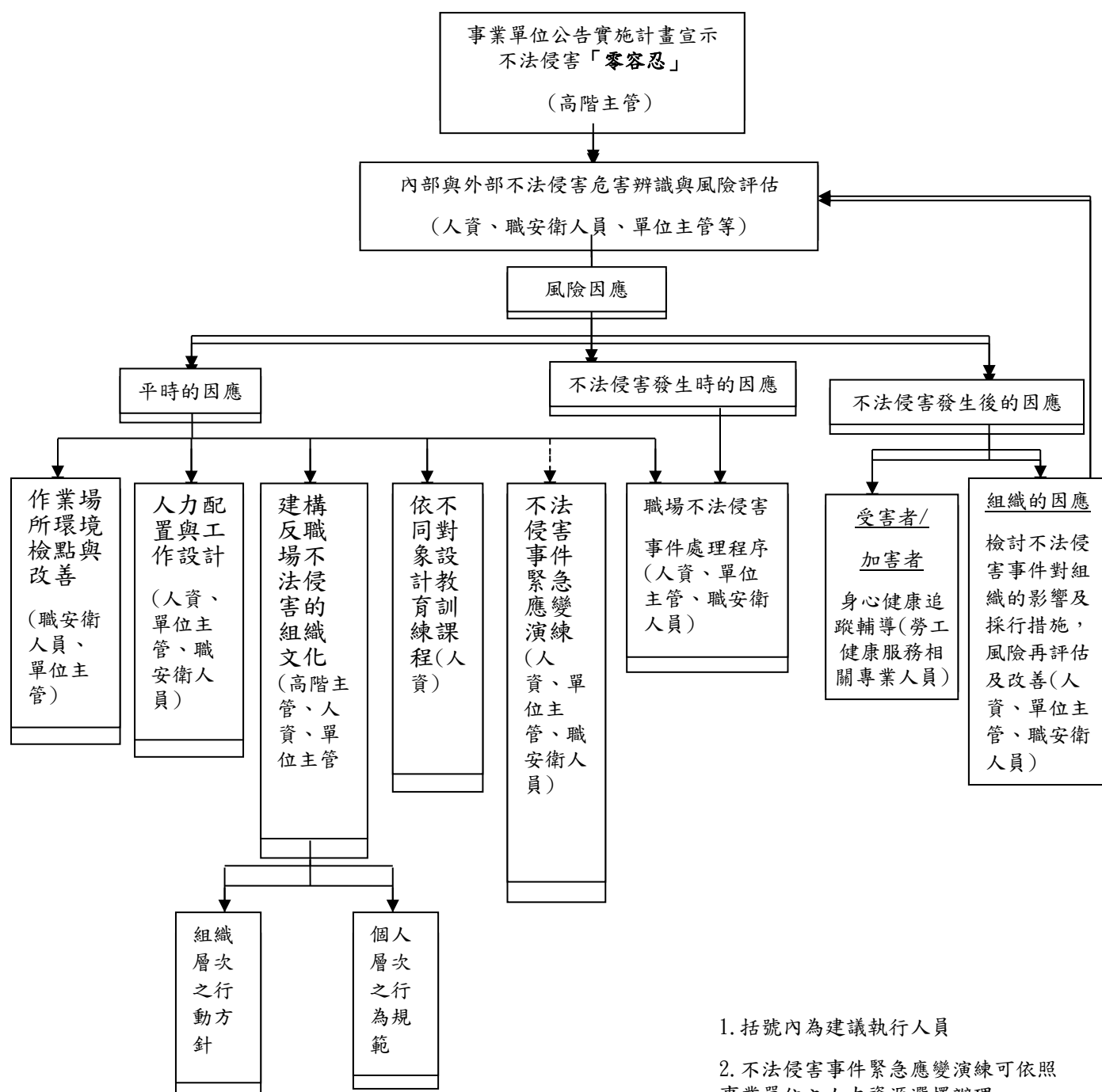
( [https://www.Kingwaytek.com/files/%E4%BA%BA%E6%AC%8A%E7%AE%A1%E7%90%86%E6%94%BF%E7%AD%96\\_1120501.pdf](https://www.Kingwaytek.com/files/%E4%BA%BA%E6%AC%8A%E7%AE%A1%E7%90%86%E6%94%BF%E7%AD%96_1120501.pdf) )

### **1. Emphasis on Labor and Business Ethics Policy Promotion**

The Company attaches great importance to the promotion of labor and business ethics policies. Through work rules, the Company's document control system, and announcement systems, relevant systems are promoted and regularly inspected. To protect labor human rights and ensure that every employee is treated fairly, humanely, and with respect, the Company has established "Regulations on Prevention of Sexual Harassment in the Workplace, Complaint and Disciplinary Measures" and provides complaint channels. It has also established "Ergonomic Hazard Prevention Plan," "Abnormal Workload Induced Disease Prevention Plan," and "[Prevention Plan for Unlawful Infringement during Duty Performance](#)" and other measures to safeguard the rights and interests of all colleagues.



執行職務遭受不法侵害預防計畫執行流程：



1. 括號內為建議執行人員

2. 不法侵害事件緊急應變演練可依照事業單位之人力資源選擇辦理

## 2. Compliance with Local Laws and International Standards

The Company complies with relevant Taiwanese laws and regulations, and international labor human rights norms, including the ILO Declaration on Fundamental Principles and Rights at Work and the UN Universal Declaration of Human Rights. This spirit is embodied in the establishment of internal rules and regulations and actual work execution.

### **3. Labor Rights**

The labor contract signed between every employee and the Company complies with the relevant Taiwanese laws and regulations.

### **4. No Forced Labor**

The labor contract is signed upon the establishment of the employment relationship in accordance with the law, and the contract specifies that the employment relationship is established based on the mutual consent of both parties.

### **5. Child Labor**

The Company shall not employ child laborers under the age of 18 or young workers. Any act that may lead to the employment of child labor is strictly prohibited.

### **6. Female Workers**

The Company's work rules clearly stipulate protective measures for female workers, especially for pregnant female workers: including prohibiting night work and dangerous work.

### **7. Working Hours**

The Company's work rules stipulate that the company's working hours shall not exceed 12 hours per day, working days shall not exceed 6 days per week, the monthly overtime limit is 46 hours, and the total for three months shall not exceed 138 hours, etc.

### **8. Salary and Benefits**

The wages paid to employees comply with all relevant wage laws, including those concerning minimum wage, overtime hours, and statutory benefits, and overtime pay is given at a rate superior to that required by law.

### **9. Humane Treatment**

Employees shall not be treated inhumanely, including any form of sexual harassment, corporal punishment, mental or physical coercion, or verbal abuse, etc.

### **10. Human Rights Protection Training**

Pre-employment training for new employees: Publicizing legal compliance related to human rights protection and the Company's internal communication structure to enhance employees' human rights awareness.

## **Human Rights Due Diligence**

The Company supports and voluntarily complies with internationally recognized human rights conventions, including the "Universal Declaration of Human Rights," the "United Nations Global Compact," the "United Nations Guiding Principles on Business and Human Rights," and the various human rights frameworks and spirit of the conventions of the International Labour Organization. We absolutely do not participate in any acts that disregard or trample on human rights. Based on the guiding principles of the aforementioned documents, we promote internal due diligence work such as human rights assessments to strengthen and enhance the human rights awareness of internal colleagues and stakeholders.

The scope of the human rights assessment covers all employees, suppliers, and customers, with special attention to vulnerable groups such as indigenous peoples, persons with disabilities, and pregnant and nursing colleagues. We investigate and prevent high-risk items, provide specific explanations and countermeasures, and plan relevant mitigation and adaptation measures.

To implement the international standards committed to by the "Human Rights Policy," we publicly disclose the results of our due diligence to mitigate the negative impact that corporate and supply chain operations may have on human rights.

We have completed this investigation and continue to disclose the implementation status and improvement results for various issues this year.

## Human Rights Issue Assessment and Mitigation Measures

Target	Affected Group	Human Right issue	Assessment/ Communication Channel	Mitigation Measures	2024 Implementation Status
employee	All Employees	Anti-discrimination, Child Labor Issues, Working Hours and Wages, Prohibition of Forced Labor, Freedom of Speech, Religion, and Association	Labor-Management Meeting. Complaint Hotline. Employee Suggestion Box. Employee Complaint Mailbox.	Work Rules. Personnel Management Measures. Attendance Management Measures.	Relevant management measures have been established in accordance with the law, with 0 cases violating the Labor Standards Act in 2024
Employee	Indigenous Peoples	Protection of Indigenous People		Statutory Leave for Indigenous People's Rituals in accordance with Labor Standards Act	Handled in accordance with laws and regulations
Employee	Persons with Disabilities	Workplace Safety		Dedicated work areas and surrounding protective measures are provided	Dedicated work areas have been specially set up to maintain the work safety of persons with disabilities
Employee	Pregnant and Nursing Colleagues	Health (Pregnancy and Nursing)	During pregnancy and one year after delivery	Planning and implementing the Maternity Protection Plan	Executed according to the Maternity Protection Plan, with regular arrangements for nurse interviews and consultation, providing care to pregnant and nursing colleagues
Employee	All Employee	Health	Poor health check results	Conducting regular health check-ups. Health check reminder and	147 colleagues participated in health check-ups in 2024; 3 health promotion activities were held; quarterly health

The English version is provided for reference only. The Chinese version shall prevail in case of any discrepancies between the English and Chinese versions.

Target	Affected Group	Human Right issue	Assessment/ Communication Channel	Mitigation Measures	2024Implementation Status
				publicity. Organizing health promotion activities. Health consultation. with on-site physician and nurse	consultation with on-site physician or nurse, and monthly health e-newsletters are sent
Supplier/Contractor	Contractor Employees	Privacy Supply Chain Management	Supplier Meetings Vendor Self-Assessment On-site Audit	Supplier Management Procedures	Quarterly assessment of the company's top ten trading vendors is conducted
Customer	Client Employees	Privacy	Client Meetings	Confidentiality Undertaking	Established personal data security maintenance and management measures to prevent infringement of personality rights and promote the reasonable use of personal data

### 2.4.3 Legal Compliance (GRI2-27)

The Company is committed to complying with all applicable local labor laws and regulations to ensure that employees enjoy their rightful benefits in accordance with the law. We respect and implement internationally recognized fundamental labor human rights principles, including freedom of association, personal privacy, prohibition of forced labor and child labor, and the elimination of any form of improper employment and discrimination.

To implement the aforementioned principles, the Company has established relevant rules and regulations as concrete basis for protecting employee rights, and continuously strengthens workplace fairness and respect through internal management and audit mechanisms, creating a working environment that is safe, inclusive, and compliant with human rights standards.

The Company had 0 violations of environmental regulations, 0 violations of social

regulations, 0 violations of governance and economic regulations, and 0 violations of product and service regulations in both 2023 and 2024.

Nor has it been subjected to any administrative penalties or fines.

## 2.5 Information Security

### 2.5.1 Information Security Management Policy

- **Information Security Management Policy**

Kingwaytek has implemented the ISO/IEC 27001:2022 Information Security Management System (ISMS), establishing a comprehensive system and operational procedures to ensure the confidentiality, integrity, and availability of information assets.

The Company has established regulations such as the "Information Security Management System," "Information and Communication Security Incident Notification and Response Standard Operating Procedure (SOP)," "User Password Management Regulations," and "Equipment Access Control Policy" to implement information asset security and risk control.

Internal colleagues receive information security awareness and training at least once a year, and the information security mechanisms and management effectiveness are regularly reviewed.

- **System and Governance Mechanism**

Item	Implementation Content
Information Security Organization	Establish dedicated information security personnel and a cross-departmental information security promotion team, supervised by the Information Director.
ISMS Management System	Maintain the continuation of ISO 27001:2022 certification, covering information systems such as the electronic map platform and information management.
Information Security Policy	Clearly define information security objectives, risk management, security incident reporting, and disposal procedures.
Employee Training and Audit	All employees must receive information security training at least once a year, with internal self-assessment and external audits arranged.

Kingwaytek places high importance on protecting customer data and has detailed

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regulations on how customer data is collected and processed. We strictly adhere to relevant laws and regulations during the provision of services. Through stringent security measures and the popularization of company-wide security awareness, we utilize multi-layered defense, regular testing, and education and training to prevent data breaches or loss within the company.

• **Information Security Management System Cycle**

Security Policy
01 Establish security management regulations that comply with laws and customer needs
02 Achieve the consensus that everyone is responsible for information security through full awareness
03 Protect the confidentiality, integrity, and availability of company and customer information
04 Provide a secure cloud network environment to ensure the company's business continuity

• **Information Security Initiatives**

1. **Enhance Information Security Defense Capabilities**

Regularly conduct penetration testing and vulnerability analysis on core business systems, and remediate vulnerabilities to mitigate information security risks.

2. **Improve Information Security Management Procedures**

Strengthen information security governance through the PDCA cycle to ensure alignment with international standards.

3. **Enhance Network, Endpoint, and Application Security**

Implement an EDR (Endpoint Detection and Response) system to ensure timely response.

4. **Legal Compliance and International Standard Certification**

Passed the ISO 27001 transition audit.

ISO/IEC 27001:2022

Certificate IS750439

Certificate valid from 2024/07/05 to 2027/07/04

5. **Education and Training**

Regularly implement education and training courses, and require all employees to complete the training and testing.

6. **Risk Control**

In 2024, 58 risk issues were assessed. Based on the security aspects of confidentiality, integrity, availability, and compliance, the current required control level was determined, and all risks are currently under control.

## **7. Intelligence Sharing**

To obtain early warning for information and communication security, the company has joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) information security intelligence sharing organization, and subscribes to the Information Security Weekly to acquire information on security threats and vulnerabilities.

### **• Information Security Management Actions**

To ensure customers can use Kingwaytek's smart transportation services with confidence, we follow the ISO 27001 Information Security Management System framework, establishing a complete security management mechanism and obtaining third-party verification. Furthermore, based on the standard, we have formulated 12 management procedures covering aspects such as security risk management, access control, incident response, and business continuity, ensuring their implementation in compliance with the regulations. Our internal audit mechanism collaborates with the monitoring mechanism to ensure the effectiveness of security measures and to make timely adjustments when potential risks are discovered, mitigating risks and ensuring the security and stability of our services.

### **• Information Security Education and Exercise Results**

To effectively respond to information security risks and vulnerabilities within the organization, the Information Security Team comprehensively assesses each risk based on its potential impact and likelihood of occurrence. The company regularly conducts education and training to enhance employee awareness of information security and reduce operational risks caused by security issues. High-risk items identified are disclosed in the annual management review meeting, and improvements and continuous tracking are initiated for the issues. As a leading brand in professional cloud services, Kingwaytek conducts regular information security exercises annually to ensure all employees understand and master the latest security protection measures. Every employee participates in a "General Information Security Course" at least once a year, covering fundamental concepts of information security, threat prevention, new security trends, and other related content, to strengthen security awareness and ensure operational stability.



- **2024 Key Execution Focuses and Achievements**

1. Completed the annual transition audit for ISO 27001.
2. Regularly conducted social engineering tests and security exercises to enhance employee security awareness.
3. Established an information security incident reporting mechanism and a real-time notification system.
4. Improved technical protective measures such as firewalls, Intrusion Detection Systems (IDS), and vulnerability scanning.
5. Established information security review records, and regularly reported to the Board of Directors.

ISO27001 : 2022 Certificate



TISAX Certificate



- **Business Continuity Plan (BCP)**

At Kingwaytek, the Business Continuity Plan (BCP) is a critical mechanism for ensuring business stability and risk management, directly impacting customer trust and the company's ability to respond to core risks such as network security, information security, and information privacy. Kingwaytek's BCP complies with the ISO 27001 standard and focuses on system completeness, process security, and business recovery capability to enhance corporate operational resilience. We regularly review all key business-related activities and conduct annual reviews and enhancements to ensure the plan can adapt to a dynamically changing risk environment, continuously maintaining high standards of information security and business continuity.

- **Business Continuity Plan Exercise**

To ensure the effectiveness of the Business Continuity Plan (BCP), Kingwaytek regularly takes inventory and considers multiple key aspects in accordance with the ISO/IEC 27001:2022 standard, such as business impact level, reliance on information and communication systems, changes in risk patterns, and external resource availability, as the basis for updating plan information and adjusting response strategies. Through annual exercise mechanisms, we simulate disruption scenarios and verify the response capabilities and collaborative effectiveness of various departments in different aspects, strengthening overall information security and operational resilience. The exercise results and review feedback are incorporated into the BCP documentation, continually optimizing the content, allowing the plan to evolve dynamically with the environment and organizational needs.

## **2.6 Products and Services**

### **2.6.1 Products and Services Introduction**

With over two decades of dedication in the smart transportation sector, Kingwaytek has established its market leadership through cutting-edge technology and extensive commercial applications. The Company centers its strategy on "Smart Transportation Integrated Solutions," striving to realize the vision of future mobility life. It has established core products and services including electronic map services, navigation and connected cars, commercial fleets, and autonomous vehicle operations, continuously advancing technological innovation and commercial application, thereby laying a solid foundation for Taiwan's smart transportation ecosystem. Key products and services include:

- **Map Data Creation and Analysis:** Providing high-precision maps and geographic system databases for application in autonomous vehicles and urban smart transportation systems.
- **Smart Transportation Solutions:** For example, connected car real-time traffic information services, driving behavior analysis, carbon reduction route planning, and backend management systems.
- **Mobile App (NaviKing):** A classic navigation service brand with over 6.5 million accumulated users, offering functions such as route navigation and real-time traffic information.



## 2.6.2 Core Products and Key Achievements

Kingwaytek's achievements are built upon diverse and innovative core products. Based on its self-developed database and platform construction experience, it provides comprehensive and automated API application services. The core products and their key achievements are as follows:

### Electronic Maps

- Kingwaytek is the No. 1 electronic map brand in Taiwan, possessing the nation's most comprehensive geospatial information database. We are the main electronic map supplier for Google, Apple, major automakers' in-car systems (e.g., BMW, AUDI, PORSCHE, TOYOTA, LEXUS), and government agencies.
- Holds the status as the largest map data supplier nationwide:
  - Covers over 6.4 million address records (approximately 90% of all residences in Taiwan).
  - Possesses 800,000 Points of Interest (POI), including over 200,000 pieces of dining, leisure, and entertainment information.
  - Road network coverage reaches 99%, and the update speed and accuracy for new roads and redeveloped areas lead the industry.
  - Exclusively owns 3D map platform technology, providing 3D building outlines and over 1,300 3D landmark buildings across the main island of Taiwan.
- High-precision map technology is in a leading position with rich practical experience: As a key element for realizing autonomous driving, its accuracy reaches the

centimeter level (0.01-0.2 meters), enabling precise depiction of road details, and has accumulated over 10 domestic site development experiences.

- **International Cooperation:** Has formed a strategic alliance with Korean company Navis-AMS, successfully securing the order for BMW's next-generation Taiwan navigation map data, demonstrating its international competitiveness and technical strength.
- **Future Outlook:** Will continue to expand the coverage and accuracy of high-precision maps to meet the future demands of ADAS and autonomous driving's AI decision systems, and is expected to become **one of the Company's core growth drivers** in the coming years.

### Navigation Software

- **The "NaviKing" series of mobile Apps has accumulated over 8 million downloads and installations**, holding a **market share of over 70%** in the Taiwan mobile navigation market, ranking as the No. 1 service.
- **Honors and Recognition:** Has received multiple honors, including **No. 1 in paid navigation rankings on the App Store and Google Play**.
- **Taiwan's exclusive real-time traffic information service platform:** Integrates public sector traffic information with NaviKing user driving data, serving large enterprises such as Google, Chunghwa Telecom Group, and Hotai Group.
- **Cross-Device Support:** The navigation software supports **Apple CarPlay and Android Auto**, providing a cross-device navigation experience.
- **Strategic Cooperation:** Partnered with **YAMAHA motorcycles (2023) and LUXGEN n7 electric vehicles (2024)** to launch model-specific navigation software, continuously expanding market penetration and cross-vehicle applications.
- **Subscription Service:** The subscription service model continues to accumulate users, with **NaviKing TM version user numbers growing nearly 20% annually**, anticipating high growth and aligning with consumer preference for navigation services and the trend of continuous updates.
- **AI Application:** Through AI artificial intelligence technology, the navigation software can provide more personalized, safer, and comfortable navigation suggestions, and features real-time traffic prediction capabilities.

### Connected Car Services

- **Taiwan's largest Connected Car service provider**, serving as a **Tier 1 connected car supplier for BMW, AUDI, PORSCHE, TOYOTA, and LEXUS**.
- **Technological Leadership:** Took the lead in introducing **5G connected car technology into autonomous driving applications**, accumulating commercial application experience in the C-V2X field, and seizing future connected car business

opportunities through the integration of roadside infrastructure.

- **Significant Carbon Reduction Benefits:** Connected car technology can effectively reduce fuel consumption and transportation pollution, and enhance driving efficiency and convenience through real-time traffic warnings and alternative route suggestions, effectively promoting carbon reduction benefits.
- **Market Expansion:** Connected car users continue to grow, with stable growth in overall connected car application services and related in-car device sales. The company is also actively expanding into overseas markets, collaborating with Hotai Group to enter Southeast Asia.

### **Autonomous Vehicle Operations**

- **The first vendor in Taiwan to commercially deploy autonomous vehicles:** Introduced Taiwan's first commercial autonomous vehicle operation service at the TSMC Southern Taiwan Science Park in 2023.
  - To date, the autonomous vehicle service has accumulated a driving distance of over **200,000 kilometers**, carried over **200,000 passengers**, and maintained a high cumulative satisfaction rate of **92%**. These metrics fully demonstrate the reliability of our autonomous driving technology and the maturity of our operational services.
- **The most autonomous vehicle project sites in Taiwan:** Accumulated over **10 domestic site development experiences**. Also obtained the **first autonomous vehicle on-road operation license**.
  - **Leading Technological Integration Capabilities:** Kingwaytek's high-precision map accuracy reaches the centimeter level (0.01-0.2 meters), making it a key application in the "perception layer" of autonomous driving decision systems. We are currently the only vendor capable of integrating high-precision maps, automatic navigation, connected cars, cloud platforms, and autonomous driving decision systems into autonomous vehicles. Furthermore, Kingwaytek is the first vendor to offer a 5G Vehicle-Road-Cloud integrated solution, successfully collaborating with Chunghwa Telecom.
  - **Diverse Application Site Experience:** Possesses extensive experience in autonomous driving operations in both closed environments (such as science parks, industrial parks) and mixed traffic environments (such as tourist attractions, urban roads). Successful cases include the collaboration with TSMC Southern Taiwan Science Park to implement Taiwan's first commercial autonomous vehicle operation service, and the promotion of multi-vehicle V2V platooning and de-platooning services in the Tamsui area.

### **Fleet Management**

The English version is provided for reference only. The Chinese version shall prevail in case of any discrepancies between the English and Chinese versions.

- **New Fleet Management Platform:** Integrates "People, Vehicles, Goods, Roads, and Cloud" operations management. Offers diverse solutions from basic to advanced, covering GPS, MDVR, ADAS, DMS, BLIS, TPMS, and other advanced features, enhancing driving safety and operational efficiency.
- **Digital Transformation:** Developed the "**NaviKing Commercial Fleet Edition**" App to assist small and medium-sized fleets in achieving digital transformation and enhancing efficiency.
- **Carbon Management Tool:** Emphasizes improving driving safety, automating operational processes, vehicle readiness, and reducing fuel consumption and carbon emissions, aligning with global ESG trends.

### **System Integration Services**

- With years of deep cultivation in the smart transportation sector, it plays a key role in important projects such as unmanned vehicle demonstration sites, connected car technology, road traffic signals, and accident information systems.
- **Government Collaboration:** Actively participates in government R&D projects, such as the "AI Smart Transportation - Driving Dynamics Prediction and Diversion Navigation System Platform Construction Project."

### **2.6.3 Quality Service**

To ensure the high quality of the core product, electronic maps, the Company has implemented various regulations stipulated by the ISO 9001:2015 international standard. This applies to all identification of customer needs and the operation of the entire quality management system, aiming to achieve customer satisfaction through all activities.

The quality management process includes risk issue identification, risk analysis and evaluation, risk treatment and control, risk monitoring and review, and response to risk disclosure. Through the Plan, Do, Check, Act (PDCA) cycle, the Company continuously improves uncertain risk factors in its operations.

## **ISO 9001 Quality Management System Risk Assessment Procedure:**

### **Communication and Consultation**

Evaluate the internal and external risk issues faced by key personnel in various departments of the Company in their operations, and issues that stakeholders may be concerned about, in accordance with the Company's "Risk and Opportunity Management Procedure."

### **Risk Identification, Risk Analysis, and Evaluation**

1. Key personnel in each department use the "Risk Registration and Identification Form" to identify risk issues, find potential risk factors, and determine the degree of impact the risk has on the company by considering its severity and likelihood according to the "Risk Identification and Assessment Standard."
2. Aggregate the risk identification results and analyze the overall risk using both qualitative and quantitative methods.

### **Risk Reporting, Disclosure, and Response**

The Risk Identification Team compiles the results of the Risk and Opportunity Management Procedure implemented by the respective responsible units. Finalize risk response measures based on the risk level and the content of the report.

Annually, before the Management Review Meeting, the Risk Identification Team re-confirms the identification results and, in conjunction with the management review timing, reviews the effectiveness of the control measures taken for risk identification and the results of continuous improvement.



## **2.6.4 Customer Privacy Management**

As a leading brand in smart transportation services, Kingwaytek deeply understands the security risks brought by emerging technologies and regards information security as a core responsibility. We use "Maintaining customer data privacy and ensuring business information security" as the guiding principle of our security policy, establishing a complete Information Security Management System (ISMS), and continuously passing ISO 27001, ISO 9001, and TISAX certifications to ensure service quality and the effectiveness of security management, thus safeguarding the security of customer data. We conduct regular security exercises annually to strengthen employee risk awareness and continuously optimize through the "Plan-Do-Check-Act" (PDCA) cycle, committing to providing safe and reliable services. In 2024, there were 0 instances of customer privacy breaches and legal incidents, and no financial losses resulted from such incidents.

## **2.6.5 Intellectual Property Management Plan**

To solidify market competitiveness and maintain sustainable operation, the Company places great importance on protecting product technology innovation, combining operational deployment and key technology development to safeguard diligently researched core technologies, and further emphasizing subsequent patent utilization to maximize their value. The Company has also obtained ISO 27001 [Information Security Management System Certification] for important information assets (including trade secret information) and personal data protection, establishing comprehensive protection mechanisms.

### **I. Patent Management**

1. The market deployment of each patent is judged based on the new technology itself, with the highest level of technical innovation, the "invention patent," as the main application goal, and the Administration Service Department is responsible for patent application matters.
2. The content of patent applications is brainstormed by agents and inventors to broaden the scope of protection and coverage, preventing others from circumventing the patent.
3. Patent incentive regulations are established to encourage colleagues to dedicate themselves to the research and development of patented technology. Individual inventors who obtain an invention patent are awarded a 50,000 NTD incentive bonus, and team inventors are awarded 100,000 NTD, with the achievement publicized.



## **II. Trademark Management**

1. Trademarks represent the company's image, goodwill, and brand; applications for major trademarks are made based on market deployment.
2. Customers, vendors, or partners must obtain prior consent and sign a Trademark License Agreement before using the Company's trademarks.

## **III. Copyright Management**

1. Upon hiring, all employees are required to sign an "Employee Intellectual Property Rights Declaration," and it is stipulated in the labor contract and employee work rules that all rights to any works, creations, developed technologies, or trade secrets generated during the period of employment as part of their duties shall belong to the Company.
2. Contracts with customers and suppliers all require compliance with intellectual property laws and regulations; violation of which will result in contract termination.
3. Employees are prohibited from using unauthorized software to prevent infringement of others' intellectual property rights and to protect the company's computer operating environment. The Information Technology Department also regularly checks software usage.
4. A dedicated person is responsible for external communications, including written and audiovisual materials.

## **IV. Trade Secret Management**

1. A "Trade Secret Management Regulation" is established, which stipulates the employee's obligation to safeguard the Company's trade secrets. Employees have a confidentiality responsibility for trade secrets learned during the execution of their duties while employed or thereafter, and shall not infringe, disclose, or make them known to a third party by any direct or indirect means.
2. The labor contract stipulates that colleagues must not bring confidential information from others into the company, must not disclose company secrets, and remain bound by this obligation after leaving the company.
3. Attendance at important meetings is restricted to specific personnel, and access and handling of key information such as finance, business, and personnel are also limited to designated individuals.
4. Continuously ensure employees understand the importance of confidentiality obligations through education, training, and regular awareness campaigns.

### 2024 Annual Implementation Status

The Company reported the implementation status of the 2024 Intellectual Property Management Plan to the Board of Directors on October 25, 2024.

1. The 2024 annual implementation status is as follows :

<b>2024Annual Status</b>	<b>Beginning of Period (1/1)</b>	<b>Added During the Year</b>	<b>Expired/Not Renewed</b>	<b>Total</b>
<b>Patents</b>	4	0	0	4
<b>Trademarks</b>	7	0	1	6

2. In 2024, there were no incidents involving the violation of patent rights, trademark rights, or copyrights.
3. Employee education and training, as well as regular outreach, continued.

## **3 Social**

### **3.1 Employee Care**

#### **3.1.1 Human Capital**

##### **3.1.1a Human Resource Management**

The Company adheres to relevant Taiwanese laws and international labor human rights standards, including the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the UN International Labour Organization. We have established and published the "Human Rights Management Policy" on our company website, respecting the safeguards set forth in human rights conventions and requiring their implementation in internal rules, regulations, and actual work execution to treat employees with dignity. We strictly comply with the Act of Gender Equality in Employment, the Labor Standards Act, and occupational safety and health regulations, formulating personnel rules to protect employee rights. The basic human resource management principles are as follows:

1. Establishing a safe, hygienic, and healthy working environment: Regular fire safety inspections, on-site medical services, and setting up meditation and massage rooms.
2. Labor rights: Every employee's labor contract with the Company complies with relevant Taiwanese laws; labor-management meetings are held regularly.
3. No forced labor, no child labor.
4. Clearly stipulating protective measures for female workers, including not working at night and not engaging in dangerous work.
5. Prohibiting inhumane treatment of employees, including sexual harassment, corporal punishment, psychological or physical coercion, or verbal abuse in any form.
6. Human rights protection training: Orientation for new hires includes promoting compliance with human rights protection laws and regulations and the company's internal communication structure to enhance employees' human rights awareness.
7. Conducting gender equality education and sexual harassment prevention online courses: To help colleagues understand knowledge about gender equality, the concept and prevention of sexual harassment, and to publicize the Company's procedures for handling sexual harassment incidents.
8. Promoting mechanisms for preventing workplace bullying: To help employees

understand workplace bullying, know how to avoid bullying behavior, and jointly create a friendly work environment that encourages communication and open management.

### 3.1.1b Talent Recruitment

The Company focuses on candidates' education, experience, professional skills, integrity, and enthusiastic personality traits. Talent recruitment is conducted based on the principle of equal opportunity, and the hiring policy does not discriminate against any gender, age, race, or religious background. We also legally hire individuals with disabilities, protecting their right to work. All employees enjoy the same welfare measures, compensation standards, and education and training systems, without variation due to gender, age, nationality, or other factors. Performance appraisals are conducted regularly every year as a basis for employee retention, promotion, salary adjustment, or bonus distribution.

#### • Total Number of Employees, and by Gender and Region (GRI 2-7)

Statistic/year		2022		2023 年		2024	
Total Employees		150		161		167	
Employment Contract		Permanent Employees	Temporary and Zero-Hour Contract Employees	Permanent Employees	Temporary and Zero-Hour Contract Employees	Permanent Employees	Temporary and Zero-Hour Contract Employees
Gender	M	78	3	86	4	86	9
	F	67	2	68	3	71	1
Region	TW	145	5	154	7	157	10
	Overseas	N/A	N/A	N/A	N/A	N/A	N/A
Employment Type		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	M	78	3	86	4	86	9
	F	67	2	68	3	71	1
Region	TW	145	5	154	7	157	10
	Overseas	N/A	N/A	N/A	N/A	N/A	N/A

#### Non-employee Workers (GRI 2-8)

None

- **Proportion of Senior Management Hired from the Local Community**  
(GRI 202-2)

Significant Locations of operation	Total Number of Senior Executives	Number of Senior Executives Hired from the Local Community	Ratio
Taiwan	5	5	100.00%

- **New Hires and Employee Turnover (GRI 401-1)**

Item/Year		2022		2023		2024	
Total Employees for the year		150		161		167	
New Hires and Turnover Sttistica		Number	Ratio	Number	Ratio	Number	Ratio
New Hires							
Age	Under 30	25	48.08%	25	48.08%	32	52.46%
	30~50	24	46.15%	21	40.38%	26	42.62%
	Over 50	3	5.77%	6	11.54%	3	4.92%
Gender	Male	33	63.46%	30	57.69%	34	55.74%
	Female	19	36.54%	22	42.31%	27	44.26%
Education	Graduate	13	25.00%	9	17.31%	9	14.75%
	Universiyt/ College	35	67.31%	32	61.54%	43	70.49%
	Other	3	5.77%	11	21.15%	9	14.75%
Region	Taiwan	52	100.00%	52	100.00%	61	100.00 %
	Overseas	N/A	N/A	N/A	N/A	N/A	N/A
Employee turnover							
Age	Under 30	18	36.73%	15	34.88%	29	53.70%
	30~50	30	61.22%	21	48.84%	22	40.74%

- **Employee Gender and Age Diversity**

Gender	Under 30	31-50	Over 51	Total
Female	24%	67%	10%	43%
Male	21%	71%	8%	57%

### **Implementation of Gender Equality**

- Adhering to gender equality laws to protect equality in working rights.
- Ensuring no differential treatment based on gender or sexual orientation in recruitment, employment, performance review, promotion, and education and training, and providing equal compensation and welfare benefits to ensure every member receives fair economic returns.
- Establishing fair recruitment and promotion processes, based on ability and performance, eliminating the influence of gender and other discriminatory factors.
- Actively promoting gender equality initiatives, as well as related training and educational activities, to raise awareness and understanding of these issues among company members.
- If any employee is disturbed by remarks or behavior of a sexual nature or gender discrimination, causing harm to their personal dignity, safety, and freedom, the Company will consider the specific facts of the case and take appropriate measures in accordance with the Act of Gender Equality in Employment and other regulations.

The Company implements workplace diversity and inclusion and gender equality policies. The gender ratio of incumbent employees is 127%, and the Company has employees across different age groups, with middle-aged and older employees (aged 45 and above) accounting for 1/4 of all employees. This contributes to the Company's professional competence and workplace experience, maintaining a stable and excellent tradition of knowledge transfer. Such diversity can bring different experiences and perspectives, while also providing a diverse working environment that promotes exchange and understanding between different cultures. To ensure every employee feels respected and treated equally, the Company conducts irregular training to enhance employees' awareness of diversity and gender equality to ensure these policies are effectively implemented. There were no discrimination incidents or complaints in 2024.

#### **3.1.1c Talent Development and Retention**

The Company annually collaborates with department supervisors to plan and formulate effective career competency development and training programs, and participates in external professional education and training, as well as regular internal sharing meetings, to assist colleagues in continuous learning and growth through diverse learning methods. The Company also incorporates the belief in corporate ethics into relevant training courses, cultivating key competencies for colleagues and establishing an overall career competency development blueprint for employees in the Company. During the annual performance reviews, supervisors and employees jointly discuss and set individual annual competency development plans, and through regular review and

feedback, assist employees in customizing the best development plan.

### 3.1.2 Compensation and Benefits

The compensation system is adjusted based on job level, expertise, and performance, maintaining competitiveness with market standards. The Board of Directors has a Compensation Committee responsible for approving the remuneration of senior management. Other benefits include year-end bonuses and patent bonuses.

The number of full-time employees not serving as managers, their average salary, and median salary over the years can be found on the [Market Observation System](#).

In 2024, the Company also implemented a treasury stock transfer to employees system to effectively motivate employees.

- **Ratio of Basic Salary and Remuneration of Employees by Gender to Local Minimum Wage (GRI 202-1)**

Basic Employees Category	Gender	Ratio of Standard Salary to Local Minimum Wage	Definition of Standard Salary for Basic Employees in other Companies (Company selects its own definition)
Taiwan	Male	3.06	Average salary of full-time employees not serving as managers
	Female	2.35	Average salary of full-time employees not serving as managers

#### 3.2.2a Employee Care

The Company values the physical and mental health and learning development of its employees, offering the following welfare measures:

1. Providing a flexible work model, planned according to the employee's job function and personal needs, to enhance work-life balance.

To balance employees' quality of life and work efficiency, Kingwaytek promotes a flexible work location system, allowing eligible employees to apply for Work-from-Home (WFH) to increase work flexibility and autonomy. This system not only helps to enhance employee satisfaction and commitment to work but also demonstrates the Company's emphasis on workplace diversity and work-life balance. Over 40% of employees work from home.

This system brings the following positive benefits:

- **Increased time flexibility and quality of life:**

Employees can independently allocate the time saved from commuting for family time, leisure activities, or self-learning, further promoting mental health and professional growth.

- **Enhanced economic autonomy:**

Implementing a flexible work location can effectively reduce commuting costs and dining out expenses, increasing employees' disposable income, and substantially enhancing their economic security.

- **Promoting local community economy:**

Employees working in their residential areas increase opportunities to purchase catering, daily necessities, and living services locally, thereby driving community business circulation and achieving the goal of corporate and community co-prosperity.

2. Every employee enjoys a birthday leave and a maximum of 7 days of paid happiness leave.
3. Establishing an Employee Welfare Committee: Employees enjoy related welfare measures.
4. Implementing female worker-friendly measures, such as a lactation room and providing a taxi service for late-night returns home.
5. Providing visually impaired massage services and a meditation room to help employees rest their body and mind during work.
6. Providing travel subsidies, birthday bonuses, employee group insurance, regular health check-ups, and regular employee sports days.
7. Organizing various education and training and physical and mental health courses.
8. Arranging on-site medical services, with professional nurses and doctors providing regular physical and mental health consultations to employees.
9. Establishing an Employee Assistance Program (EAPs) and an employee feedback mechanism.
10. Subsidizing employees for purchasing private office chairs and monitors to improve work efficiency.
11. Providing department meal allowances to strengthen team cohesion.

In 2024, a total of 3 employee stress relief and health-related activities were held, with themes including the "Little Belly Fat Loss Activity," "Starting the Core: Learning to Breathe Course," and "Laser Tag Battle." A total of 99 people participated, with a total activity duration of 8 hours. These fun activities not only provide employees with work-life balance skills but also effectively reduce anxiety, improve employee physical and



mental health, and create a healthier, happier, and more vibrant work environment.

### **3.1.2b Employee Retirement System**

All employees of the Company are covered by the new labor pension system. To stabilize employees' lives after retirement, the Company has established retirement management regulations in accordance with the law to protect labor rights. The Company makes monthly contributions to the employee's individual labor pension account established by the Bureau of Labor Insurance. The Company's contribution must not be less than 6% of the employee's monthly wage. Employees may also voluntarily contribute within 6% of their monthly wage, which can be fully deducted from their annual comprehensive income tax base. The ownership of this account belongs to the employee.

The Company's application of the Labor Pension Act regulations is as follows:

1. Voluntary Retirement:

A worker may apply for voluntary retirement if they meet one of the following conditions:

- (1) Have worked for fifteen years or more and are at least fifty-five years old.
- (2) Have worked for twenty-five years or more.
- (3) Have worked for ten years or more and are at least sixty years old.

2. Mandatory Retirement:

The Company shall not mandatorily retire an employee unless one of the following conditions applies:

- (1) The employee is sixty-five years old.
- (2) The employee is mentally or physically incapacitated and unable to perform their duties.

For employees engaged in work of a dangerous or physically demanding nature, the Company may apply to the central competent authority for an adjustment, but the age shall not be lower than fifty-five.

3. Retirement Pension Grant:

A worker who is 60 years old and has worked for less than 15 years shall receive a lump-sum retirement payment. A worker who has worked for 15 years or more may choose to receive a monthly pension or a lump-sum payment.

4. Retirement Pension Payment:

The employee shall apply to the Bureau of Labor Insurance for the payment procedures.

### 3.1.3 Performance Appraisal

The Company implements a dual-track system of KPI (Key Performance Indicator) and MBO (Management by Objectives), combining departmental goals with individual performance. Annual appraisals are conducted every year, and salary adjustment plans are formulated based on the appraisal results, which also serve as a reference for promotion and reward.

#### Employee Appraisal Status

In 2024, all new hires in the Company completed their new employee probationary appraisal. For the annual performance appraisal, all full-time employees, except for those hired or on leave of absence during the year, completed the annual performance appraisal.

- **Percentage of Employees by Gender Completing Annual Performance Appraisal**

Gender	Number Appraised	Total Employees	Ratio
Male	78	78	100%
Female	66	66	100%
Others	0	0	-
Total	144	144	100%

Note: Ratio of employees appraised by gender = Number of employees appraised by gender/Total number of employees by gender at year-end \*100%

- **Number and Percentage of Employees by Job Level Completing Annual Performance Appraisal (unit: Person %)**

Job Level	Number Appraised	Total Employees	Ratio
Senior Executive	4	4	100%
Middle Manager	15	15	100%
Entry -Level Manager	16	16	100%
Basic Staff	109	109	100%
Total	144	144	100%

- **Percentage of Employees by Job Level and Gender Completing Annual Performance Appraisal (Unit: %)**

Job Level	Male	Female	Other
Senior Executive	100%	100%	-
Middle Manager	100%	100%	-
Entry -Level Manager	100%	100%	-
Basic Staff	100%	100%	-

Note: Ratio=Number of employees appraised by job level and gender/Total number of employees by job level and gender at year-end

- **Number and Percentage of Employees by Job Function Completing Annual Performance Appraisal (Unit: Person, %)**

Job Function	Number Appraised	Total Employees	Ratio
Management	14	14	100%
R&D/Technology	115	115	100%
General Staff	15	15	100%
Total	144	144	100%

- **Percentage of Employees by Job Function and Gender Completing Annual Performance Appraisal (unit: %)**

Job Function	Male	Female	Other
Management	100%	100%	-
R&D/Technology	100%	100%	-
General Staff	100%	100%	-
Total	100%	100%	-

Note: Ratio = Number of employees appraised by job function and gender/Total number of employees by job function and gender at year-end

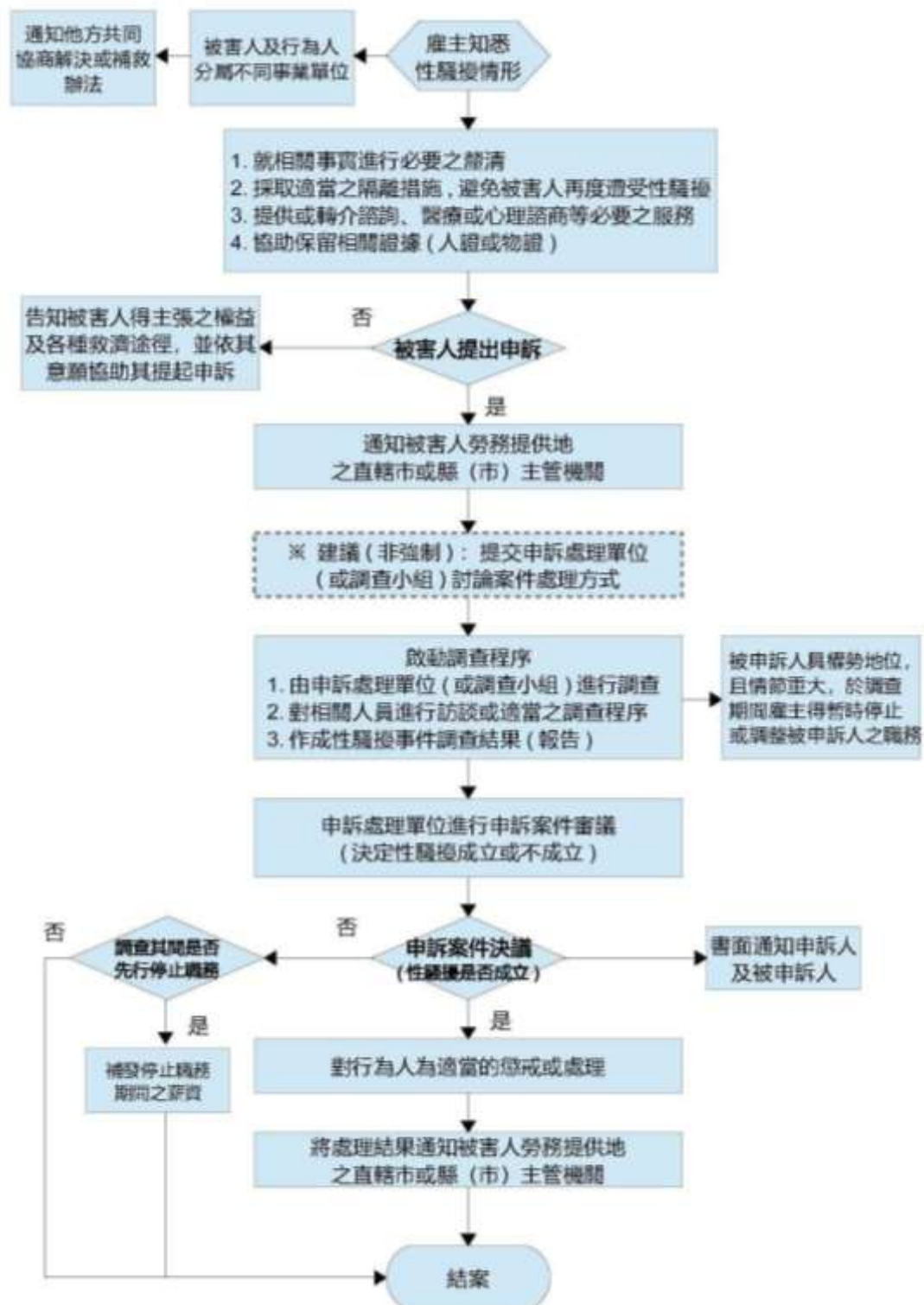
### 3.1.4 Workplace Safety

1. Annual employee health check-ups are provided.
2. The Company exceeds the requirements of the *Occupational Safety and Health Act* by appointing 4 Class A Occupational Safety and Health Managers and 1 Fire Safety Manager. Two emergency fire safety drills are held annually to improve employees' correct and effective response capabilities and reduce environmental hazards. The lost-time injury frequency rate for 2024 was 0%, the number of fires was 0, and there were no fatalities or injuries.
3. Providing comprehensive occupational safety education and training series: Different safety training is provided for different categories of employees based on situations they may encounter in the workplace, such as fire safety training, emergency response training, first aid personnel training, general safety and health education and training, etc. Educational training courses on occupational safety, workplace equity, and gender equality are conducted.

- **Occupational Safety and Health Education and Training**

Category	Course Content	Trainee Group	Total Training Hours/Sessions
General Safety and Health Education and Training	Fire Safety Education and Training	Office Colleagues	136hours/136 Attendees
General Safety and Health Education and Training	New Hire Occupational Safety Education and Training	New Hires	61hours/61Attendees
General Safety and Health Education and Training	Core Muscle and Breathing Training Course	All Company Colleagues	87.5 hours/131Attendee

4. Establishing regulations for the prevention, complaint, and punishment of sexual harassment in the workplace, and addressing gender equity issues. Providing employees with an independent channel for complaints to ensure a safe, equitable, and free working environment.
5. The process for handling sexual harassment complaints is as follows:



Upon receiving a complaint from an employee, the Company establishes an investigation team in accordance with regulations, holds independent meetings with the parties involved, evaluates the situation afterward, and determines the course of action.

## 2024 Handling Status :

The English version is provided for reference only. The Chinese version shall prevail in case of any discrepancies between the English and Chinese versions.

- 1 stalking incident: Not established, communication completed and case closed.
- 1 workplace bullying incident: Not established, communication completed and case closed.

## 3.2 Social Cohesion

### 3.2.1 Social Investment

#### 3.2.1a Social Investment Strategy

Kingwaytek Technology Co., Ltd. upholds the mission of "improving life with technology" and actively promotes the development of smart transportation to enhance overall social welfare. The Company's social investment strategy focuses on the following three main pillars:

- **Technology Empowers Urban Sustainability:** Utilizing smart transportation platforms and autonomous driving applications to assist local governments in optimizing traffic governance and improving the quality of public life.
- **Educational Resource Promotion and Talent Cultivation:** Through project collaboration, investing in smart transportation education and the construction of practical training grounds to enhance local talent's ability to connect with industry applications.
- **Local Connection and Digital Inclusion:** Establishing localized offices in Taoyuan, Tainan, and other areas in line with government plans to strengthen local communication and public transportation service support capacity.

#### 3.2.1b Social Participation Results

Based on the 2024 results, Kingwaytek participated in the following social actions:

- Supporting local governments in promoting autonomous electric vehicle application fields, including traffic innovation application projects in Taoyuan and Tainan, accumulating an operating mileage of over 39,500 kilometers.
- Setting up a dedicated zone at smart transportation exhibitions to introduce high-precision maps, smart connected vehicle applications, and carbon footprint management solutions to the public, promoting cutting-edge technology and sustainable transportation concepts.
- Participating in industry association activities (such as ITS Taiwan, Taiwan Connected Vehicle Industry Association) to promote cooperation between industry, government, and academia, and collectively enhance the overall social energy for smart transportation.

### **3.2.2 Indirect Impacts**

#### **3.2.2a Indirect Economic Impacts**

Kingwaytek provides smart transportation and spatial information technology solutions, indirectly promoting the digital transformation of local traffic governance, enhancing local industry innovation and economic benefits. Specific examples include:

- Supporting the establishment of local traffic information platforms, improving public commuting quality and urban operational efficiency, and indirectly reducing carbon emissions and transportation costs.
- Promoting high-precision maps and real-time traffic information services, assisting logistics and passenger transport operators in optimizing operational dispatch, which helps to reduce costs and increase efficiency for the overall transportation industry.

#### **3.2.2b Community Impacts**

- To strengthen corporate and community co-prosperity, the Company recruits local talent in Taoyuan and Tainan to assist in the construction and maintenance of local autonomous driving verification fields, providing immediate technical support and a local communication window. These locations not only provide local employment opportunities but also strengthen the digital level of local traffic operation and maintenance.

### **3.3 Sustainable Supply**

#### **3.3.1 Supply Chain Structure**

The Company's value chain primarily includes upstream suppliers such as information software service providers, information hardware sellers, and vehicle-related equipment manufacturers or sellers, who provide the Company with information hardware/software products and services, and equipment. After the Company integrates its proprietary products with the functions of relevant hardware equipment and software, it provides services such as electronic map databases, navigation software, real-time traffic information and connected vehicle services, autonomous shuttle services, and fleet management services to downstream [consumers, general private enterprises, or government agencies].

## Kingwaytek Value Chain

Value Chain	Business Category	Industry Type
Upstream: Suppliers	Information Service Industry	Information Software Service Industry, information Hardware Sales Industry
	Vehicle and Equipment Manufacturing Industry	Technology-Intensive Industry
The Company	Information Software Service	Information Software/hardware Sales Service Industry, Vehicle and Equipment Sales Industry
Downstream: Customers	Individual Consumers	N/A
	Private Enterprises	Information Service Industry, Vehicle and Equipment Sales Industry
	Government Agencies	Government Unit

### Upstream Suppliers in the Value Chain

(GRI 2-6-b-ii/2-6-c/2-6-d 、204-1)

The Company's suppliers provide hardware technical services, information software and hardware products, etc. In 2024, the total number of accumulated suppliers reached 595. The ratio of local suppliers used in the Company's major operating locations [Taiwan region] to the total procurement budget is 95.63%.

The Company classifies suppliers according to the RBA (Responsible Business Alliance) Code of Conduct. Tier 1 suppliers are those that directly transact goods and services with the Company, totaling 72 in 2024. Tier 2 suppliers are those that indirectly transact goods and services with the Company, totaling 36 in 2024.

The average procurement amount from Tier 1 suppliers accounted for 54.83% or more of the total annual procurement amount in 2024, which is lower than last year due to a reduction in the number of projects. The location of Tier 1 suppliers remains unchanged from last year.



- **Summary of Upstream Suppliers in 2024**

Supplier Type	Number of Suppliers	Geographical Distribution	Services or Products Provided by Suppliers	Business Relationship	Procurement Amount Ratio of Suppliers
Tier 1 Supplier	72	Taiwan Region	Technical Services, Software/hardware Products	Contract, Non-contract, Based on Specific Project	54.83%
Tier 2 Supplier	36	Taiwan Region	Technical Services, Software/hardware Products	Contract, Non-contract, Based on Specific Project	45.17%

- **Comparison of Supplier Quantity over the Last Three Years (Unit: Company)**

Supplier Type	2022	2023	2024
Tier 1 Supplier	124	92	72
Tier 2 Supplier	29	32	36

- **Comparison of Supplier Procurement Amount Ratio over the Last Three Year (Unit: %)**

Supplier Type	2022	2023	2024
Tier 1 Supplier	84.82%	78.79%	54.83%
Tier 2 Supplier	15.18%	21.21%	45.17%

**Downstream Customers in the Value Chain (GRI 2-6-b-iii/2-6-c/2-6-d)**

The Company's downstream value chain includes consumers, general private enterprises, and government agencies. The Company provides downstream electronic map databases, navigation software, real-time traffic information connected vehicle services, autonomous driving software/hardware integration services, and fleet management platform services. The geographical distribution of downstream customers in 2024 remains unchanged from last year.

<b>Downstream Type</b>	<b>Quantity (Companies/ People)</b>	<b>Geographical Distribution</b>	<b>Services or Products provided by the Company</b>	<b>Business Relationship</b>
Consumers	616,499	Taiwan Region	Navigation Services, Connected Vehicle Traffic information Services	Long-term Contract
Private Enterprises	74	Taiwan Region, Europe, America	Electronic Maps, Connected Vehicle, Traffic Information Services, Fleet Management Services, Autonomous Shuttle Services	Long-term Contract
Government	10	Taiwan Region	Electronic Maps, Connected Vehicle, Traffic Information Services, Autonomous Shuttle Services	Long-term Contract

### 3.3.2 Green Procurement

In 2024, the Company continuously implemented e-policies such as the electronic invoice system and electronic sign-off, which are initially estimated to have reduced carbon emissions by approximately 2,011 kg CO<sub>2</sub>e. It is recommended to adopt clearer green procurement policies in the future, including renewable materials, outsourcing of green procedures, and regular third-party verification systems through program suppliers.

#### 3.3.2a Supplier Management Policy

The Company adheres to the principle of integrity management. In business transactions with suppliers, neither party shall directly or indirectly offer, promise, request, or accept any improper benefit, or engage in other acts that violate integrity, are illegal, or breach obligations. Furthermore, neither party shall seek to gain advantage through manipulation, concealment, abuse of information learned through their position, misrepresentation of material facts, or other unfair trading practices, to protect the legitimate rights and interests of both parties.

The Company's industry belongs to the information software service industry, and its main suppliers are large information equipment or information software distributors, such as distributors of Microsoft, Google, ASUS, HP, etc. The Company has established an Environmental, Safety, and Health (ESH) policy, requiring distributors to comply with environmental protection, occupational safety, and labor human rights regulations,

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and actively demanding that suppliers must not have any illegal acts and must sign a commitment letter. Concurrently, the Company adheres to ISO 9001 standards, and through supplier selection, performance evaluation, and education and training, fosters a cooperative relationship with suppliers to implement sustainability requirements in the daily management of the supply chain. Internal audits are also conducted regularly.

In addition to requiring all suppliers to comply with the [Kingwaytek Supplier Code of Conduct](#), including aspects such as ethical business practices, human rights protection, labor rights, and environmental protection, the Company regularly reviews (by signing a statement of consent) the implementation of the Code of Conduct by suppliers and provides necessary guidance and support to ensure compliance with management expectations and goals.

To ensure that the Company's commercial and non-commercial procurement and supplier management operations have guidelines to follow, the Company adheres to ISO 9001 standards. Through supplier selection and performance evaluation, a cooperative basis is established with suppliers, requiring them to comply with occupational health and safety (OSH) and labor safety regulations, and incorporating sustainability requirements into the daily management of the supply chain. Furthermore, the "Procurement Management Procedures" and "Property, Plant, and Equipment Cycle" are established. For procurement transaction partners, the procurement unit collects information on suppliers with good credit, quality, or favorable prices. The procurement unit should register the supplier information in the "Supplier Data Establishment Procedure" upon the first transaction and update the recorded information irregularly when changes occur. The procurement unit also conducts a review of the Company's top ten transaction vendors every quarter and fills out the "Supplier/Maintenance Vendor Evaluation Form." Internal audits are also conducted regularly.

### 3.3.2b Company's Supplier Evaluation Procedure:

Supplier Evaluation	Supplier Performance Appraisal
The Company evaluates and selects potential vendors for new procurement needs, recording the evaluation and selection results and vendor information in the "Supplier Evaluation Form." Suppliers that pass the evaluation are considered qualified suppliers for the department.	The Company annually assesses the performance of existing transacting suppliers at the end of the year and fills out the "Supplier Performance Appraisal Form," and considers the appraisal results for procurement decisions. Appraisal items: Quality, Delivery Time, Service Cooperation, Other.
If a vendor is evaluated as unqualified, but is the sole source or required by the customer, the requesting unit must obtain approval from the responsible supervisor for registration. If approved, the vendor is registered.	
The priority for quality control and development of suppliers/partners is determined by the supplier's quality performance and the importance of the product supplied.	
If a vendor is not a qualified supplier but is urgently needed for delivery, difficult to procure from, or cannot be pre-evaluated due to other special factors, the requesting unit must submit a report and obtain approval from the responsible supervisor to temporarily use the vendor for that material, but the vendor shall not be included in the qualified supplier list.	Suppliers meeting the following conditions are exempt from appraisal: 1.Non-major raw material or component suppliers, 2.Sole suppliers, 3.Suppliers designated by the customer's partners.

2024 Supplier Evaluation Results	
Excellent professional skills/ability, specifications/functions, and service exceeding procurement requirements, excellent service content and handling efficiency, delivery time ahead of schedule (24-20 points)	50 companies
Medium professional skills/ability, specifications/functions, and service meeting procurement requirements, acceptable service content and handling efficiency, delivery time on schedule (19-15 points)	58 companies
Insufficient professional skills/ability, specifications/functions, and service not meeting procurement requirements, poor service content and handling efficiency, delivery time behind schedule (14-8 points)	0 companies

## 2024 Implementation Results

- A total of 32 vendors signed integrity management clauses.
- The top ten outstanding suppliers were selected quarterly, and two education and training sessions were conducted, with 8 vendors attending online.

### [Company Vendor Evaluation Form](#)

<https://www.Kingwaytek.com/files/%E5%BB%A0%E5%95%86%E8%A9%95%E9%91%91%E8%A1%A8.pdf>

### [Company Supplier Code of Conduct](#)

<https://www.Kingwaytek.com/files/%E5%8B%A4%E5%B4%B4%E5%9C%8B%E9%9A%9B%E7%A7%91%E6%8A%80%E8%82%A1%E4%BB%BD%E6%9C%89%E9%99%90%E5%85%AC%E5%8F%B8%E4%BE%9B%E6%87%89%E5%95%86%E5%AE%88%E5%89%87.pdf>

## 4 Environment

### 4.1 Environmental Friendliness

#### Our Company's Greenhouse Gas Reduction Targets, Strategies, and Concrete Action Plans

**Please describe the base year and its data for greenhouse gas reduction, reduction targets, strategies, concrete action plans, and the achievement of the reduction targets.**

1. The greenhouse gas reduction base year is Minguo Year 111 (2022).
2. The direct greenhouse gas emissions are 12.4512 tonnes of CO<sub>2</sub>e, and indirect emissions are 170.1022 tonnes of CO<sub>2</sub>e, totaling 182.5534 tonnes of CO<sub>2</sub>e.
3. The reduction targets are: In Minguo Year 112 (2023), electricity consumption is to be reduced by 6%, fuel consumption by 3%, and total greenhouse gas emissions equivalent by 5.5% compared to Minguo Year 111 (2022). In Minguo Year 113 (2024), electricity consumption is to be reduced by 2%, fuel consumption by 3%, and total greenhouse gas emissions equivalent by 2% compared to Minguo Year 112 (2023).
4. The Company's primary greenhouse gas emission sources are electricity and transportation fuel. In response to the United Nations Sustainable Development Goals and to develop corporate social responsibility, we have implemented "environmental protection, energy saving, and loving the Earth" protection and energy-saving measures in our daily operations. The following methods are planned and gradually promoted to reduce the use of electricity and fuel:
  - **Energy Conservation:** Encourage turning off unnecessary lights, computers, and equipment, and appropriately adjusting air conditioning equipment to reduce energy consumption.
  - **Reduce Transportation Emissions:** Promote the use of public transportation or cycling for commuting, and reduce the number of business trips or use video conferencing, to reduce carbon emissions from vehicle use.
  - **Paper and Resource Saving:** Encourage double-sided printing, reduce paper usage, and encourage the use of electronic mail instead of paper.
  - **Eco-Friendly Diet:** Advocate choices such as vegetarianism, reducing meat consumption, and choosing local and organic foods.
  - **Waste Reduction and Recycling:** Promote correct recycling classification methods, encourage the reduction of single-use products, and raise awareness of waste reduction and resource recycling.
  - **Environmental Education and Awareness Enhancement:** Organize activities to increase knowledge and awareness of greenhouse gas reduction.
5. In Minguo Year 113 (2024), electricity consumption was 235,079 kWh, a reduction of 8,256 kWh (3%) compared to 243,335 kWh in Minguo Year 112 (2023). This translates to an effective reduction of 4,078 kg of CO<sub>2</sub> emissions. Furthermore, the Company assisted the government in promoting a self-driving electric vehicle operation project, with the vehicles traveling over 39,512 KM in the field in Minguo Year 113 (2024), achieving a carbon reduction benefit of at least 4,601.5 kgCO<sub>2</sub>e/KM. Internally, the Company fully utilizes an electronic approval system, reducing paper usage and mail delivery carbon footprint, and also fully uses electronic invoices, reducing paper usage by a total of 2,011 kgCO<sub>2</sub>e/kg over one year.

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#### 4.1.1 Material Management

Kingwaytek's office environment is primarily information service-oriented, and daily operations do not involve the consumption of large amounts of raw materials, only general office supplies such as stationery and packaging. The Company actively promotes digital operational procedures (such as electronic invoices and electronic approvals) to reduce paper usage. In 2024, the estimated carbon reduction from this is 2,011 kgCO<sub>2</sub>e.

#### 4.1.2 Energy Governance

The energy required for the office is primarily electricity. In 2024, the greenhouse gas inventory was completed in accordance with the ISO 14064-1:2018 standard, covering the Taipei office. Energy management actions include: using energy-saving contracted electricity for office consumption, managing electricity usage by zone and time period, adopting LED light tubes, setting air conditioning temperatures, and promoting optimization of lighting and air conditioning schedules such as turning off lights when leaving and during lunch breaks, as well as energy-saving settings for computer equipment. The Company has set a long-term electricity saving target, expecting a 2% reduction in electricity consumption from 2022 to 2025. In 2024, the annual electricity saving target was met ahead of schedule, with an actual saving of 8,256 kWh, achieving a carbon reduction of 4,078 kgCO<sub>2</sub>e.

The Company's total energy consumption in 2024 was 936.0736 (Gigajoules (GJ)). Purchased electricity was 864.4771 (Gigajoules (GJ)), accounting for 92%.

#### 4.1.3 Emissions Monitoring

The Company has implemented a greenhouse gas inventory. The inventory items cover Scope 1 and Scope 2 (such as office electricity use and vehicle use) and Scope 3 (primarily employee business travel). There are no fixed pollution sources or major emission equipment. Carbon emission information is regularly reported to the Sustainable Development Committee and the Board of Directors for supervision and optimization.

Year	Scope 1	Scope 2	Scope 3	Total	Intensity
2023	7.8791	114.3942	51.4476	173.7209	0.3437
2024	8.7888	116.1290	61.6065	186.5243	0.4200

#### **4.1.4 Waste Management**

"Zero waste" is the Company's ultimate goal for waste management. The waste generated from the Company's daily operations mainly consists of replaced IT equipment and office waste. A system for waste sorting and resource recycling has been implemented, and a dedicated recycling area has been established at the office location for the management and recycling of paper, electronic products, and daily items. IT equipment is regularly reviewed for usage, and disposal is handled in accordance with ISO 27001 regulations. In 2024, a total of 202 pieces of IT equipment were disposed of and recycled, with a total weight of 455.5 kg, which is a 1.3-fold increase in weight compared to 117 pieces and 338.3 kg in 2023, achieving the objective of effective waste management.



# Appendix

## Appendix I, GRI Standards Index Table

Statement of Use: Kingwaytek has reported ESG information for the period from January 1 to December 31, 2024  
in accordance with the GRI Standards.

### A. Material Topics Disclosure Items

GRI Standard	2024 Material Topic	Report Section	Page
GRI 3 : Material Topic 2021	Integrity Management and Legal Compliance	1.4.2 Management of Major Issue Impacts	16
		2.4.1 Integrity Management	43
		2.4.3 Legal Compliance	49
GRI 3 : Material Topic 2021	Talent Attraction and Retention	1.4.2 Management of Major Issue Impacts	16
		3.1 Employee Care	61
GRI 3 : Material Topic 2021	Customer Privacy and Information Security	1.4.2 Management of Major Issue Impacts	16
		2.5.1 Information Security Management Policy	50
		2.6.4 Customer Privacy Management	58
GRI 3 : Material Topic 2021	Technology Disruption Risk Management	1.4.2 Management of Major Issue Impacts	16
		2.5.1 Information Security Management	50
GRI 3 : Material Topic 2021	Financial Performance	1.4.2 Management of Major Issue Impacts	16
		2.3 Economic Performance	41

## B.General Disclosures

GRI Standard	Disclosure Item	Report Section	Page	Omission Explanation	
				Omitted Disclosure Item	Reason and Explanation
GRI 2 General Disclosures 2021	2-1 Organizational Details	2.1.1 General Information	26	NA	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Boundary Scope	4		
	2-3 Reporting Period,	1.1.1 Reporting Period	4		
	2-3 Frequency and Contact Point	1.1.7 Contact Information	6		
	2-4 Restatements of Information	1.1.4 Restatements of Information	5		
	2-5 External Assurance	1.1.6 External Assurance	6		
	2-6 Activities, Value Chain and Other Business Relationships	3.3.1 Supply Chain Structure	70		
	2-7 Employees	2.1.1 General Information	26		
	2-7 Employees	3.3.1b Talent Acquisition	62		
	2-8 Workers Who Are Not Employees	3.3.1b Talent Acquisition	62		
	2-9 Governance Structure and Composition	2.2.1 Governance Framework	29		
	2-9 Governance Structure and Composition	2.2.2 Functional Committee	39		
	2-10 Nomination and Selection of the Highest Governance Body	2.2.1 Governance Framework	29		
	2-11 Chair of the Highest	2.2.1	29		

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	Governance Body	Governance Framework			
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impact	1.4.1 Major Issues Assessment process	14		
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impact	1.4.2 Management of Major Issues Impacts	16		
	2-13 Responsible for Management of Impacts	1.4.1 Major Issues Assessment process	14		
	2-13 Responsible for Management of Impacts	1.4.2 Management of Major Issues Impacts	16		
	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Major Issues Assessment process	14		
	2-15 Conflicts of Interest	2.2.1 Governance Framework	38		
	2-16 Communication of Critical Concerns	2.2.1 Governance Framework	29		
	2-17 Collective Knowledge of the Highest Governance Body	2.2.1 Governance Framework	34		
	2-18 Evaluation of the Performance of the Highest Governance Body	2.2.1 Governance Framework	37		
	2-19 Remuneration Policy	2.2.1 Governance	34		

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		Framework			
	2-20 Process to Determine Remuneration	2.2.1 Governance Framework	34		
	2-21 Annual Total Compensation Ratio		-		Remuneration is part of the Company's confidential information and is therefore not disclosed.
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Management	7		
	2-23 Policy Commitments	2.4.1 Integrity Management	43		
	2-23 Policy Commitments	2.4.2 Human Rights Policy	47		
	2-24 Embedding Policy Commitments	2.4.1 Integrity Management	43		
	2-24 Embedding Policy Commitments	2.4.2 Human Rights Policy	47		
	2-25 Procedures to Remediate Negative Impacts	1.4.2 Management of Major Issues Impacts	16		
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.4.1 Integrity Management	43		
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.4.2 Human Rights Policy	47		
	2-27 Compliance with Laws and Regulations	2.4.3 Legal Compliance	49		
	2-28 Membership in Associations	2.1.1 General Information	28		
	2-29 Approach to Stakeholder Engagement	1.3.1 Stakeholder	11		

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		Identification			
	2-29 Approach to Stakeholder Engagement	1.3.2 Stakeholder Communication	11		
	2-30 Collective Bargaining Agreements		-		

### C.Topic-Specific Disclosures

GRI Standard	Disclosure Item	Report Section	Page
GRI 201 : Economic Performance2016	201-1 Direct Economic Value Generated and Distributed	2.3.1 Economic Value	41
GRI 201 : Economic Performance2016	201-2 Financial Implications and Risks and Opportunities from Climate Change	1.4.2 Management of Major Issues Impacts	23
		1.4.3b TCFD Framework for Climate Risk and Opportunity Assessment and Evaluation	27
GRI 201 : Economic Performance2016	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	3.1.2 Compensation and Benefits	66
GRI 201 : Economic Performance2016	201-4 Financial Assistance Received from Government	2.3.1 Economic Value	41
GRI 202 : Market Presence 2016	202-1 Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage	3.1.2 Compensation and Benefits	64
GRI 202 : Market Presence 2016	202-2 Proportion of Senior Management Recruited from the Local Community	3.1.1 Human Capital	62
GRI 203 : Indirect Economic Impacts 2016	203-1 Infrastructure Investments and Services Supported	3.2.1 Social Investment	69
GRI 203 : Indirect Economic Impacts 2016	203-2 Significant Indirect Economic Impacts	3.2.2 Indirect Impacts	70
GRI 204 : Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	3.3.1 Supply Chain Structure	70
GRI 205 : Anti-corruption2016	205-1 Operations Assessed for Risks Related to Corruption	4.1 Integrity Management	43
GRI 205 : Anti-	205-2 Communication and Training	2.4.1 Integrity Management	44

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corruption2016	about Anti-corruption Policies and Procedures		
GRI 205 : Anti-corruption2016	205-3 Confirmed Incidents of Corruption and Actions Taken	2.4.1 Integrity Management	44
GRI 206 : Anti-competitive Behavior 2016	206-1 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	2.4.1 Integrity Management	46
GRI 207 : Tax 2019	207-1 Tax Approach	2.3.2 Tax Policy	42
	207-2 Tax Governance, Control, and Risk Management	2.3.2 Tax Policy	43
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	22.3.2 Tax Policy	43
GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	4.1.3 Emissions Monitoring	75
	305-2 Energy Indirect (Scope 2)GHG Emissions	4.1.3 Emissions Monitoring	75
	305-3 Other Indirect (Scope 3)GHG Emissions	4.1.3 Emissions Monitoring	75
	305-4 GHG Emissions Intensity	4.1.3 Emissions Monitoring	75
	305-5 Reduction of GHG Emissions	4.1 Environmental Friendliness	74
GRI 401 : Employment 2016	401-1 New Employee Hires and Employee Turnover	3.1.1 Human Capital	63
	401-2 Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees). °	3.1.2 Compensation and Benefit	64
GRI 403 : Occupational Health and Safety 2018	403-5 Worker Training on Occupational Health and Safety	3.1.4 Workplace Safety	68
GRI 403 : Occupational Health and Safety 2018	403-6 Promotion of Worker Health	3.1.4 Workplace Safety	68
GRI 404 : Training and Education 2016	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	3.1.3 Performance Review	66
GRI 405 : Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	3.1.1 Human Capital	63
	405-2Ratio of Basic Salary and Remuneration of Women to Men	3.1.2 Compensation and Benefit	66
GRI 406 : Non-	406-1 Incidents of Discrimination and	3.1.1 Human Capital	63

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discrimination 2016	Corrective Actions Taken		
GRI 415 : Public Policy 2016	415-1 Political Contributions	2.3.1 Economic Value	42
GRI 418 : Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.6.4 Customer Privacy Management	58

## Appendix II, SASB Standards Index

**Statement of Use: Kingwaytek has reported ESG information for the period January 1 to December 31, 2024, in accordance with SASB Standards.**

SASB Industry Classification: RT-EE

SASB Metric Code	Disclosure Topic	Disclosure Item	Type	Unit	Quantity/ Amount	Report Section	Page	Omission Explanation
TC-SI-130a.1	Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) Percentage of grid electricity, (3) Percentage of renewable energy	Quantitative	Gigajoules (GJ), Percentage (%)	936GJ, 92%, \-	4.1.2 Energy Governance	75	
TC-SI-130a.2	Environmental Footprint of Hardware Infrastructure	(1) Total water withdrawn, (2) Total water consumed; Percentage of both in areas of high or extremely high water stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		-		
TC-SI-130a.3	Environmental Footprint of Hardware Infrastructure	Discussion of how environmental factors are integrated into strategic planning for data center construction	Discussion and Analysis	Not Applicable		-		



TC-SI-220a.1	Data Privacy and Freedom of Expression	Description of practices related to targeted advertising and user privacy policies	Discussion and Analysis	Not Applicable		2.5.1 Information Security Management Policy 2.6.4 Customer Privacy Management	50 58	
TC-SI-220a.2	Data Privacy and Freedom of Expression	Number of users whose data is used for secondary purposes	Quantitative	Number of Persons		-		
TC-SI-220a.3	Data Privacy and Freedom of Expression	Total monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Reporting Currency	0	2.6.4 Customer Privacy Management	58	
TC-SI-220a.4	Data Privacy and Freedom of Expression	(1) Number of requests for user information from law enforcement agencies, (2) Number of users whose information was requested, (3) Percentage of requests resulting in information disclosure	Quantitative	Number, Percentage (%)	0	-		No such situation occurred in 2024

TC-SI-220a.5	Data Privacy and Freedom of Expression	List of countries where the primary products or services are subject to government requirements for monitoring, blocking, content filtering, or censorship	Discussion and Analysis	Not Applicable	0	-		No such situation occurred in 2024
TC-SI-230a.1	Data Security	(1) Number of data breaches, (2) Percentage of data breaches involving personal information, (3) Number of users affected	Quantitative	Number, Percentage (%)	0	1.4.2 Management of Material Issues and Impact	19	
TC-SI-230a.2	Data Security	Description of processes for identifying and addressing data security risks (including the application of third-party security standards)	Discussion and Analysis	Not Applicable		1.4.2 Management of Material Issues and Impact 2.5.1 Information Security Management Policy 2.6.4 Customer Privacy Management	19-20 50-53 58	

TC-SI-330a.1	Global Diverse Talent Recruitment and Management	Percentage of employees requiring a work visa	Quantitative	Percentage (%)	0	-		No such situation occurred in 2024
TC-SI-330a.2	Global Diverse Talent Recruitment and Management	Employee engagement percentage	Quantitative	Percentage (%)	100	3.1.4 Workplace Safety	68	
TC-SI-330a.3	Global Diverse Talent Recruitment and Management	Percentage representation of (1) gender and (2) diverse groups in (a) senior management, (b) non-senior management, (c) technical staff, and (d) other employees	Quantitative	Percentage (%)	See relevant page	3.1.1b Talent Recruitment	62-63	
TC-SI-520a.1	Intellectual Property Protection and Competitive Behavior	Total monetary losses as a result of legal proceedings associated with anti-competitive behavior	Quantitative	Reporting Currency	0	2.4.1 Integrity Management	46	

TC-SI-550a.1	Management of Systemic Risks from Technology Disruption	(1) Number of performance issues, (2) Number of service disruptions, (3) Total customer downtime	Quantitative	Number, Days	0	1.4.2 Management of Material Issues and Impact	21	No such situation occurred in 2024
TC-SI-550a.2	Management of Systemic Risks from Technology Disruption	Description of business continuity risks related to operational disruption	Discussion and Analysis	Not Applicable		1.4.2 Management of Material Issues and Impact 2.5.1 Information Security Management Policy	20-21 53	

### Appendix 3: Climate-Related Information for TWSE/TPEX Listed Companies

Climate Change Risks and Opportunities to the Company and Corresponding Measures Taken by the Company	Corresponding Section	Page Number
Board's oversight of climate-related risks and opportunities	1.4.3a TCFD Climate-Related Financial Disclosures	23
Management's role in assessing and managing climate-related risks and opportunities	1.4.3a TCFD Climate-Related Financial Disclosures	23
Identified climate-related risks and opportunities and their impact on the organization's business, strategy, and financial planning (short, medium, and long-term)	1.4.3a TCFD Climate-Related Financial Disclosures	24
Impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	1.4.3a TCFD Climate-Related Financial Disclosures	24
Organizational strategy's resilience, considering different climate-related scenarios (including 2°C or more stringent scenarios)	1.4.3a TCFD Climate-Related Financial Disclosures	24
Organization's processes for identifying and assessing climate-related risks	1.4.3a TCFD Climate-Related Financial Disclosures	24
Organization's processes for managing climate-related risks	1.4.3a TCFD Climate-Related Financial Disclosures	24
Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes	1.4.3a TCFD Climate-Related Financial Disclosures	25
Greenhouse gas emissions and related risks	1.4.3a TCFD Climate-Related Financial Disclosures	25
Targets used by the organization for managing climate-related risks and opportunities and its performance against those targets	1.4.3a TCFD Climate-Related Financial Disclosures	25