

2025

Sustainability Report

Viking Tech Co.



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About This Report

Viking Tech Corporation basing on the goal of achieving a sustainable operation has been publishing a sustainability report regularly since the year of 2022. This report is to fully disclose the operating performance, sustainable operation, products and services, environmental management, and friendly workplace of previous year in order to share Viking' s operational results in corporate sustainability with all stakeholders.

Report Preparation Principles

The structure of this report is primarily based on the Global Sustainability Standards Board (GSSB) "GRI Standard:" GRI Universal Standards 2021, and also referred to the Task Force on Climate-related Financial Disclosures (TCFD) framework and the Sustainability Accounting Standards Board (SASB) "Electronics Equipment Industry" framework.

Scope of Disclosure and Reporting Period

This report covers the year of 2025 (January 1 to December 31, 2025, same as the financial reporting period) and discloses all plant sites in Taiwan and Mainland China, including:

- **Headquarters:** No. 70, Guangfu N. Road, Hsinchu Industrial Park 303, Taiwan R.O.C.
- **Hsinchu Factory II:** No. 23, Konyeh 5th Rd., Hsinchu Industrial Park, Hukou, Hsinchu Hsien 303, Taiwan
- **Kaohsiung Branch:** No.248-3, 7F of 248-5, 4F of 248-39, 3F of 248-20, Sin-Sheng Rd., Cian-Jhen Dist., Kaohsiung 806, Taiwan
- **Viking Electronics (WUXI) CO., LTD.:** No.22 Xixia Road, Machinery & Industry Park, National Hi-Tech Industrial Development Zone of Wuxi, Wuxi, Jiangsu Province, China

The Company and its subsidiaries are in the same industry and share the same material subject matter. The scope of disclosure does not include the consolidated financial statements of the U.S. and European subsidiaries.

The Company' s sustainability report is issued annually:

Previous release date: August 2025

Current release date: August 2026

Next release date: August 2027 (scheduled)

This Report is Guaranteed and Assured by a Third Party

The financial data in this report have been audited and confirmed by PwC Taiwan and are denoted in New Taiwan Dollars. Also, the internal audit unit has verified the information on key issues in this report. The President has commissioned BSI Group Singapore Pte. Ltd. Taiwan Branch (BSI) to conduct an external verification in accordance with the GRI Universal Standards 2021 and AA1000 standards, with an independent assurance statement obtained. The key performance information was commissioned to PwC Taiwan for assurance in accordance with the ISAE 3000 standard. The independent audit opinion statement and limited confidence report are attached to the appendix of this report. The contents of the report were reviewed by the Sustainable Development Committee and then submitted to the Board of Directors for approval before being released.

Information Recompileation

- **Integrity Governance:** We have changed data presentation and broke down information by year. Detailed information is disclosed in Section 1.4 of this report.

Contact Information

Viking Tech Co. Sustainability Task Force

Tel : 03-5972931#5411 · 03-5973431#2131

Address : No. 70, Guangfu N. Road, Hsinchu Industrial Park 303, Taiwan R.O.C.

E-mail : nicoleyang@viking.com.tw

Company website : ESG Zone

<https://www.viking.com.tw/en/page/ESG.html>

Please feel free to contact us for whatever suggestions or comments regarding this report.

Sustainable Development Concepts and Policies

Viking' s Business Philosophy

Viking adheres to RBA (Responsible Business Alliance) guidelines, understands that companies in the pursuit of business growth must also consider the positive and negative impact of their operations on the environment and society, which is the foundation for creating long-term sustainable value. Therefore, the Company adheres to the standards of conduct and social ethics that exceed local regulations so as to continuously develop high-quality products and services; also, it prioritizes environmental protection, employee health and safety, and human rights in order to safeguard the rights and interests of stakeholders.

Viking bases its business on sustainable development principles to focus on the development of environmental protection, occupational safety and health, and human rights. The Company, while prioritizing zero-defect production requirements of the clients, is committed to not using prohibited or restricted substances and raw materials, saving energy, and implementing waste recycling programs. We base our green product program on carefully selected raw materials and suppliers and actively reduce pollution by adopting environmentally friendly technologies in order to create an ethical, healthy, and safe operating environment, and fulfill Viking' s corporate social responsibility in response to the expectations of the government, society, and stakeholders, transiting from a brown economy to a green economy, and achieving sustainable development goals.



Sustainable Development Policy

Viking for the purpose of enhancing corporate governance and realizing sustainable business philosophy has established a Sustainable Development Committee under the Board of Directors with the sustainable development policies formulated, which are then approved by the Board of Directors. The Committee also has developed relevant policies and strategies for four main subjects of responsibility: “corporate governance,” “sustainable environment,” “sustainability information disclosure,” and “employee care and social participation.” The Committee has regularly followed up on the implementation results and reported it to the Board of Directors accordingly. °

Responsibility	Policy and Strategy	2025 Implementations	Response Chapters & Corresponding SDGs
Corporate governance	Discuss the issues related to the Company’ s sustainable development and corporate structure enhancement to maintain the trust relationship with the aforementioned stakeholders, and to meet the expectations of shareholders and government authorities in the Company’ s ethical operation, continuous profitability, and steady growth.	• Formation of appeals mechanism: Procedures for handling the reported illegal, immoral, or unethical conducts; updating the complaint mailbox on the website; no complaints or appeals were filed in 2025. • Obtained Level A recertification of the Taiwan Intellectual Property Management System (TIPS). • No violation of bribery or personal data leakage occurred this year. Support national policies and comply with government directives.	1.1 Operations overview 1.4 Integrity governance 1.5 Operational risk management 1.6 Information security and intellectual property right management 
Sustainable environment	• Regularly track the implementation results of relevant departments. • Comply with environmental regulations and strive to improve the efficiency of energy and resource utilization. • Avoid polluting water, air, and land, and minimize environmental impact.	• Introduce ISO 50001:2018 and complete validation. • Establish performance indicators for electricity consumption per unit of product production, conduct regular statistical tracking and management, and improve energy utilization efficiency. • Conduct daily water consumption statistics and notify the water-using unit to check any abnormality identified. • Conduct environmental compliance checks on a quarterly basis in accordance with the governing regulations. • The Hsinchu factories (including the Headquarters and Hsinchu Factory II) and Kaohsiung Factory (including the branch office, Kaohsiung Factory II, Kaohsiung Factory III, and Kaohsiung finished goods warehouse) have respectively established four environmental management plans, while Wuxi plant has established two environmental management plans, which have been regularly tracked and found to be in compliance with the standards. • Implementations have been carried out in accordance with the ISO 14001 environmental management system and without any major environmental violations reported in 2025.	3.2 Environmental policy 3.3 Energy management 3.4 Water resources management 3.5 Waste management 3.6 Greenhouse gas inventory   

Responsibility	Policy and Strategy	2025 Implementations	Response Chapters & Corresponding SDGs
Sustainability information disclosure	- Establish a sustainable information management policy. - Comply with relevant laws and international standards regarding sustainable information disclosure. - Fully disclose the relevance and reliability of sustainable information. - Enhance the transparency of sustainability information.	- Establish internal control systems: Ensure the accuracy and reliability of sustainability information. - Comply with international standards such as GRI, SASB, and TCFD: Disclose the Company' s business operations, objectives, performance indicators, and communication with stakeholders. - Fully disclose the relevance and reliability of the sustainability information: Conduct materiality analysis and provide quantitative data to ensure that the disclosed information is relevant and the reliability and comparability of data is increased. - Enhance sustainability information transparency: Visualize information and establish communication platforms, make dedicated communication channels available to maintain close contact with internal departments and external stakeholders, so as to ensure the timeliness and transparency of information.	About this report 1.4 Integrity governance 
Employee care and social participation	- In addition to providing a safe and harmonious working environment and protecting employee rights, provide professional skills training and future career development planning to maintain good labor relations and enable employees to contribute to the Company' s sustainable operation. - Actively collaborate with relevant educational or social organizations, and combine personal professional knowledge to propose practices that benefit society to fulfill the Company' s responsibility as a social citizen.	- A total of 734 internal and external training sessions were provided annually, with a total of 9,637 participants. - No child labor is allowed, and reviewed the employees. - Completed ESG initiatives 100% and promoted and managed the Declaration of Human Rights. - Participated in 7 social and community care programs and response activities this year. - Conducted health and safety education and training and on-job training every six-month regularly in accordance with the law, with a total of 893 participants. - Held an in-plant health promotion activity, with a total of 165 participants.	4.1 Talent overview 4.2 Creating happiness 4.3 Friendly marriage and childbearing and family care 4.4 Healthy workplace 4.5 Social participation    

Stakeholder Communication

For Viking, stakeholders are not merely overseers of our operations, but core partners who define our corporate resilience. We deeply value the rights and interests of all parties, striving to elevate our ESG performance, enhance competitiveness, and build a shared commitment to sustainability through systematic engagement mechanisms. Adhering to the AA1000 Stakeholder Engagement Standard (SES), the Corporate Sustainability Task Force evaluated five core dimensions—Responsibility, Influence, Tension, Diverse Perspectives, and Dependency—to identify six key stakeholder groups closely tied to Viking's operational development: customers, employees, shareholders/investors, suppliers/contractors, government agencies, and local communities. To ensure information transparency, the Company's official website features a dedicated 'Stakeholder Area.' By establishing diverse, two-way communication channels, we ensure that the expectations and feedback from all sectors are transformed into concrete responses and the driving force behind Viking's continuous progress.



Customer

Viking provides high-quality products and excellent services to realize the top priority of customer satisfaction, thereby promoting corporate growth and creating a win-win situation.

Employees

Employees are Viking's most valuable capital. We are committed to establishing a comprehensive welfare framework to foster employee well-being, enabling our team to grow alongside the company and achieve corporate sustainability.

Investor/Shareholders

The support of investors/shareholders is one of the driving forces behind Viking's progress, enabling Viking to maximize investment benefits.

Suppliers/Contractors

Viking implements a rigorous supplier management mechanism, aiming to foster strong, collaborative partnerships with our suppliers and contractors to jointly deliver superior product quality.

Government agencies

Viking follows all government laws and regulations, and cooperates with the implementation of various policies.

Local communities

Viking is committed to minimizing its environmental impact, complying with applicable environmental laws and regulations, and maintaining positive relationships with local communities.

The 2025 Material Theme Implementation and Management Plan

Material Subject	Company Management Strategy	Action Plan			Performance Indicators			Complaint or contact channels
		Short-term	Mid-term	Long-term	Short-term (within 1 year)	Mid-term (1~5 years)	Long-term (over 5 years)	
Supply chain management	Enhance sustainable risk management, promote green supply chains, and create an environmentally and socially responsible operating model.	Request suppliers to conduct responsible mineral due diligence and risk evaluation audits and improve deficiencies.	Supplier ESG questionnaire survey	Supplier ESG promotion and implementation	1. The due diligence and social commitment signing rate among Taiwanese manufacturers reached 90%. 2. All (100%) suppliers had completed the correction of nonconformities accordingly. 	1. Taiwan and Wuxi have all due diligence and supplier social commitment signing completed comprehensively. 2. Promote manufacturer ESG progress surveys.	1. Complete the supply chain ESG progress survey 2. Promote green supply chain management	Supplier Complaint Channel:
Compliance	100% compliance with regulations	Strictly comply with all legal regulations and internal operational control mechanisms, actively deepen the understanding of various systems and regulations, and enhance awareness of compliance, which including regulations concerning corporate governance, finance, trade, environmental protection, occupational safety and health, information security, intellectual property, labor rights, internal control, and risk management.			1.The human rights and regulations are promoted to all internal colleagues comprehensively (100%). 2.Arrange regulatory compliance policy education through multiple channels, such as educational training, promotional leaflets, and announcements, which is internalized from management to all employees. 3.Assess the compliance of laws and policies regularly. 4.There are no major violations against relevant domestic and international laws and regulations regarding environmental protection, products, and governance.   			External Complaint Mechanism: Official Website - Contact Us Internal Complaint Mechanism: adm@viking.com.tw
Risk management	Establish management procedures for risk management and regularly conduct internal and external risk analysis and control.	Continue to promote and identify potential risks with drills and management implemented.			Regularly conduct internal and external operational risk assessments and drills. 			Corporate Sustainability Task Force: nicoleyang@viking.com.tw
R&D and Innovation	Enhance core competitiveness, provide products and services that meet market trends and customer needs, increase revenue, and enhance corporate image.	Hold a spirit of innovation and change to develop products with better specifications and functions in order to meet the needs of the market and customers.			Patent Innovation: Target at least four patent applications annually (17 patent applications were filed in 2025).  Talent Development: Implement annual training programs for R&D personnel to enhance professional competencies and foster an innovative mindset.	•At least 4 patent applications per year •Continue implementing training programs for R&D personnel to maintain the R&D team's professional capabilities and innovation capacity.		Official Website - Contact Us

NOTE:  The actual implementation results in **governance** met the standards

 The actual implementation results in **environment** met the standards

 The actual implementation results in **human rights** met the standards

The 2025 Material Theme Implementation and Management Plan

Material Subject	Company Management Strategy	Action Plan			Performance Indicators			Complaint or contact channels
		Short-term	Mid-term	Long-term	Short-term (within 1 year)	Mid-term (1~5 years)	Long-term (over 5 years)	
Ethical corporate management	No violation of ethical management committed.	Keep the reporting channels open.	Enhance advocacy and arrange further education for board members.	Conduct comprehensive advocacy to establish a corporate culture of ethical corporate management and sound development.	 No violation of ethical management committed			External complaint mechanism: Official website - Contact Us Internal complaint mechanism: adm@viking.com.tw
Climate strategy	Refer to the TCFD to have climate change risks included in the operational risk management framework with relevant operational issues listed. Address the impact of climate change on business operation to develop the Company's management policies and future action plans.	Enhance corporate governance and base on the TCFD framework to establish a management strategy for responding to climate change.	Pay attention and respond to climate-related issues, enhance corporate image, and continuously invest in the R&D of low-carbon products that conform to the circular economy, thereby increasing customer recognition.	Enhance green R&D and innovation, improve corporate green image through transparent disclosure, and encourage suppliers to take action on climate change management.	- Regularly review climate change risks and their impact on the company, and propose appropriate response strategies and action plans. - Complete carbon inventory and information disclosure ahead of regulations - Qualified for ISO 50001 certification 	- Complete the value chain greenhouse gas inventory (GHG Protocol) - Regularly review climate change risks and their impact on the company, and propose appropriate response strategies and action plans.	Establish Viking's Net Zero Planning Blueprint	Corporate Sustainability Task Force : nicoleyang@viking.com.tw

NOTE :



The actual implementation results in **governance** met the standards



The actual implementation results in **environment** met the standards



The actual implementation results in **human rights** met the standards

1.1 Operations Overview

Viking Introduction

Viking Tech Corporation was established in October 1997 in Hsinchu Science Park. Viking is the first professional manufacturer in Taiwan to have thin-film/thick-film process technology combined with the design and development capabilities of high-frequency passive components/modules. Viking, owning an excellent technical R&D team, is committed to the research and development of thin-film process technology and the design and development of high-frequency components/modules, providing key components, including integrated passive components and high-frequency modules, that meet the needs of system products for high frequency and miniaturization.

Providing high-precision resistors and high-frequency inductors

Take advantage of the high precision of thin-film processes and the cost advantages of thick-film processes to have precision resistors developed with excellent and unique features, ultra-low resistance values, and ultra-low temperature drift. Such resistors are with the widest resistance range and the most precise and reliable manufacturing process. Viking was one of the few manufacturers in the world to produce high-precision TaN thin-film resistors with an accuracy of 1PPM and high reliability in 2023. In terms of the trend towards higher frequencies, Viking has developed high-frequency inductors including thin-film, multilayer, and wire-wound configurations, and is among the few manufacturers worldwide that possess all three processes, providing a wider range of application options.

The most reliable and trustworthy resistor/inductor/capacitor partner

Viking also provides contract manufacturing services for various coating, photolithography, and custom-designed thin/thick film processes. Viking aims to fulfill customer needs; therefore, offers high-performance and highly competitive products; furthermore, actively collaborates with customers to design and develop new products, maximizing product benefits and special electrical features. Viking provides customers with a variety of electronic components; also, provides customers with a one-stop shopping for all the passive components they need, such as resistors, capacitors, inductors, etc.

Viking continuously grows and develops new products that meet customer needs with the support of international and domestic customers. Viking is actively expanding the production capacity to meet market demands, applying the increasingly innovative expertise and global marketing channels to serve customers, and aiming to become a major supplier of key components for the automotive and high-end electronics industries.

Operating Locations

Viking has three main operating locations worldwide: Hsinchu County, Kaohsiung City, and Wuxi, China, including Hsinchu Headquarters, Hsinchu Factory II, Kaohsiung Branch, Kaohsiung Factory II, Kaohsiung Factory III, Kaohsiung finished goods warehouse, and Wuxi plant. Viking's main product technologies include thin films, thick films, alloys, laminates, wire winding, etc.

Kaohsiung Branch



No. 248-3, 7F of 248-5, 4F of 248-39,
and 3F of 248-20, Sin-Sheng Rd.,
Cian-Jhen Dist., Kaohsiung 806, Taiwan
Number of full-time employees: 420

Product Technology

Columnar resistors and
general-purpose resistors

Cian-Jhen Dist.,
Kaohsiung

Overseas

Wuxi
factories

Number of full-time
employees: 476



Overseas Business Sites



American
subsidiary

European
subsidiary



Hukou
Township,

Hsinchu Headquarters

Headquarters: No. 70, Guangfu N.
Road, Hsinchu Industrial Park 303,
Taiwan R.O.C.

Number of full-time employees: 156



Hsinchu Factory II

No. 23, Konyeh 5th Rd., Hsinchu
Industrial Park, Hukou, Hsinchu Hsien
303, Taiwan

Number of full-time employees: 245



Product Technology

High-precision resistors, current sensors, multilayer ceramic
chip capacitors, high-frequency inductors, iron powder chip
inductors, high-power inductors, and functional resistors

External Association

Association	Viking
Hsinchu Science Park, MOEA	Board of Directors and Supervisors
Taiwan Electrical and Electronic Manufacturers' Association	Member
The Institute of Internal Auditors, R.O.C.	Member
Hsinchu County Industrial Association	Member

1.2 Supply Chain Management

Supplier Management

Viking is based on the spirit of sustainable operation to work together with the suppliers in fulfilling corporate social responsibility. Viking bases its sourcing and manufacturing in Taiwan to select suppliers and partners.

Basic Procurement Policy

Viking carefully selects renowned manufacturers with sustainable operating capabilities as partners, and regularly reviews the suppliers' supply quality, delivery time, price, service, and financial soundness to ensure a stable and worry-free supply.

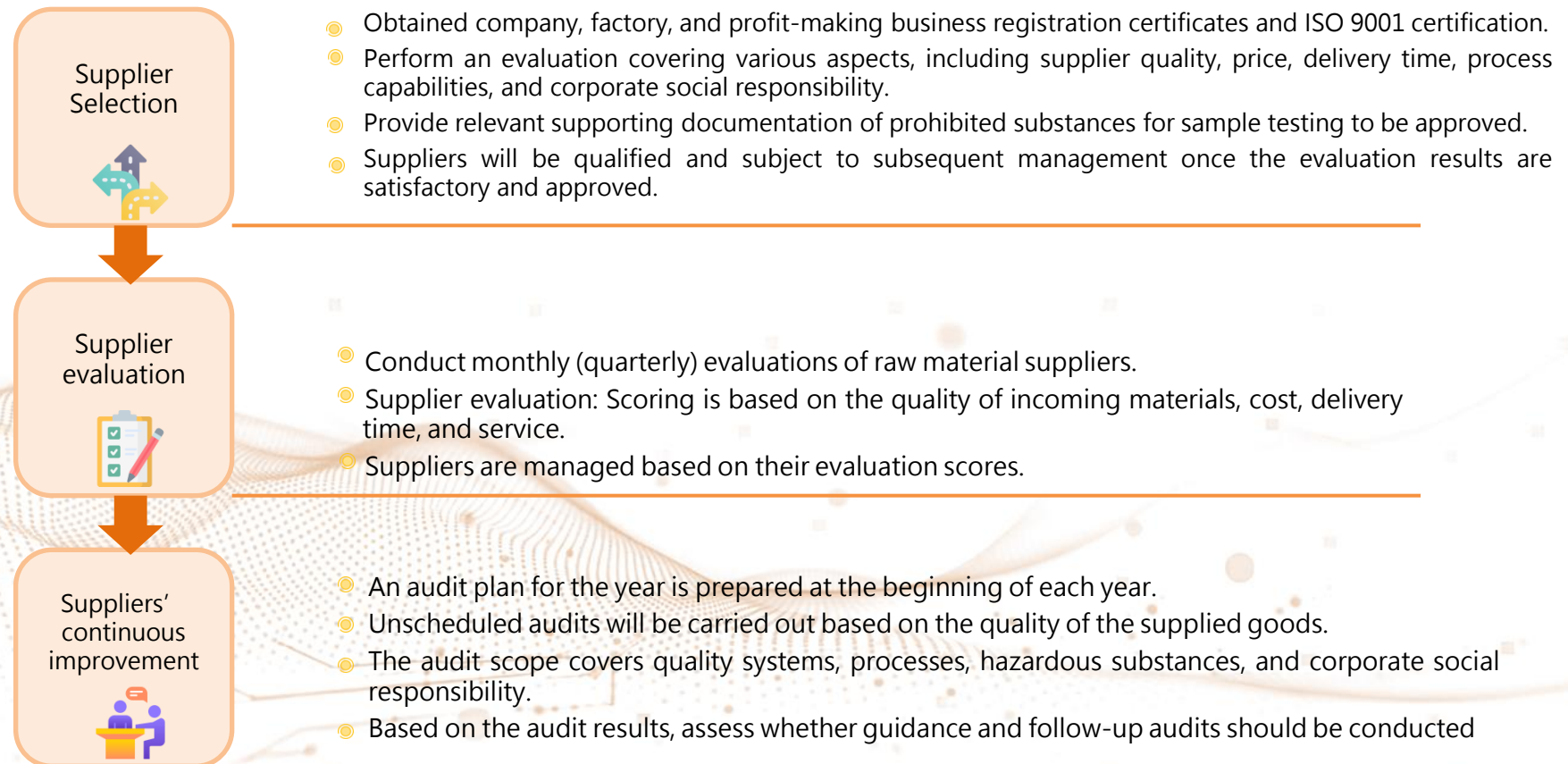
Supplier Social Responsibility and Integrity Commitment

Viking requests partners to sign the "Supplier Social Responsibility Survey Form" and the "Supplier Social Responsibility (SA8000)/RBA/Integrity Commitment Letter" for the purpose of strictly controlling suppliers' compliance with integrity commitments in order to ensure their fulfilling social responsibility. Viking's raw material suppliers in Taiwan have the integrity commitment letters signed, accounted for 90%, as of 2025, of which, new suppliers have the responsibility commitment letters signed, accounted for 100%, in 2025. The Wuxi plant expects to have the suppliers signed back the commitment letters in 2026, which will be included in the disclosure scope. The content includes:

1. Child labor and any involuntary labor are prohibited.
2. Comply with laws and regulations concerning wages and working hours.
3. Not to be discriminated on the basis of gender, race, religion, or political affiliation.
4. Ensure employees' freedom of assembly and association.
5. Provide employees with a safe and healthy working environment.
6. Conflict minerals derived from illegal armed robbery are prohibited.
7. Implement honest business practices to prohibit offering or accepting bribes. Also, avoid human factor affecting normal procurement and the cooperative relationship between two parties
8. Comply with local regulations concerning labor rights, health and safety, environmental protection, and business ethics.

Supplier Management Procedure

Viking has established the “Supplier Management Procedure” to establish long-term and stable partnerships with suppliers. Viking aims to ensure that suppliers’ delivery times, quality, technology, and handling of hazardous substances meet its own expectations and customers’ needs through clear management and operational practices. Viking manages and guides the raw material suppliers in the following three phases in 2025.



Suppliers' compliance with international standards

Prioritize the selection of the suppliers that have passed international management system verification, such as: ISO 9001 quality management system verification, ISO 14001 environmental management system verification, ISO 17025 laboratory quality management system, ISO 13485 medical device quality management system, IATF 16949 automotive quality management system verification, etc.

Taiwan

International standard verification	ISO 9001	ISO 14001	ISO 17025	ISO 13485	IATF 16949
2023	100%	57%	100%	0%	18%
2024	100%	56%	100%	0%	17%
2025	99%	57%	100%	0%	16%

Note: ISO 13485 is for medical device quality management systems, and IATF 16949 is for automotive-grade certification. Both certifications are difficult to pass, but Viking is actively communicating with the suppliers and moving towards this goal.

Wuxi Factory

International standard verification	ISO 9001	ISO 14001	ISO 17025	ISO 13485	IATF 16949
2023	95%	0%	0%	0%	0%
2024	95%	0%	0%	0%	0%
2025	95%	0%	0%	0%	0%

Actual implementation of supplier evaluation

Viking rigorously carries out supplier evaluation program to maintain the its requirements for quality products. Suppliers for automotive/medical products must receive an on-site evaluation every three years. In addition, new suppliers are subject to on-site evaluation and signing the supplier social responsibility questionnaires. A total of 14 suppliers in Taiwan were evaluated in 2025, including 12 automotive/medical suppliers and 2 new suppliers. The Wuxi Factory has four (4) suppliers evaluated. Suppliers with nonconformities identified in the on-site evaluation must be addressed subsequently and followed up until the case was closed, resulting in a 100% pass rate. Regularly conducts supplier indirect environmental considerations assessments in Taiwan every year, and all suppliers meet relevant environmental requirements.

Taiwan

90 points or above (Excellent Supplier)	80-89 points (Qualified supplier)	70-79 points (conditionally qualified supplier)
11 suppliers	3 suppliers	0 supplier

Wuxi Factory

90 points or above (Excellent Supplier)	80-89 points (Qualified supplier)	70-79 points (conditionally qualified supplier)
4 suppliers	0 suppliers	0 supplier

Procurement Management

Viking conducts risk management for key raw materials in accordance with the procurement management procedures. The purchasing amount breakdown for Viking's major operating locations in Taiwan (Hsinchu Headquarters, Hsinchu Factory II, and Kaohsiung Branch) and Wuxi Factory is shown in the tables below. The number of overseas suppliers for production materials procurement decreased by two, from 14 to 12, in 2025 from 2024. However, due to the international situation leading to rising prices of international precious metal, the proportion of overseas procurement amount increased significantly. In terms of the procurement from domestic (domestic procurement is from local suppliers in Taiwan, while Wuxi Factory's domestic procurement is from local suppliers in Mainland China) and overseas suppliers, there remained demand from overseas suppliers in 2025, but an effort will be made to "optimize local procurement" so to increase the proportion of local procurement.

Taiwan

Category	Amount Percentage (Domestic)			Amount Percentage (Overseas)		
	2023	2024	2025	2023	2024	2025
Procurement of production materials	39.8%	36.8%	42.9%	39.8%	16.0%	23.6%
Equipment Procurement	14.8%	19.3%	11.5%	23.5%	5.9%	0.9%
Engineering Procurement	7.3%	2.3%	6.1%	20.2%	0.0%	0.0%
Parts and spare parts procurement	4.4%	4.3%	3.1%	20.2%	0.0%	0.0%
Procurement of non-production material	13.8%	15.2%	11.8%	20.2%	0.3%	0.2%
Total	80.1%	77.8%	75.3%	19.9%	22.2%	24.7%

Wuxi Factory

Category	Amount Percentage (Domestic)			Amount Percentage (Overseas)		
	2023	2024	2025	2023	2024	2025
Procurement of production materials	87.7%	89.9%	90.4%	0.0%	0.0%	0.0%
Equipment Procurement	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Engineering Procurement	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Parts and spare parts procurement	8.5%	7.0%	6.6%	0.0%	0.0%	0.0%
Procurement of non-production material	2.7%	3.0%	3.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%

Hazardous Substance Management

1. Viking requires its suppliers to sign a "**Restricted Substances Commitment Letter**" to ensure that all products and components supplied to Viking—including semi-finished products, finished products, raw materials, accessories, and packaging materials—fully comply with the following requirements:
 - (1) **RoHS Compliance:** Test reports issued by accredited third-party laboratories are required to verify compliance of raw materials with RoHS requirements.
 - (2) **EU REACH SVHC Compliance:** Products must comply with applicable REACH SVHC requirements.
2. Viking also provides suppliers with timely updates on hazardous substance requirements and applicable environmental laws and regulations.

Conflict Minerals Policy

Viking Tech Corporation is committed to conducting supply chain due diligence in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals to ensure that Gold (Au), Tantalum (Ta), Tungsten (W), Cobalt (Co), and Tin (Sn) used in our products are not sourced from mines controlled by armed groups or illegal organizations, nor obtained through illegal trade or smuggling from Conflict-Affected and High-Risk Areas (CAHRAs). For the purpose of this policy, Conflict-Affected and High-Risk Areas (CAHRAs) include, but are not limited to, the Democratic Republic of Congo (DRC), Rwanda, Uganda, Burundi, Tanzania, and Kenya. These countries have historically been recognized by the United Nations Security Council as being associated with the mineral supply chains originating from the Congo region. To fulfill this commitment, Viking has established the following Conflict Minerals Policy and is committed to:

To fulfill this commitment, Viking has established the following Conflict Minerals Policy and is committed to:

1. Not procuring minerals that directly or indirectly finance or benefit armed groups operating in Conflict-Affected and High-Risk Areas (CAHRAs).
2. Requiring suppliers to avoid sourcing minerals that directly or indirectly finance or benefit armed groups in Conflict-Affected and High-Risk Areas (CAHRAs).
3. Requiring suppliers to conduct due diligence throughout their supply chains and ensure that their upstream and downstream suppliers comply with Viking's Conflict Minerals Policy.
4. Making every reasonable effort to identify the origin of minerals and prevent conflict minerals from entering our supply chain through ongoing supply chain due diligence.

The suppliers whose products containing gold (Au), tantalum (Ta), tungsten (W), cobalt (Co), and tin (Sn) must fill out the latest version of the CMRT "Conflict Minerals Reporting Template" Disclosure Questionnaire published on the RMI website.

For details, please refer to : <https://www.responsiblemineralsinitiative.org/reporting-templates/cmrt/>



1.3 Financial Performance

The Company' s total capital is NT\$1,173,408 thousand in 2025, consolidated revenue is NT\$2,675,360 thousand, and net income before tax is NT\$279,888 thousand.

Unit: NT\$ thousand

	2023	2024	2025
Operating income	2,553,243	2,581,140	2,675,360
Operating cost	1,845,306	1,913,189	1,998,731
Gross profit	707,937	667,951	676,629
Operating expense	399,343	421,653	416,931
Operating profit	308,594	246,298	259,698
Non-operating income and expense	16,753	52,816	20,190
Net income before tax	325,347	299,114	279,888
Income tax expense (profit)	63,151	54,536	58,088
Net income	262,196	244,578	221,800

Note: Please refer to Viking' s 2025 consolidated financial report for detailed financial data; the statistical data includes Viking' s consolidated income.

Decrease in non-operating income and expenses:

The decrease in foreign exchange gains and losses is mainly due to exchange rate fluctuations.

Distributed economic value

Unit: NT\$ thousand

	2023	2024	2025
Operating cost	1,845,306	1,913,189	1,998,731
Employee benefits expenses (Note)	216,226	229,529	223,181
Income tax paid	137,802	40,949	60,971
Dividend paid	305,086	140,809	144,329
Bank loan interest paid	1,529	2,250	831
Total	2,505,949	2,326,726	2,428,043
Retained economic value	47,294	254,414	247,317

Note: Excludes manufacturing personnel salaries, labor and health insurance expenses, retirement pension expenses, and other employee benefits, since manufacturing expenses are already included in operating costs.

1.4 Integrity Governance

Regulatory Compliance

Since its public listing in 1996, Viking Tech Corporation has monitored changes in applicable laws and regulations and updated its internal policies accordingly. Each department monitors domestic and international laws and regulations within its area of responsibility, with particular attention to those that may affect the Company's financial performance and business operations. To address regulatory risks, the Company has established appropriate management procedures and conducts regular, systematic training to strengthen employees' understanding of applicable laws and regulations. To prevent corruption and mitigate corruption-related risks, all new employees are required to complete anti-corruption training upon joining the Company, achieving a 100% training completion rate. In 2025, 100% of the Company's Directors and Supervisors also completed anti-corruption training.

Personnel Category	Hsinchu Factory (Factory I + Factory II)	Training completion rate	Kaohsiung Factory	Training completion rate	Wuxi Factory	Training completion rate
Direct personnel	188	100%	294	100%	13	100%
Indirect personnel	213		126		67	

In 2024 and 2025, the Company conducted internal and external training programs on ethical business conduct, covering regulatory compliance, environmental protection, occupational safety and health, accounting systems, and internal controls. A total of 3,615 attendances were recorded, representing 9,284.7 training hours.

Training	Internal Training				External Training			
Year	2024		2025		2024		2025	
attendances-hours	Attendances	Hours	Attendances	Hours	Attendances	Hours	Attendances	Hours
Hsinchu	836	1306	1084	2564.5	68	595.7	67	558.5
Kaohsiung	458	974	971	2276	38	405	38	413
Wuxi	-	-	50	112	-	-	5	80

The Company has established internal policies, including the Code of Ethical Conduct and the Ethical Corporate Management Best Practice Principles, to clearly communicate its commitment to ethical business conduct. All employees are required to comply with applicable laws and regulations, including anti-corruption requirements, to uphold high standards of professional ethics and support fair market competition. Through its annual internal control self-assessment process, the Company requires all operating sites, departments, and subsidiaries to conduct comprehensive self-assessments to verify compliance with applicable laws and regulations and the effectiveness of internal control and oversight mechanisms. In addition, the Internal Audit Office develops an annual audit plan based on regulatory requirements and risk assessments, conducts audits of relevant operations, and regularly reports audit results and the status of corrective actions to the Board of Directors. From 2023 to 2025, the Company incurred no fines exceeding NT\$ 1 million or non-monetary sanctions for violations of applicable laws and regulations, including but not limited to those related to product safety, marketing and communications, business ethics, anti-competitive conduct, antitrust, and monopoly practices.

The ethical corporate management best practice principles and policies are announced on the official website.



Reporting and Complaint Channels for Ethical Violations

To promote open communication and strengthen mutual trust between the Company and its employees, Viking has established multiple communication channels, including dedicated email addresses and telephone hotlines, through which employees may provide feedback or raise concerns. These channels are also available to all stakeholders to submit inquiries or suggestions regarding corporate social responsibility, as well as to report suspected violations of the Company's integrity policies or ethical standards.

Reporting and Complaint Channels : The supervising unit will absolutely keep the information of whistleblowers confidential. Anyone who leaks a whistleblower's information, resulting in harassment or retaliation against the whistleblower, will be severely punished.

E-Mail : adm@viking.com.tw

Tel : 03-5973431 #2133

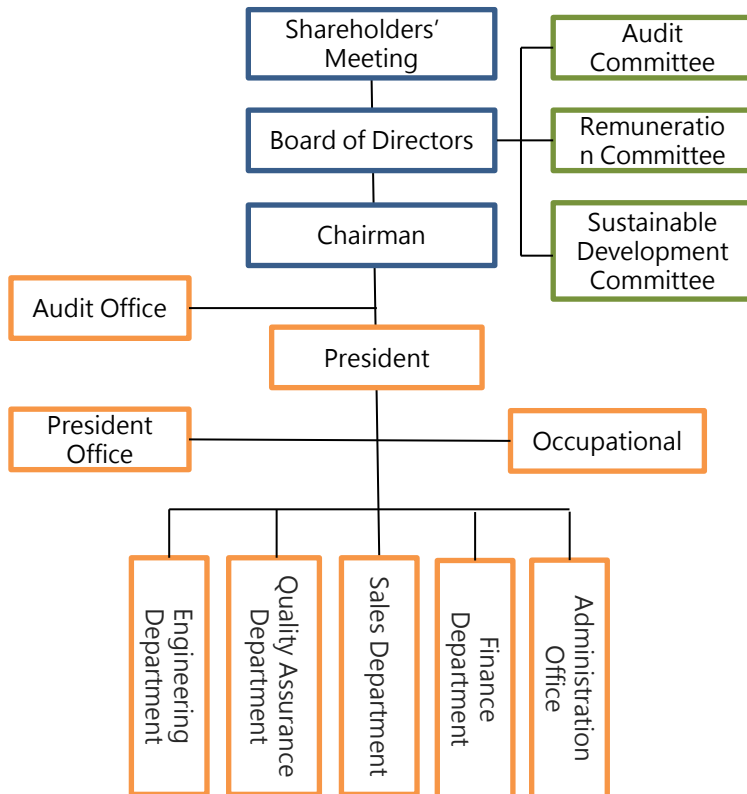
Implementation of the Responsible Business Alliance (RBA) Standards

Viking is committed to upholding workers' rights and ensuring that workers are treated with respect and dignity as recognized by the international community. The Company places importance on labor rights and occupational safety and conducts business with integrity while pursuing sustainable operations through environmental protection, green product development, energy conservation, greenhouse gas emission reduction, and continuous improvement. The Company's RBA Policy and Objectives are approved and issued by the Chairman. Viking establishes annual RBA performance targets with a required achievement rate of 100% and implements an internal audit and review mechanism to regularly monitor and evaluate performance against established targets.

Internal Audit

The Internal Audit Office develops an annual audit plan based on risk assessment results, including the audit items scheduled for each month. The annual audit plan is implemented accordingly to evaluate the effectiveness of the Company's internal control system. Audit reports are prepared based on audit working papers and relevant supporting documentation. Through these audits, no incidents involving corruption or anti-competitive conduct by employees or suppliers were identified in 2025.

Operational organizational structure



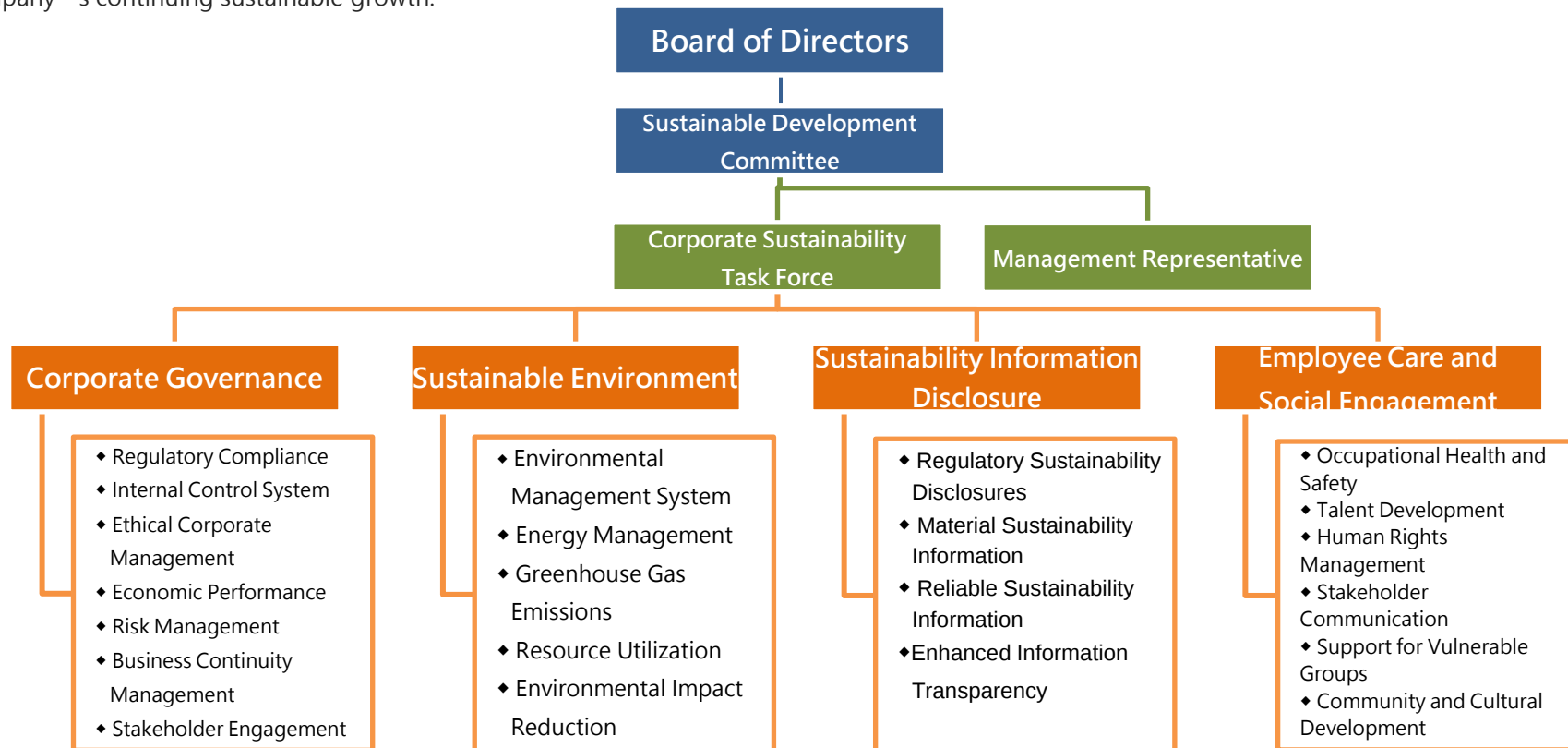
Unit	Job Responsibilities
President Office	Mid-term and long-term business development plans, adjustment and compilation of annual business plans, analysis of the business environment and research on strategies, collection and supply of business management information, formulation of overall business objectives (for example, RBA/quality/environmental policies and annual targets), implementation of target management, business analysis reports, research on new product development, research on pricing policies and sales prices, overall planning for the construction of new plants, compilation of various board resolutions and proposals, reporting on implementation status, and other related planning, project research, and assigned tasks.
Audit Office	Auditing the execution of the annual business plan and budget; auditing the business execution of each unit; auditing various sales, procurement, production, payroll, financing, fixed assets, investment, electronic computers and research and development matters; making suggestions for improvement of internal control; handling other internal audits; handling non-litigation cases, civil and criminal cases and other legal cases; handling various contract clauses and related legal matters; and other assigned tasks.
Occupational Safety Office	Discussing occupational safety and health regulations and education plans; preventing hazards from machinery, equipment, raw materials, and supplies; discussing countermeasures based on the results of workplace environment testing; discussing health management matters; and handling occupational safety and health management matters assigned by senior management;
Administration Office	Supervising the operations of administration, procurement, information technology, and plant management; planning the company-wide logistical support management; planning the management of invested businesses; formulating and executing the annual budget; and handling other related business management matters and assigned tasks; Also, responsible for the overall management of the operations of administrative units, information units, procurement units, and factory units;
Finance Department	Responsible for the formulation, execution, and control of the budget; the raising and allocation of funds; credit control; budget control; preparation of financial statements; financial structure; changes in profit and loss; preparation, analysis, and interpretation of accounting reports; handling annual final accounts and profit distribution; management of cash, bills, and bank deposits; calculation and declaration of taxes and other dues and fees; safekeeping and recording various securities, debt instruments and important deeds; accounting for fixed assets; issuance, transfer, replacement, establishment, and release of pledged stock shares; dividend and bonus distribution and management of shareholders' equity; inventory and other related financial, accounting, cashier, and stock affairs tasks;
Quality Assurance Department	Responsible for quality assurance and quality inspection activities, including the formulation, implementation, analysis, and verification of incoming inspection, product inspection, and process inspection; FQC process capability evaluation; control and execution of instruments and gauges; quality assurance experimental plans; execution or coordination of reliability testing; customer service and customer quality information processing; trademark and patent application and maintenance; implementation of quality assurance and quality inspection education and training; preparation and execution of the Quality Assurance Department's annual budget; and other matters related to quality assurance and quality inspection;
Engineering Department	Supervising the operations of the Manufacturing Department, R&D Department, Materials and Plant Administration Department; planning research and development, mass production technology, quality improvement matters related to passive components and other products; and other production and technical matters; Also, responsible for the overall management of the operations of the Manufacturing Unit and the R&D Unit.
Sales Department	Supervising the business operations of the Sales Department, and planning relevant market research, sales operations, after-sales service, new customer needs, and other sales and marketing matters;

Sustainable operation organizational structure

Viking established a Sustainable Development Committee under the Board of Directors in 2021 to enhance corporate governance and achieve the concept of sustainable business operations; also, a Corporate Sustainability Task Force was setup under the Committee to assist in implementing and handling the Committee's resolutions and instructions and to regularly follow up on the implementation results.

The functions, responsibilities, and policy direction of the Corporate Sustainability Task Force were adjusted in accordance with the guidance of the Sustainable Development Committee in 2024. The Board of Directors resolved to revise the relevant policies and strategies for the four main areas of responsibility: "Corporate Governance," "Sustainable Environment," "Sustainability Information Disclosure," and "Employee Care and Social Engagement."

The Sustainable Development Committee meets at least twice a year, reports regularly to the Board of Directors, and is authorized and supervised by the Board of Directors. The Sustainable Development Committee appoints the President as the management representative, and a Corporate Sustainability Task Force is formed by the sales directors and colleagues responsible for relevant functions. The Corporate Sustainability Task Force focuses on four key operations: Corporate governance, sustainable environment, sustainable information disclosure, and employee care and social engagement, aiming to achieve sustainable management principles. The Corporate Sustainability Task Force meets regularly to report to the management representative on the implementation status of sustainability issues and risks, which in turn reports to the Board of Directors. The Board of Directors is also responsible for overseeing the strategies, objectives, and implementation results proposed by the Sustainable Development Committee, thereby promoting the Company's continuing sustainable growth.



Corporate Sustainability Task Force

The **Sustainable Development Committee** has established a **Corporate Sustainability Task Force** to coordinate the Company's four strategic pillars of sustainability: Corporate Governance, Environmental Sustainability, Sustainable Supply Chain, and Employee Care and Social Engagement. The Management Representative is responsible for coordinating the operation of the Committee and reporting on its activities. The heads of the relevant business functions serve as conveners of the respective functional working groups.

Job responsibilities	Implementation Focus
Corporate Governance	Responsible for ensuring regulatory compliance in corporate governance, establishing a reasonable internal control system and oversight mechanisms, maintaining stakeholder engagement and communication channels, and evaluating risk and management mechanisms to achieve the Company's sustainable development goals.
Sustainable Environment	- Regularly tracking the implementation results of relevant departments. - Complying with environmental regulations and improving the utilization efficiency of energy and resources. - Preventing pollution of water, air, and land, and implementing appropriate pollution prevention and control measures. - Managing climate change risks and developing corresponding response strategies.
Sustainability Information Disclosure	- Establishing a sustainability information management policy. - Complying with relevant laws, regulations, and international standards for sustainability disclosure. - Fully disclosing relevant and reliable sustainability information. - Enhancing sustainability information transparency.
Employee Care and Social Engagement	- Complying with human rights laws, regulations, and international standards. - Establishing human rights policies and internal guidelines. - Establishing communication channels for organization members and key stakeholders across the value chain. - Promoting local community and cultural development.

Corporate Sustainability Committee Overview

Members of the Sustainable Development Committee	
Chairman(Convenor)	Gao-Ming Tsai
Independent Director✖	Bo-Ting Shen
Independent Director✖	Yu-Kuan Lin
Director	Chang-Shang Zhou
President (Management Representative)	Chuan-Bin Hu

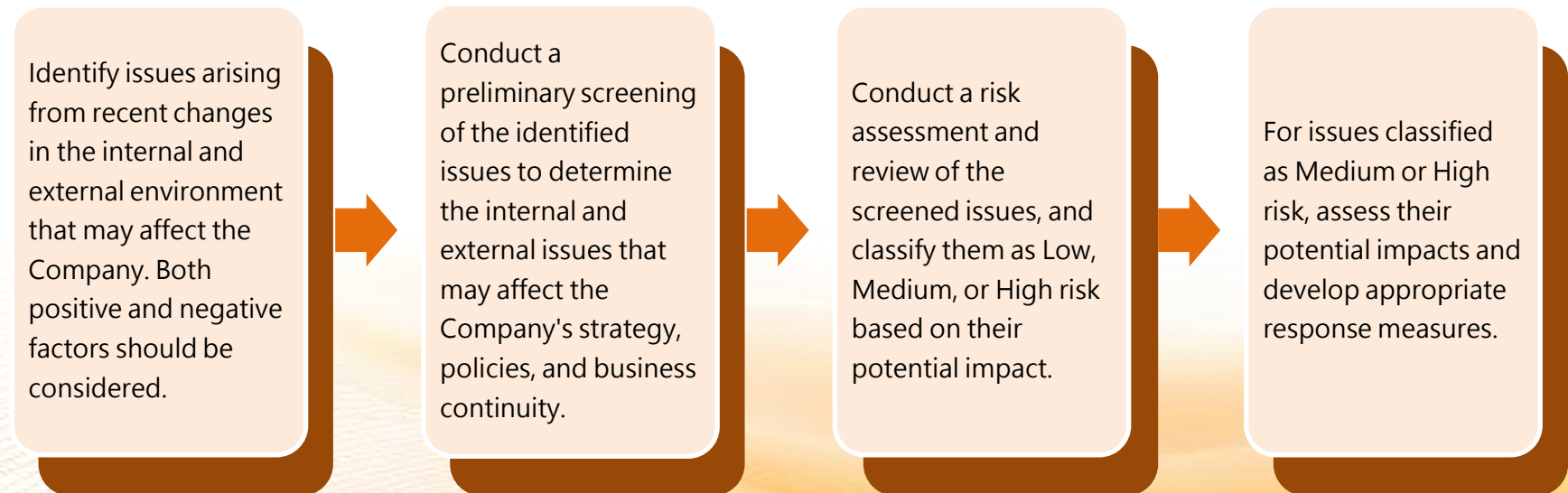
Organization	The 2025 Tasks
Sustainable Development Committee	Reported to the Board of Directors twice in 2025; no major events occurred. Regularly guide and supervise the Company's sustainability strategy and performance in accordance with the Company's current operations and future development, and grasp the impact of various issues, ensure the progress of sustainability goals, and report to the Board of Directors regularly.
Corporate Sustainability Task Force	The Corporate Sustainability Task Force held three meetings in 2025. Implement the Company's sustainable development policy; also, meetings will be held periodically according to the progress of policy implementation.

Note: The term of the Board of Directors expires in this year; therefore, Independent Director Bo-Ting Shen stepped down on June 17, 2025, and he was succeeded by Independent Director Yu-Kuan Lin.

1.5 Operational Risk Management

Viking has established the Operations Planning Management Procedure and a Risk Control Team to oversee the management of internal and external issues and process-related risks. The Risk Control Team is composed of managers at the deputy director level and above. The Company conducts semiannual reviews of internal and external issues and process risk management. When significant changes in the internal or external environment give rise to new risks or materially affect existing issues, ad hoc meetings may be convened to assess potential impacts and determine appropriate response measures. Following these reviews, relevant matters are assigned to the respective functional working groups for risk assessment and implementation. Upon completion of the assessment process, the identified risks and corresponding actions are managed in accordance with the risk identification process illustrated below and are subsequently reported to the Board of Directors for review.

Process for Identifying Internal and External Issues



Risks and Countermeasures

Viking has conducted a review and analysis of its financial status and performance to enhance corporate governance, as well as risk factors, in accordance with the regulations of the Financial Supervisory Commission, including:

No.	Events	Countermeasures
1	The impact of interest rate and exchange rate fluctuations and inflation on the company's profit and loss, and future countermeasures.	- The Finance Department will select the best-performing bond funds to respond. - Adopts natural hedging for the foreign exchange position, observes exchange rate fluctuations, grasps exchange rate trends, and adjusts foreign currency assets and liabilities in a timely manner according to exchange rate and prices in order to reduce the impact of exchange rate fluctuations on the company's profit and loss. - The Company closely monitors the supply and demand and price changes of raw materials so to adjust inventory levels in a timely manner.
2	Policies regarding high-risk and high-leverage investments, lending funds to others, guarantees, and derivatives trading; the main reasons for profits or losses; and future countermeasures.	The Company has not engaged in the related matters.
3	Future R&D plans and expected R&D expenditures.	Please refer to the annual report for the progress and costs of each project in details.
4	The impact of significant domestic and international policy and legal changes on the company's financial operations and corresponding countermeasures.	Comply with government policies and laws. The Administration Office is able to accurately grasp and comply with important policy and legal changes.
5	The impact of technological changes (including information and communication security risks) and industry changes on the company's financial and business operations, and corresponding countermeasures.	Information security policies have been established to regulate the implementation and compliance of internal information security policies. Auditors conduct unscheduled information security checks annually, and information security protection systems have been built both internally and externally.
6	The impact of changes in corporate image on corporate crisis management and corresponding countermeasures.	Strictly require Viking's employees to maintain high ethical standards, provide customers with excellent products and services, and strictly comply with all government policies and laws.
7	Expected benefits, potential risks, and corresponding measures for mergers and acquisitions.	There are no plans to conduct mergers and acquisitions.
8	Expected benefits, potential risks, and corresponding measures for expanding the factory.	Viking has meticulous capital expenditure plan in place for the expansion of production capacity, striving to meet customer needs while optimizing capital utilization.
9	Risks and countermeasures associated with concentrated purchasing or sales.	No risk of centralized purchasing and sales
10	The impact, risks, and countermeasures of a large-scale transfer or change of equity by directors, supervisors, or major shareholders holding more than 10% of the shares on the company.	There were no large-scale transfers or replacements.
11	The impact, risks, and countermeasures of the change in management rights on the company.	The Company has been managed by professional managers since the inception, and changes in the shareholder structure will not affect the Company's business development.

For complete response measures, please visit Viking's website → Shareholders' Meeting → Annual Report for details. :
http://



1.6 Information Security and Intellectual Property Management

Information Security

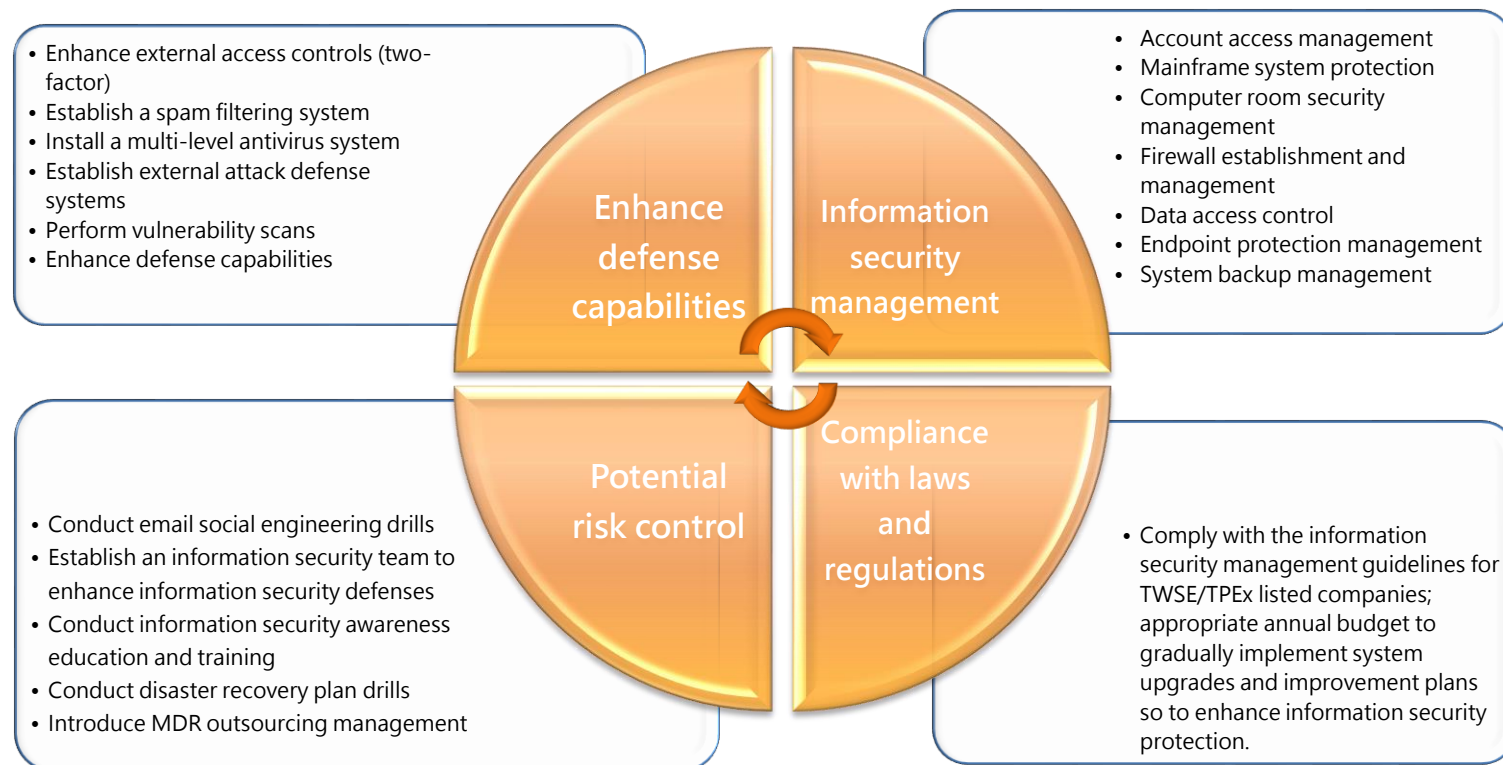
Viking has established the “**Information Security Policy**” to enhance corporate information security and to secure the continuing normal operation of important assets such as data, systems, equipment, and networks.

Information security goals

Protect the agility, integrity, and availability of the company’s information systems, allowing the company to operate sustainably and without interruption.

Information security control measures

1. Stipulate information system management procedures and methods, and establish a reliable and secure information system in accordance with relevant regulations, including the following scope:



2. Education and training :

New recruits training

New employees must participate in the company' s information security education and training to enhance their awareness of information security protection.

Regular promotion

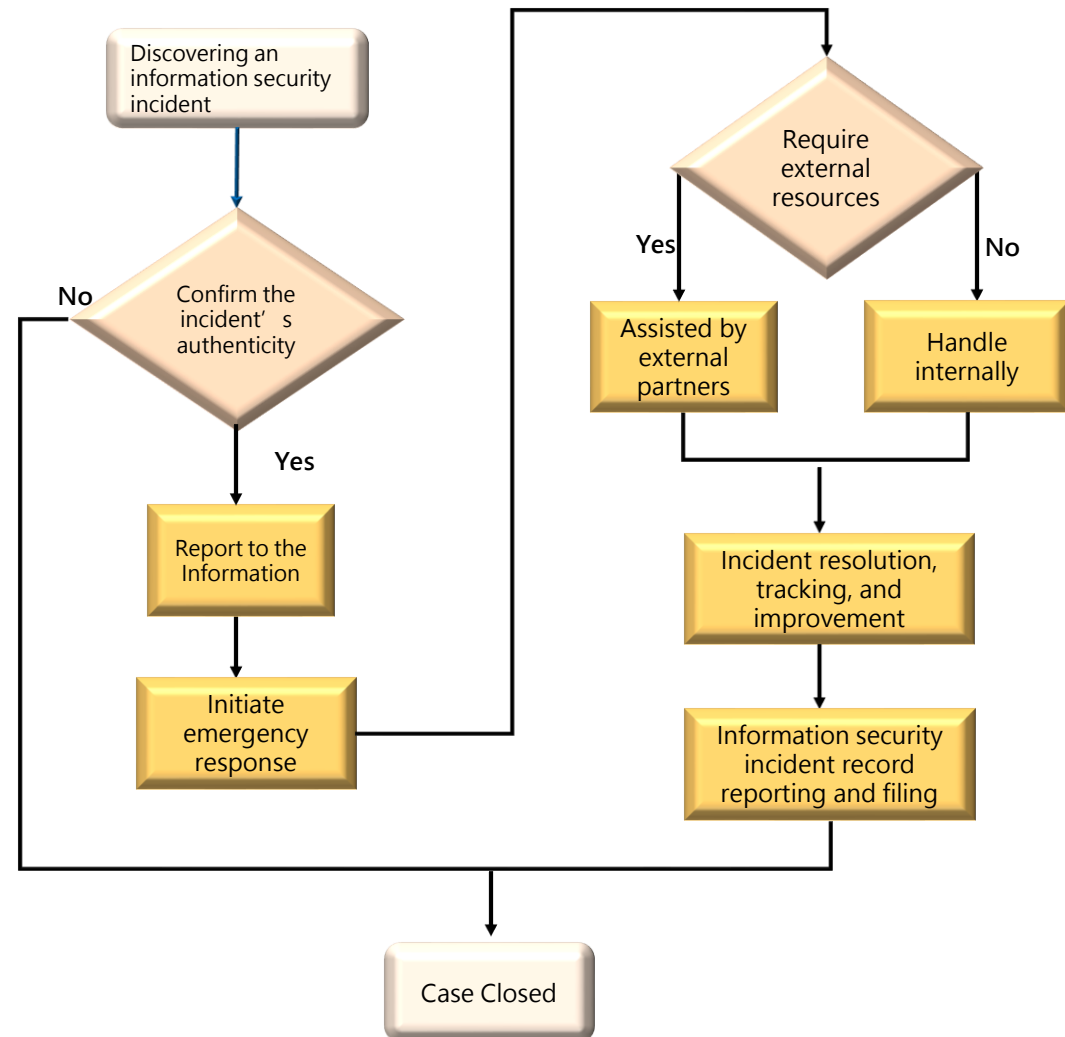
Publish new knowledge on information security and promote awareness of information security

Information security personnel receiving regular training

Information security colleagues receive regular training to enhance their knowledge and access to the latest cybersecurity information.

- Inventory sensitive information of the company, customers, and manufacturers; enhance data security management and protection; ensure that sensitive information is effectively and safely accessed without being leaked.
- Establish an information security team: The information security specialists use the Plan-Do-Check-Act (PDCA) management cycle to continuously improve the security of the company' s information systems.
- Comply with relevant intellectual property management procedures and establish an appropriate information management system for the printing control of sensitive company information and documents to prevent the leakage of company intellectual property.
- All critical information systems maintained normal operation, and no information security intrusion incidents occurred in 2025.

Information security Incident Reporting Procedure



Information security management implementation status

Implementation status in 2025	Information Security Continuous Implementation Project in 2026
• Important mainframes upgraded and replaced (80% completion rate) • Network firewall upgraded and replaced (100% completion rate) • Document printing management system introduced (100% completion rate) • Network AD audit and protection system introduced (100% completion rate) • Endpoint protection system introduced (100% completion rate) • MDR managed defense service incorporated into mainframes (100% completion rate) • Provided information security awareness training to high-risk personnel (98% completion rate) • File encryption system introduced (100% completion rate) • Completed three (3) emergency response plan drills. • No information security incidents occurred (overall information system uptime reached 99%)	• Upgrading or replacement of mainframe systems • Firewall system version upgraded • Expand mainframe or computer MDR hosting service • Enhance privileged account management • Enhance ZTNA zero-trust access control • Enhance backup and recovery mechanism management • Continuously conduct email social engineering drills • Provide information security awareness training to high-risk personnel

Intelligent Property Management

Introduction of “Taiwan Intellectual Property Management System” (TIPS)

Intellectual property management is an integral part of corporate governance. Companies can connect with ESG (Environmental, Social, and Governance) issues by continuously improving intellectual property management and helping enterprises achieve sustainable development. The establishment of a “systematic management” for common intellectual property risks in corporate governance can help effectively identify, assess, and address intellectual property risks. Viking adopted the Taiwan Intellectual Property Management Standard (TIPS) in 2024 to construct a management cycle based on “Plan-Do-Check-Action” (PDCA) and establish an intellectual property management system according to risk-based thinking.



Three major benefits of implementing TIPS:

1. Enhance awareness of intellectual property and reinforce information security – enhance employees’ awareness of intellectual property and improve confidentiality management.
2. Enhance R&D efficiency and effectively manage intellectual property - Formulate incentive measures to encourage innovative R&D and accumulate intellectual assets.
3. Reduce operational risks and improve company competitiveness - avoid litigation disputes and enhance customer trust.

TIPS : 2016



TIPS Short-term, Mid-term, and Long-term Implementation Plan:

Short-term	Mid-term	Long-term
Secure employees’ knowledge and understanding of intellectual property and confidentiality through management systems and training, enhance employees’ awareness of intellectual property and confidentiality protection in the daily work processes, and fully implement the company's confidentiality control.	Regularly conduct patent studies and monitor competitors’ technologies to reduce the cost of redundant R&D investment and prevent infringement from occurring.	• Continuously encourage innovative proposals and proactive intellectual property investment. • Combine intellectual property strategies, corporate management strategies, and R&D strategies • Construct an intellectual property management model that aligns with the company’ s operations, enhances the utilization of intellectual property, and creates a unique competitive advantage for the company.

Viking’ s Intellectual Property Management Policy and Objectives

Viking adopted the Taiwan Intellectual Property Management Standard (TIPS) in 2024, and passed the TIPS verification again in 2025. Viking decided to maintain the intellectual property management policy and set the following intellectual property management objectives for 2025 through the 2025 Intellectual Property Management Review Meeting, and taking into account the Company’ s operation and development, stakeholders, internal and external issues, and risks/opportunities and countermeasures affecting intellectual property management. All intellectual property management objectives are 100% achieved in 2025.

Intellectual Property Management Policy	Intellectual Property Management Objectives in 2025
Enhance the company's intellectual property portfolio	- Produce one investigation report on competitors' patents every year. - File at least 4 patent applications by the end of 2025.
Enhance the company's intellectual property management system and implement corporate governance.	- Complete the document revision of the intellectual property management system before the end of June 2025. - Pass Level A revalidation of the TIPS Management Standard (2016 Edition) in 2025.
Enhance employees' awareness of intellectual property and reinforce the protection of intellectual property rights.	- Complete one educational training session on intellectual property and confidential information protection for all personnel within the verification scope before the end of July 2025. - Complete one educational training session on the intellectual property policies, objectives, and management systems for all personnel within the verification scope before the end of July 2025.

The status of implementation in 2025:

Patent portfolio

Viking has established patent-related management procedures to ensure that the patent portfolio aligns with the company’ s operational development direction by examining patent proposals to enhance the company’ s corporate image and competitiveness. Viking had completed 12 patient studies and patent applications in 2025. Viking has a total of 93 approved patents, 57 valid patents, and 38 patent applications pending as of 2025.

Execution and Training

Viking has access permissions differentiated based on the classification of departments and documentation, and implemented environmental facility controls. In addition, Viking has stipulated the ownership of intellectual property rights and confidentiality requirements with employees through the employment contracts signed, and conducted background checks on new employees regarding their existing intellectual property and obligations to protect the security of Viking’ s confidential information. Viking carried out training on the company’ s intellectual property management policies, systems, and confidentiality protection for all personnel and new employees within the verification scope in 2025, totaling 229 participants and 430.5 hours of training.

Personal data protection of employee and customer

Viking in an era of information transparency upholds the highest standards of privacy and adheres to the principles of “integrity, transparency, and respect” in handling all personal and business data. In addition to the company’s internally established and implemented “Regulations for Personal Data Security Maintenance and Management,” Viking’s data protection measures are primarily implemented in the following three aspects:



Recruitment and Employment

Viking implements a transparent personal data processing procedure and complies with the “Personal Data Protection Act” and “Personal Data Protection Act Enforcement Rules” strictly throughout the entire talent recruitment and hiring lifecycle. Viking proactively explains to the applicants the scope of personal data collection required for recruitment needs and obtains the written “Personal Data Collection Consent Form” during the interview. Viking promises that all collected data will only be used for the agreed-upon purposes and will be incorporated into Viking’s data control system after hiring, so as to prevent data leakage and ensure the most comprehensive protection of the privacy rights of applicants and colleagues.

Customer data

Viking incorporates rigorous Non-Disclosure Agreements (NDAs) and data protection clauses into all business contracts through a comprehensive contractual governance structure, which clearly defines data usage rights and protection responsibilities. Viking implements hierarchical management and access control over the technical specifications, order information, and cooperation details provided by the clients in conjunction with the internally implemented “Intellectual Property Control Guidelines.”

Website Privacy Guidelines

Viking, for the purpose of providing a secure and transparent digital communication environment, clearly discloses the “Privacy Policy” and “Cookie Collection Guidelines” on the official website. Viking upholds the spirit of respecting user privacy to detail the types of data collected, respective usage, and the recipients of the data, so as to ensure that every visitor can fully understand his/her digital footprint. The Company’s website fully aligns with the EU’s General Data Protection Regulation (GDPR) in response to global trends in information governance and provides internationally compliant explanations and protections regarding privacy rights. Viking is committed to establishing a digital platform trusted by global stakeholders and fulfilling Viking’s commitment to human rights protection in the digital age through proactive disclosure and compliant operations.



Privacy Policy is announced on the official website.

2.1 Product and Technological Innovation

Technology-driven, committed to developing highly competitive products

Viking is a technology-driven company with a strong R&D team dedicated to the long-term development of thin-film, thick-film, columnar, and alloy resistor technologies. The Company strives to continuously meet market demands for miniaturized, high-frequency, high-power-density, high-precision, and low-temperature-coefficient components. In terms of process technology, Viking possesses both thin-film technology and screen-printed thick-film processes; therefore, the Company is able to provide optimized process solutions based on different product characteristics and application requirements, and demonstrates an extensive technology integration and manufacturing flexibility. The market demand for passive components is increasing along with the electronic components moving towards greater miniaturization. Viking's R&D and engineering teams have possessed mass production technology for high-end miniaturized passive components, including resistors, capacitors, and inductors. Viking will continue to leverage its superior thick/thin film process technologies to develop competitive products with specific application requirements, including surge protection, high voltage, and high-power multi-resistor solutions in the future.

Rigorous quality requirements, met international quality assurance standards

Viking's Hsinchu Factories and Kaohsiung Factory hold multiple international quality management system certifications, including IATF 16949, ISO 9001, ISO 14001, and ISO 13485. Viking bases its rigorous and comprehensive quality management system and a proactive and responsible customer service approach to continuously promote R&D innovation and process improvement, effectively increase yield rates and reduce costs, thereby establishing a mutually beneficial competitive advantage with the customers. In terms of product quality, Viking strictly adheres to the specifications of renowned passive component manufacturers in Europe, America, and Japan; provides stable and efficient delivery services, and demonstrates excellent operational capabilities. Viking, based on the competitive advantages in quality, price, and delivery time, has become a designated major component supplier of many internationally renowned system manufacturers.

ISO 9001



IATF 16949



ISO 13485

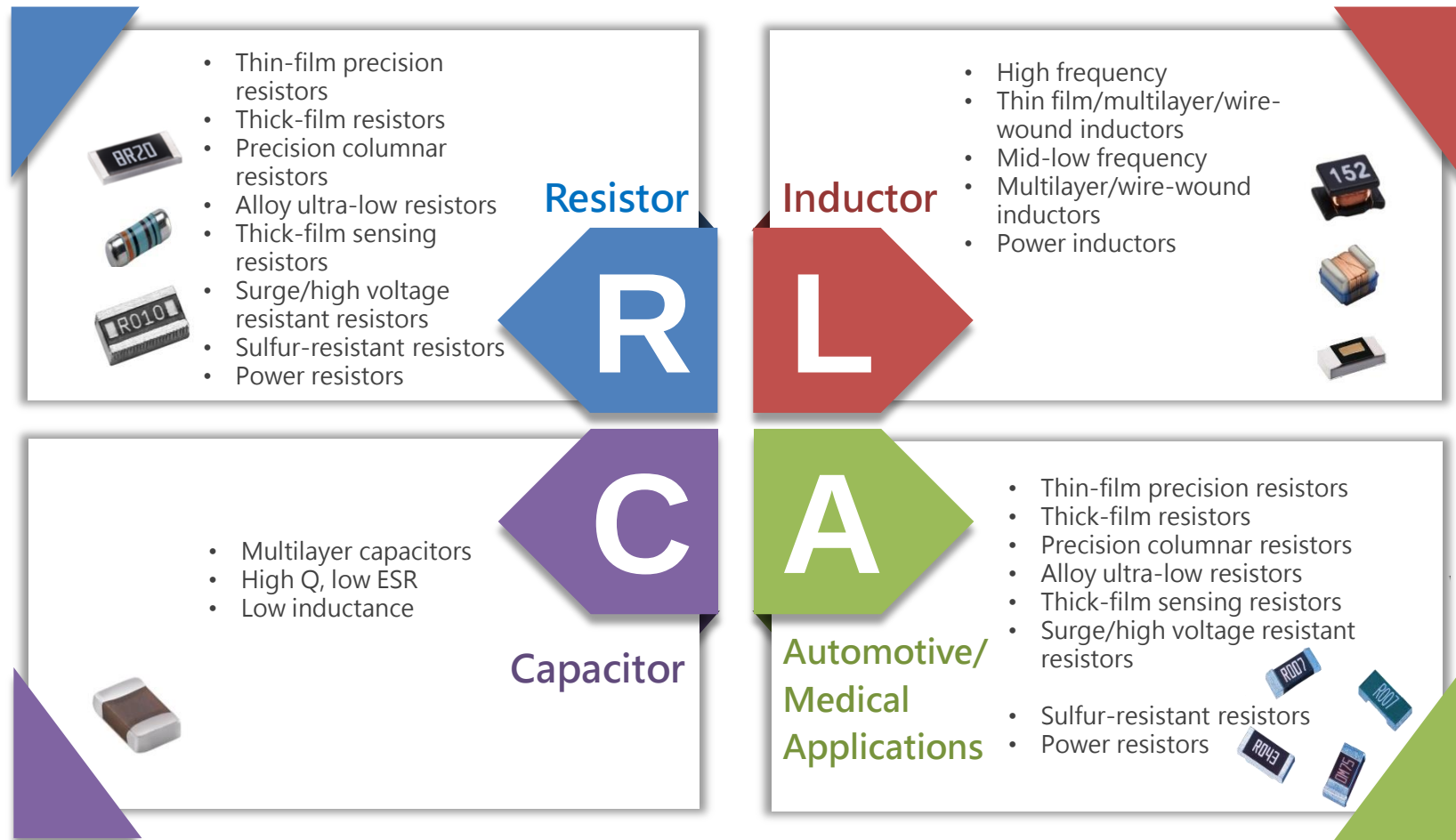


ISO 14001



Viking Product Introduction

Thin-film resistors are core products of Viking, primarily used in precision instruments, medical devices, automotive electronics, and high-end communication equipment. The growth rate of precision thin-film resistors remains high. Viking will focus on the development of thin-film resistors in the future, continuously expand the economic scale, and enhance international competitiveness. The Company is constantly improving the production technology for high-end and specific passive components, including thin-film precision resistors, current sensing resistors, high-voltage, surge-resistant, sulfur-resistant, and MELF columnar precision resistors, high-frequency inductors, high-end electronic components, automotive-grade and special-function thick-film resistors, and MELF resistors.

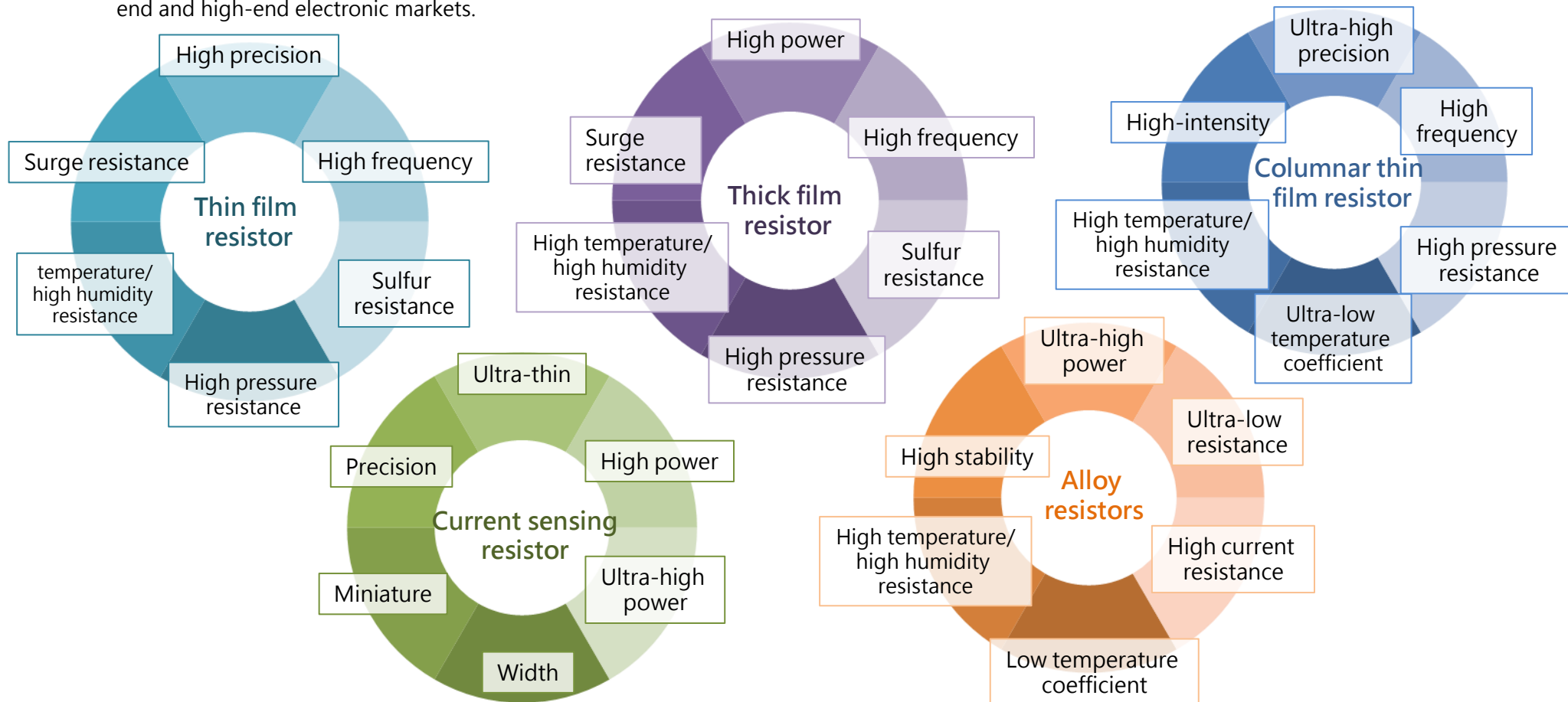


R&D and Innovation

Technological innovation is the core competitiveness of an enterprise and the driving force for sustainable operation. Viking has focused on the development of thin-film device technology and special fields since its inception. Viking has actively changed its strategy in recent years after experiencing market chaos in 2018, expanded the proportion of special and precision products, used leading and mature technologies to expand the functionality and improve the specifications of its products, and invested in the development of adjacent technologies for high-end products, thus expanding its innovative product portfolio to provide customers with more diverse solutions.

Chip resistor

Thin-film resistors and automotive resistors are the main products of Viking. Viking is constantly improving the production technology of high-end and specific passive components, including thin-film precision resistors, current sensing resistors, thick-film precision resistors, alloy resistors, columnar thin-film resistors, high voltage, surge-resistant, sulfur-resistant, and high-power resistors used in various mid-end and high-end electronic markets.



Advantages of Innovative Products

Successfully mass-produced products in 2025:

Item	Explanation	Key to Innovation	Product Advantages			Applications
Long-side automotive-grade thin film resistor	Develop ultra-high-power long-side terminal resistors to meet customers' high-end special application needs.	Develop a high thermal conductivity long-side resistor design to have heat dissipated through the heat dissipation module, whether it is a short-term high current or a long-term full-load current, in order to develop higher power products and improve the maximum power that the product can withstand by up to 3 times.	Rated power/size	Short-side resistors	Long-side resistors	- Automotive electronics - DC motors and inverters - Robots and industrial control systems
Long-side automotive-grade current sensing resistor			0805	0.25W	→ 0.5W	
			1206	0.33W	→ 1.0W	
			2010	0.5W	→ 2W	
			2512	1W	→ 3W	
			Rated power/size	Short-side resistors	→ Long-side resistors	
			0805	0.25W	→ 1W	
			1206	0.5W	→ 1.5W	
			2010	0.75W	→ 2W	
			2512	1W	→ 3W	
						
	Short-side resistors	Long-side resistors				
Low temperature coefficient thick film resistor	Considering that the market demand in 2025 is mostly for high power applications, and that thin film resistors have lower power ratings than thick film resistors, reducing the TCR of thick film resistors to replace some thin film resistor specifications will make them more competitive in the market.	The stability of the resistor layer structure can be improved by utilizing resistor pattern design and process control; also, utilizes resistance materials with low temperature coefficients for development.	Product	Temperature coefficient (ppm/°C)	Power (W)	- Power Management System - Communications and Radio Frequency (RF) Equipment - Automotive electronics - Medical electronics
			0402product	100→25	1/16→1/8	
			0603product	100→25	1/10→1/5	
			0805product	100→25	1/8→1/4	
			1206product	100→25	1/4→1/3	

Advantages of Innovative Products (Continued)

Successfully mass-produced products in 2025:

Item	Explanation	Key to Innovation	Product Advantages		Applications
Lead-free resistors	As global environmental requirements become increasingly stringent, the demand for products containing lead is decreasing and will eventually move towards products with <0 ppm.	Produce lead-free resistors through the selection and testing of raw materials, and in conjunction with the design of various dimensions. °	Products	Lead content	- Smartphones and wearable devices - Smart home appliances - Medical devices
			Full range of thick film products	1000PPM~4000PPM (Compliant with RoHS exclusion clauses) ➔ 0PPM	



Product Development Plan

Item	Explanation	Key to Innovation	Product Advantages					Expected applications	
High power thin film resistor	Develop higher-power products to meet customer demand; the 2512 size must meet 2.5W requirements.	Thin-film resistor architecture that is designed using large-size diagrams and laser cutting process is designed with a heat-generating point so to facilitate heat dissipation at the location of the thermal effect so to achieve the goal of reducing thermal resistance and increasing product power.	Rated power/size		General resistors high-power products		High-power resistors of the project		• Power supply • Power switch • Braking system • Test and measurement equipment
			0603		0.167W		0.375W		
			0805		0.25W		0.625W		
			1206		0.33W		1.0W		
			2512		1W		2.5W		
			Thermal Conductivity		Electrically Isolated				
Thermal jumper element	Components for bridging heat conduction paths were developed in response to customer needs.	Fabricate components with the high thermal conductive materials, added with special electroplating processes to create heat dissipation components. Regarding high-power components in application circuits, for products that cannot dissipate heat through heat sinks or other similar means, use this thermal jumper element to bridge the path for heat dissipation.							• Power supplies and converters • Radio frequency amplifier • Switching mode power supply • Filter
			170 W/mK		> 999MΩ				
			CASE SIZE		0603	0612	1206	2512	
			Thermal resistance (°C/W), T _R		17.9	4.8	18.2	18.8	
			Thermal conductance (mW/°C), T _C		55.7	208.9	54.7	53.1	
			Dielectric withstanding voltage kVAC, RMS (60 Hz)		> 1.5	> 1.5	> 1.5	> 1.5	
• Thick-film low-resistance • low-temperature coefficient • automotive resistors	Existing thick-film resistors, due to material limitations, cannot further reduce temperature coefficient in the low resistance range. The company may further leverage the low temperature coefficient of thin films, combined with thick film processing, to become more competitive in the market.	The company may manufacture automotive products with low resistance and low temperature coefficient by utilizing the existing thin-film resistor manufacturing process technology and thick-film resistor manufacturing process.							• Battery and energy management • Consumer electronics and mobile devices • Industrial control and motor drive
			Products		Temperature coefficient (ppm/°C)		Resistance range		
			1206產品		600→50		1R~10R		

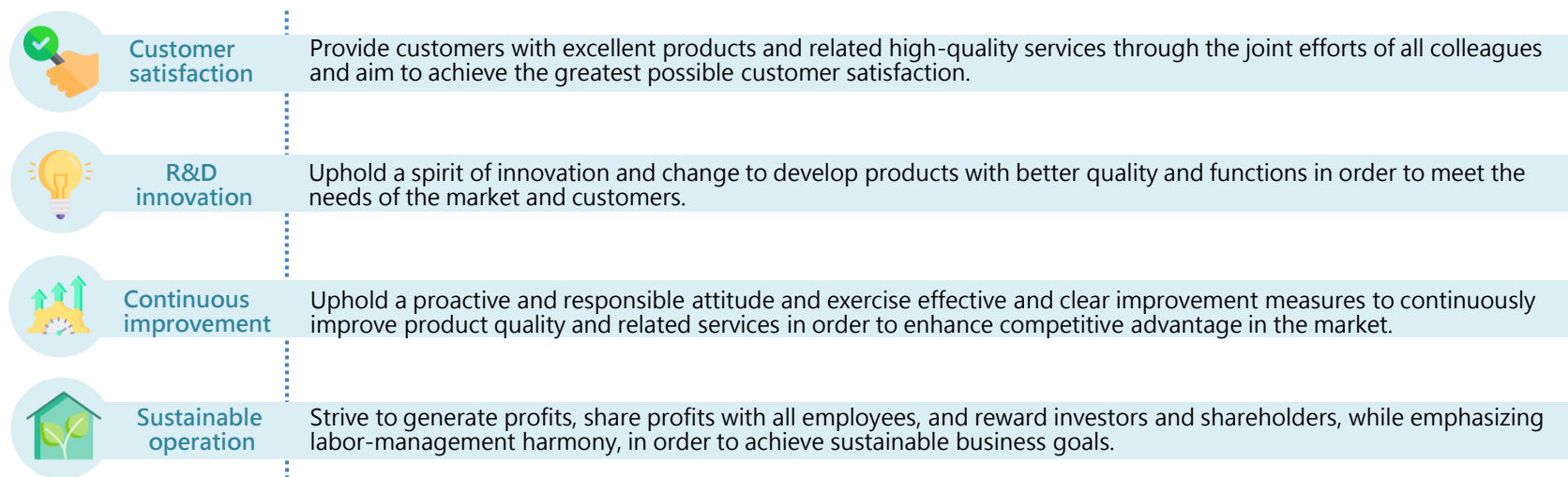
Product Development Plan

Item	Explanation	Key to Innovation	Product Advantages		Expected applications
• High-frequency carbon film • Melf automotive resistor	Considering the increased market demand for inrush current withstand capability in Melf automotive resistors by 2025, the resistive layer material was changed to meet higher requirements.	Manufacture automotive Melf products with high inrush current resistance by changing the resistive material and combining it with existing Melf process technology.			• Industrial Control and automation • Measurement and instrumentation • High-end consumer electronics and audio • Vehicle communication equipment
			Product/Size	Inrush resistance (V)	
			0207	4000→8000	

2.2 Quality Management

Viking has passed multiple quality system verifications to provide customers with excellent product quality and service. Viking has gained widespread support from domestic and international customers. The Company continues to grow, develop new products to meet customer needs, and actively expands production capacity to satisfy market demands with increasingly innovative professional technologies and a global marketing network intended for customer service. Our goal is to become one of the main suppliers to provide key components to the automotive and high-end electronics industries.

Quality Objectives



Quality performance indicators

Viking has consistently adhered to the policy of “continuous improvement and customer satisfaction” since the day implementing the quality management system to have quality management deeply embedded into every aspect of the production process. We use CPM (Complaint per Million Units) as a key quantifiable rubric to provide products and services that exceed customer expectations. The 2025 CPM target was achieved better than the preset goal, and we aim for gradual improvement each year to ensure that our products maintain excellent stability and reliability in high-confidence fields such as automotive electronics and precision instruments.

Schedule	 2025 Goal	Mid-term (1-5 years)	Long-term (over 5 years)
CPM goal	1. $CPM \leq 0.0049$ (Thin film resistor) 2. $CPB \leq 1.006$ (Thick film resistor) 3. $CPM \leq 0.01038$ (Columnar resistor)	1. $CPM \leq 0.0025$ (Thin film resistor) 2. $CPB \leq 0.503$ (Thick film resistor) 3. $CPM \leq 0.00519$ (Columnar resistor)	1. $CPM=0$ (Thin film resistor) 2. $CPB=0$ (Thick film resistor) 3. $CPM=0$ (Columnar resistor)

Multiple international quality management system verifications

Viking has passed and continuously maintained international quality management system certifications for all products developed and manufactured. In addition to ISO 9001:2015 quality management system certification, Viking has also obtained IATF 16949:2016 certification for the automotive industry and ISO 13485:2016 certification for the medical device quality management system. Viking aims for “zero defects” as the long-term quality management goal, and helps cultivate a zero-defect mindset of employees through educational training courses: “Do the right thing, do things right, and do it right the first time.” Also, Viking has implemented various quality activities and approaches, such as the seven QC tools, the five core QC tools, Design of Experiments (DOE), 5S management activities, CIP (Continuous Improvement Program), and proposal improvement activities. Viking continuously moves towards the goal of “zero defects” through the collaborative efforts of cross-functional teams. Viking has had Tier 1 suppliers from European and American automotive manufacturers to conduct VDA 6.3 automotive supply chain quality management system process audits at our factory, receiving an A rating from the clients in recent years.



Management Fundamentals ISO 9001



Automotive products IATF 16949

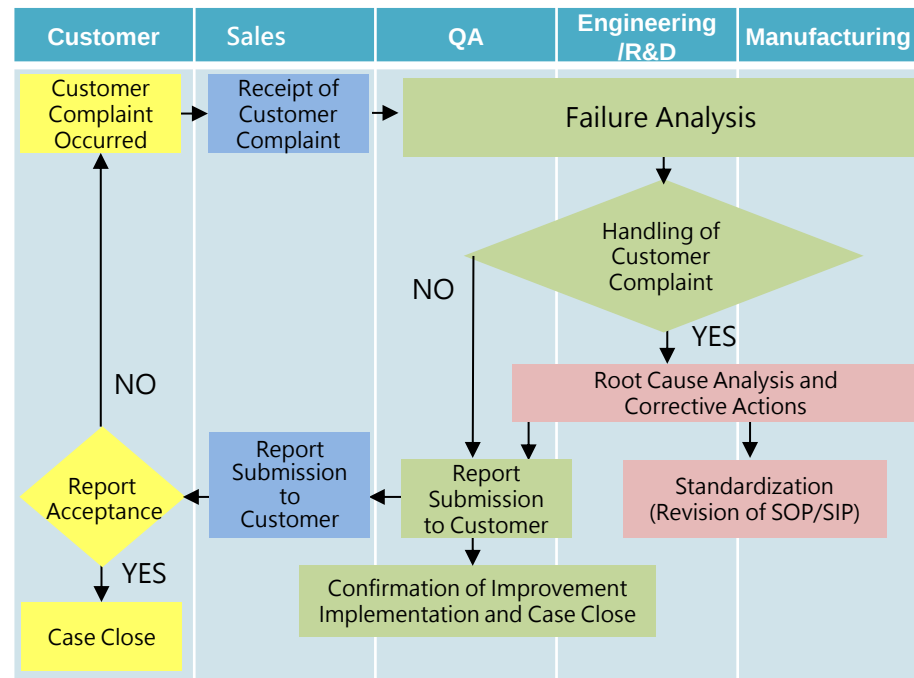


Medical Devices ISO 13485

Customer Complaint Handling

Viking values the importance of “the voice of the customer.” Therefore, customer complaints and grievances will be handled precisely and responsibly. The “Quality Issue Handling Team” formed by the personnel from Quality Assurance, R&D, Engineering, and Manufacturing will analyze the problem complained by customers. The Team using specialized equipment and methods to find the root cause of the issue and formulate improvement strategies. Standardized procedures are implemented upon finalizing the improvement strategies, including FMEA for design/process, control plans, and work instructions. We will respond with a complete 8D report within the customer’s requested timeframe, and the “Quality Issue Handling Team” will hold regular meetings with sales to confirm the resolution status of each complaint filed in order to ensure customer satisfaction.

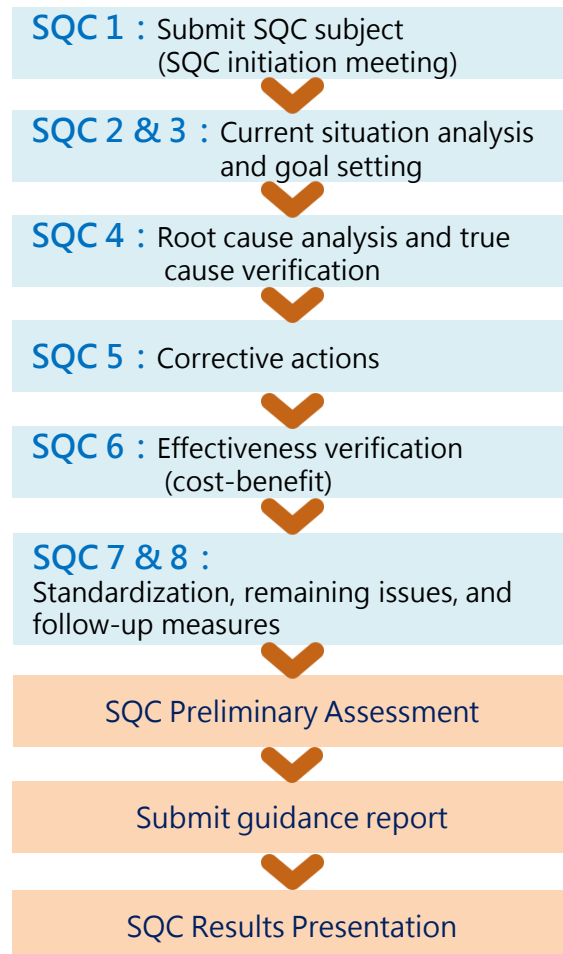
Customer Complaint Handling Process



Quality Improvement Activities

Viking for the purpose of maintaining high product quality has implemented rigorous quality management and regularly implemented SQC quality improvement projects every year. The main focus of these projects is to improve yield rates and reduce costs; also, hold the SQC results presentation meeting upon the completion of the project, where managers from various departments evaluate the results and award prizes; also, relevant improvement measures are implemented in the manufacturing process.

SQC Activity Flow



SQC Improvement Project Objectives

Viking makes “zero defects” the quality management goal, and hope to provide better products and increase product competitiveness through SQC improvement projects.



SQC activity participants

Viking values the importance of regularly holding SQC improvement project activities. Each project lasts for nearly one year, and the results presentation meeting is attended by the SQC review team, SQC instructors, SQC responsible personnel, etc., including the vice president, R&D, manufacturing, and quality assurance managers.



Highlights of the 2025 SQC Results Presentation Event

SQC Excellent Improvement Project Activities in the Past Three Years

The SQC activities would be improved continuously in 2025, and it is estimated to save approximately NT\$2,520,000 annually when all improvement projects are completed.

Year	Award-winning projects
2023	Reduce internal failure costs of automotive-grade thick film resistors
	Reduce internal failure costs of small thick film resistors
	Reduce internal failure cost of columnar resistors
	Improve the yield rate of new thin-film resistor products
	Improve the yield rate of existing thin-film ultra-high precision resistors
	Reduce the internal failure cost of current-sensing metal resistors
2024	Improve the yield rate of current-sensing metal resistor manufacturing process
	Reduce internal failure costs of thin film resistors
	Improve the yield rate of thin-film inductor manufacturing processes
	Improve the appearance quality characteristics of ultra-low resistance metal resistors
	Improve the yield rate of surge resistive process
	Reduce internal failure costs of small thick film resistors
2025	Optimize the quality of thin-film resistive electrode plating
	Improve the appearance quality characteristics of thin film resistors
	Improve the overall yield rate of high-inductance thin-film inductors
	Improve the quality characteristics of thick film resistive plating
	Improve the withstand voltage capability of thick film miniature resistors
	Reduce internal failure cost of columnar resistors

Hazardous Substance Free (HSF) Management

Viking closely monitors global regulatory developments related to hazardous substances. Dedicated personnel are responsible for tracking regulatory updates to ensure that 100% of the Company's products comply with applicable international regulations and customer requirements, including:

1. EU RoHS Directive (Restriction of the Use of Certain Hazardous Substances in Electrical and Electronic Equipment)
2. EU REACH Regulation (Registration, Evaluation, Authorisation and Restriction of Chemicals)
3. Halogen-Free (HF) Requirements
4. EU POPs Regulation (Persistent Organic Pollutants)
5. Global Automotive Declarable Substance List (GADSL)
6. California Proposition 65 (Prop 65)
7. U.S. Toxic Substances Control Act (TSCA)



Viking has established an Environmental Substance Management Procedure covering material approval, raw material procurement, supplier management, incoming material inspection, manufacturing process and finished product control, warehousing and transportation, and nonconforming product management. This procedure helps ensure that prohibited substances are not used in the Company's products. In addition, suppliers are required to provide annual test reports issued by accredited third-party laboratories. °

Laboratory capabilities

Viking's Reliability Laboratory is equipped with comprehensive testing facilities and technical capabilities, including high-temperature and humidity testing, thermal shock testing, sulfur resistance testing, ESD and surge testing, product structural analysis, and EDS elemental analysis. The laboratory is capable of performing the reliability tests specified in product specifications and provides customers with reliable and accurate test reports.

3.1 Climate-Related Financial Disclosures (TCFD) and Governance

In response to the growing impacts of climate change, Viking closely monitors climate-related risks and opportunities. To proactively respond to evolving government policies and regulatory developments, the Company has incorporated climate-related risks into its enterprise risk management framework with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Climate-related issues are identified and assessed across the four categories of transition risks—Policy and Legal, Technology, Market, and Reputation—to support the development of appropriate adaptation and mitigation measures, with the aim of minimizing potential impacts on the Company's operations and financial performance.

TCFD identification process

Collection

Viking monitors global climate change trends, draws on industry practices, and incorporates recommendations from external experts. Through internal working group discussions, the Company evaluates and identifies climate-related issues that present significant risks and opportunities.

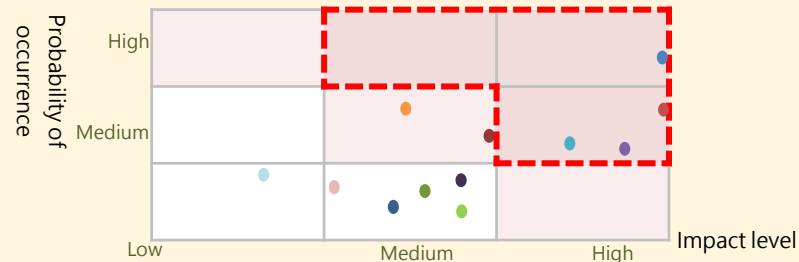
Investigation and identification

Conduct a questionnaire survey on the selected risks and opportunities. Assess the likelihood and potential impact of each identified risk and opportunity through feedback from team supervisors and members.

Ranking

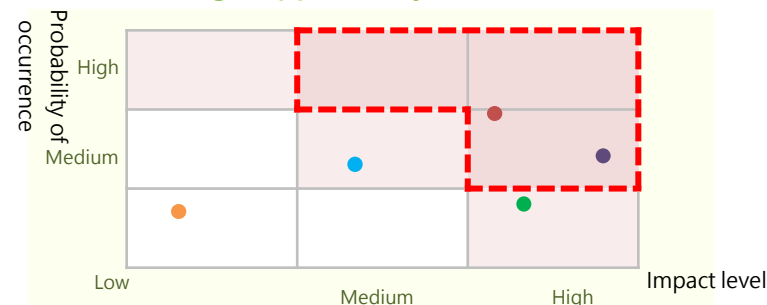
Analyze the survey results, rank the identified risks and opportunities, and develop a climate-related risk and opportunity matrix.

Climate Change Risk Matrix



- Policy changes lead to increased operating costs
- Responding to the impact of policy changes on enterprise development
- Expensive technology transformation
- Long transformation process results in the loss of market share
- High costs of low-carbon products led to a decline in revenue
- Climate change causes the living environment to deteriorate
- Extreme weather events such as typhoons and floods cause business interruptions
- Failure of low-carbon technology transformation
- Extreme weather events such as typhoons and floods cause excessive financial losses
- Extreme weather events affect risk mitigation planning
- Conservative low-carbon management planning hinders the development of a green brand image
- Low-carbon patent layout hindered

Climate Change Opportunity Matrix



- Adopt energy management strategies and use green energy
- Revenue increase as a result of market recognition
- New environmentally beneficial products are launched
- Develop new operational management models to adapt to extreme climates
- Implement cleaner production to improve resource productivity

Identification of Climate Risks and Opportunities and Response Strategies

With reference to the International Energy Agency (IEA) Energy Technology Perspectives scenario for limiting global warming to below 2°C, Viking identified four material climate-related risks and three material climate-related opportunities. The following table outlines the potential impacts and financial implications of each identified risk, as well as the corresponding response measures and actions adopted to address climate-related risks and capture related opportunities.

No.	Type of risk	Major climate risks	Potential financial impact	Response strategy			Corresponding chapters
				Short-term	Mid-term	Long-term	
1	Transformation risks	● Policy changes lead to increased operating costs	Existing high-carbon assets are replaced or scrapped ahead of schedule to comply with regulations, increasing the capital expenditure for carbon reduction measures, which results in increased operating costs.	Align with regulatory requirements to complete carbon inventory checks and implement energy-saving systems and measures.	Introduce water-saving and process water recycling technologies, and continuously implement energy-saving policies.	Improve energy efficiency and invest in green energy equipment.	1.3 Financial performance 3.4 Energy management
2	Transformation risks	● Responding to the impact of policy changes on enterprise development	Carbon emissions lead to increased environmental taxes and fees, and increasing operating costs that negatively impact business development.	Follow the government's roadmap for sustainable development of TWSE/TPEX listed companies, and improve greenhouse gas inventory procedures.	Implement greenhouse gas reduction actions.	Enhance green R&D and innovation	3.4 Energy management
3	Transformation risks	● Long transformation process results in the loss of market share	The success rate of R&D for new/alternative technologies that comply with the new law and the time to market for new products is not as expected, leading to a decline in customer loyalty and a negative impact on market share.	The product is 100% complying with international regulations on hazardous substances.	Focus on and respond to climate-related issues, enhance corporate image, and increase customer recognition.	Enhance corporate green image through transparency disclosure	2.1 Product and technology innovation
4	Transformation risks	● Expensive technology transformation	The cost of developing new technology is too high, leading to financial pressure or shortfalls, and creating a vicious cycle of funding shortages and the inability of successfully developing technologies.	Enhance corporate governance and establish a climate change response plan.	Continue to invest research and development resources in developing low-carbon products that conform to the circular economy.	Encourage suppliers to take action on climate change management.	1.3 Financial performance

Note: Referring to the "Representative Concentration Pathways" (RCPs) of the Fifth Scientific Report (AR5) of the Intergovernmental Panel on Climate Change (IPCC), RCP2.6 is a low-emission scenario that limits the global warming amplitude to within 2°C (compared to pre-industrial levels), which is also known as the 2°C scenario.

No.	Type of risk	Major climate risks	Potential financial impact	Response strategy			Corresponding chapters
				Short-term	Mid-term	Long-term	
1	Energy	Adopt energy management strategies and use green energy.	Reducing the demand for petrochemical energy leads to lower carbon emission costs, while increasing the environmental benefits and profitability of products.	Track energy usage and monitor greenhouse gas emissions from the factory area.	Implement greenhouse gas reduction action and improve energy efficiency.	Use green renewable energy.	3.4 Energy management
2	Market	Revenue increased as a result of market recognition	Comply with policies and customer requirements for environmentally friendly products, expand market presence, and increase revenue.	The product is 100% complying with international regulations on hazardous substances.	Enhance corporate governance and form a corporate culture that values the importance of and takes action on climate-related issues.	Improve sustainability ratings, build a positive image, and increase market recognition.	2.2 Marketing and service 2.3 Quality management
3	Product & service	New environmentally beneficial products are launched.	Develop environmentally friendly products, enhance a company's green image and stakeholder recognition, attract funding, and contribute to sustainable operation.	Invest R&D resources to develop environmentally friendly raw materials.	Participate in supplier evaluation that is carried out by procurement units to promote sustainable supply chain management.	Enhance green R&D and innovation	1.2 Supply chain management 1.3 Financial performance 2.1 Product and technology innovation



3.2 Environmental Policy

Define environmental impact

Assess any sources of pollution that are wholly or partially attributable to the organization and have adverse environmental impacts.

Implement environmental protection

Comply with relevant laws and regulations, substantiate pollution prevention concepts, and effectively implement waste sorting and resource recycling.

Commit to pollution prevention

Viking taking as a whole is committed to saving energy and resources, and reducing and reusing waste.

Fulfill social responsibility

Continuously improve the pollution generated during the production process and reduce energy and resource consumption.



Environmental regulations and requirements

The Company has qualified for the certification of the ISO 14001 environmental management system. Internal management systems are formulated and implemented in accordance with environmental protection regulations for all potential environmental impacts, including stationary pollution sources, wastewater, and industrial waste generated during the production activities.

Environmental Management System

Viking has maintained the ISO 14001 environmental management system for many years and successfully completed the verification process in compliance with the new version of ISO 14001:2015 in 2017. The Company has set an environmental goal of “100% compliance with environmental regulations.” Also, the Company has always upheld the principle of fulfilling its environmental responsibilities, which is an obligation to be fulfilled successfully as a corporate social responsibility.

Environmental Management

Environmental Management Program



Hsinchu Headquarters, Hsinchu Factory II

No.	Project Name	Benefit Analysis
1	Water-saving assessment scheme for electroplating process	Bases on an average of 5,985 feeding plated cages per month from January to June 2025 to estimate water consumption, and 2,513.7 kWh is saved per month. Since 1 kWh of pure water costs approximately NT\$48.6, the estimated annual savings is approximately NT\$1,465,989.
2	Environmental regulations compliance rate: 100%	Complies with relevant environmental regulations, and no indictment issued.
3	Establish a fire emergency response drill plan	Review plant contingency resources and complete the assessment of various types of fire extinguishers, purchase and establish emergency response procedures and reinforce deficiencies in order to establish more effective and feasible response procedures and personnel response capabilities.
4	Assess the feasibility of energy reduction plans	- Annual electricity savings: Electricity consumption before improvement - Electricity consumption after improvement = Annual energy savings (417,916kwh-268,660kwh = 149,256 kwh/year) - Calculation of benefit amount: Based on the energy purchase price of NT\$3 per kilowatt-hour: (149,256kwhX NT\$3/NT\$1000 thousand = NT\$447.7 Thousand/year) - Actual investment amount: After deducting the purchase of spare LED tube for an amount of NT\$56.7 thousand, the actual cost of replacing the LED tubes is NT\$880 thousand. - Payback period: Investment amount / Benefit amount NT\$880,000 / NT\$447,000/year = 1.9 years

Kaohsiung Branch

No.	Project Name	Benefit Analysis
1	Environmental regulations compliance rate: 100%	Complies with relevant environmental regulations, and no indictment issued.
2	Renewal of all environmental protection operation permits	Complete all operating permit renewal within the time frame stipulated by regulations.
3	Establish wastewater discharge standards	Wastewater discharge standards must be in compliance with legal and regulatory requirements and the discharge must be lower than the regulatory norms.
4	Set air emission standards	Ensure that air emission is in compliance with law and regulatory requirements, and are lower than the regulatory limits.

Wuxi Factory

No.	Project Name	Benefit Analysis
1	Environmental regulations compliance rate: 100%	Complies with relevant environmental regulations, and no indictment issued.
2	Establish a fire emergency response drill plan	The review aims to assess and procure various fire extinguishers to replenish the plant's emergency response resources, establish emergency response procedures, and address any deficiencies, with the aim of building more effective and feasible response procedures and enhancing personnel's responsiveness, while ensuring unobstructed evacuation routes.
3	Renewal of drainage permit	Complete the renewal of the drainage permit within the time limit stipulated by regulations.

3.3 Energy Management

Comply with energy laws

Comply with applicable legal and other energy management requirements, support the procurement of energy-efficient equipment, and prioritize design activities that improve energy performance.

Conduct comprehensive

Conduct a comprehensive energy review by analyzing energy consumption data, evaluating equipment performance, and identifying opportunities for energy performance improvement to minimize energy waste.

Continuously improve

Establish and regularly review energy objectives and targets, monitor the implementation of energy-saving initiatives to ensure intended results are achieved, prioritize design activities that improve energy performance, and drive continual improvement through performance monitoring.

Full participation in energy

Promote employee awareness of the importance of energy conservation, provide energy efficiency training and related resources, foster a culture of accountability in energy management, and contribute to a more sustainable future.



Energy Management Commitment

To achieve sustainable energy use, Viking proactively identifies energy-related risks and opportunities throughout its operations. The Company promotes energy conservation, improves energy efficiency, reduces greenhouse gas emissions, and continually enhances energy performance through its operational activities. Viking is committed to providing the necessary resources to ensure the effective implementation and continual improvement of its energy management system.

Energy Management System

In 2025, Viking implemented an ISO 50001:2018 Energy Management System (EnMS) and successfully achieved ISO 50001:2018 certification. Through the PDCA (Plan-Do-Check-Act) management cycle, the Company continuously improves energy performance, enhances energy efficiency, reduces operating costs and carbon emissions, and ensures compliance with applicable energy regulations, supporting its environmental sustainability objectives.

Energy Management

To strengthen energy management, Viking has established the Energy Review, Baseline, and Energy Performance Indicator Management Procedure to effectively manage the Company's energy use. Through this procedure, the Company evaluates energy consumption, identifies Significant Energy Uses (SEUs) and energy-saving opportunities, establishes energy baselines, and develops appropriate Energy Performance Indicators (EnPIs) to achieve its energy conservation objectives.

In addition to continuously improving the energy efficiency of product design and manufacturing processes, Viking integrates energy conservation and carbon reduction practices into its daily operations and actively participates in government-sponsored energy efficiency initiatives. The Company successfully secured government funding under the Energy Performance Contract (EPC) program for energy efficiency projects across its three major manufacturing sites in Taiwan and invested NT\$50 million in implementing a series of energy efficiency improvement projects. The EPC project was launched in 2024, with 2024 established as the baseline year for measuring energy savings. All improvement projects were completed in December 2025 and are expected to significantly enhance the Company's overall electricity use efficiency. The estimated energy-saving benefits are presented in the table below.

Summary of Energy Efficiency Improvement Projects under the Energy Performance Contract (EPC) :

Improvement location	Energy saving solutions	Estimated annual power saving (kWh)	Annual reduction in CO2 emissions (tons)	Expected annual energy saving (GJ)
Hsinchu Factory I	Replacement with Grade 1 Energy Efficiency Vapor Compression Chiller Units	545,984	258.8	1965.5
	Installation of Rooftop Solar Photovoltaic (PV) System for Self-Consumption	175,021	83.0	630.1
	Variable Frequency Drive (VFD) Control for Water Pumps, Cooling Towers, and Air Handling Unit (AHU) Fan Motors	97,498	46.2	351.0
Hsinchu Factory II	Installation of Rooftop Solar Photovoltaic (PV) System for Self-Consumption	383,250	181.7	1379.7
	Variable Frequency Drive (VFD) Control for Process Cooling Water Pumps	66,128	31.3	238.1
	Waste Heat Recovery from the Compressed Air System for MAU Reheating	473,963	224.7	1706.3
Kaohsiung Factory	Variable Frequency Drive (VFD) Control for Water Pumps and Cooling Towers	131,409	62.3	473.1
Total		1,873,253	887.9	6743.7

Note: Carbon emission reductions are calculated using the 2024 grid electricity emission factor (0.474 kg CO₂e/kWh) published by the Energy Administration, Ministry of Economic Affairs.

Electricity savings for the rooftop solar PV system are calculated based on the amount of renewable electricity generated for self-consumption that replaces grid electricity.

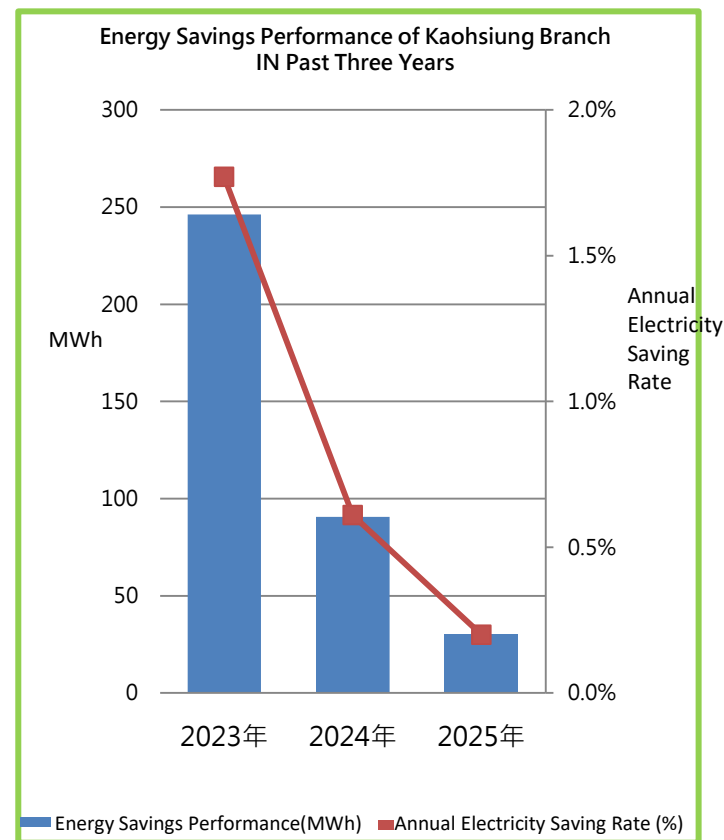
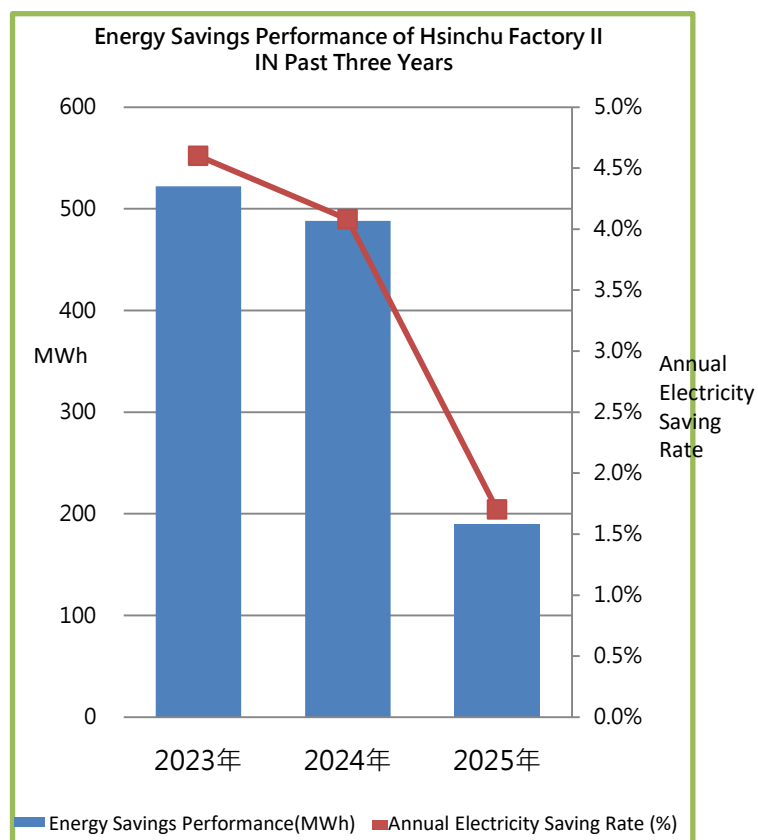
Energy Savings Performance Over the Past Three Years

Hsinchu Factory II

As the Energy Performance Contract (EPC) project was completed in mid-December 2025, the resulting energy savings will be recognized in the 2026 reporting year in accordance with the Energy Audit Reporting requirements. Therefore, the 2025 energy-saving performance reflects only the lighting efficiency improvement project completed in April. Total energy savings for 2025 amounted to 99.5 MWh, representing an annual electricity saving rate of 0.8%.

Kaohsiung Branch

As the Energy Performance Contract (EPC) project was completed in October 2025, the resulting energy savings were recognized in 2025. Total energy savings amounted to 30.4 MWh, representing an annual electricity saving rate of 0.2%.



Energy use

Energy consumption at Viking 's Hsinchu Headquarters, Hsinchu Factory II, Kaohsiung Branch, and Wuxi Factory is primarily derived from purchased electricity, which accounted for 99.7% of the Company' s total energy consumption in 2025. The remaining energy consumption was attributable to gasoline and diesel, which were used primarily for vehicle transportation and emergency generators. Total energy consumption in 2025 was 116,919 GJ, representing a 2% increase compared with the previous year, primarily driven by higher production output. The Company will continue to improve energy efficiency and optimize manufacturing processes to reduce energy consumption.

Energy Consumption Over the Past Three Years

Factory /category	2023							2024							2025						
	Purchased Electricity		Gasoline		Diesel fuel		Total	Purchased Electricity		Gasoline		Diesel fuel		Total	Purchased Electricity		Gasoline		Diesel fuel		Total
	MWh	GJ	liter	GJ	liter	GJ	GJ	MWh	GJ	liter	GJ	liter	GJ	GJ	MWh	GJ	liter	GJ	liter	GJ	GJ
Hsinchu Headquarters	4,029	14,504	2,976	97	902	32	14,633	4,239	15,260	3,140	103	917	32	15,395	3,934	14,162	3,779	123	836	29	14,314
Hsinchu Factory II	10,832	38,995	612	20	10	0	39,015	11,136	40,090	604	20	4	0	40,110	10,967	39,481	585	19	4	0	39,500
Kaohsiung Branch	14,373	51,742	230	8	324	11	51,761	15,526	55,894	59	2	260	9	55,905	16,573	59,663	898	29	258	9	59,701
Wuxi Factory	--	--	--	--	--	--	--	850	3,060	4,312	186	--	--	3,246	903	3,251	3,558	153	--	--	3,404
Total	29,234	105,241	3,818	125	1,236	43	105,409	31,751	114,304	8,115	311	1,181	41	114,656	32,377	116,557	8,820	324	1,098	38	116,919

Note: Conversion factors for the Taiwan facilities are based on the Table of Energy Product Calorific Values published by the Energy Administration, Ministry of Economic Affairs. The conversion factors are as follows: 1 MWh = 3.6 GJ; 1 liter of gasoline = 0.03265 GJ; and 1 liter of diesel = 0.03516 GJ.

Conversion factors for Wuxi Factory are based on GB/T 2589-2020, the Chinese national standard for the calculation of comprehensive energy consumption. The conversion factors are as follows: 1 MWh = 3.6 GJ; and 1 liter of gasoline = 0.04311 GJ.

Total drainage volume and total water consumption in the past three years

Year	Total Energy Consumption (GJ)	Total Revenue (NT\$ million)	Energy Intensity (GJ/NT\$ million)
2023	105,409	2,263	47
2024	114,656	2,581	44
2025	116,919	2,675	43.7

Note: Energy intensity = Total Energy Consumption (GJ) ÷ Total Revenue (NT\$ million). The 2023 data cover the Taiwan facilities only, while the 2024 data include Wuxi Factory.



3.4 Water Resources Management

Water used at the Company's facilities is sourced from municipal water supplies and groundwater. According to the World Resources Institute (WRI) Aqueduct Water Risk Atlas, all of Viking's operating locations are situated in areas classified as Low-Medium (1–2) for water risk and are not located in water-stressed regions. Nevertheless, the Company continues to promote water conservation measures and strengthen employees' awareness of water conservation. Hsinchu Headquarters relies entirely on municipal water, primarily for cooling towers and domestic use. Hsinchu Factory II sources 49% of its water from municipal water and 51% from groundwater, mainly for cooling towers, manufacturing processes, and domestic use. Kaohsiung Branch uses 100% municipal water for manufacturing processes and domestic use, while Wuxi Factory relies entirely on municipal water for domestic use.

Total Water Withdrawal Over the Past Three Years

Unit: million liters

Factory /category	Total Water Withdrawal					
	2023		2024		2025	
	Municipal Water	Groundwater	Municipal Water	Groundwater	Municipal Water	Groundwater
Hsinchu Headquarters	16.8	-	13.4	-	11.2	-
Hsinchu Factory II	79.5	83.1	74.5	112.6	59.7	87
Kaohsiung Branch	99	-	102.4	-	114.1	-
Wuxi Factory	-	-	2.4	-	3.7	-
Total	278.4		305.3		275.7	

Total Water Discharge and Water Consumption Over the Past Three Years

Unit: million liters

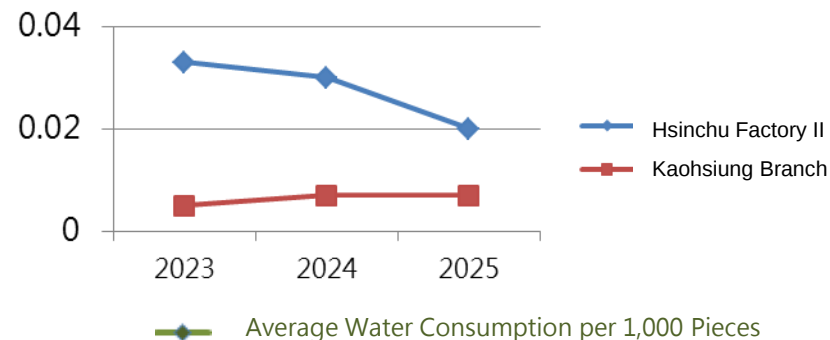
Factory /category	Total Water Discharge						Location of wastewater outfall	Total Water Consumption					
	2023		2024		2025			2023		2024		2025	
	Municipal Water	Groundwater	Municipal Water	Groundwater	Municipal Water	Groundwater		Municipal Water	Groundwater	Municipal Water	Groundwater	Municipal Water	Groundwater
Hsinchu Headquarters	13.5	-	10.7	-	9	-	Industrial Park Wastewater Sewage System	3.3	-	2.7	-	2.2	-
Hsinchu Factory II	63.7	66.4	59.6	90.1	47.7	70	Industrial Park Wastewater Sewage System	15.8	16.7	14.9	22.5	12	17
Kaohsiung Branch	50.6	-	56.8	-	61.6	-	Industrial Park Wastewater Sewage System	48.4	-	45.6	-	52.5	-
Wuxi Factory	-	-	-	-	2.9	-	Sewage System	-	-	-	-	0.8	-
Total	194.2		219.4		191.7		--	84.2		85.9		84	

Analysis of Water Consumption per Kea (t/1,000 Product) Over the Past Three Years

Given the substantial water demand of its manufacturing processes, Viking continues to promote effective water resource management and efficient water use. The Company has established clear water management objectives and performance KPIs for significant water-using equipment. In 2025, the consolidated Kea water consumption was 0.027.

Year	Factory	2023	2024	2025
Kea (tons/ 1,000 products)	Hsinchu Factory II	0.033	0.030	0.020
	Kaohsiung Branch	0.005	0.007	0.007

※KEA is calculated using data from Hsinchu Factory II and Kaohsiung Branch only, where the Company's manufacturing operations are conducted.



Clean Drinking Water

Ensure that drinking water supplied at all facilities is filtered through drinking water filtration systems and complies with applicable local drinking water quality standards.

Performance / Achievement

Monitor drinking water quality at least once every quarter and engage an independent third-party laboratory to conduct water quality testing, including E. coli analysis.



Improve Water Use Efficiency

Continuously improve water use efficiency in manufacturing processes to increase production output without increasing water consumption.

Performance / Achievement

Maintain daily records for significant water-using equipment and conduct monthly reviews of water consumption to identify improvement opportunities and eliminate unnecessary water waste.



Reduce Water Pollution

Effectively manage wastewater treatment and discharge to minimize potential impacts on the surrounding environment.

Performance / Achievement

Conduct regular third-party wastewater testing to ensure wastewater discharge does not have a significant impact on the surrounding environment.

Wastewater Management

Hsinchu Headquarters Hsinchu Factory II	All wastewater generated at Viking's Hsinchu Headquarters and Hsinchu Factory II is properly treated through on-site wastewater treatment facilities. In accordance with the Regulations Governing Wastewater Treatment and Sewer System Use in Hsinchu Industrial Park, all treated wastewater complies with the applicable discharge standards for the industrial park's wastewater sewer system before being discharged into the centralized sewer network. The Company's water withdrawal and wastewater discharge have no significant impact on local water resources.
Kaohsiung Branch	All wastewater generated at Viking's Kaohsiung Branch is treated in accordance with the approved Water Pollution Control Plan. Treated wastewater complies with the applicable discharge standards for the industrial park's wastewater sewer system before being discharged.
Wuxi Factory	Wastewater generated at Viking's Wuxi Factory consists of domestic wastewater and does not require on-site treatment. It is discharged to the Xincheng Wastewater Treatment Plant in accordance with the applicable discharge standards specified in the Urban Wastewater Discharge Permit.

製程廢水排放況

Factory /category	Effluent Concentration					Treatment Method	Management Units	Water inflow
	Total Suspended Solids (TSS)	Chemical Oxygen Demand (COD)	Ni	Cu	Sn			
Hsinchu Headquarters	20.8	113	—	—	—	On-site Treatment	Hsinchu Industrial Park Sewerage System Operation Center	Hsinchu Fengshan River
Hsinchu Factory II	18.4	35.8	0.06	0.05	0.19	On-site Treatment	Hsinchu Industrial Park Sewerage System Operation Center	Hsinchu Fengshan River
Kaohsiung Branch	3.7	111	<0.1	0.18	0.128	On-site Treatment	Zhongzhou Wastewater Treatment Plant	Ocean
Wuxi Factory	52	169	—	—	—	No On-site Treatment Required	Xincheng Sewage Treatment Plant	Ocean



3.5 Waste Management

Viking has established a Waste Management Procedure under which each facility engages qualified and licensed contractors to handle waste in compliance with applicable regulations. The Company also continues to implement waste reduction initiatives and promote waste management awareness among employees, encouraging environmentally responsible practices in the workplace and daily life. In response to the introduction of new regulatory standards for tin emissions in 2022, the Hsinchu facilities completed the installation of the required treatment equipment.

Changes in waste generation over the past two years were primarily attributable to process optimization and equipment upgrades. In 2025, wastewater sludge generation at the Hsinchu facilities decreased due to improved water conservation and production process optimization. At the Kaohsiung Branch, changes to the municipal waste collection contract resulted in a higher guaranteed collection volume, leading to an increase in reported general waste. At the Wuxi Factory, waste generated in 2025 primarily consisted of recycled waste paper.

Regarding hazardous waste management, the Hsinchu facilities generated 127.9 metric tons of hazardous waste in 2025, achieving a recycling rate of 56.0%. The Kaohsiung Branch generated 149.4 metric tons, with a recycling rate of 98.5%. The combined recycling rate for both facilities reached 78.9%. Viking will continue to improve its waste recycling performance in 2026 as part of its commitment to environmental protection and resource efficiency.

Total waste and resource recycling volume in the past three years

Ingredients/Composition			Hsinchu Headquarters, Hsinchu Factory II			Kaohsiung Branch			Wuxi Factory		
			2023	2024	2025	2023	2024	2025	2024	2025	
Resource recycling 			Waste resistors and scrap materials	3.8	5.2	4.0	11.9	13.4	17.9	0.0	-
			Waste paper	20.7	22.4	22.8	32.3	34.5	27.4	7.2	10.5
			Waste metal	1.6	3.4	2.9	1.3	1.3	2.6	-	-
			Waste plastic	1.8	1.6	1.8	-	1.4	1.2	-	-
			Other recyclables	1.7	1.3	1.3	0.1	0	0	0.0	-
			Total	29.6	33.9	32.8	45.6	50.6	49.1	7.2	10.5
Waste disposal 	Non-hazardous waste disposal	Employees generated domestic waste	29.3	30.8	40.9	24	24.0	60	0.3	4	
		Process waste	9.6	12.5	9.6	46.2	40.0	56.6	-	-	
		Total	38.9	43.3	50.5	70.2	64.0	116.6	0.3	4	
	Hazardous waste disposal	Waste liquid	58.3	56.2	62.1	1.8	1.5	2.2	-	-	
		Waste solids	4.3	4.8	4.0	-	-	-	-	-	
		Wastewater sludge	112.4	103.2	61.8	82.9	123.8	147.2	-	-	
		Total	175	164.3	127.9	84.7	125.3	149.4	-	-	
	Total volume of waste			243.5	241.5	211.2	200.5	239.9	315.1	7.5	14.5

Note: Resource recycling and waste disposal are all outsourced to licensed manufacturers

Industrial waste reduction measures and management

Industrial waste

Viking is committed to the recycling and reuse of industrial waste. Statistics show that the average output and recycling volume of industrial waste over the past three years (2023-2025) is approximately 18% of the total industrial waste recycled by the Hsinchu Headquarters, Hsinchu Factory II, Kaohsiung Branch, and Wuxi Factory.

Resource recycling
18%

Statistical Analysis of Industrial
Waste Output and Resource Recovery

Industrial waste
82%

Waste recycling

Homemade foam whiteboard eraser solution – The raw material cushioning packaging foam, which was originally treated as waste on the production line, was transformed into a whiteboard eraser by the ingenuity of colleagues, embodying the spirit of waste reuse. Surprisingly, the cleaning effect is better than the whiteboard erasers bought.



Use of electronic invoices

Introduce paperless “Electronic Invoices” to replace the original triplicate “Computerized Uniform Invoice” starting from December 2017, saving an average of about 23 boxes, or 2,300 sheets, of paper annually.

Use of electronic files for archiving

The “supporting documents for the application of zero tax rate on export sales under business tax” that was retained for the audit of the National Taxation Bureau was originally prepared in paper printouts, with each report being about 100 pages, which has been changed to electronic report archives since May 2019, saving an average of about 6 boxes of paper, totaling 30,000 sheets, of paper annually.

Recycling single-sided waste paper

The top priority is to have general single-sided waste paper reused. Even more, it is specified in the document guidelines that as long as a discarded page is marked with an “X,” the use of its blank side is considered equivalent to that of official records.

3.6 Greenhouse Gas Inventory

To demonstrate its commitment to effective greenhouse gas (GHG) management, Viking engaged a professional consulting firm in 2021 to establish its Greenhouse Gas Emissions Management Procedure. The primary objective is to quantify GHG emissions as the basis for internal GHG management while preparing for evolving national greenhouse gas regulations. Accordingly, the Company's greenhouse gas management system and GHG inventory are established in accordance with ISO 14064-1:2018.

In 2024, the Company's three Taiwan facilities (Hsinchu Headquarters, Hsinchu Factory II, and Kaohsiung Branch) successfully completed their first third-party verification and obtained an ISO 14064-1:2018 Verification Statement, in compliance with the relevant regulations of Taiwan's Financial Supervisory Commission (FSC).

In 2025, the GHG inventory boundary covered the Taiwan facilities and Wuxi Factory. The inventory included Category 1 (Direct GHG Emissions) and Category 2 (Indirect GHG Emissions from Imported Energy). In addition, the Taiwan facilities newly included Category 4 (Indirect GHG Emissions from Products Used by the Organization). Total GHG emissions in 2025 amounted to 19,585 metric tons of CO₂e, of which Category 1 emissions accounted for approximately 2.26%, while Category 2 emissions accounted for approximately 78.77%, primarily attributable to purchased electricity.

The Company's primary greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). Through comprehensive GHG inventory activities, established management procedures, and regular internal audits, Viking will continue to implement carbon reduction initiatives and strengthen its climate management practices in response to evolving regulatory requirements.

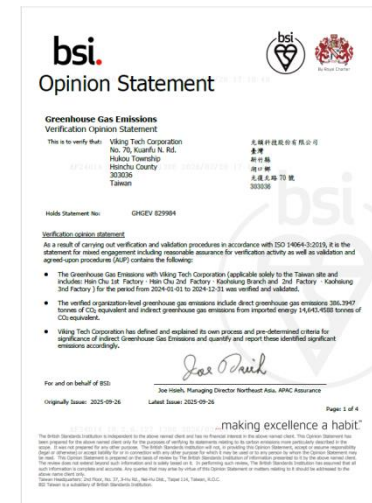
Major Emissions Activities	2023年		2024年			2025年		
	Category 1	Category 2	Category 1	Category 2	Category 4	Category 1	Category 2	Category 4
Hsinchu Headquarters (tCo2e)	95	1,990	85	2,009	434	91	1,864	462
Hsinchu Factory II (tCo2e)	278	5,351	191	5,278	1,221	190	5,198	1,331
Kaohsiung Branch (tCo2e)	95	7,100	110	7,356	1,581	122	7,856	1,931
Wuxi Factory (tCo2e)	-	-	18	505	-	14	526	-
Emissions by Category	468	14,441	404	15,148	3,236	417	15,444	3,724
Emissions intensity (emissions/total revenue, NTS millions)	0.207	6.381	0.157	5.869	1.254	0.156	5.773	1.392
Total emissions (metric tons of CO2e/year)	14,909		18,788			19,585		

Note: The Taiwan facilities applied the electricity carbon emission factor of 0.474 kg CO₂e/kWh announced by the Energy Administration in 2024 as the basis for calculating 2025 GHG emissions.

The Wuxi Factory applied the 2023 Jiangsu Province electricity carbon emission factor of 0.5827 kg CO₂e/kWh, announced in 2025, as the basis for calculating GHG emissions.

GHG emission data are rounded to the nearest integer.

Category 4 calculations include only 4.1 Energy Resources, 4.3 Waste, and 4.5 Postal Services.



4.1 Talent Overview

Viking's main operations are based in Hsinchu (Headquarters, Hsinchu Factory II), Kaohsiung (branch), and Wuxi (subsidiary). Therefore, the headcount statistics for this year are based on these four factories. Viking's total number of employees in 2025 is 897, with 225 temporary staff. In terms of gender distribution, the ratio of males and females is 31.7% and 68.3%, respectively. The average age of employees is 38.7 years. The age distribution by age group is as follows: under 30 years old (36.3%), employees 30-50 years old (52.0%), and over 50 years old (11.7%).

Employee structure by gender distribution

	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Full-time employees	408	284	692	401	264	665	412	268	680
Temporary staffs	174	14	188	171	18	189	201	16	217
Total number of employees	582	298	880	572	282	854	613	284	897

※ Full-time employees are the same as permanent employees.

Recruitment of temporary staff

Viking in response to operational need employs temporary staffs through staffing agencies, and strictly requires these agencies to comply with all applicable laws and regulations when hiring them.

Year	Workers
2025	225
2024	202
2023	186

Employee structure by region

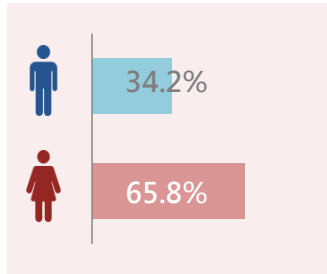
	2023						2024							2025						
	Taiwan	China	Thailand	Philippines	Vietnam	Total	Taiwan	China	Thailand	Malaysia	Philippines	Vitenam	Total	Taiwan	China	Thailand	Malaysia	Philippines	Vitenam	Total
Full-time employees	618	67	1	3	3	692	589	70	1	1	1	3	665	598	77	1	1	1	2	680
Temporary staffs	0	0	0	63	125	188	5	0	0	0	56	128	189	0	0	0	0	72	145	217
Total number of employees	618	67	1	66	128	880	594	70	1	1	57	131	854	598	77	1	1	73	147	897

Note: The number of employees is calculated based on the actual number of employees on December 31 of the current year, and there have been no significant changes that have occurred in recent years.

Temporary employees are foreign employees with employment contracts signed; employees without guaranteed working hours are also considered part-time employees.

The Company had a total of 225 non-employee workers in 2025, including security guards, cleaners, and dispatched workers, and there have been no significant changes that have occurred in recent years.

Gender ratio of employees



Distribution by region, gender, and age

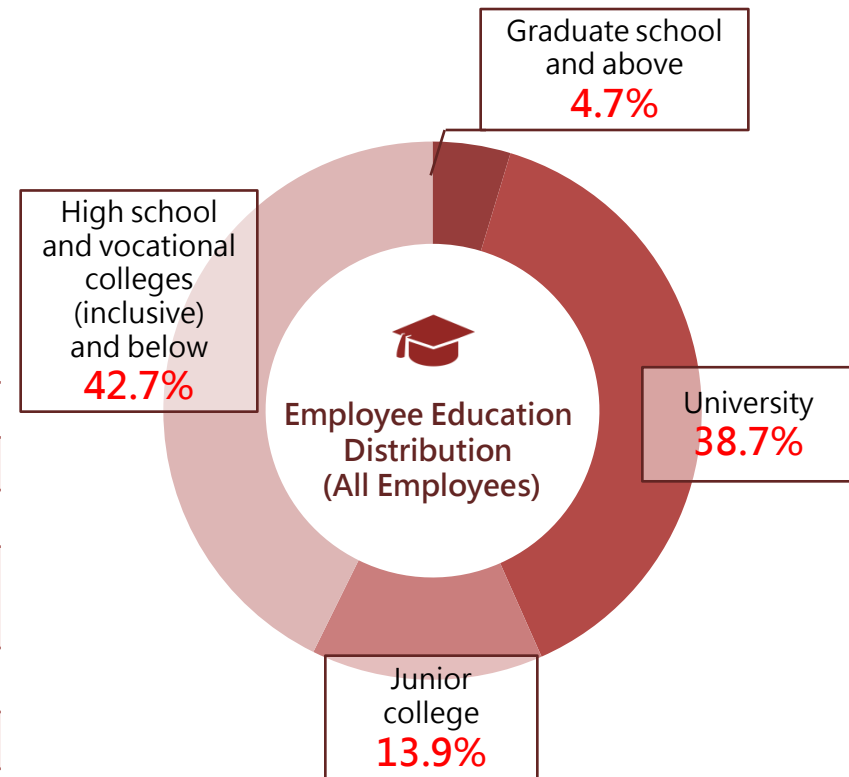
Gender and age	Male				Female			
	Under 30 years old	30~50 years old	Over 50 years old	Subtotal	Under 30 years old	30~50 years old	Over 50 years old	Subtotal
Local employees	3.46%	20.51%	8.47%	32.44%	15.83%	23.86%	3.23%	42.92%
Foreign employees	0.89%	0.89%	0.00%	1.78%	16.16%	6.69%	0.00%	22.85%

Job title distribution

Job title and gender	Male		Female	
	Number of employees	Percentage (%)	Number of employees	Percentage (%)
Direct employees	115	12.82%	380	42.36%
Indirect employees	169	18.84%	233	25.98%
Total	284	31.66%	613	68.34%

The structure of leadership class by genders

Supervisory class and gender	Male		Female	
	Number of employees	Percentage (%)	Number of employees	Percentage (%)
Managerial officers	3	7.32%	0	0.00%
Senior managers (at the department level and above)	3	7.32%	3	7.32%
Mid-level manager (manager and above)	18	43.90%	14	34.15%
Total	24	58.54%	17	41.46%



4.2 Creating Happiness

Human rights, diversity, equity, and inclusion

In response to the impacts of globalization and an aging workforce, workforce diversity has become an increasingly important issue for enterprises. Viking highly values human rights and strictly complies with all applicable laws and regulations. The Company is committed to fostering workforce diversity, ensuring fair employment practices, and strengthening employees' sense of belonging. Since 2022, Viking has progressively introduced policies aligned with Diversity, Equity, and Inclusion (DEI) to build an inclusive and collaborative workplace, support employee development, and enhance talent retention, enabling employees to fully realize their potential.

In support of the United Nations Sustainable Development Goals (SDGs), particularly Gender Equality (Goal 5), the Company is committed to equal treatment and non-discrimination throughout recruitment, employment, training, and promotion. Viking also provides diverse and equitable employment opportunities, ensures equal pay for equal work, and offers equal opportunities for career development, fostering a diverse, equitable, and inclusive workplace.

The Company recruits qualified talent based on job requirements and professional competencies, without discrimination based on nationality, race, gender, disability, political affiliation, or any other protected characteristic. In accordance with the Gender Equality in Employment Act and applicable labor regulations, Viking has established workplace rules that strictly prohibit child labor, forced labor, workplace bullying, discrimination, harassment, and all other unlawful employment practices.

To uphold its human rights policy, Viking places great importance on equal employment opportunities, non-discrimination, and a safe working environment. The Company actively prevents illegal employment and all forms of forced labor while safeguarding employees' rights to equality, personal freedom, and workplace safety. Viking maintains a zero-tolerance approach toward discrimination, harassment, coercion, workplace violence, and any other form of unfair treatment.

In addition, the Company provides comprehensive family-friendly support programs, including parental leave and nursing facilities, to help employees balance their professional and family responsibilities. In accordance with the Gender Equality in Employment Act, both male and female employees are entitled to apply for maternity, paternity, and parental leave. Viking also provides a nursing room and cooperates with nearby childcare providers to create a supportive working environment for employees with childcare responsibilities.

Viking treats every employee and customer with sincerity, respect, and integrity while continuously strengthening its management of human rights-related issues. The Company implements comprehensive leave policies, encourages employees to maintain a healthy work-life balance, and provides a positive working environment with opportunities for continuous learning and professional development. Viking is committed to fostering a diverse, equitable, and harmonious workplace where every employee can thrive.

Human Rights Policy and Management Program

To fulfill its corporate social responsibility and uphold human rights, Viking is committed to complying with applicable labor laws and regulations. The Company has established a Human Rights Policy applicable to both Viking and its affiliated companies, with reference to the Responsible Business Alliance (RBA) Code of Conduct, other applicable industry standards, and internationally recognized conventions. Through this policy, Viking seeks to prevent human rights violations while continuously improving working conditions and employee welfare. To further strengthen its human rights management framework, the Company has established a number of supporting procedures, including the Communication Management Procedure and the Implementation Guidelines for the Management and Handling of Anti-Discrimination and Harassment. Viking also promotes awareness of its grievance channels to ensure that employees have access to appropriate reporting mechanisms. No human rights-related grievances were reported in 2025.

Human Rights Assessment and Management

Viking is committed to delivering high-quality products while pursuing sustainable business development. In addition to continuously strengthening its focus on people and the environment, the Company actively fulfills its social responsibilities toward employees, customers, consumers, and the environment. To uphold these commitments, Viking regularly conducts assessments of labor ethics risks, occupational health and safety risks, and significant environmental aspects. The Company also periodically updates its RBA Online Self-Assessment Questionnaire (SAQ) and transparently shares the assessment results with customers. In addition, Viking cooperates with customer-initiated second-party human rights audits when requested.

Minimum Notice Period

Viking complies with the Labor Standards Act and other applicable labor laws and regulations. The Company regularly reviews and updates its employment practices to ensure full compliance with the latest legal requirements. In the event that employment must be terminated due to significant operational changes, Viking provides advance notice of termination and calculates wages and severance in accordance with applicable laws and regulations. For the Taiwan facilities, the minimum notice period is governed by the Labor Standards Act, as illustrated in the figure on the right. For the Wuxi Factory, a minimum 30-day advance notice is provided in accordance with the Labor Law of the People's Republic of China and the Labor Contract Law of the People's Republic of China.



Human Rights Risk Mitigation Measures

Viking is committed to providing a safe working environment, protecting employee health and safety, treating all employees with respect and dignity, complying with applicable laws and regulations, and upholding high standards of ethical conduct. To fulfill this commitment, the Company conducts its operations with integrity and respects employees' rights in accordance with applicable laws. Dedicated personnel are responsible for implementing occupational health and safety programs and related management practices. In addition, Viking continuously promotes human rights awareness through education and training, integrates its Human Rights Policy into daily operations, and provides diverse and accessible grievance channels for employees.

Human Rights Focus Areas and Practices

Workplace Health and Safety

- ⊙ Viking provides a lactation room to support the needs of breastfeeding employees.
- ⊙ In accordance with applicable occupational health regulations, the Company employs qualified occupational health nurses and contracts occupational physicians to provide on-site health consultation services.
- ⊙ Regular health examinations are provided for all employees to promote workplace health and well-being.

Internal Audits in Accordance with the RBA Code of Conduct

- ⊙ Viking conducts annual internal audits in accordance with the Responsible Business Alliance (RBA) Code of Conduct. Employee interviews are conducted on a sampling basis across different employee groups, including foreign employees, newly hired employees, employees with disabilities, pregnant employees, and other employee groups, to identify and prevent potential human rights risks. All internal audit results in 2025 were found to be in compliance with the RBA Code of Conduct.

Preventing Discrimination and Ensuring Equal Employment Opportunities

- ⊙ Viking has established the "Implementation Guidelines for Anti-Discrimination and Harassment Management" to ensure fairness throughout its recruitment and performance evaluation processes, without discrimination based on race, gender, age, or personal characteristics unrelated to job performance (such as zodiac signs or blood type). In 2024, the Company further revised its Sexual Harassment Prevention and Workplace Violence Prevention Policy, reinforcing respect for human rights as a core element of its corporate culture. Through comprehensive policies and effective management practices, Viking safeguards employee dignity, promotes workplace equality, and demonstrates its long-term commitment to protecting human rights.

Prohibition of Child Labor

- ⊙ In accordance with the "Implementation Guidelines for Employment Management", Viking prohibits the employment of child labor. To ensure compliance with its corporate social responsibility commitments and ethical standards, all new hires must be at least 18 years of age.

Prohibition of Forced Labor

- ⊙ In accordance with the Implementation Guidelines for Employment Management, Viking prohibits all forms of forced, bonded, or involuntary labor and does not tolerate the use of coercion, threats, or any other form of compulsory labor.

Labor Dispute Case

Factory	Item	Content	Dispute period	Explanation
Hsinchu Headquarters	Labor Dispute	Salary Calculation	2025	According to the Ministry of Labor's updated interpretation, the quarterly bonuses paid to direct employees should be recognized as part of fixed monthly wages. As these bonuses had previously been treated as non-fixed wages, differences arose in the calculation of overtime pay. Upon becoming aware of the updated interpretation, Viking promptly adjusted its compensation structure by replacing quarterly bonuses with monthly bonuses. This adjustment ensures that payroll calculations comply with the Labor Standards Act and further protects employees' wage rights and interests.

Health and Well-being

- Viking provides a wide range of employee benefits, including holiday bonuses, wedding and birthday gift vouchers, and childbirth allowances.
- The Company regularly hosts year-end banquets and organizes a variety of health promotion activities to support employees' physical and mental well-being while strengthening team cohesion.
- To enhance employee well-being, Viking provides group insurance coverage for employees, offering additional protection and reinforcing its commitment to employee care. Since 2018, the Company has fully subsidized group insurance premiums for employees' children. Coverage includes accident, medical, and cancer insurance, providing additional protection and peace of mind for employees and their families.

Group insurance subsidy amount in the past three years

Year	2023	2024	2025
Annual subsidy amount for children's group insurance	\$ 415,262	\$ 431,451	\$ 430,783
Number of beneficiary households	245	223	219

Human Rights Training

Viking is committed to promoting human rights protection through ongoing training and awareness programs to strengthen employees' understanding of human rights and reduce the risk of human rights-related issues. To ensure that all employees understand the Responsible Business Alliance (RBA) Code of Conduct, RBA training is provided as part of the new employee orientation program. In 2025, a total of 127 new employees completed the training, and the training completion rate for all active employees reached 100% as of December 31, 2025.

New Employee Orientation

- Upon joining the Company, all new employees receive orientation training covering applicable legal and regulatory compliance requirements. The training program includes the Responsible Business Alliance (RBA) Code of Conduct, sexual harassment prevention, anti-discrimination, anti-corruption, anti-harassment, business integrity, occupational safety and health, working hours management, and humane treatment, ensuring that employees fully understand the Company's human rights commitments and workplace standards from the beginning of their employment.

Demonstrating Diversity, Equity, and Inclusion (DEI)

Viking implements specific measures in all aspects of talents selection, training, and retention to establish a culture of inclusion valued by employees, promotes interaction and communication among employees, and leads the Company' s innovative growth.

Project	Promotion measures
Policy Implementation	● Promote diversity, equity, and inclusion (DEI) across the Group through the implementation of the Diversity, Equity, and Inclusion (DEI) Policy.
Training and Awareness	● Since 2024, Viking has communicated its Sexual Harassment Prevention Policy to all employees and incorporated human rights and labor rights topics into new employee orientation to enhance workplace awareness and foster a respectful workplace. ● Provide diverse learning opportunities and development resources to strengthen employees' professional competencies and career development.
Supportive Workplace Measures	● Provide work and daily living support for foreign employees through dedicated communication channels and assistance from supervisors and administrative personnel to facilitate their integration into the workplace and local environment. ● Maintain diverse communication and grievance channels to ensure equal access for employees regardless of race, gender, sexual orientation, age, or disability. Regular labor-management meetings and cross-level communication mechanisms enable employee feedback to be effectively communicated to management and help foster an inclusive and respectful workplace.

Occupational Safety Training

- Provide regular training on health promotion, occupational safety and health, fire safety, emergency response, and first aid to strengthen employees' safety awareness and emergency response capabilities.

Workplace Violence Prevention

- Promote workplace violence prevention through internal communications and awareness programs. Employees are encouraged to report concerns through established grievance channels, helping maintain a safe, respectful, and supportive workplace.

Business Integrity and Ethics

- Promote ethical conduct and business integrity through ongoing education and awareness programs, fostering a positive and ethical workplace culture.

[Complaint Mailbox : adm@viking.com.tw](mailto:adm@viking.com.tw)

[Sexual harassment complaint mailbox : hsc@viking.com.tw](mailto:hsc@viking.com.tw)

Diverse and Accessible Communication and Grievance Channels

To safeguard employees' rights and interests and effectively address labor-related issues, Viking has established diverse and accessible communication and grievance channels. Employees who encounter workplace concerns may communicate them through their supervisors, labor-management representatives, or the Company's established grievance channels to seek appropriate support and resolution.

Upon receiving a grievance, the Company assigns designated personnel to conduct an investigation based on the nature and severity of the case. Relevant parties may be invited to provide explanations during the investigation process. All grievance cases are handled in accordance with established procedures and are expected to be concluded within three months, ensuring a fair, transparent, and respectful workplace while promoting harmonious labor-management relations.

To uphold gender equality in the workplace and provide employees and job applicants with an environment free from sexual harassment, the Company has established dedicated reporting channels, including a designated reporting hotline and email address for sexual harassment complaints. All complaints are handled with strict confidentiality throughout the investigation process, and any information that could identify the complainant is protected to safeguard the complainant's privacy and rights.



Employee Remuneration and Benefits

Viking complies with applicable labor laws and regulations and provides remuneration that exceeds statutory requirements while remaining competitive within the industry. The Company also offers a comprehensive employee benefits program and regularly reviews external market compensation trends to ensure competitive and equitable remuneration. Employee performance is evaluated through a structured performance management system, with ESG-related indicators incorporated into the performance evaluation of each department. To ensure fairness and transparency in remuneration adjustments, Viking has established various incentive and employee benefit programs to attract, motivate, and retain talent.

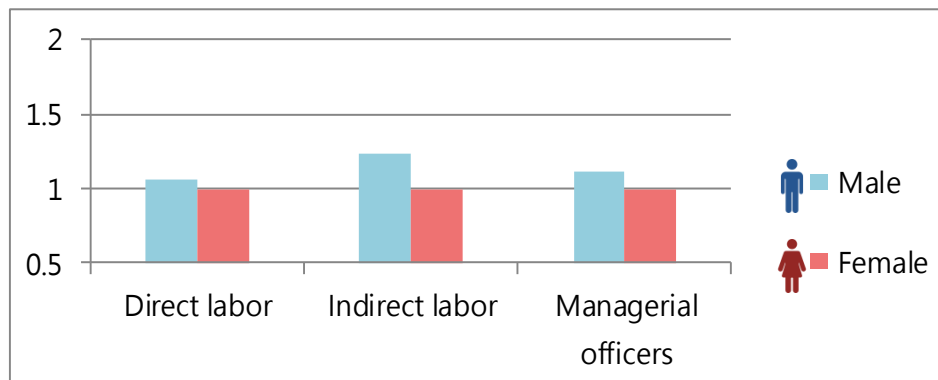
Local Minimum Wage Ratio

Employees are the Company's most valuable asset. To protect employees' rights and interests, Viking provides full-time entry-level employees with starting salaries that exceed statutory minimum wage requirements. In 2025, the average starting salary was more than 1.21 times the local statutory minimum wage (1.17 times for female employees and 1.24 times for male employees). The Company also monitors the wages paid to dispatched personnel to ensure compliance with applicable labor laws and regulations.

Equal Pay

Viking is committed to promoting gender equality and ensuring equal pay for equal work. Employee remuneration is determined in accordance with the Salary Management Enforcement Rules, taking into consideration professional qualifications, work experience, job responsibilities, and performance evaluation, without discrimination based on gender, race, religion, political affiliation, or other personal characteristics. Although a slight difference in regular remuneration between male and female employees was observed in 2025, the difference was primarily attributable to workforce composition, job responsibilities, and individual qualifications and experience. Across all job categories, the remuneration gap remained below 0.3.

Gender pays ratio by job type in 2025



Ratio of the Highest Annual Remuneration to the Median Annual Remuneration

Viking's annual remuneration includes base salary, fixed cash compensation, bonuses, and cash profit-sharing payments. The remuneration of management personnel is disclosed in the Company's Annual Report. In 2025, the ratio of the highest annual remuneration to the median annual remuneration was 10.21, and the remuneration change ratio was 17.11%.

Note: Both the numerator and denominator used to calculate the remuneration change ratio are negative values.

Incentive measures

Viking has a fair remuneration system and various bonus programs in place to incentivize employees and encourage a long-term employment so to foster their growth alongside the Company. The incentive programs are as follows:

Employee stock options

The Company has established relevant rules and regulations to offer stock options to the employees.

Three Festival Bonuses

The Company has established a three-festival bonus system, which is distributed based on the annual performance evaluation so to reward employees for their hard work.

Profit-sharing incentive system

Bonuses are distributed based on the Company's operating performance and employee performance evaluations (including ESG-related indicators).

Proposal Improvement Bonus

Viking encourages colleagues to propose improvement plans and holds regular meetings for supervisors to review them and award bonuses for the proposed improvements.

Retention Bonus

The Company intends to retain new employees with bonus awarded after their completing the probation period. It aims to motivate new employees to adapt to the job responsibilities and organizational culture within 6 months, thereby increasing the retention rate.

Environmental performance bonus

Colleagues working in special environments will receive relevant allowances and subsidies.

Operational Cooperation Bonus

An operational cooperation bonus has been established in response to production needs in order to enhance the willingness of relevant colleagues to cooperate in operations and production.

Technology Bonus

Specialized operating equipment is issued by the unit according to technical competency certification, and training and certification are conducted in each stage accordingly so to encourage colleagues to learn the technology.

Talent retention bonus

Each department will issue bonuses for the new employee who has passed evaluation, which will be managed by the supervisor and used as part of the department's activity budget. It will also help enhance the department's care for new employees and colleague cohesion.

Full-time employee benefits

Viking values the importance of employee well-being and has established a comprehensive welfare system to provide a variety of benefits, including employee stock options, stock allocations, profit sharing bonuses, three festival bonuses, birthday gift vouchers, and in addition to labor and health insurance, employees and their children are entitled to full subsidies for group insurance. Professional health checkups exceeding the requirements of the Labor Standards Act are provided according to job duties and employee needs annually, and subsidies are provided for items such as marriage, funeral, and maternity. In addition, educational training and health seminars are held occasionally to help employees increase their knowledge outside of work.

Viking organizes multiple tours annually with a variety of itineraries available for colleagues' choices, and provides subsidies for family members in accordance with regulations so as to invite family members to participate and have fun together, which also helps enhance colleagues' cohesion.



Inauguration and Long-Term Employment Rewards

New recruit retention bonus

- Departments provide onboarding incentive bonuses for new employees who successfully pass their performance evaluation, helping strengthen team support and cohesion.
- New employees who pass their performance evaluation and complete six months of service are eligible for retention incentives, encouraging successful integration into their roles and the Company's culture.

Stable and long-term service rewards

- Viking values long-term employee retention and recognizes it as one of the Company's most important assets. To acknowledge employees' long-standing contributions, the Company publicly recognizes service milestones through seniority awards presented at the year-end banquet or spring banquet (subject to annual arrangements), with eligible employees also invited to participate in a seniority appreciation prize drawing.

Retirement system

In accordance with the Labor Pension Act, Viking contributes 6% of each employee's monthly salary to their individual labor pension account, while employees may voluntarily contribute an additional 0%–6%. Pension benefits are calculated based on years of service and the employee's average salary during the six months prior to retirement. Benefits accrued under the pre-2005 pension system have been settled in accordance with applicable regulations. As a result, no employees remained under the old pension system in 2025. The Company has also established the Retirement Management Implementation Guidelines to ensure standardized retirement administration.

Retirement pension contributions made in the past three years



	2023	2024	2025
Pension expense	\$20,680,459	\$21,539,952	\$21,058,246

Talent Development

Viking values the importance of employee training and has established the "Employee Knowledge and Training Management Procedure" as the basis for employee education and training so as to enhance employees' workplace competitiveness. The Administration Office conducts training needs surveys and analyses for each unit annually in accordance with the Company's business goals and policies. At the same time, an annual review is carried out to assess the training gaps of specific positions, taking into account the skills or training needed for each position, and an annual training plan is developed and implemented. The training program is divided into "New Recruits Training" , "Job Training" , "On-Job Training" , and "Job Assessment" .

New recruits training

The orientation program covers the Company's organizational structure, administrative policies, product introduction, RBA, quality and environmental policies, information security, system operations, and occupational safety and health. Through this program, new employees gain a clear understanding of the Company's culture and core values, enabling them to integrate into the organization more effectively.

Job training

The training program is tailored to the requirements of each department and job function. It covers department-specific operating procedures, job-related skills, risk awareness, quality awareness, and other competency-based training.

On-job training

Training is categorized into the following four areas:

1. General Training – Business strategy, corporate vision, policies and procedures, and operational objectives.
2. Professional Training – Job-specific knowledge and skills, together with training required by applicable regulations, including occupational safety and health.
3. Management and Leadership Training – Leadership and management development programs for managers and employees with leadership potential.
4. Position-specific Training – Training required for designated positions in accordance with the Employee Competency and Training Management Procedure.

Occupational assessment

Employees assigned to designated positions must complete the required competency assessments before performing their duties. In addition, equipment operators are required to complete periodic competency assessments to maintain their qualifications.

Cultivation Plan

Viking implements the VDA 6.3 Process Auditor Training Program to develop the competencies of automotive product personnel and employees in critical positions. Through internal training and process optimization initiatives, the Company extends VDA 6.3 auditing principles across all departments to strengthen quality management, ensure product quality, and meet customer requirements. In recent years, Viking has further reinforced its commitment to corporate responsibility by continuously promoting awareness of human rights and environmental issues. Regular awareness training is provided to employees to strengthen sustainability capabilities and foster a responsible corporate culture.

Training effect

Trainings were applied to all projects with a total of 24 improvement proposals carried out in 2025, which are expected to help save NT\$1,081,057 every year and create actual cost-saving benefits.

ESG initiatives

Coverage rate : 100%

Target : All colleagues

Explanations : We utilize general training, personal cards, and regular policy communication to build up sustainability awareness among all employees and discuss ESG issues to help the Company move towards sustainable operation.

Automotive-grade Personnel - Certification

Coverage rate : 87%

Target : Automotive product manufacturing operators

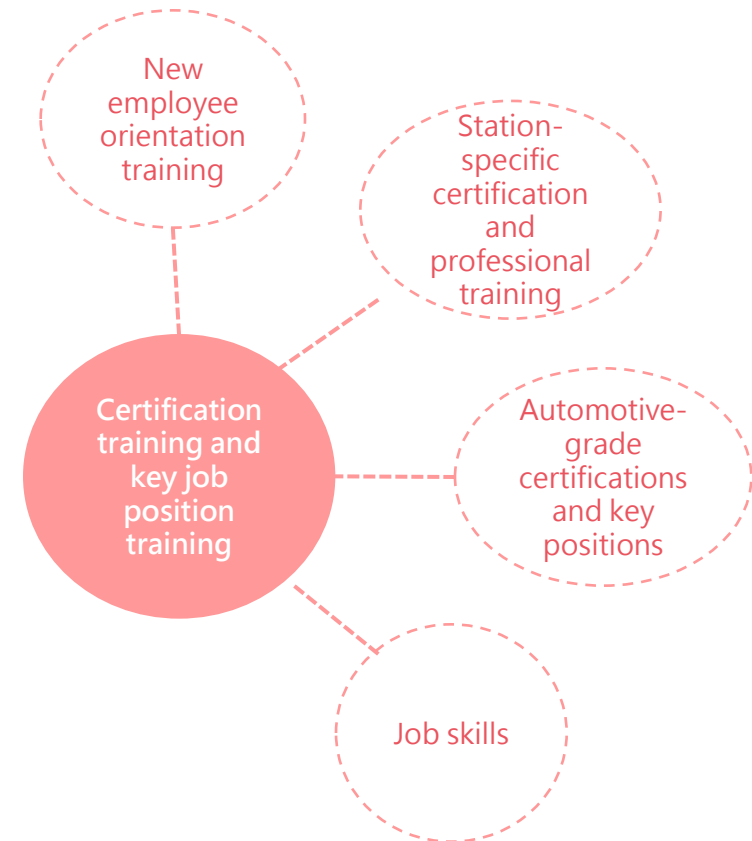
Explanations : Enhance quality awareness and provide training on key site skills and techniques with certification obtained. Conduct annual job performance evaluations to ensure that personnel qualifications comply with automotive-grade requirements in order to meet automotive-grade quality standards.

Key positions - qualified

Coverage rate : 74 %

Target : Personnel in special key positions

Explanations: We have based on company policy and customer needs to define special key positions, establish operating procedures for personnel qualifications, inventory the training gap in every Q4, and formulate an annual training plan and conduct training tracking.



Training performance in the past three years

Viking provides employees with various learning opportunities and has continuously increased and enriched the courses to diversify the offerings in recent years. The Company has enhanced the implementation of job training and multi-skilled worker training to maintain good product quality; also, it regularly reviews the number of personnel in each unit and appropriately transfers personnel from each workstation according to production needs. At the same time, ensure that all personnel receive complete training before being transferred. In addition to having personnel allocation arranged more efficiently, the existing employees are quite familiar with the products and processes, which can help reduce training costs and time in order to effectively improve production capacity.

	2023		2024		2025	
	Courses	Person	Courses	Person	Courses	Person
Total quantity	540	8,194	676	8,425	734	9,638
Production Operations	418	6,822	459	6,577	524	7,302
Leadership and Management	9	118	23	28	55	372
R&D technology	14	82	7	16	29	377
General knowledge and regulatory categories	99	1,172	187	1,804	126	1,587



SQC Results Presentation



New Recruits Training

Average training hours per employee over the past three years

Viking designs training programs for different job positions to help colleagues improve work efficiency and quality. Direct employees regularly receive job evaluations and on-site operational training, while indirect employees and managerial officers receive training according to the needs of their respective job responsibilities. At the same time, the Company provides employees with equal education and training opportunities without any disparity in training opportunities based on gender.

			A. Total training hours	B. Number of employees	Average training hours per employee (A/B)
2025	Direct labor	Male	3425.2	115	29.8
		Female	11,218.9	380	29.5
	Indirect labor	Male	3,849.9	145	26.6
		Female	2,557.2	216	11.8
	Managerial officer (at the manager level or above)	Male	601.0	24	25.0
		Female	441.5	17	26.0
	Total		22093.7	897	24.6
2024	Direct labor	Male	2,673.5	114	23.5
		Female	7,314.3	350	20.9
	Indirect labor	Male	3,232.8	145	22.3
		Female	2,674.9	211	12.7
	Managerial officer (at the manager level or above)	Male	354.5	23	15.4
		Female	203.5	11	18.5
	Total		16,453.5	854	19.3
2023	Direct labor	Male	2,177.5	112	19.4
		Female	6,932.5	352	19.7
	Indirect labor	Male	3,387.5	146	23.2
		Female	1,664.0	169	9.8
	Managerial officer (at the manager level or above)	Male	259.5	23	11.3
		Female	147.5	11	13.4
	Total		14,568.5	813	17.9

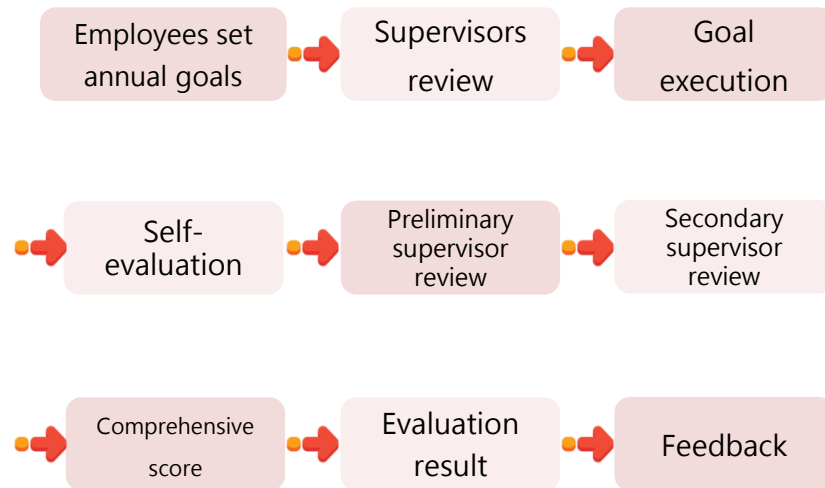
Performance Management and Promotion

To ensure a fair and transparent performance management system, Viking has established the Performance Evaluation Management Implementation Guidelines. New employees are required to complete a probationary performance evaluation after three months of employment, while all other employees participate in an annual performance evaluation. The evaluation results serve as the basis for remuneration adjustments, performance bonuses, promotions, and talent development decisions.

To support career development and recognize high-performing employees, the Company has also established the Promotion Management Implementation Guidelines, which define clear promotion criteria and provide a fair basis for employee advancement.

Performance Evaluation Process

We adopt a diversified performance evaluation approaches “KPI key performance indicator” and “360-degree performance evaluation” to ensure that the process is carried out fairly and impartially.



Percentage of employees participating in performance evaluation in 2025

Viking maintains a fair and transparent performance evaluation system. The Company has digitalized its performance evaluation process through an online platform, improving efficiency, reducing paper consumption, and providing all full-time employees with equal opportunities for self-assessment and feedback, regardless of position or job level.

New employees complete a probationary performance evaluation, while all full-time employees who have completed their probationary period participate in the annual performance evaluation. In 2025, the performance evaluation participation rate in Taiwan was 100%. In Mainland China, only designated employees are subject to formal performance evaluations based on business needs. Other employees are assessed through the Company's reward and disciplinary management system.

The table below shows the distribution of employees who received performance evaluations in 2025 by job category and gender.

Job Category/Gender	Male	Female
Direct labor	14%	44%
Indirect labor	18%	20%
Managerial officer (at the manager level or above)	3%	1%

4.3 Friendly Marriage and Childbearing and Family Care

Employees are among Viking 's most important stakeholders, and the Company' s sustainable growth is built upon their dedication and contributions. Recognizing that a supportive family environment enables employees to thrive both personally and professionally, Viking is committed to fostering a family-friendly workplace based on the principle of work-life balance. Internally, the Company supports employees in balancing work and family responsibilities by implementing childcare leave, return-to-work arrangements, and family care leave in accordance with applicable regulations. Externally, Viking extends its support to employees ' families through complimentary group insurance for employees' children and preferential family rates for employee travel programs. This section presents Viking's family-friendly policies and performance, demonstrating the Company's commitment to employee well-being, family support, and an inclusive workplace.

Statistics on infant care leave status in the past three years

Item	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
A. Number of people eligible to apply for childcare leave in the current year	8	8	16	19	12	31	9	19	28
B. The actual number of applicants apply for childcare leave in the current year	0	8	8	3	10	13	2	5	7
C. The estimated number of employees returning to work after being on leave for childcare in the current year	2	8	10	3	8	11	2	7	9
D. The actual number of employees returned to work after being on childcare leave in the current year	2	7	9	3	7	10	2	4	6
E. The employees on a childcare leave in previous year returned to work and continued working for one year	3	4	7	1	4	5	1	6	7
F. Number of employees who returned to work after being on leave for childcare in the previous year	3	5	8	0	5	5	1	5	6
Application rate (B/A)	NA	100.0%	50.0%	15.8%	83.3%	41.9%	22.2%	26.3%	25.0%
Reinstatement rate (D/C)	100.0%	87.5%	90.0%	100.0%	87.5%	90.9%	100.0%	57.1%	66.7%
Retention rate (E/F)	100.0%	80.0%	87.5%	NA	80.0%	100.0%	100.0%	120.0%	116.7%

Note: Viking fully subsidizes group insurance for employees' children. Eligibility for childcare leave is calculated based on employees who applied for this benefit during the reporting year and whose children met the applicable eligibility criteria.

Other Family-Friendly Benefits

Family Care Leave and Maternal Health Protection

Viking strictly complies with “the Gender Equality in Employment Act” ,” the Occupational Safety and Health Act” , and other applicable labor regulations to establish a comprehensive maternal health protection and family care framework. For pregnant and postpartum employees, the Company implements a Maternal Health Protection Program, under which occupational physicians and occupational health nurses conduct workplace risk assessments and provide health guidance. In addition, Viking provides statutory prenatal check-up leave, prenatal check-up accompaniment leave, paternity leave, and maternity leave to ensure employees receive appropriate physical and psychological support throughout pregnancy and childbirth. Beyond maternal health protection, the Company also implements a Family Care Leave program in accordance with applicable regulations, enabling employees to better balance work and family responsibilities while caring for their families with greater peace of mind.

Employee Travel Benefits for Family Members

To encourage employees to spend quality time with their families outside of work, Viking offers a family-friendly travel subsidy program. Each year, the Employee Welfare Committee organizes a wide range of travel options, including one-, two-, and three-day domestic tours, short leisure trips within Asia, and premium overseas travel packages, allowing employees and their families to choose itineraries that best suit their interests and lifestyles. To further support family participation, travel subsidies may be flexibly allocated between employees and their eligible family members. Whether employees travel together with their families or choose to transfer the subsidy to eligible dependents, the Company provides flexibility to accommodate individual needs. By extending travel benefits beyond employees to their families, Viking not only helps reduce the cost of family leisure activities but also demonstrates its commitment to supporting employees' well-being and strengthening family relationships.

Group Insurance Subsidy for Employees' Children

Viking believes that caring for employees also means supporting the well-being of their families. In addition to providing comprehensive group insurance coverage for all employees, the Company extends this protection by offering full premium subsidies for group insurance covering employees' eligible children. By fully covering the insurance premiums, Viking helps reduce employees' financial burden while providing an additional layer of protection for their families. In 2025, this benefit supported 219 employee families, with the Company contributing approximately NT\$430,000 in insurance premium subsidies. Through this family-oriented benefit, Viking transforms its commitment to employee care into tangible support for family well-being, reinforcing its people-centered culture and long-term commitment to creating a supportive and family-friendly workplace.



4.4 Healthy Workplace

Occupational Safety and Health Management

To safeguard the health and safety of all employees, Viking has established the Occupational Safety and Health Policy as the foundation of its occupational safety management framework. The Company is committed to providing a safe, healthy, and comfortable working environment while minimizing occupational injuries and incidents. Through risk management and continuous improvement, Viking continually enhances workplace conditions, production equipment, and operational procedures to strengthen workplace safety. To align with international standards and further enhance its systematic management approach, Viking initiated the implementation of the ISO 45001:2018 Occupational Health and Safety Management System in 2025, with the goal of obtaining third-party certification by the end of 2026. By standardizing hazard identification and risk assessment processes, the Company is strengthening its transition from compliance-based management to a proactive prevention approach, further safeguarding employee health and safety.

Occupational Safety and Health Policy



Strictly comply with all relevant safety and health laws, regulations, and factory rules and standards.



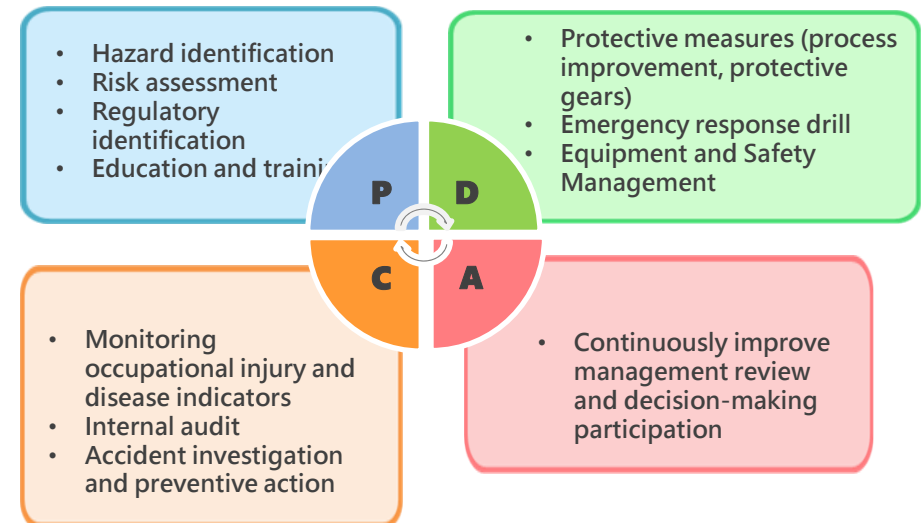
Implement an occupational safety and health management system, invest appropriate operational resources, and effectively manage continuous improvement.



Reduce safety and health-related risks and create a positive workplace environment by conducting workplace safety inspections and hazard identification.



Strive to enhance employees' safety awareness, implement consultation and communication with workers, and promote the participation of all employees in safety and health activities through education and in-plant promotion activities.



Chemical Management

Viking has established a comprehensive chemical management system covering procurement, storage, labeling, use, and employee training to ensure the safe handling of hazardous chemicals throughout their lifecycle.

During the procurement process, suppliers are required to provide compliant Safety Data Sheets (SDSs). All chemicals are reviewed before entering the facilities to ensure complete safety information, and a chemical inventory is maintained for effective management. Chemicals are classified and stored according to their hazardous properties in dedicated chemical storage areas equipped with fire protection and explosion prevention facilities. Temperature and humidity are also appropriately controlled to minimize chemical-related risks.

In accordance with the Globally Harmonized System of Classification and Labelling of Chemicals (GHS), all chemicals are labeled in both Chinese and English with hazard pictograms, signal words, and hazard statements, enabling employees to readily identify essential safety information.

Emergency body showers, eyewash stations, Diphoterine® eyewash and skin decontamination solution, and chemical spill response kits are installed in chemical handling areas to enable prompt and effective emergency response.

In addition, Viking provides regular chemical safety training covering chemical hazard awareness, safe handling procedures, and emergency response to strengthen employees' safety awareness and professional competency.



Occupational Safety and Health Committee

Viking has established the "Occupational Safety and Health Committee" at Hsinchu Headquarters, Hsinchu Factory II, Kaohsiung Branch, and Wuxi Subsidiary, which serve as the highest-level review and deliberation bodies for internal safety and health management. The Committee is composed in accordance with regulations, including an appropriate ratio of worker representatives. They meet quarterly to review, coordinate, and make recommendations on various safety and health-related matters in accordance with the Regulations Governing Occupational Safety and Health so to ensure the effective implementation of the safety and health management system.

Item	Hsinchu Headquarters and Hsinchu Factory II	Kaohsiung Branch	Wuxi factories
Total number of committee members	16 persons	17 persons	5 persons
Number of labor representatives	8 persons	6 persons	2 persons
Labor representative ratio	50%	35%	40%

Work Environment Monitoring

In accordance with the Regulations Governing Occupational Work Environment Monitoring, Viking conducts work environment monitoring every six months. Prior to each monitoring cycle, comprehensive hazard identification and data collection are carried out to determine monitoring items and sampling locations, and a Work Environment Monitoring Plan is established to ensure that all potential exposure hazards are appropriately assessed.

Based on the monitoring and assessment results, appropriate control measures are implemented as required. The results are promptly disclosed through company bulletin boards and production area notice boards to ensure that employees are well informed of workplace environmental conditions.

Monitoring items/ factory area	Hsinchu Headquarters	Hsinchu Factory II	Kaohsiung Branch	Wuxi factories
CO ₂	Compliant	Compliant	Compliant	-
Noise (personal)	Compliant	Compliant	Compliant	Compliant
Noise (Environment)	Compliant	Compliant	Compliant	Compliant
Organic	Compliant	Compliant	Compliant	Compliant
Specialization	-	Compliant	Compliant	-

Hazard Identification and Risk Assessment

In accordance with the Company's occupational safety and health management system, Viking implements the following processes to ensure effective risk control:

1. **Hazard Identification** – Evaluate workplace environments and operational processes to identify potential hazards and their causes, while incorporating lessons learned from previous incidents to ensure all potential risks are considered.
2. **Verification of Control Measures** – Review existing control measures, including engineering controls, administrative controls, and personal protective equipment (PPE), to verify their effectiveness.
3. **Risk Assessment** – Assess potential health risks associated with hazardous substance exposure based on work environment monitoring results.
4. **Risk Control Measures** – Apply the hierarchy of controls by prioritizing elimination, substitution, engineering controls, administrative controls, and personal protective equipment (PPE) to reduce occupational risks.
5. **Residual Risk Evaluation** – Regularly monitor and evaluate the effectiveness of implemented control measures, assess residual risks, and continuously improve occupational safety management.

Hazard Identification

Verification of Control
Measures

Risk Assessment

Risk Control Measures

Residual Risk
Evaluation

Occupational Injury Statistics

Viking is committed to achieving zero occupational accidents by providing a safe and healthy workplace. Through ongoing safety training, hazard identification, and risk assessments, the Company continuously strengthens workplace safety. Occupational incidents are investigated in accordance with the Accident Investigation and Corrective Action Management Procedure to identify root causes and prevent recurrence.

In accordance with GRI 403, occupational injury performance is disclosed using the Frequency Rate (FR) and Severity Rate (SR), as shown in the table below. In 2025, the Company recorded three occupational injuries, resulting in eight lost workdays.

- ◆ **Hsinchu Factory II:** One employee fell while using a mobile phone near an entrance, resulting in five lost workdays. Safety awareness was reinforced to discourage mobile phone use while walking.
- ◆ **Kaohsiung Branch:** Two occupational injuries were recorded. One involved a slip on stairs while using a mobile phone, resulting in a two-day absence. The other involved a minor chemical splash during a dispensing operation, resulting in a one-day absence. Corrective actions included strengthening safety awareness, providing protective goggles, and reinforcing relevant training.



Item	Full-time employees											Non-employee workers											
	2023			2024				2025				2023			2024				2025				
	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Wuxi factories	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Wuxi factories	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Wuxi factories	Hsinchu HQ	Hsinchu Factory II	Kaohsiung Branch	Wuxi factories	
Number of work-related injuries	0	0	2	1	1	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	
Actual working hours	331,402	520,796	916,137	331,658	534,621	995,555	168,943	346,789	569,006	1,004,716	169,425	15,831	33,016	32,581	17,307	23,580	77,357	73,327	26,056	24,608	55,813	90,549	
Disabling Injury Frequency Rate (FR) ²	0	0	2.18	3.01	1.87	0	0	0	1.75	1.99	0	0	0	0	0	0	0	0	0	0	0	0	
Disabling Injury Severity Rate (SR) ³	0	0	24	15	3	0	0	0	8	2	0	0	0	0	0	0	0	0	0	0	0	0	

Note: 1. The number of work-related accidents includes death, permanent total disability, permanent partial disability, and temporary total disability caused by work, but does not include traffic accidents that occur when employees commute to or off work.

2. Disabling injury frequency (FR): (Total number of disabling injuries × 1,000,000) / Total working hours.

3. Disabling Injury Severity Rate (SR): (Total Disabling Injury Loss Days × 1,000,000) / Total Working Hours.

4. Non-employee workers include: security guards, cleaners, and dispatched workers.

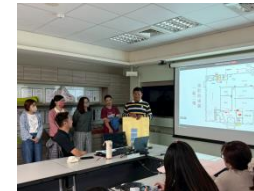
Education and Training Plans and the Implementation Results

The Company bases on the "Annual Training Needs Survey" to implement systematic occupational safety and health training tailored to the characteristics of the work. The courses align with regulatory and practical requirements, covering 19 core items, including: training for occupational safety and health supervisors, managerial officers, hazardous operations supervisors, radiation protection personnel, operation of hazardous machinery equipment, training in hazardous chemicals, first aid personnel education, general safety and health education for new and existing employees, and emergency response drills.

100% Project Completion Rate: All 19 courses planned for the year have been completed as planned. 100% Personnel Coverage: Ensured that all full-time employees, specific operational personnel, and management have completed the required training in accordance with regulations, and have fulfilled the legal requirements for certification and retraining.

2025 Viking Occupational Safety and Health Course Training Schedule :
(including Hsinchu Headquarters, Hsinchu Factory II, Kaohsiung Branch, and Wuxi factories)

Training categories	Total training hours	Total number of trainees
Safety and health education and training for the occupational safety and health supervisor	18	3
Safety and health education and training for the occupational safety and health managerial personnel	26	3
Safety and health education and training for the supervisors of hazardous operations	126	15
Safety and health education and training for operators of hazardous machinery or equipment	9	3
Safety and health education and training for first aid personnel	24	8
General safety and health education and training	1034	330
Emergency response training	1282.5	325
Hazardous chemicals training	334	182
Radiation protection personnel training	156	24



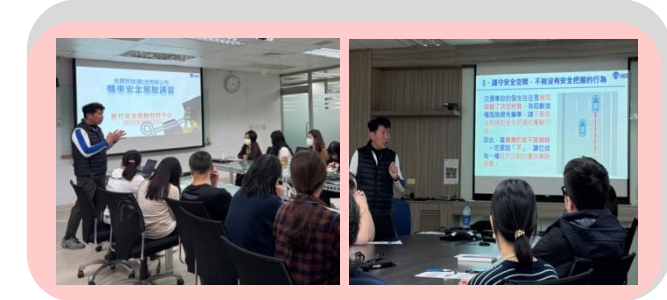
CPR + AED first aid training

To strengthen workplace emergency preparedness, both the Hsinchu Headquarters and Hsinchu Factory II are equipped with Automated External Defibrillators (AEDs) and regularly conduct professional first aid training. In 2025, 24 employees completed CPR + AED First Aid Training, covering CPR techniques, AED operation, emergency response skills, and practical rescue scenarios, ensuring they are prepared to respond effectively to medical emergencies.



Safe driving education and training

According to statistics from the Ministry of Transportation and Communications, traffic accidents remain a significant public safety concern in Taiwan. To enhance commuting safety awareness, the Hsinchu Headquarters and Hsinchu Factory II invited professional instructors from the Hsinchu Safety Education Center to conduct a Motorcycle Defensive Riding Training course, with 41 employees participating. Key takeaways were subsequently shared with all employees through internal communications to extend the training benefits and promote safer commuting.



Self-Defense Fire Brigade Training and Plant-wide Evacuation Drills

To strengthen emergency response capabilities and workplace safety, Viking regularly conducts Self-Defense Fire Brigade Training and plant-wide evacuation drills in accordance with the Fire Services Act. In 2025, 238 employees (85 in Hsinchu and 153 in Kaohsiung) completed the training, covering fire safety equipment operation, emergency evacuation procedures, communication protocols, and fire extinguisher use.

The training also included role-based emergency response drills for reporting, firefighting, and evacuation teams to enhance coordination and emergency preparedness. Evacuation routes and assembly points were reviewed and optimized to ensure a safe and orderly evacuation during emergencies.

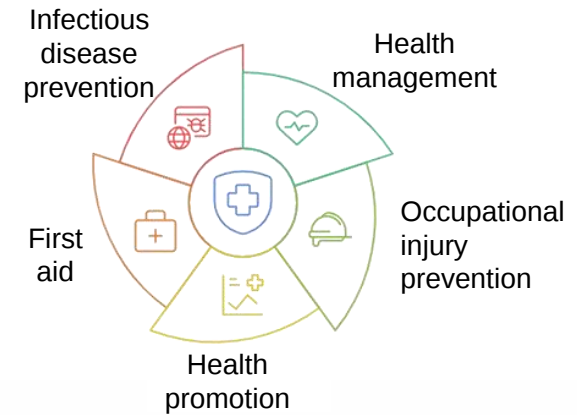


Occupational Health Services

Employee Health Checkups

Viking provides annual health checkups exceeding regulatory requirements and collaborates with occupational physicians to offer enhanced screening items, including cancer screenings (colorectal, prostate, and ovarian), abdominal ultrasound, and bone density examinations. The Company also utilizes a health management system to stratify employee health risks and arrange on-site medical consultation, health counseling, and follow-up examinations for employees requiring additional care.

In 2025, 269 employees at the Hsinchu facilities (Hsinchu Headquarters and Hsinchu Factory II) completed annual health checkups, achieving a satisfaction score of 9.23 out of 10. In addition, 356 employees at the Kaohsiung Branch participated in the program.



Health Examinations for Hazardous Operations

In accordance with regulatory requirements, Viking commissions Ministry of Labor–accredited medical institutions to conduct annual health examinations for employees engaged in hazardous operations, including noise, ionizing radiation, lead, manganese and its compounds, nickel and its compounds, and dust exposure.

Employees with abnormal examination results (Health Management Levels 2–4) receive follow-up evaluations by on-site occupational medicine specialists. Based on the physicians' recommendations, appropriate job adjustments or workplace improvements are implemented to reduce occupational health risks and safeguard employee well-being.

Occupational Health Services

The Hsinchu Headquarters and Hsinchu Factory II partner with National Taiwan University Hospital Hsinchu Branch, while the Kaohsiung Branch partners with Kaohsiung Armed Forces General Hospital to provide monthly on-site occupational physician services. In addition, dedicated occupational health nurses are stationed at both the Hsinchu and Kaohsiung facilities to conduct return-to-work assessments, evaluate health examination results, implement maternal health protection programs, assess high-risk employees, and support the prevention of work-related diseases.

AED safeguards life

The Hsinchu Headquarters and Hsinchu Factory II are equipped with Automated External Defibrillators (AEDs), and designated first-aid personnel receive training in accordance with occupational safety and health regulations. AEDs are installed in prominent and easily accessible locations with clear signage to ensure rapid access during emergencies. The equipment is regularly inspected and maintained, with electrode pads and batteries replaced as required to ensure reliability and readiness. In addition, the Hsinchu Headquarters, Hsinchu Factory II, and Kaohsiung Branch conduct annual CPR and AED training to strengthen employees' emergency response capabilities and enhance workplace safety.

Maternal Health Protection Program

The Company has established the **"Maternal Health Protection Program"** and engages contracted occupational medicine specialists providing on-site services to conduct comprehensive risk assessments of all production processes, covering physical, chemical, biological, and ergonomic hazards, to identify potential maternal health risks in the workplace. When a pregnant or breastfeeding employee is identified, production line personnel receive individualized health and job assessments. If maternal health risks are identified, the Company will promptly adjust the employee's work assignments. Where additional medical attention is required, employees are referred to external obstetricians and gynecologists for follow-up care. In addition, on-site occupational health nurses and physicians provide health education and guidance throughout pregnancy and the postpartum period. Lactation rooms are available, and pregnant production line employees are provided with identification armbands to facilitate identification and further reduce workplace risks.

Prevention of Diseases Caused by Abnormal Workload

The Company has established the **"Prevention Plan for Diseases Caused by Abnormal Workload"** to assess employees' workload risks by analyzing working hours, overwork risk assessment results, and individual cardiovascular disease risk levels. Employees identified as high risk are arranged to receive professional consultation from contracted occupational medicine specialists. Based on the occupational physician's recommendations, work assignments are adjusted when risks are related to workload. Where risks are associated with personal health conditions, the Company provides health education resources and follows up on employees' medical treatment, demonstrating its commitment to safeguarding employees' physical and mental well-being.

Prevention of Workplace Violence

The Company has established the **"Prevention Plan for Illegal Infringement in the Performance of Duties"**, and the Chairman has signed the **"Written Declaration on the Prevention of Workplace Violence"** to demonstrate the Company's zero-tolerance policy toward workplace violence. The declaration covers potential forms of unlawful conduct, including physical violence, psychological violence, verbal abuse, sexual harassment, and stalking. To safeguard employee rights, the Company provides formal grievance channels via email and telephone in Chinese, English, and Vietnamese, ensuring that all employees have equal access to reporting mechanisms. Relevant grievance information is published on the Company's internal bulletin boards. No workplace violence complaints were reported across all operating sites in 2025.

Prevention of Ergonomic Hazards

The Company has established the **"Ergonomic Hazard Prevention Plan"** to systematically reduce the risk of musculoskeletal disorders. Employees complete an annual musculoskeletal symptom survey, while contracted on-site occupational medicine specialists conduct production-line ergonomic assessments using the Key Indicator Method (KIM).

Protection of Middle-aged and Older Workers

The Company has established the **"Work Suitability Program for Middle-aged and Older Workers"** to conduct regular work fitness assessments for employees aged 45 and above. A standardized assessment tool is used to evaluate employees' work fitness and job suitability.

Health promotion activities

Employee health is a cornerstone of Viking's sustainable development. Annual health examination results at the Hsinchu Headquarters and Hsinchu Factory II showed that **47%** of employees had a **BMI above 24 (overweight)**, while **46%** were identified with fatty liver disease.

To address the health risks associated with excess weight, the Company made weight management a key health promotion initiative. Employees were encouraged to participate in incentive-based programs, including individual achievement awards, team competitions, and a daily 10,000-step challenge. Two health promotion campaigns were held in 2025, attracting **165 participations**.

The initiatives delivered positive results. Participants achieved a combined weight loss of **505.8 kg**; **36 employees** reduced body fat by more than 3%, **50 employees** lost over 5% of their body weight (including **17** who lost more than 10%), the number of employees with a **BMI above 35** decreased from **25 to 21**, and those with a **healthy BMI below 24** increased from **43 to 60**.

To further encourage an active lifestyle, **42 employees** participated in the **ZEPRO RUN – Hsinchu** across the 5.5 km, 10 km, and 21 km categories. Through continuous health monitoring and wellness programs, Viking promotes healthier lifestyles, reduces potential health risks, and fosters a healthier workplace culture.

