

鵬鼎控股（深圳）股份有限公司

2023 年度新兴风险执行情形(更新日期: 2024年3月)

为符合永续发展原则，善尽地球公民责任，依世界经济论坛「世界风险报告」提出之新兴风险面相，检视集团面临营运冲击及挑战的风险议题，中长期持续关注劳动力结构改变、国际政经情势变化对集团的威胁及错误信息与造假信息三大重点风险，控制与执行结果如下：

1. 劳动力型态及结构改变

风险描述	对集团潜在影响	控制执行计划	执行情形
<p>疫情过后劳动力人口逐步复苏，但仍不敌人口结构与型态改变带来的冲击，近年来由于生育率降低，导致平均工作年龄延后而年轻劳动力不足，劳动力市场紧张加剧增加企业招才挑战与供应链断链危机。</p> <p>此外，由于生活成本及转型危机持续、雇员期望不断转变、加上对工作质量的忧虑，实际稳定投入市场之劳动力下降。</p> <p>在关键人才方面，科技提升及各类终端应用增加，对高端人才的仰赖度增加，引发全球人才大战。</p> <p>综上，鵬鼎集团必须加速执行数字化與数位转型计划、提高智慧化与自动化例与强化激励措施，以因应劳动力型态及结构改变的问题。</p>	<p>劳动力结构改变与快速的人才流动，增加集团用人招募难度：</p> <p><u>关键人才流失与人力缺口：</u></p> <ul style="list-style-type: none"> 国内外企业以高薪挖角人才，侵蚀集团人力资源，提高人力成本。 供应链延迟或中断，对企业营运将造成冲击将面对导致供应链延迟或中断。 <p><u>名誉受损：</u></p> <ul style="list-style-type: none"> 招募失败或无法适才适用，将产生与利害关系人的信任危机。 员工人权若未适时检视与评估，将衍生法律问题与劳资关系恶化之情事。 <p><u>长期的利润损失：</u></p> <ul style="list-style-type: none"> 人力资源无效配置，或错误分析集团人才需求情形与劳动力市场结构，采取无效之策略。 <p>若无法有效判别劳动力结构变化，可能导致错误的营运策略，进而出现资本浪费等无效率投资。</p>	<p>1.内部加强管理：</p> <ul style="list-style-type: none"> 为增加员工发展机会与热忱，并扣合企业目标、使命与愿景，定期于鼎圣E学院推出多元化课程（例：策略管理、语言检定课程）。 精进数字化、自动化与智能化能力，以将低劳动力结构改变之冲击。 定期举办员工关爱座谈会与访谈，倾听员工需求。 导入智能化与自动化生产，以缓解劳动力缺口之问题。 <p>2.外部参与并发挥作用：</p> <ul style="list-style-type: none"> 开发多元招募管道，以满足人力招募需求（新媒体/共享员工等）。 透过产学合作计划，以提供稳定人才库。 	<p>1.内部加强管理：</p> <ul style="list-style-type: none"> 提供完善的教育训练。 开展6,598场次文化活动，共601,258人次参与，丰富员工生活。 针对员工开展满意度及敬业度调查，整体满意度为4.35分（满分5分） 持续推动与扩编数字转型计划，将人工智能与自动化等导入生产线，以降低对人力的依赖并减少人为造成的损失。 企业用工结构调整，降低人力需求，集团规划自动化与智慧化生产投入超过百亿台币，以为因应。 <p>2.外部参与并发挥作用：</p> <ul style="list-style-type: none"> 本年度办理超过30场次产学发表会，并提拨项目落地奖励金，参与人数超过4,500人次。 本集团透过异业结盟，以增加劳动力来源的多样性外，亦达到锥形整合之效果。

2. 国际政经情势变化对集团的威胁

风险描述	对集团潜在影响	控制执行计划	执行情形
<p>2022年初爆发乌俄战争，年底发生以哈战争，造成粮食及能源产生供给危机，面临输入型通胀（Importing Inflation）。为了稳定物价水平，各国监管机构采用紧缩性货币政策。快步生息，虽可稳定物价，但却抑制疫后经济复苏的弹性，产生停滞性通胀的隐忧。除了停滞性通胀的隐忧外，各国政策逐渐从鸽派转为鹰派，本国主义兴起，使得全球化分工面临挑战。此外，中美政治或经济紧张局势持续升级，双方透过提高关税、禁售命令、政策干预、政府补贴等措施引发贸易战。中美对抗局势亦牵动着两岸关系，增加未来营运与投资的不确定性。</p>	<p>停滞性通胀在全球逐步扩散对集团未来筹资与投资规划有着深远的影响，包括：</p> <p><u>供应链的不稳定性：</u></p> <ul style="list-style-type: none"> 客户要求公司寻找新的供货商或移转、增加生产据点。供应链管理 & 新生产据点的不确定性，均会造成衍生成本。 国际复边组织增加，国际协议不再是互惠而是逐渐走向假想敌模式，造成供应链断链之危机。 <p><u>市场竞争地位变动：</u></p> <ul style="list-style-type: none"> 当优惠政策取消与贸易壁垒增加，可能会影响市场占有率和营业收入。 投资限制与法规变更等，可能影响本公司的策略布局、营运绩效与管理的复杂度等。 台海局势恐影响客户的下单意愿；局势若进一步升级，可能影响物料补给而致营运受阻。 <p>整体而言，若企业无法有效判别国际政经情势变化，将导致错误的营运策略，进而出现资本浪费等无效率投资。</p>	<p>1. 内部加强管理：</p> <ul style="list-style-type: none"> 供应链在地化，以降低整体成本，并提高供货稳定度，防止断链。 强化财务结构，因应国际变化，营运资金调度时时测算汇率风险。 营运发展战略调整，提高产能排配、调整产能结构、产线配置、产能布局。 召开风险管理委员会会议，依据国际局势变化实时调整和研拟应对策略。 加大海外投资力度与分布式产业布局，降低国际政经情势的威胁。 用工结构调整，东南亚厂区用工人数增加，相较22年人均数增加31%。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> 定期举办与供货商与客户之会议，以强化合作关系与维持市场领导地位。 与产、官、学、研等利害关系人合作，掌握国际政经情势变化，以降低策略设计缺陷风险。 	<p>1. 内部加强和管理：</p> <ul style="list-style-type: none"> 加强全球在地化政策，分散风险并实时掌握物料价格变化，增加对供货商与顾客议价能力。 强化产学研合作导入最新发明与研究，强化制程的关键资源运用。 增加设备及物料供货商逾60家，降低单一供应来源。 成立资本支出审议会，检视资本支出避免过度投资，提高设备利用率避免闲置设备。 强化东南亚生产基地之坚实产线作业及产品质量，印度厂区用工人数较前一年度增加35%。 提升供货商业务合作在地化比例，2023年已达79%。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> 本年度增加超过50家以上供货商，以稳定价格与生产，并共同规划节能与减碳项目。 参与国际政经局势研讨会并与学术及公部门会谈，以交流见解。

3. 错误信息与造假信息

风险描述	对集团潜在影响	控制执行计划	执行情形
<p>在数字化与人工智能普及化的浪潮之下，勒索集团藉由钓鱼信件手法获取企业内部重要信息，并将其篡改与散播。除信息泄漏外，对企业形象与商誉之损失影响甚远。信息社会研究期刊指出，社群媒体不实讯息达 26.7%，真假参半比例亦高达 47.9%。</p>	<p>错误与造假信息将随着网络与资通讯设备与软件的精进而日益增长，对公司未来营运造成的影响包括：</p> <p><u>名誉受损：</u></p> <p>若无法对错误信息与造假讯息进行管控与响应，将损害利害关系人对公司的信任，情节严重将影响公司价值。</p> <p><u>信息安全泄漏之疑虑：</u></p> <p>错误信息的扩张，潜在说明企业在信息安全维护与管控上的疏漏，将衍生企业机密外泄及隐私权问题。</p> <p><u>营运风险影响</u></p> <ul style="list-style-type: none"> • 错误信息或造假信息造成产能失控或质量风险，风险管制数据失真造成营业风险。本集团2023年度未有错误或造假信息之事件。 • 导致公司政策判断失真造成营运危机。 • 错误信息与造假讯息的传播，可能导致无形资产损失（例：商誉、商标权等）。 	<p>1. 内部加强和管理：</p> <ul style="list-style-type: none"> • 本集团对内透过强化资安能力，并同时设立造假讯息响应机制；对外与社会大众保持良好沟通。 • 对电子设备与网络进行管控，以避免数据与数据外泄。 • 强化同仁对公司运营的掌握度，以辨别错误与造假信息。 • 年度钓鱼信件社交工程演练与教育训练实施提升全员资安意识。 • 透过防垃圾邮件机制，过滤可疑信件来源降低信息外泄风险。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> • 与利害关系人保持良好关系，倡导公司诚信经营之理念，以强化对公司的媒体识读能力。 • 法务单位监督公司对外公开揭露信息，以随时因应被黑客造成的损失影响。 • 发生错误或造假信息，除追查其来源外，由发言人单位成立应变小组以为因应。 • 造假信息造成的损失影响，法务单位随时做好相关诉讼因应。 	<p>1. 内部加强管理：</p> <ul style="list-style-type: none"> • 推动资安教育训练以及每年进行钓鱼信件演练。 • 2023年资安教育训练课程累计35,906小时、参与课程总计305,183人次。 • 2023年钓鱼信件演练点击率低于5%。 <p>2. 外部参与并发挥作用：</p> <ul style="list-style-type: none"> • 软硬件异地备援，以为因应。

Avary Holding (Shenzhen) Co., Limited

Implementation of Emerging Risk in 2023 (Updated March 2024)

To comply with the principle of sustainable development and to fulfill our responsibility as a global citizen, we review the risk issues of the Group's operational impacts and challenges in accordance with the emerging risk profiles proposed by the World Economic Forum's "Global Risks Report", and continue to focus on three key risks in the medium and long term: "Structural changes in the labor market," "Global armed conflict and economic downturn," and "Misinformation and disinformation."

1. Structural changes in the labor market

Description	Potential Impact	Control Plan	Implementation Status
<p>After the epidemic, the labor force gradually recovered, but it could not mitigate the impact of structural changes in the labor market. In recent years, due to the decline in fertility rates, the average age of the workforce has been increasing, leading to an inadequate young labor force. The labor market has become increasingly tight, posing recruitment challenges for enterprises and causing supply chain disruption.</p> <p>In addition, due to the ongoing cost of living and transition crisis, changing employee expectations, and concerns about job quality, the labor force entering the market</p>	<p>Changes in the labor structure have increased the challenges for firms to recruit employees, which may cause the following issue:</p> <p><u>Loss of key talent and shortage of labor force:</u></p> <ul style="list-style-type: none"> Domestic and foreign companies are poaching talented individuals by offering high salaries, depleting the firm's human resources and escalating labor costs. Shortages in the labor force will impact business operations and lead to disruptions in the supply chain. <p><u>Reputation losses :</u></p> <ul style="list-style-type: none"> Failure in recruitment or an inability to apply appropriately can lead to a crisis of trust with stakeholders. If employees' human rights are not reviewed and evaluated promptly, legal 	<p>1. Internal control :</p> <ul style="list-style-type: none"> In order to enhance employee development opportunities and enthusiasm, and to align with corporate goals, mission, and vision, internal training application offers a variety of courses, (e.g., strategic management, languages, etc.). Enhance digitalization and artificial intelligence to reduce the impact of structural changes in the labor market. Regularly conduct employee symposiums to listen to employees' needs. Introducing intelligent and automated production to alleviate the issue of labor 	<p>1. Internal control :</p> <ul style="list-style-type: none"> By offering comprehensive education and training, the average learning hours per person increased from 60 hours in 2022 to 65 hours in 2023. 6,598 cultural activities were carried out, with a total of 601,258 people participating, enriching the lives of employees. A satisfaction and engagement survey was conducted on employees, and the overall satisfaction score was 4.35 out of 5 points. Continue to promote and expand the digital transformation plan, and introduce artificial intelligence and automation into the production line to reduce reliance on manpower and

Description	Potential Impact	Control Plan	Implementation Status
<p>has actually declined. In terms of critical skills, technological advancements and the proliferation of various end-user applications have increased the reliance on top-tier talents, leading to a global competition for talent.</p> <p>To sum up, the firm must accelerate the implementation of digital transformation and enhance artificial intelligence to adapt to challenges in the structural changes in the labor market.</p>	<p>issues may arise, leading to deterioration in labor relations.</p> <p><u>Margin decrease in long term:</u></p> <ul style="list-style-type: none"> Taiwan's labor costs increase by 5.41% in 2023 compared to 2022, with total costs expected to rise by over 10%. Ineffective allocation of human resources and incorrect analysis lead to ineffective strategies. <p>Failure to effectively identify changes in the labor structure may lead to incorrect operating strategies, resulting in inefficient investments and capital waste.</p>	<p>shortage.</p> <p>2. External participation :</p> <ul style="list-style-type: none"> Develop multiple recruitment channels to meet human resource needs (e.g., new media, shared employees, etc.). Establish talent pool through industry-university collaboration projects. 	<p>minimize losses caused by human error.</p> <ul style="list-style-type: none"> The enterprise has adjusted its employment structure to reduce the reliance on manpower. The firm plans to invest more than NTD 10 billion in automation and smart factories to respond. <p>2. External participation :</p> <ul style="list-style-type: none"> This year, there are more than 25 industry-university cooperation projects. In 2023, more than 30 industry-university conferences were held, and project implementation incentives were allocated, with over 4,500 participants. The firm not only increases the diversity of labor sources through cross-industry alliances but also achieves the effect of tapered integration.

2. Global armed conflict and economic downturn

Description	Potential Impact	Control Plan	Implementation Status
<p>The Ukraine-Russia war broke out in early 2022, and the Israel-Hamas conflict erupted at the end of 2023, resulting in a food and energy supply crisis and importing inflation. In order to stabilize price levels, regulatory agencies in various countries adopt deflationary policies. Although increasing interest rates can stabilize prices, it also inhibits the flexibility of economic recovery after the epidemic and creates hidden concerns about stagnant inflation. In addition to the hidden worries of stagnant inflation, the policies of various countries have gradually shifted from dovish to hawkish. The rise of nationalism has posed challenges to the global division of labor. Furthermore, political and economic tensions between China and the United States continue to escalate. The two sides have initiated a trade war by implementing measures such as increased tariffs, interventions, and subsidies. The confrontation between China and the United States has also affected cross-strait relations, increasing uncertainty in future operations and investments.</p>	<p>The global stagnation in inflation has a profound impact on the firm's future financing and investment plans, including:</p> <p><u>Supply chain uncertainty:</u></p> <ul style="list-style-type: none"> • Customers require the company to find new suppliers, relocate, or expand production facilities. • Uncertainties in supply chain management and establishing new production locations can result in additional costs. • International agreements are no longer reciprocal but have gradually shifted towards an adversarial mode, resulting in a crisis of supply chain disruption. <p><u>Changes in market position:</u></p> <ul style="list-style-type: none"> • When preferential policies are removed and trade barriers increase, market share and operating income may be affected. • Investment restrictions and regulatory changes may impact the company's strategic layout, operational performance, and management complexity. <p>Overall, if the company cannot effectively identify changes in the international political and economic situation, it may lead to incorrect operating strategies, resulting in inefficient investments and capital wastage.</p>	<p>1. Internal control :</p> <ul style="list-style-type: none"> • Localizing the supply chain to reduce overall costs, improve stability, and prevent disruptions. • Strengthening the financial structure, responding to international changes, and consistently assessing exchange rate risks are essential for efficiently managing working capital. • To mitigate risks arising from the global political and economic landscape, it is advisable to increase foreign investments and implement a decentralized structure. • The employment structure has been adjusted, and the number of employees in Southeast Asian factories has increased by 31% compared to 2022. <p>2. External participation :</p> <ul style="list-style-type: none"> • Regular meetings with suppliers and customers are conducted to enhance 	<p>1. Internal control :</p> <ul style="list-style-type: none"> • Strengthening the global localization policy, diversify risks, enables real-time monitoring of material price changes, and enhances bargaining power with suppliers and customers. • More than 60 equipment and material suppliers have been added, reducing the reliance on single sources of supply. • Establish a capital expenditure committee to assess capital investments, prevent over-investment, and enhance equipment utilization. • To enhance the efficiency of the production line operations and product quality at the Southeast Asian plants, the number of employees at the Indian factory increased by 35% compared to the previous year. <p>2. External participation :</p> <ul style="list-style-type: none"> • In 2023, more than 50 suppliers were added to stabilize prices and production, and to jointly plan energy-saving and carbon reduction projects.

Description	Potential Impact	Control Plan	Implementation Status
		<p>collaborative relationships and maintain market leadership.</p> <ul style="list-style-type: none"> • Collaborate with industry, government, academia, and other stakeholders to understand changes in the international political and economic landscape to mitigate the risk. 	<ul style="list-style-type: none"> • Participate in seminars on international political and economic situations and engage with academic and public sectors to exchange insights.

3. Misinformation and disinformation

Description	Potential Impact	Control Plan	Implementation Status
<p>Under the wave of digitization and artificial intelligence, extortion groups obtain crucial internal information from enterprises through phishing emails, manipulate and disseminate. In addition to information leakage, the loss of corporate identity and goodwill has a profound impact. According to the Journal of Information Society Research, the study highlighted that 26.7% of social media information was false, while 47.9% of information contained a mixture of true and false content.</p>	<p>Misinformation and disinformation are increasing day by day with the advancement of network and technology. The impacts on the company's future operations include:</p> <p><u>Reputation losses :</u></p> <ul style="list-style-type: none"> • Failure to control and respond to false information can damage stakeholders' trust in the company. In serious cases, it can also impact the firm's value. <p><u>Data leakage concerns :</u></p> <ul style="list-style-type: none"> • The proliferation of inaccurate information suggests potential gaps in the company's information security maintenance and control, which could result in the exposure of corporate secrets and privacy concerns. <p><u>Impact on operational risk:</u></p> <ul style="list-style-type: none"> • Incorrect or falsified information can lead to a decrease in production capacity or quality, as well as pose increasing business risks. The firm had no incidents of misinformation or disinformation in 2023. • The dissemination of incorrect and false information can result in the loss of intangible assets, such as goodwill and trademark rights. 	<p>1. Internal control :</p> <ul style="list-style-type: none"> • The firm strengthens its internal information security capabilities and establishes a mechanism to address false information. Additionally, it maintains effective communication with the public externally. • Control electronic devices and networks to prevent data breaches and leakage. • Strengthen colleagues' understanding of company operations to identify errors and fraudulent information. • Annual phishing letter social engineering drills and educational training are implemented to enhance the information security awareness of all employees. • Through the anti-spam mechanism, suspicious email sources are filtered to reduce the risk of information leakage. <p>2. External participation :</p> <ul style="list-style-type: none"> • Maintaining good relationships with stakeholders and promoting the company's philosophy of honest management can enhance the company's media literacy. • When errors or false information occur, the spokesperson will not only trace the source but also establish a response team to address the issue. 	<p>1. Internal control :</p> <ul style="list-style-type: none"> • Promote information security education and training and conduct annual phishing drills. • In 2023, a total of 175,724 hours of information security education and training courses were provided, with 298,732 participants. <p>2. External participation :</p> <ul style="list-style-type: none"> • Software and hardware are backed up in multiple locations.

Description	Potential Impact	Control Plan	Implementation Status
		<ul style="list-style-type: none">In response to the impact of losses resulting from false information, the legal department will be responsible for preparing appropriate litigation responses promptly.	