

2025 Sustainability Report

Xander International Corp.

Digital Transformation • Sustainable Future

E 
Environmental

S 
Social

G 
Governance

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Message from Management

Since its official launch in 1997, Xander International Corp. has earned the recognition and support of many world-renowned brand manufacturers thanks to its professional management team, solid financial structure, reasonable operational planning, and comprehensive services. At the same time, the company has also won widespread praise and trust through its extensive distributor network and has cultivated a deep presence in Taiwan's technology information channel market for nearly 30 years.

Xander primarily operates in the Taiwan market, which is relatively stable and domestic-oriented. However, in response to the globally sustained focus on sustainability issues, Xander International Corp. implemented electronic approval processes years ago for efficient management of information agency operations. Using digital platforms, we manage internal personnel attendance, internal approvals, and operational report generation to reduce paper usage. Externally, we integrate sales-end information through data interfacing with major chain clients and provide customers with a convenient E-commerce platform via a comprehensive B2B website. In 2025, we have implemented a series of digital improvement plans, including electronic invoice downloads on the website and adjustments to corresponding logistics and delivery models. Through digitalized operations, we not only enhance operational efficiency but also accelerate the realization of a paperless and carbon reduction sustainable goal.

	Xander International Corp. President, Mark Chen
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Sustainability goals are results accumulated progressively through continuous advancement. Corporate operations, however, aim for profitability and survival. As Xander International Corp. strives to achieve profitability and longevity, we contribute to environmental sustainability by partnering with customers and employees for beach cleanups, regularly auditing energy conservation and electricity saving measures, and establishing digital platforms. Internally, we continuously improve the working environment,

strengthen talent development, and encourage employees to form sports clubs. Externally, we purchase corporate gifts and snacks produced by charitable organization workshops, thereby contributing modestly to social responsibility. Furthermore, by continually enhancing company resilience through rigorous planning and strong execution, we lead the enterprise to strengthen corporate governance, progressively realizing the concept and vision of corporate sustainable development. We also hope all stakeholders and Xander International Corp.'s partners will join hands with us to continuously advance toward sustainability goals.

About This Report

To pursue sustainable business operations and enhance information transparency, Xander International Corp. issues the 2025 Sustainability Report (hereinafter referred to as "This Report"). Through this Report, we communicate to stakeholders the measures and performance the company has undertaken in building integrity governance, implementing environmental protection and occupational safety measures, and improving employee compensation and welfare under the goal of sustainable management. Xander International Corp. hopes stakeholders will continue to pay attention and provide valuable suggestions, enabling the company to make significant progress on the path of corporate sustainability.

Reporting Boundaries and Scope

Disclosure Category	Coverage
Period	For the entire year of 2025, and to ensure the completeness of the disclosed information, any content that spans different years of operations will be explained separately in the text of this report.
Operating locations	Taiwan Region (Taipei headquarters, Linkou logistics center, home appliance service center, and branch offices in Zhongli, Hsinchu, Taichung, Tainan, and Kaohsiung)
Financial data	Consistent with the consolidated financial statements published by Xander International Corp.
Environmental sanitation data	Taiwan Region (Taipei headquarters, Linkou logistics center, home appliance service center, and branch offices in Zhongli, Hsinchu, Taichung, Tainan, and Kaohsiung)
Employee data	Taiwan Region (Taipei headquarters, Linkou logistics center, home appliance service center, and branch offices in Zhongli, Hsinchu, Taichung, Tainan, and Kaohsiung)
Public welfare activity performance	Taiwan Region (Taipei headquarters, Linkou logistics center, home appliance service center, and branch offices in Zhongli, Hsinchu, Taichung, Tainan, and Kaohsiung)
Information Recompilation	This year marks the company's first ESG sustainability report; there were no restatements. If any information has been adjusted or changed, please see the descriptions in each chapter.

Basis of Preparation and Information Verification Methods

- This Report is prepared in accordance with the 2021 edition of the Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI), and complies with the requirements of the "Operational Rules for the Preparation and Submission of Sustainability Reports by OTC-Listed Companies". The Report also includes a GRI Standards content index in the appendix for stakeholder reference.
- The financial data disclosed in this Report have been audited and certified by Deloitte Touche Tohmatsu Limited under the International Financial Reporting Standards (IFRS), with amounts expressed in thousands of New Taiwan Dollars; environmental, employee, and occupational safety data are compiled and consolidated by the responsible departments and verified by department heads, presented following internationally accepted calculation methodologies.
- This year's Sustainability Report has not obtained assurance or verification opinions from third-party assurance providers.

Reporting Frequency

This is the second Sustainability Report for Xander International Corp. Going forward, Xander International Corp. will publish the report annually. To enhance the transparency and accessibility of the disclosed information, the full electronic version of the report can be downloaded from Xander International Corp's official website.

- Date of this release: August 2026.
- Next publication date: August 2027.

Feedback

If you have any comments or suggestions regarding the content of this report, please feel free to contact us.

Xander International Corp., Finance Department

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Official website link: <https://www.xander.com.tw/user2/investor-zone/investor-zone12.aspx#sort-b>

2025 Sustainability Performance

Corporate Governance	•The Board of Directors' internal performance evaluation averaged 91.1 points. •Directors collectively completed 46 hours of professional training. •Integrity management training was conducted with 174 participants, including current and new employees, accumulating 0.16 hours of training. •No integrity violations were reported; no violations of corporate governance regulations were found; and there were no significant deficiencies in internal controls.
Sustainable Environment	•All office photocopying paper uses PEFC-certified paper. •The main supplier of packaging boxes for warehouse shipments is YFY, whose products meet FSC forest certification standards. •100% of new suppliers have signed supplier commitment letters. •There are no records of environmental violations. •There have been no supply chain disruptions caused by suppliers' major violations of regulations related to social responsibility, environment, human rights, or occupational safety. •Greenhouse gas emission intensity in 2025 is projected to decrease by 9% compared to the previous year. •From Q2 to the end of 2025, an electronic signature system (such as DianDianQian) was implemented, processing a total of 734 contracts, of which 105 were electronic contracts, reducing paper usage by approximately 14.3%. •In Q4 2025, paperless signing processes were implemented at Black Cat Delivery and Hsinchu Logistics, reducing paper signing usage from 94,000 sheets to 81,000 sheets, a reduction of approximately 14%. •We continued to encourage distributors to provide invoice information via email, reducing the need for paper printing and mailing. In 2025, the total number of invoices was approximately 379,000, with 129,000 of them being sent by mail, resulting in a reduction of approximately 34% in paper usage.
Social prosperity	• Maintained a zero-accident record: no employees suffered deaths, serious occupational injuries, or recordable occupational injury incidents due to occupational injuries, nor any deaths or recordable occupational diseases. • No labor violations. • No labor disputes. • Collaborated with the “Eden Social Welfare Foundation” and the “Syin-Lu Social Welfare Foundation”, assisting the foundations and working hand-in-hand with clients to sustainably operate charitable and compassionate organizations.

1. Stakeholder Engagement

1.1 | Sustainability Promotion Organization

1.2 | Identification of Stakeholders

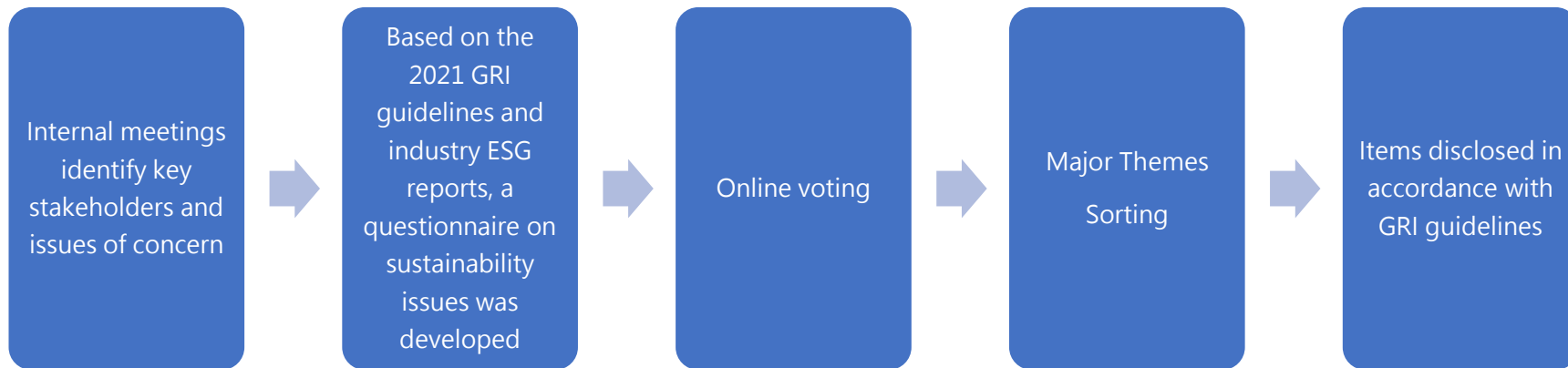
1.3 | Stakeholder Communication

1.4 | Identification of Material Topics



1、 Stakeholder Engagement

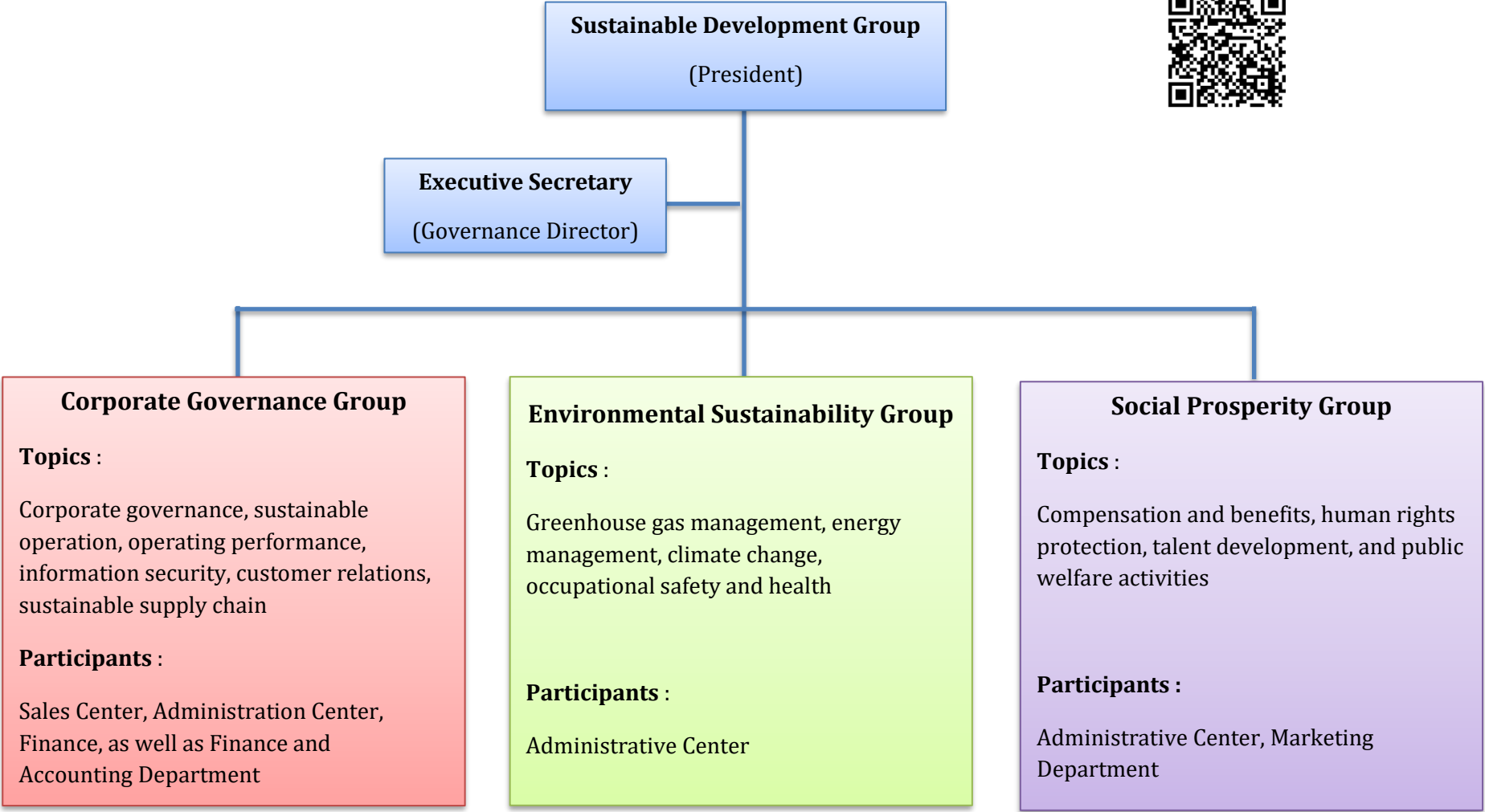
Stakeholder and Material Topic Identification Process



1.1 Sustainability Promotion Organization

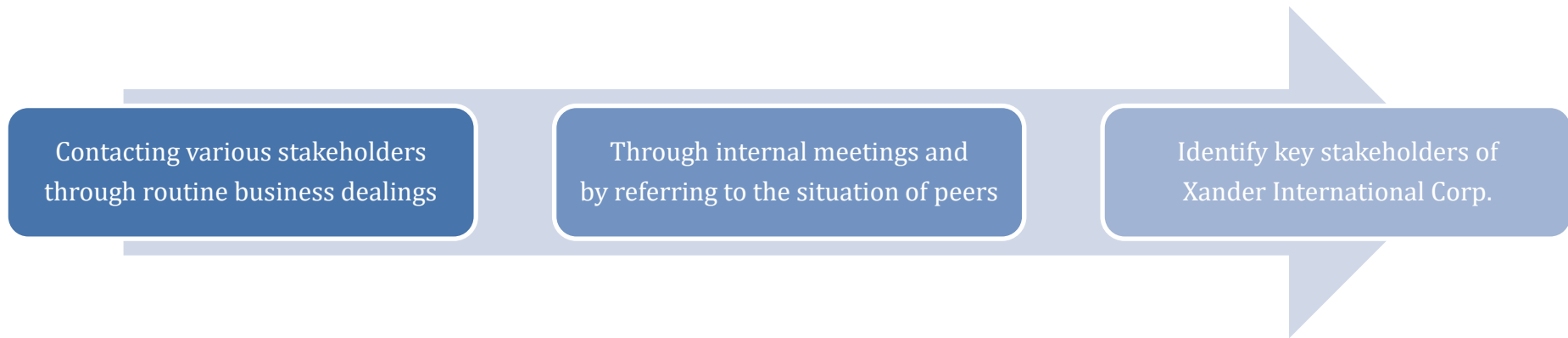
The Board of Directors of Xander International Corp. authorizes the Corporate Governance Officer to establish the Sustainability Development Task Force, with the Corporate Governance Officer serving as convener. The Sustainability Development Task Force is responsible for formulating sustainable development policies, implementing and enforcing them internally, and progressively integrating the concept of sustainable management into Xander International Corp. culture.

To address the environmental, People (including human rights), and corporate governance (hereinafter referred to as “ESG”) aspects of sustainability, the Sustainability Team has established three specialized groups. These groups, comprised of responsible departments, collect stakeholder concerns regarding operational performance, customer relations, information security, talent development, compensation and benefits, and sustainable supply chain management. Respecting stakeholder rights, a dedicated stakeholder section is available on the company website to appropriately address their concerns on key sustainability issues. Xander International Corp. has developed a code of conduct for sustainability practices and procedures for preparing and verifying sustainability reports, incorporating them into its internal control system. Each year, Xander International Corp. submits an annual report to the Board of Directors on its ESG implementation status, including major themes identified, subsequent risk responses, objectives, and implementation status. The Board of Directors receives an annual report from the Sustainability Team, assesses the feasibility of policies and objectives set for major themes, reviews the extent of ESG implementation, and, when necessary, urges the company to make adjustments, ensuring the Board's substantive involvement in the company's ESG practices.



1.2 Identification of Stakeholders

Identification of Key Stakeholders



Stakeholders are groups that affect or are affected by Xander International Corp. Each department conducts an initial screening of stakeholder types encountered during routine business interactions. Based on the frequency of interaction, mutual influence, and the level of importance between each stakeholder and Xander International Corp., and through internal discussions and benchmarking against industry peers, Xander International Corp. ultimately identifies its key stakeholders of significant importance, including shareholders/investors, employees, suppliers, and resellers.

1.3 Stakeholder Communication

Due to the differing identities and categories of Xander International Corp.'s key stakeholders, the issues they are concerned with also vary. Xander International Corp.'s departments proactively engage in constructive interactions with stakeholders through diverse channels, enabling stakeholders to timely understand the company's operational status. Meanwhile, Xander International Corp. can grasp stakeholders' expectations and demands and respond promptly. The company reports at least annually to the Board of Directors on the two-way communication status between key stakeholders and the company.

Each department of Xander International Corp. collects the concerns raised by key stakeholders during routine business transactions. The reports from comparable peers. This process identifies Xander International Corp.'s sustainability issues covering economic, environmental, and people (including human rights) dimensions, ensuring that the disclosed sustainability information meets the completeness and diversity requirements of the GRI Standards. Sustainability Working Group consolidates and summarizes these, while also referencing the 2021 GRI Sustainability Reporting .

Stakeholder	Shareholders/ Investor	Significance to Xander	As the company's source of funding and an important oversight force, its investment decisions influence the company's capital structure and market evaluation, and by focusing on ESG issues, it prompts the company to strengthen its sustainable operations and the quality of information disclosure.		
Communication channels/frequency		Issue of concern	Communication Achievements	Measures / Solutions	Contact
•Shareholders' Meeting / Once a year •Investor Conference / At least once a year •Quarterly and Annual Financial Reports / Periodic •Investor Relations Section of Company Website / Irregularly •Market Observation Post System / Irregularly		•Operational Performance •Innovative Services •Occupational Health and Safety •Information Security •Compensation and Benefits •Talent Development •Labor-Management Communication	•A well-established spokesperson system. •Disclose all company information through the public information observation platform within the prescribed time limits in accordance with relevant laws and regulations. •Hold regular shareholder meetings and investor briefings to explain operational performance to investors and answer their questions. •The company provides a reporting channel; employees and relevant personnel can report any improper professional conduct via email.	•3.1 Governance Practices •3.1.1 Board of Directors •3.1.2 Functional Committees •3.1.3 Internal Audits •3.1.4 Integrity Management •3.2 Risk Management •3.4 Operational Performance •3.6 Information Security	Executive Vice President: Andy Huang Tel: 02-2219-1600 Email: andy_huang@xander.com.tw

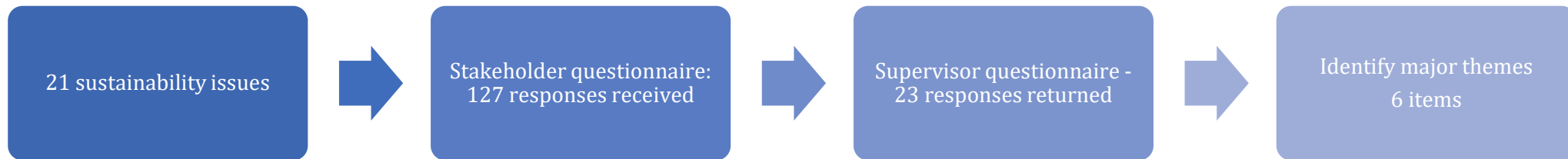
Stakeholder	employee	Significance to Xander	As the company's core human capital, employees are the driving force behind operational development, innovation capabilities, and service quality. Their professional competence, dedication, and organizational identification directly impact corporate performance and competitiveness. The company promotes organizational sustainability through comprehensive talent development, workplace safety, and employee care initiatives.		
Communication channels/frequency		Issue of concern	Communication Achievements	Measures / Solutions	Contact
•Labor-Management Meetings / Quarterly •Employee Benefits Committee / Monthly •Company Website / Irregularly		• Operational Performance •Information Security •Customer Relations •Talent Development •Compensation and Benefits •Employee Diversity and Equality	•We uphold the principles of fairness and non-discrimination, providing employees with equal employment opportunities. •We have established a comprehensive salary and benefits system, offering employees reasonable treatment and rewards. •We have formulated work rules in accordance with relevant labor laws, clearly defining various working conditions to protect employees' legal rights. We have also established a complaint channel where employees can voice their opinions at any time and receive fair and reasonable resolution.	•5.1 Employee Overview •5.1.1 Human Rights Protection •5.1.2 Employee Statistics •5.2 Suitability and Competency •5.2.1 Compensation and Benefits •5.2.2 Talent Development •5.2.3 Labor-Management Communication •5.3 Occupational Safety and Health •5.4 Public Welfare Participation	HR Department, Deputy Manager Ms. Nico Wang Tel: 02-22191600 Email: HR@xander.com.tw

Stakeholder	Dealer/ Reseller	Significance to Xander	As a key sales channel partner, establishing long-term, stable, and mutually trusting cooperative relationships with resellers enhances market coverage and competitive advantage, while strengthening overall operational efficiency. Furthermore, through institutionalized management and standardized cooperation, we jointly implement responsible supply chain and sustainable development goals.		
Communication channels/frequency		Issue of concern	Communication Achievements	Measures / Solutions	Contact
•Sales and Sales' assistants contact window/Irregularly •Sales Support and Engineering contact Window /Irregularly •Customer Service Department Contact Window /Irregularly •Website Customer Service Email /Anytime •Customer Satisfaction Survey /Once a year		•Customer Relations •Information Security •Ethics and Integrity •Human Rights Protection •Sustainable Supply Chain	•Sales and Sales' assistants Contacts: Maintain strong customer relationships through instant messaging, meetings, phone calls, emails, and in-person visits. •Sales Supports and Engineers :Provide online or in-person assistance with repairs, installations, and troubleshooting based on the needs of sales representatives, the manufacturer, and customers. •Customer Service Contacts: Handle customer inquiries by phone. •Website Customer Service Inbox: Receive customer inquiries and forward them to the relevant contact person or team for follow-up assistance and service. •Customer Satisfaction Survey: 1. Clarify areas of customer satisfaction and dissatisfaction, and discuss improvement directions internally. 2. Conduct customer satisfaction surveys immediately after certain activities and seminars to clarify whether customer needs align with activity objectives, and make adjustments accordingly.	•3.5 Customer Relations	Official website customer service channels: https://www.xander.com.tw/user/support.aspx

Stakeholder	Supplier	Significance to Xander	As a key partner in the company's operations, establishing long-term, stable, and mutually trusting partnerships with suppliers allows the company to improve supply chain efficiency and resilience, and reduce operational risks. Furthermore, the company values its suppliers' performance in areas such as environmental protection, labor rights, and business ethics, and promotes responsible supply chains and sustainable operations through supplier management systems and codes of conduct.		
Communication channels/frequency		Issue of concern	Communication Achievements	Measures / Solutions	Contact
•Supplier meetings / Irregularly •Exhibitions / Irregularly •Sustainability self-assessment form / Annually		•Customer Relationships •Operating Performance •Ethics and Integrity •Information Security •Employee Diversity and Equality •Sustainable Supply Chain	•Our company has established a "Supplier Management Regulations" to implement a supplier management system. Before procurement, we assess the supplier's business operations and the products to be procured to ensure reasonable transaction terms. •We sign supplier sustainability commitment letters with key suppliers. •We maintain good communication channels with suppliers, respect and protect their legitimate rights and interests, and create harmonious partnerships. •We conduct supplier sustainability self-assessment forms for the top two suppliers by procurement amount.	•4.4 Sustainable Supply Chain	Administrative Center, Deputy General Manager Ms. Vicky Lin Tel: 02-22191600 Email: vicky_lin@xander.com.tw

1.4 Identification of Material Topics

Material Topics Identification Process



Aspect	Sustainability Issues
Environmental	Sustainable supply chains, green services, energy management, waste management, greenhouse gas management, climate change management, water resource management, biodiversity
People (Including human rights)	Compensation and benefits, talent development, labor-management communication, occupational safety and health, human rights protection, and public welfare participation
Economic	Operational performance, customer relations, information security, integrity in business, and innovative services

Note: Corporate governance, risk management, and ethics and integrity are mandatory disclosure areas under the GRI Sustainability Reporting Standards 2021 (GRI Standards: 2021). Therefore, although these topics are not listed as material topics this year, this report will still disclose related content.

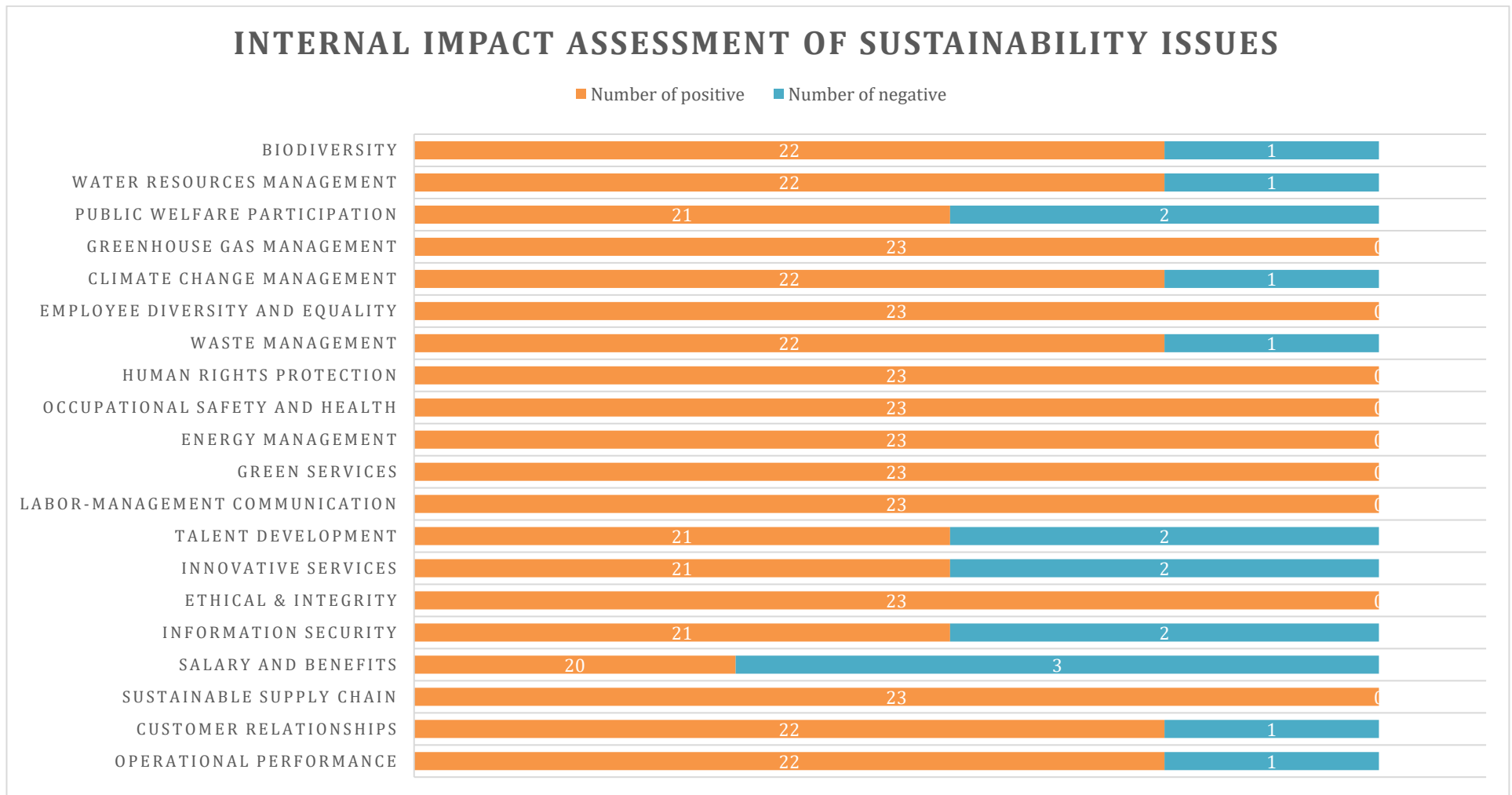
This year, Xander International Corp.'s Sustainability Development Team formulated 20 sustainability issues. An online questionnaire was distributed to key stakeholders to assess the impact level of each issue on them, collecting 174 valid responses, including 43 from shareholders/investors, 37 from employees, 29 from suppliers, and 42 from resellers. The scores reflecting the impact of each sustainability issue from major stakeholders were obtained. Another online questionnaire was distributed to 23 supervisors to score the impact level of each sustainability issue on Xander International Corp. internally and externally. After consolidating both sets of scores, a materiality matrix was created. Following discussions by the Sustainability Development Team, at least one issue from each of the three aspects—environment, people (including human rights), and economy—was included as a material topic for the year. The identified priority material topics for Xander International Corp. this year are operational performance, customer

relationships, information security, compensation and benefits, talent development, and sustainable supply chain. In facing an increasingly challenging business environment, especially in pursuing operational performance and returning value to shareholders while maintaining customer trust, it is also essential not to compromise local living environment quality or employee health and well-being. Any unlawful incidents could severely damage the company's hard-earned reputation. Conversely, if the company can transform risks into opportunities and find a balance between economic performance, sustainable environment, and social prosperity, it will enable continuous growth and lead toward sustainable management.

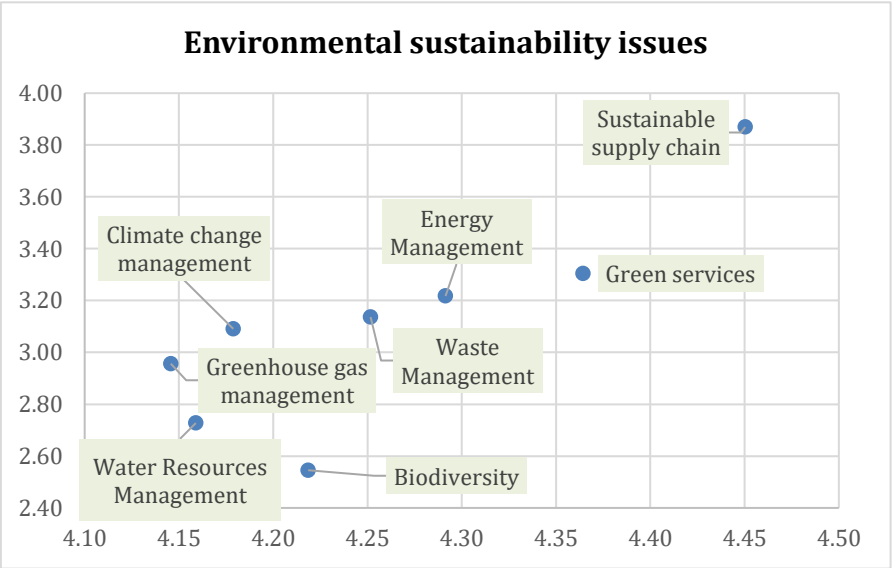
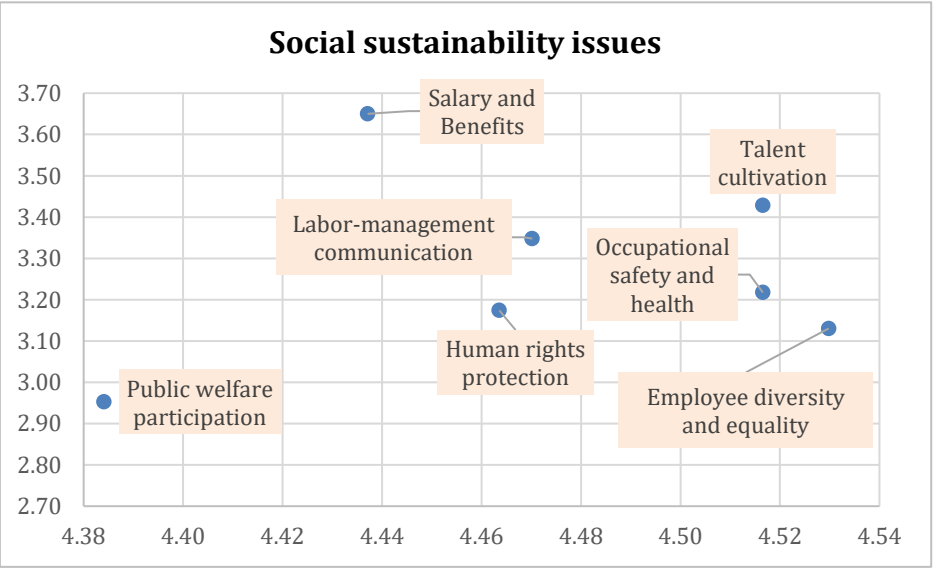
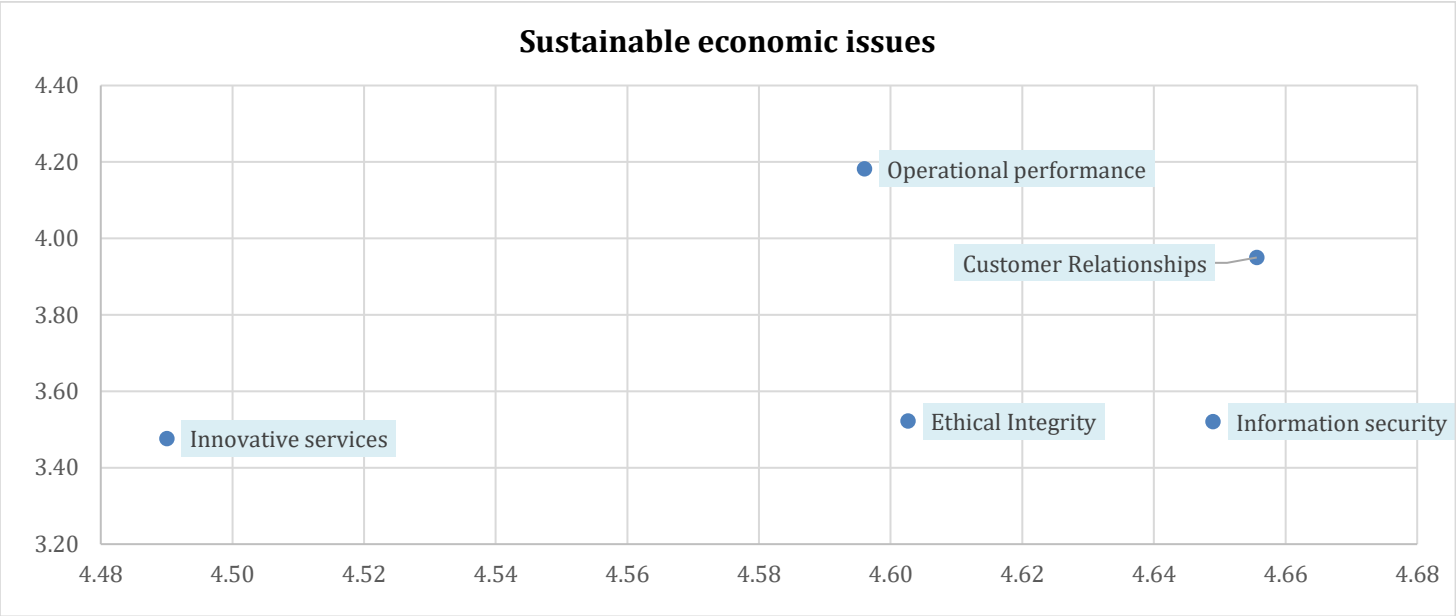
Xander International Corp. will explain the management policies and related disclosure items for each material topic in this report. To ensure balanced information in the sustainability report, supplementary disclosures on Xander International Corp.'s efforts and achievements in public welfare will also be provided.

● Identification of positive and negative impacts

Members of the Xander International Corp. Sustainability Development Team and internal senior executives jointly assess the positive and negative impacts and likelihoods of the company's operational activities on the economy, environment, and society (human rights), and discuss in meetings whether these impacts are actual or potential. The management's evaluation results of identified positive and negative impacts are as follows:



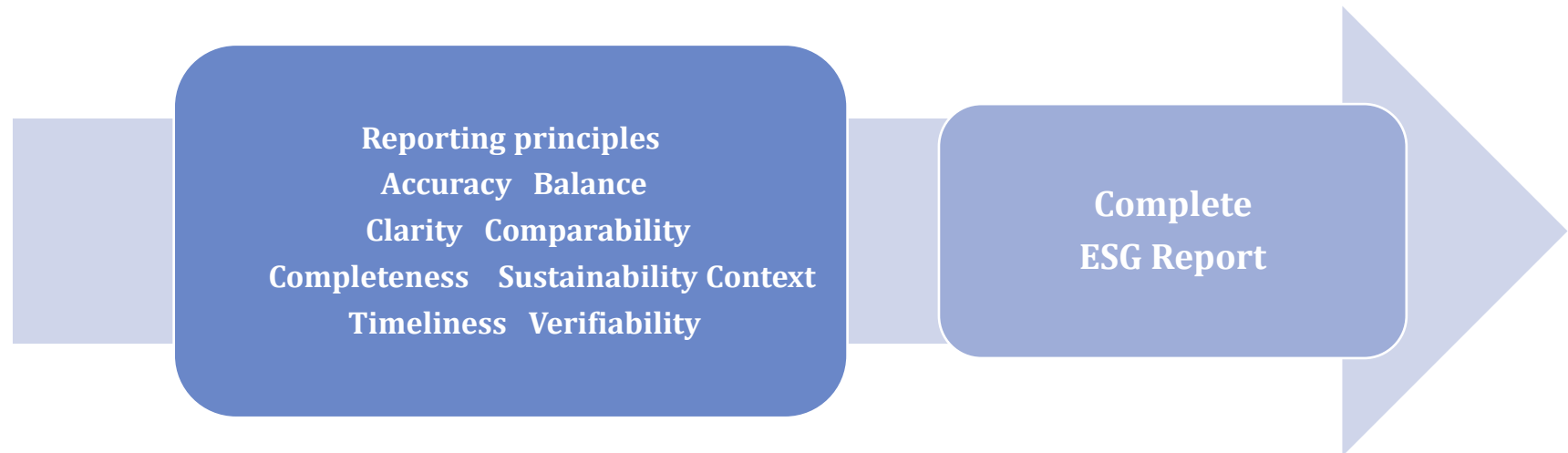
● Major Issues Matrix



Based on the key material topics of Xander International Corp., the company consolidates the three main ESG pillars for the year as follows: continuously generating greater profits while strengthening information security to protect business secrets; internally, creating a happy workplace that ensures employee health and safety; externally, establishing long-term stable trust relationships with customers; and engaging with supply partners to jointly implement energy saving and carbon reduction, effectively managing environmental controls to avoid excessive impact on the environment.



Principles of Report Writing



Xander International Corp. adheres to the reporting principles of the GRI (Global Relations Authority) guidelines in preparing its ESG reports. Based on the sustainability principle: transparently disclosing how the company takes measures to mitigate or reduce negative impacts on the economic, environmental, and people (including human rights) realities of its operating locations and surrounding areas; based on the completeness principle: the information disclosed in the report should adequately reflect the scope of the company's significant economic, environmental, and people (including human rights) impacts; based on the accuracy principle: the information in the report should be sufficiently accurate and detailed to allow stakeholders to assess the company's ESG performance; and based on the balance principle: the information in the report should fairly reflect both positive and negative aspects. Effectiveness: The report aims to enable stakeholders to make reasonable assessments of Xander International Corp.'s ESG performance. Based on the principle of clarity, the information presented in the report is easily understood and accessible to stakeholders. Based on the principle of comparability, the report discloses ESG information according to internationally accepted standards, and the way this information is disclosed allows stakeholders to analyze the company's long-term performance. Based on the principle of timeliness, the company regularly issues ESG reports, providing timely ESG information for stakeholders to make informed decisions. Based on the principle of verifiability, the company ensures the accuracy of the information disclosed in the reports through internal and external review.

List of major themes

Aspect	Major Themes Ranking	Impact direction	Description of Cause	scope of impact			Corresponding to GRI Guidelines 2021: General Disclosure/Subject Guidelines	Chapters reveal on this report	Compared with 2024
				Upstream	Company	Downstream			
				Manufacturer		Reseller			
Economy	Operational performance	Actual positive	Consolidated revenue in 2025 is projected to grow by approximately 13% compared to 2024.	●	●	●	GRI 201: Economic Performance	3.4 Operational Performance	maintain
Economy	Customer Relations	Actual positive	No major customer complaints occurred in 2025, and the customer satisfaction survey met the standards.	●	●	●	Custom-tailored topics	3.5 Customer Relationships	maintain
Economy	Information Security	Potential positive	In 2025, resources will be invested to upgrade hardware, replace firewalls, update antivirus software patches, and improve personnel's cybersecurity awareness to ensure zero cybersecurity incidents.	●	●	●	Custom-tailored topics	3.6 Information Security	↓1
People (including human rights)	Talent Development	Actual positive	We have introduced a learning platform to strengthen our internal talent training system and hold annual team consensus-building camps to foster consensus among outstanding colleagues and provide them with promotion opportunities each year.		●	●	GRI 404: Training and Education	5.2.2 Talent Development	↓1

Aspect	Major Themes Ranking	Impact direction	Description of Cause	scope of impact			Corresponding to GRI Guidelines 2021: General Disclosure/Subject Guidelines	Chapters reveal on this report	Compared with 2024
				Upstream	Company	Downstream			
				Manufacturer		Reseller			
People (including human rights)	Compensation and Benefits	Actual positive	The overall salary adjustment for 2025 is 5.57%.		●		GRI 201-3: Defining Benefit Obligations and Other Retirement Calculations GRI 202: Market Position GRI 401: Employment Relations GRI 405-1: Employee Diversity and Equal Opportunities GRI 405-2: Ratio of Basic Salary to Compensation for Women to Men	5.2.1 Compensation and Benefits	↓1
Environment	Sustainable supply chain management	potential positive	The company has incorporated its existing supplier management into the requirements of sustainable management and is gradually increasing self-assessment of key suppliers.	●	●	●	GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment	4.4 Sustainable Supply Chain	↑3

Note: ● Direct/Indirect Impacts

2. About Xander

2.1 | Company Overview

2.2 | Business Philosophy

2.3 | Awards and Honors

2.4 | Association Participation



2、About Xander International Corp.

2.1 Company Overview

Founded in November 1995 by Ms. Cher Wang and Mr. Wenqi Chen, Xander International Corp. is a subsidiary of VIA Technologies and officially listed on the Taiwan Stock Exchange in 2001. Since its official operation in 1997, Xander International Corp. has earned the recognition and support of world-renowned brands and the trust of numerous resellers through its professional management team, sound financial structure, appropriate operational plans, and comprehensive services. It has cultivated a deep presence in the Taiwan information technology distribution market for nearly 30 years.

Given the rapid changes in the industry market, in addition to continuing its focus on the distribution of home information technology products, Xander International Corp. acquired and expanded into the value-added and commercial product lines in 2002, entering the project market for government agencies and corporate users. After more than a decade of hard work, it has now secured a place in the commercial and value-added project market.

- Establishment Date: 1995
- Headquarters: 5th Floor, No. 531 Zhongzheng Road, Xindian District, New Taipei City
- Capital: NT\$908,895,000
- Number of employees: 279
- Consolidated revenue for the year: NT\$10,026,715,000
- Operating locations: Taipei Headquarters, Linkou Logistics Center, Home Appliance Service Office, Zhongli Branch, Hsinchu Branch, Taichung Branch, Tainan Branch, Kaohsiung Branch

Shareholder structure

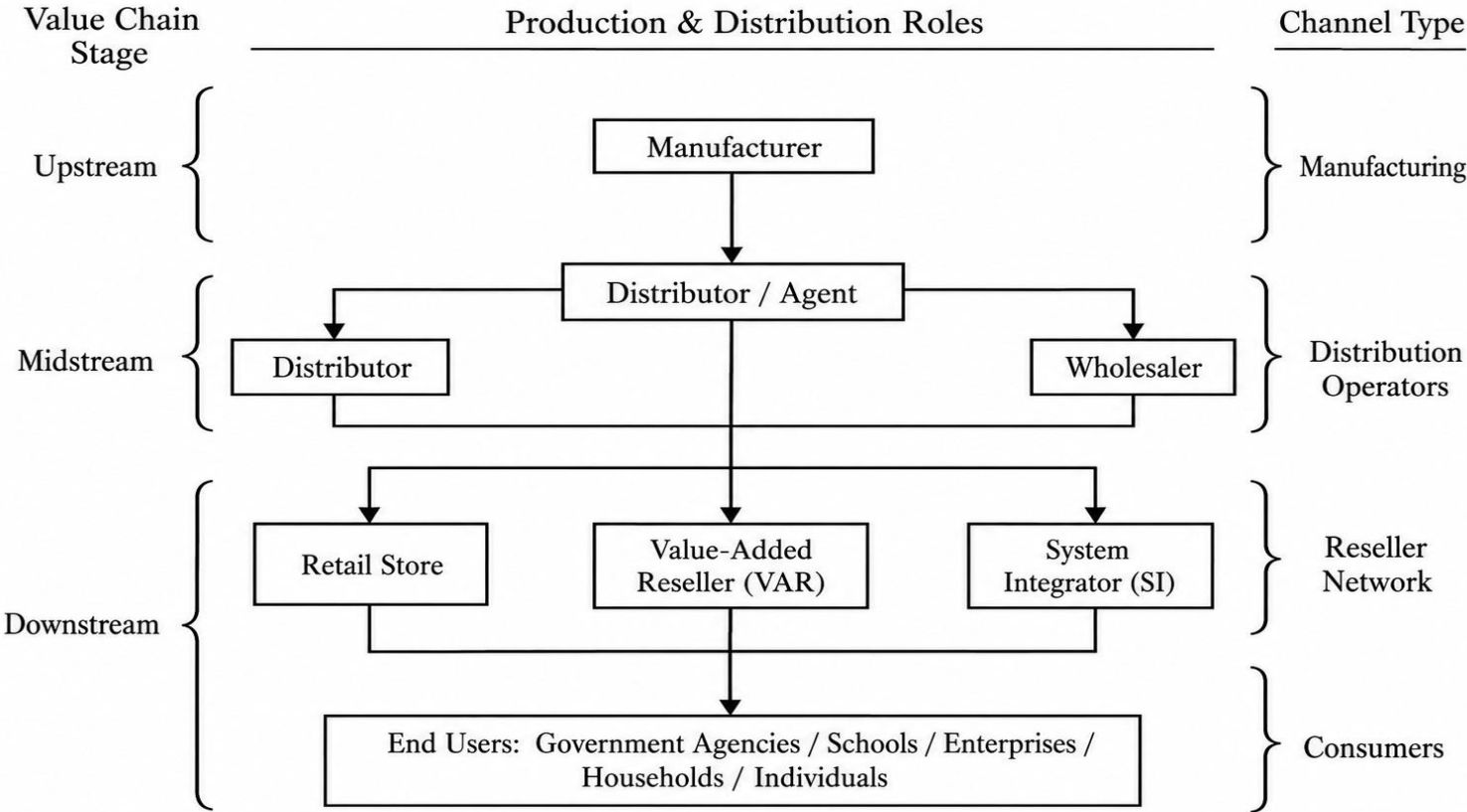
(Unit: %)	Domestic Juridical Person	Domestic Natural Person	Foreign Institutions and Foreign Nationals	Total
Shareholding ratio	42.62%	56.12%	1.26%	100%

Note: Data statistics are up to April 27, 2026.

Sales proportion of main products

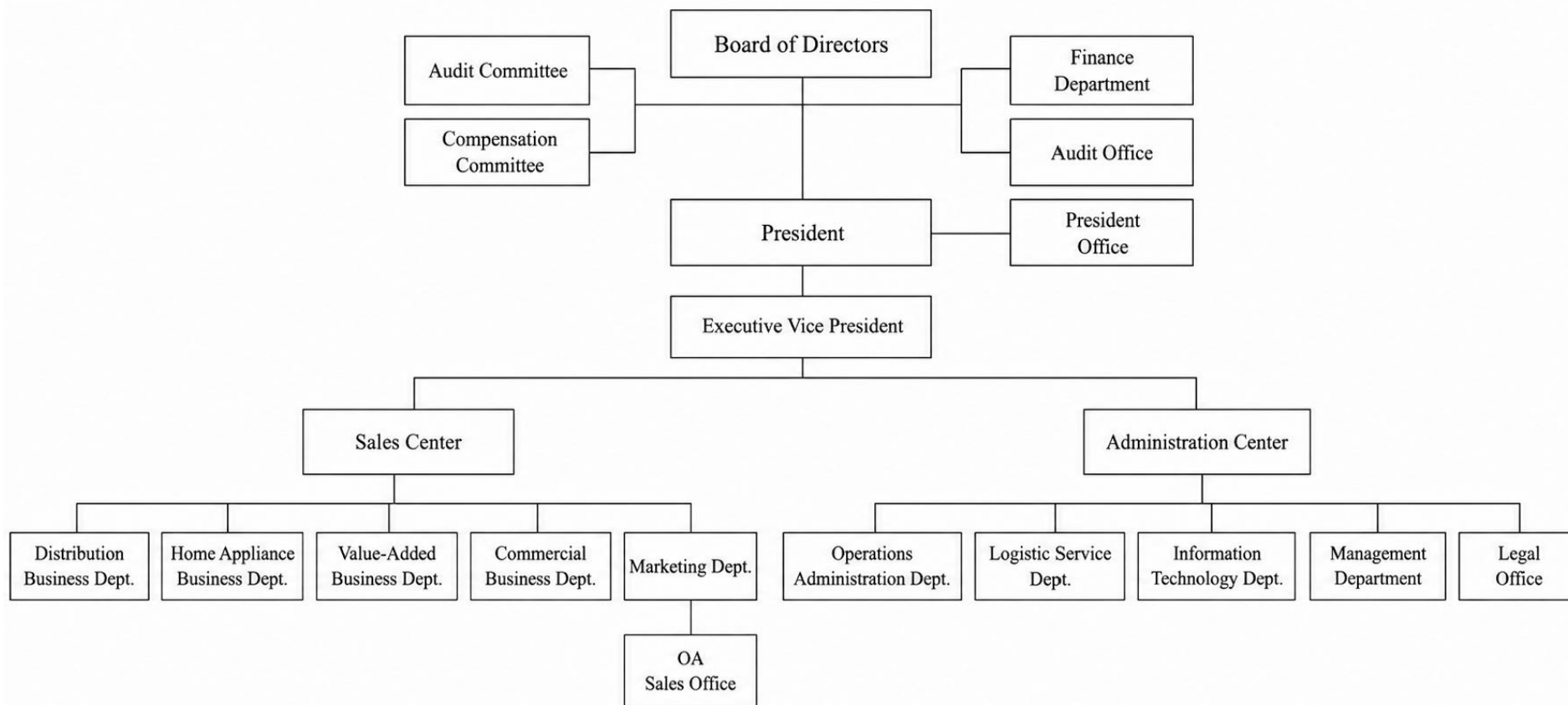
By Product (%)	2023	2024	2025
Sales revenue	99.91	99.95	99.94
Service Revenue	0.09	0.05	0.06
Total	100.00	100.00	100.00

A map showing the upstream, midstream, and downstream positions of Jian Da International Co., Ltd. in the overall industry chain.



● Composition of the highest governance unit

Xander International Corp. takes the Board of Directors as the highest governance core and has established two functional committees, the Audit Committee and the Compensation Committee, to strengthen governance effectiveness. The Board of Directors is responsible for formulating the company's overall strategic direction, supervising the implementation effectiveness of management, and bearing ultimate responsibility to the company and all shareholders. In all aspects of the governance system's operation, the Board of Directors exercises its powers in accordance with relevant laws, the company's articles of association, and shareholder resolutions.



2.2 Business Philosophy

『Thinking』 Understanding the problem 、 solve problems

『Innovation』 better 、 different 、 Brand New

- We need to use our brains in our daily lives and at work, especially in the workplace. For example, in the product department, we need to think critically about why a product line achieved record sales – was it due to the manufacturer's correct strategy, or the effectiveness of our sales focus and distribution channels? If product sales are poor, we need to consider where we fell short or whether the manufacturer's resources were insufficient. By clarifying the root causes of the problems through reflection, we can then formulate corresponding solutions to resolve them. Besides the front-line sales department, support units such as finance, legal, warehousing and logistics, HR, and MIS also encounter various issues in their daily work. By understanding the essence of the problems through reflection and clarifying solutions, we can gradually improve ourselves and contribute to the company's steady growth.
- Innovation is about using your "brain" to bring about change. Especially with our new, young colleagues, don't be afraid to ask questions or embrace differences. Your unique ideas and fresh ways of thinking can change existing habits, giving us the opportunity to break through blind spots and find different solutions and new business models. Innovation also means creating unique personal value, which in turn creates overall value for the company. In sales, you need to create value that customers need; in product management, you need to create value that manufacturers need; in management, you need to be needed by subordinates or higher-level managers. Being "needed" is the driving force behind innovation. It's about creating better, different, and entirely new product management methods, sales approaches, or personal work management styles—all of which require using your brain to think about how to achieve them.

Development Plans For Each Business Units:

- Distribution Business Unit : Actively explore external markets 、 Develop commercial market 、
Enhance DIY products 、 Optimize product portfolio 、
Deeply engaged in the development of key brand products
- Value-Added Business Unit : Developing surveillance products and distribution channels 、
Deepen key account engagement 、 Enhance professional engineering support
- Home Appliance Business Unit : Continuous new product development 、 Actively expand into new markets 、
Innovative sales model 、 Expand home appliance service business
- Commercial Business Unit : Aggressively expand Information Security Product 、
Comprehensive technical support services

- Short term : Focus on existing product lines 、 Current customer 、 increase company revenue and profitability.
- Medium- to long-term : expanding product lines 、 New Channel 、 New Service Modle 、 Create a sustainable business model.

2.3 Awards and Honors

Xander International Corp. collaborates closely with suppliers and distribution partners, receiving numerous awards in recognition of supplier excellence. Over the years, we have been honored with Outstanding Supplier Awards from key clients:

Award	Trophy/Certificate Photo
2025 Carrefour's Best Partner (Carrefour)	
2025 AMD outstanding partner (AMD)	
CERTIFICATE Authorized Distributor 2025 (Philips)	
CERTIFICATE Authorized Distributor 2025 (AOC)	
Fujifilm 2025 Premier Distributor (Fujifilm)	

Fujifilm 2025 H1 Premier Distributor (Fujifilm)	
AGON Best AGON Best Distributor Award #1 GAMING MONITOR 3 CONSECUTIVE YEARS WORLDWIDE (AOC)	
2023-2024 Gold Partner (Brother)	
2024 Carrefour's Best Partner (Carrefour)	
FY24 Distributor Consumer PC System Best Contribution Award (HP)	
MSI 2023 Outstanding Sales Award (MSI)	
PHILIPS Certificate Authorized Distributor 2024 (PHILIPS)	

MMD Annual Excellence Award 2024 (MMD)	
FUJIFILM 2024 Premier Distributor (FUJIFILM)	
Signify 2023 Business Partner of the Year (Signify)	
AOC Certificate Authorized Distributor 2024 (AOC)	

2.4 Association Participation

Besides enhancing its own product competitiveness, Xander International Corp. actively communicates with various stakeholders and, through participation in industry-related associations, fosters constructive interaction with association members to stay informed of the latest industry trends.

Organization	Description	Membership
Taipei Computer Association (TCA)	Founded in 1974 by 15 members, the association now has over 3,100 corporate members spread across 18 counties and cities in Taiwan. Their business scope covers the design and manufacturing of software, hardware systems, semiconductors and electronic components, domestic and international sales, smart system integration, network communication services and e-commerce. The total capital of its members reaches NT\$1.88 trillion, employing over 740,000 people in Taiwan, and accounting for more than 85% of Taiwan's ICT industry output.	member

Taiwan Corporate Governance Association (TCGA)	Founded in 2002, the association is a non-profit, professional, non-governmental organization in Taiwan that advocates for corporate governance and assists Taiwanese companies in strengthening their corporate governance, enhancing their competitiveness, and improving their sustainable business capabilities. The association currently has 73 corporate members, 210 corporate member representatives, and individual members.	member
Taiwan Telecommunication Engineering Industry Association (TTEIA)	The only legally mandated professional association in Taiwan specializing in "telecommunications services" was established in September 1987 under the name "Yong An Communications Co., Ltd." The application was approved by the Ministry of the Interior on April 30, 1988. Services include: assisting members in applying for and obtaining "Telecommunications Controlled Equipment Business Licenses" and "Telecommunications Engineering Business Registration Licenses" issued by the competent authority, the National Communications Commission (NCC); assisting and guiding members in obtaining relevant licenses stipulated by the NCC; collecting tender notices for telecommunications engineering projects from various organizations and informing members to participate in bidding, thus creating business opportunities. Since its inception, the association has grown to 3,120 members.	member

3. Responsible Governance

3.1 | Governance Practices

- 3.1.1 Board of Directors
- 3.1.2 Functional Committees
- 3.1.3 Internal Audit
- 3.1.4 Business Integrity

3.2 | Risk Management

3.3 | Regulatory Compliance

3.4 | Operational Performance

3.5 | Customer Relations

3.6 | Information Security



3、Responsible Governance

Sound corporate governance includes a robust board of directors, functional committees (such as audit and compensation committees), rigorous internal control mechanisms, and a stable financial management system. The operation of a good system not only helps reduce business risks but also enhances overall competitiveness and builds outstanding brand value. Furthermore, integrity and corporate responsibility should be at the core of corporate culture. Only by strictly adhering to regulations can honest operation be practiced, ensuring the company's steady development under a sound governance structure and thus protecting the rights and interests of all stakeholders.

Xander International Corp. complies with the Securities and Exchange Act and related regulations, establishing a comprehensive corporate governance system. To further protect shareholder rights, strengthen the functions of the board of directors, respect the interests of stakeholders, and improve information transparency, the board has formulated the "Corporate Governance Practice Code." Through a fair, just, and open director selection mechanism and the appointment of independent directors, the board ensures effective management and oversight. In addition, to prevent insider trading, the board has also adopted the "Internal Material Information Processing and Insider Trading Prevention Management Procedures," strictly regulating that directors, managers, and employees must not profit from undisclosed information.

Adhering to the principle of information transparency, Xander International Corp. has established a comprehensive information disclosure system to ensure that information related to operations, finance, board of directors, and shareholders' meetings is disclosed accurately, promptly, and fairly. Through the company website and the public information online reporting system, stakeholders can obtain the latest information in real time, ensuring that their rights are not harmed and further consolidating the foundation of the company's integrity and sound operation.

Corporate Governance Best Practice	Procedures for Handling Material Inside Information
	

3.1 Governance Practices

Corporate Governance Performance

- In May 2024, the legal director was appointed to concurrently serve as the corporate governance director.
- The performance evaluation results of the board of directors and functional committees are excellent. In 2025, an external evaluation agency, the China Corporate Governance Association, is invited to conduct evaluations to strengthen the independence and fairness of the board of directors' performance evaluation.
- Board members completed 46 hours of sustainability-related training courses.
- Female directors account for 14.29%; independent directors account for 42.85%.

The shareholders' meeting, composed of all shareholders, makes decisions on major company matters, regularly hears reports from the board of directors, and is the company's highest decision-making body. The board of directors is the highest governance body; its members are responsible for planning the company's operating policies, reviewing financial performance, and ensuring the company's operations comply with all laws and regulations. To improve corporate governance and enhance competitiveness, the board of directors has established an audit committee and a compensation committee to ensure its smooth operation. An independent audit unit is also established under the board, regularly conducting audits and reporting the results to the audit committee and the board of directors.

Xander International Corp. values corporate governance, pursues sustainable growth and honest operation, continuously strengthens its corporate governance structure, upholds information transparency, and employs effective internal control systems to protect the rights and interests of stakeholders. Xander International Corp. follows the guidelines for establishing internal control systems for publicly listed companies, considering the company's overall operations, designing and effectively implementing internal control systems, and constantly reviewing them to adapt to changes in the internal and external environment, ensuring the continued effectiveness of the internal control system's design and implementation. Through a sound management mechanism, it enhances operational performance and achieves the goal of sustainable operation.

To enhance the support provided to directors in the performance of their duties and improve board effectiveness, the board appointed the Chief Legal Officer as the Chief Corporate Governance Officer in May 2024. The Chief Corporate Governance Officer's powers and responsibilities include:

- ✓ Provide board members with financial and business information and relevant information on legal changes as needed for their operations from time to time.
- ✓ Handle all matters related to the Audit Committee, Board of Directors, and Shareholders' Meeting in accordance with laws and regulations.
- ✓ Be responsible for the disclosure of information on the company's public information observation platform.
- ✓ Handle company registration changes.
- ✓ Cooperate with corporate governance assessments to strengthen corporate governance.

Our corporate governance manager completed 27 hours of professional development courses related to corporate governance in 2025, exceeding the legal requirement of 18 hours by 50%. In addition to complying with regulatory requirements, our company will continue to improve its corporate governance capabilities to enhance overall governance effectiveness and information transparency.

Meanwhile, the company's financial statements are regularly audited and certified by accounting firms. The company is able to complete the disclosure of all information required by law in a timely and accurate manner. Responsible personnel are responsible for the external disclosure of company information. At the same time, a spokesperson system has been established to ensure that all important information is disclosed in a timely and appropriate manner for stakeholders to refer to the company's financial and business information.

Organizer	course name	Course dates	Training hours
Accounting Research and Development Foundation (ARDF)	Analysis of the Preparation of Sustainability Reports and Related Internal Controls	2025/02/17	6
Accounting Research and Development Foundation (ARDF)	Sustainability Information Compilation and Filing Practical Practice Workshop	2025/02/25	6
Accounting Research and Development Foundation (ARDF)	Legal Liability of Employee Fraud and Internal Control & Internal Audit Practices	2025/03/06	6
Taiwan Project Management Association	Continuing Education Course for Directors of TWSE/TPEX Listed Companies - Composition and Operation of the Board of Directors	2025/11/07	3
Accounting Research and Development Foundation (ARDF)	Practical Analysis of Internal Control and Management for Corporate Greenhouse Gas (GHG) Inventory	2025/11/12	6

Financial statements	Monthly financial performance
	

Looking ahead, strengthening the operation of the board of directors, enhancing information transparency, and gradually integrating sustainable governance strategies into the corporate governance structure are the goals that Xander International Corp. will continue to strive for.

3.1.1 Board of Directors

Board Independence and Diversity

The Articles of Association of Xander International Corp. stipulate that the election of directors adopts a candidate nomination system and is re-elected periodically. Furthermore, in accordance with the Code of Corporate Governance Practices, the number of directors who also serve as company managers should not exceed one-third of the total number of directors. The Board also considers diversity (including but not limited to standards in terms of basic qualifications and values, professional knowledge and skills, and generally possessing the knowledge, skills, and qualities necessary to perform their duties). Xander International Corp.'s directors possess both industry expertise and extensive practical experience, and are well-versed in industry trends. The Board currently consists of 7 directors (including 1 female director) and 3 independent directors, serving a 3-year term. Board meetings are required at least quarterly, and in 2025, Xander International Corp. held 4 board meetings, with an average attendance rate of 60.71%.

Board of Directors				
Job title	Name	actual attendance rate (%)	Number of concurrent directorships	Proven background in industry-specific ESG practices and sustainability initiatives
Chairman	Cher Wang	0	24	Industry、 Business management
Director	Wenchi Chen	0	17	Industry、 Business management
Director	Yu-Da Chang	4	6	Industry、 Business management
Director	Che Chen	4	0	Industry
Independent Director	Tao-Sung Chen	4	3	Accounting
Independent Director	Wen-Hun Liao	3	2	Law、 Business management
Independent Director	Mao-Song Chang	2	4	Business management

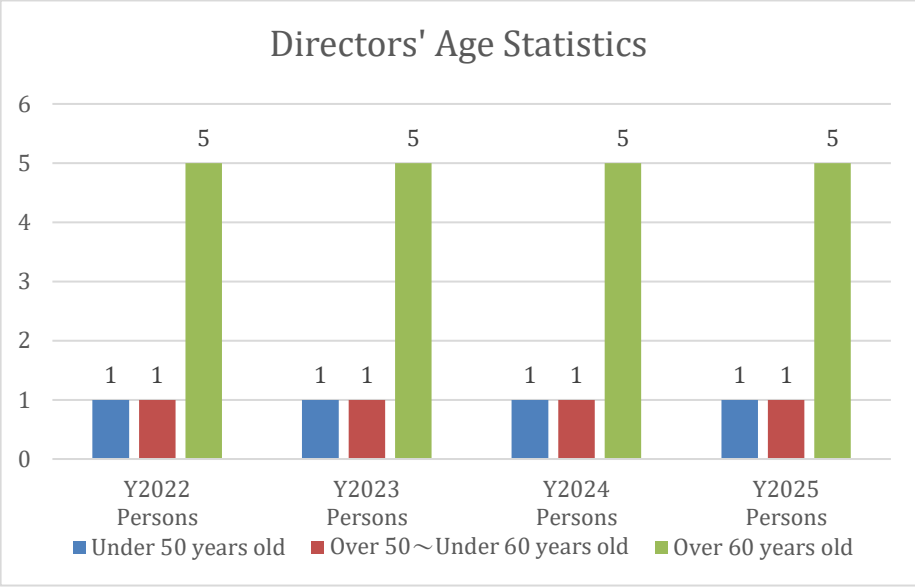
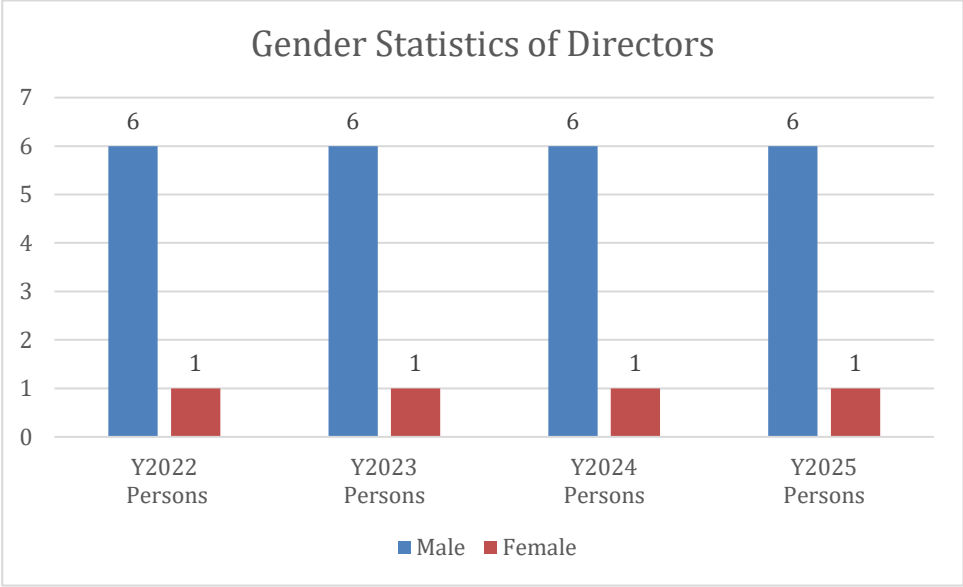
● Board Diversity Statistics

Article 20 of the "Corporate Governance Practice Code" adopted by the Company's Board of Directors clearly stipulates a board diversity policy. The Company's board structure should, in consideration of the company's business development scale and the shareholding situation of its major shareholders, and taking into account practical operational needs, include five to seven appropriate board seats.

The composition of the board should consider diversity. Except that directors concurrently serving as company managers should not exceed one-third of the board seats, an appropriate diversity policy should be formulated based on the company's operations, business model, and development needs. This should include, but is not limited to, the following two main criteria:

- 1) Basic Requirements and Values: Gender, age, nationality, race or ethnicity, and culture, etc.
- 2) Professional Knowledge and Skills: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

Diversified statistics /Year			2023		2024		2025	
			Number of people	Number of people	Number of people	percentage	Number of people	percentage
director	gender	Male	6	86%	6	86%	6	86%
		Female	1	14%	1	14%	1	14%
	age	Under50	1	14%	1	14%	1	14%
		50 and above but under 60	1	14%	1	14%	1	14%
		60 and above	5	72%	5	72%	5	72%
	Education	Graduate School	4	57%	4	57%	5	71%
		Colleges and Universities	3	43%	3	43%	2	29%
		Others	0	0%	0	0%	0	0%



Board members and operations

Board Meeting Procedures

Avoidance of conflicts of interest

To enhance corporate governance effectiveness and improve decision-making efficiency, the Chairman of the Board does not concurrently serve as General Manager. He fulfills the duties of both Chairman and General Manager in accordance with the Company's Articles of Association. To establish a sound board operating system, strengthen oversight, and ensure the independence of independent directors in their work, the Board of Directors of Xander International Corp. has adopted the "Board Meeting Procedure Rules" to clearly define the scope of duties for independent directors. Directors also uphold a high degree of self-discipline in implementing conflict of interest avoidance. For matters concerning board meetings that have a conflict of interest with themselves or their represented entities, they must explain the significant details of their conflict of interest at the meeting. If such matters are potentially detrimental to the company's interests, they must not participate in the discussion or voting, and must abstain from such discussions and voting. Furthermore, they may not act as proxies for other directors in exercising their voting rights.

Board Performance Evaluation

To enhance the quality of board decision-making, the board has adopted the "Board Performance Evaluation Method," which involves annual internal evaluations of the board, individual board members, and functional committees using questionnaires. Every three years, external professional independent organizations or teams of experts and scholars conduct evaluations. In 2025, the Chinese Corporate Governance Association was commissioned to conduct an external performance evaluation of the board. The board performance evaluation results can be used as a reference for future selection or nomination of directors, and the performance evaluation results of individual directors can also be used as a reference for determining their individual compensation.

2025 Xander International Corp. Annual Performance Results

Board of Directors Performance Evaluation Mechanism

- Annual self-assessment questionnaire
- External expert evaluation every three years



Board of Directors : 91.1/excellent

Board members : 95.8/excellent

Audit Committee : 99.1/excellent

Compensation Committee : 99.7/excellent

Note: Scoring ranges: 100–91 rated as Excellent; 90–81 rated as Good; below 80 rated as Requires Accelerated Improvement.

Communication of Key Material Events

To implement risk management and enhance the willingness of professional talent to serve as directors, Xander International Corp. purchases liability insurance for its directors annually. This ensures directors can perform their duties without worry and reduces the risk of causing significant damage to the company and investors. Furthermore, to strengthen communication on major board events, in addition to communicating Xander International Corp's major annual resolutions for 2025 through quarterly board meetings, the accountant and internal audit chief have held four meetings with independent directors to discuss financial statements and internal control. The company also provides material information and operational updates to directors via email from time to time, in accordance with its internal procedures for handling material information and preventing insider trading.

Board Continuing Education and Collective Intelligence

Considering the legal compliance and governance issues that directors may face when participating in company operational decisions, Xander International Corp. actively encourages and arranges for directors to take relevant professional courses. In the current year, all directors completed a total of 46 hours of training, all of which was related to sustainability, representing 100% of the total. Given the rapidly changing nature and challenges of global sustainability development, the company's governance executives also plan to increase directors' training in courses related to corporate sustainability in the near future. This will ensure that technology is integrated into the formulation, planning, and implementation of sustainability strategies, aligning with the company's sustainability performance and highlighting the effectiveness of director management.

Job title	Name	Training dates		Organizer	Course name	training hours	Total annual training hours
		Start Date	End Date				
Chairman	Cher Wang	2025/11/14	2025/11/14	Securities and Futures Institute(SFI)	Outbound Mergers and Acquisitions	3	6
		2025/11/14	2025/11/14		Trump 2.0 Disrupts the Global Economic Order - Impact and Responses	3	
Director	Wenchi Chen	2025/12/10	2025/12/10	Taiwan Corporate Governance Association(TCGA)	"Contract Risk Management Under the Impact of Trump's 'Reciprocal Tariffs' in 2025"	3	9
		2025/07/09	2025/07/09	Taiwan Stock Exchange Corporation(TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6	
Director	Yu-Da Chang	2025/12/03	2025/12/03	Taiwan Corporate Governance Association(TCGA)	Global Trend Analysis - Risks and Opportunities	3	6
		2025/12/10	2025/12/10		Contract Risk Management Under the Impact of Trump's 'Reciprocal Tariffs' in 2025	3	

Job title	Name	Training dates		Organizer	Course name	training hours	Total annual training hours
		Start Date	End Date				
Director	Che Chen	2025/02/21	2025/02/21	Taiwan Corporate Governance Association(TCGA)	Current global economic situation	1	7
		2025/10/28	2025/10/28		Board of Directors and Corporate Governance Practices	3	
		2025/12/10	2025/12/10		Contractual Risk Management Under the Impact of Trump's "Reciprocal Tariffs" in 2025	3	
Independent Director	Tao-Sung Chen	2025/03/27	2025/03/27	National Federation of CPA Associations of the R.O.C.(NFCPAA)	Money laundering prevention: emerging financial crime trends, cases, and preventative measures	3	6
		2025/04/01	2025/04/01		International Development Trends of Carbon Trading	3	
Independent Director	Wen-Hun Liao	2025/08/15	2025/08/15	Taiwan Corporate Governance Association(TCGA)	IFRS 18 Financial Statement Presentation and Disclosure and the Methods of Sustainable "Innovation" - Responding to Social Change and Establishing Differentiated Innovation Strategies	3	6
		2025/10/03	2025/10/03	Taiwan Project Management Association(TPMA)	Enterprise Digital Transformation Case Studies	3	
Independent Director	Mao-Song Chang	2025/11/21	2025/11/21	Taiwan Corporate Governance Association(TCGA)	From a shareholder activism perspective, this study analyzes practical cases of voting behavior by foreign-invested legal entities to implement the international mindset of directors' and supervisors' responsibilities.	3	6
		2025/12/10	2025/12/10		Contract Risk Management Under the Impact of Trump's 'Reciprocal Tariffs' in 2025	3	

3.1.2 Functional Committees

To improve oversight and management, the Board of Directors has established an Audit Committee and a Compensation Committee. Functional committees, except those that are legally required to exercise their powers independently, are responsible to the Board of Directors and submit their proposals to the Board for resolution.

Audit Committee

The Audit Committee assists the Board of Directors in overseeing the company's quality in implementing relevant accounting, auditing, financial reporting processes, and financial controls, and submits its assessment results to the Board for discussion. Xander International Corp's Board of Directors has established an Audit Committee through the "Audit Committee Organization Procedures," currently composed of three independent directors, one of whom serves as the convener. All independent directors of Xander International Corp. possess accounting or finance expertise, and the committee holds at least one meeting per quarter. In 2025, Xander International Corp. held four Audit Committee meetings, with an overall attendance rate of 75%.

In 2025, independent directors, the head of internal audit, and accountants held four meetings. The head of internal audit reported on the company's internal audit implementation at these meetings. In addition to reporting on the review results of the financial statements to the independent directors, accountants also conducted legal briefings and exchanged opinions at the meetings. Overall, communication between independent directors, the head of internal audit, and accountants was smooth.

Audit Committee	
Member of the Audit Committee	actual attendance rate (%)
Tao-Sung Chen	100%
Wen-Hun Liao	75%
Mao-Song Chang	50%

Compensation Committee

To improve the compensation system for directors and managers and to assess whether their performance and compensation are fair and reasonable, the Board of Directors adopted the "Organizational Procedures of the Compensation Committee" to establish a Compensation Committee within the Board. All members of the committee are independent directors. The committee held two meetings during the year, with an overall attendance rate of 83%.

Compensation Committee	
Member of the Compensation Committee	actual attendance rate (%)
Tao-Sung Chen	100%
Wen-Hun Liao	50%
Mao-Song Chang	100%

The primary authority of the Compensation and Remuneration Committee is to establish and periodically review the systems and standards for the performance and compensation of directors and managers, and to periodically evaluate their compensation. When conducting evaluations, the Committee should comprehensively consider the following principles: the company's compensation complies with relevant laws and regulations and is sufficient to attract top talent; the performance evaluation and compensation of directors and managers should refer to industry-standard practices, taking into account the time invested, responsibilities undertaken, achievement of personal goals, performance in other positions, and the compensation paid by the company to equivalent positions in recent years; and assessing the reasonableness of the correlation between individual performance and company operating performance and future risks based on the achievement of the company's short-term and long-term business goals and the company's financial situation; the proportion of short-term performance-based compensation for directors and senior managers and the timing of certain variable compensation payments should be determined considering industry characteristics and the nature of the company's business. In practice, the Compensation and Remuneration Committee adheres to the duty of care of a prudent manager, faithfully fulfilling its authority to establish and regularly review policies, systems, standards, and structures for the performance evaluation and compensation of directors and managers, as well as to periodically evaluate and determine the compensation of directors and managers, and submitting its recommendations to the Board of Directors for discussion.

The Company also continuously reviews the external market salary competitiveness and compensation packages for all employees, participates in salary surveys to understand market salary levels, establishes salary adjustment policies, bonus distribution principles, employee bonus incentive measures, and immediate incentive methods for outstanding employees, promotes key talent retention bonuses, and recognizes long-serving high-performing employees, in order to attract, motivate, and retain outstanding talent.

For key talent and senior executives, to strengthen the link between performance and compensation, short-term incentive plans prioritize performance bonuses, with employee profit sharing as a secondary incentive. Long-term incentives and retention measures consider the company's financial situation, operational performance, and future development, issuing employee stock options and restricted stock to retain talent in the long term.

- Article 19 of the Company's Articles of Association stipulates that if the Company makes a profit in a given year, it shall allocate no less than 3% of its profits to employee compensation and no less than 2% to the distribution of compensation to junior employees, to be decided by the Board of Directors in the form of shares or cash. Based on the aforementioned profit amount, the Board of Directors shall decide to allocate no more than 1% of the profits to directors' compensation. The distribution of employee compensation, junior employee compensation, and directors' compensation shall be reported to the Shareholders' Meeting. However, if the Company has accumulated losses, it shall reserve a certain amount in advance to cover these losses before allocating employee compensation, junior employee compensation, and directors' compensation in accordance with the aforementioned proportions. The recipients of employee treasury stock, employee stock options, employee purchase of new shares, restricted employee rights new shares, and employee compensation and junior employee compensation may include employees who control or are subordinate to the Company, and the specific conditions and recipients shall be decided by the Board of Directors.
- Managerial remuneration includes salary and bonuses. Salaries are based on industry standards, professional titles, ranks, education, experience, professional competence, and responsibilities, and are paid according to the company's salary payment standards. Bonuses are highly linked to business performance, including both financial indicators (such as the achievement rate of company revenue and net profit) and non-financial indicators (such as the prevention of operational risks or major deficiencies), which are used as a reference for payment. Furthermore, the company established a Remuneration Committee on December 27, 2011, to regularly review the remuneration policies and structures of the company's directors and managers.
- Currently, Xander International Corp. is still in the ESG implementation phase and has not yet linked ESG development goals and performance to the personal remuneration of board members and managers. Xander International Corp. will continue to monitor ESG trends, and the Remuneration Committee will discuss and evaluate the establishment of a method once internal ESG implementation is more mature.

3.1.3 Internal Audit

The purpose of internal audits is to assist the board of directors and management in examining and reviewing deficiencies in the internal control system, measuring operational effectiveness and efficiency, and providing timely improvement suggestions to ensure the continued effective implementation of the internal control system and to serve as a basis for reviewing and revising it. In accordance with the "Guidelines for the Establishment of Internal Control Systems by Publicly Listed Companies," Xander International Corp. considers its own and its subsidiaries' overall operational activities to establish an effective internal control system, which is constantly reviewed and improved to adapt to changes in the company's internal and external environment and ensure the continued effectiveness of the design and implementation of the internal control system.

To ensure that auditors maintain an impartial and unbiased stance in their audit work, Xander International Corp. has legally established an independent audit unit under the board of directors, staffed with dedicated auditors. The "Audit Committee Organization Regulations" stipulate that the appointment and removal of the audit director must be approved by the audit committee and submitted to the board of directors for resolution; furthermore, the appointment, removal, evaluation, and remuneration of internal audit personnel are approved by the chairman of the board.

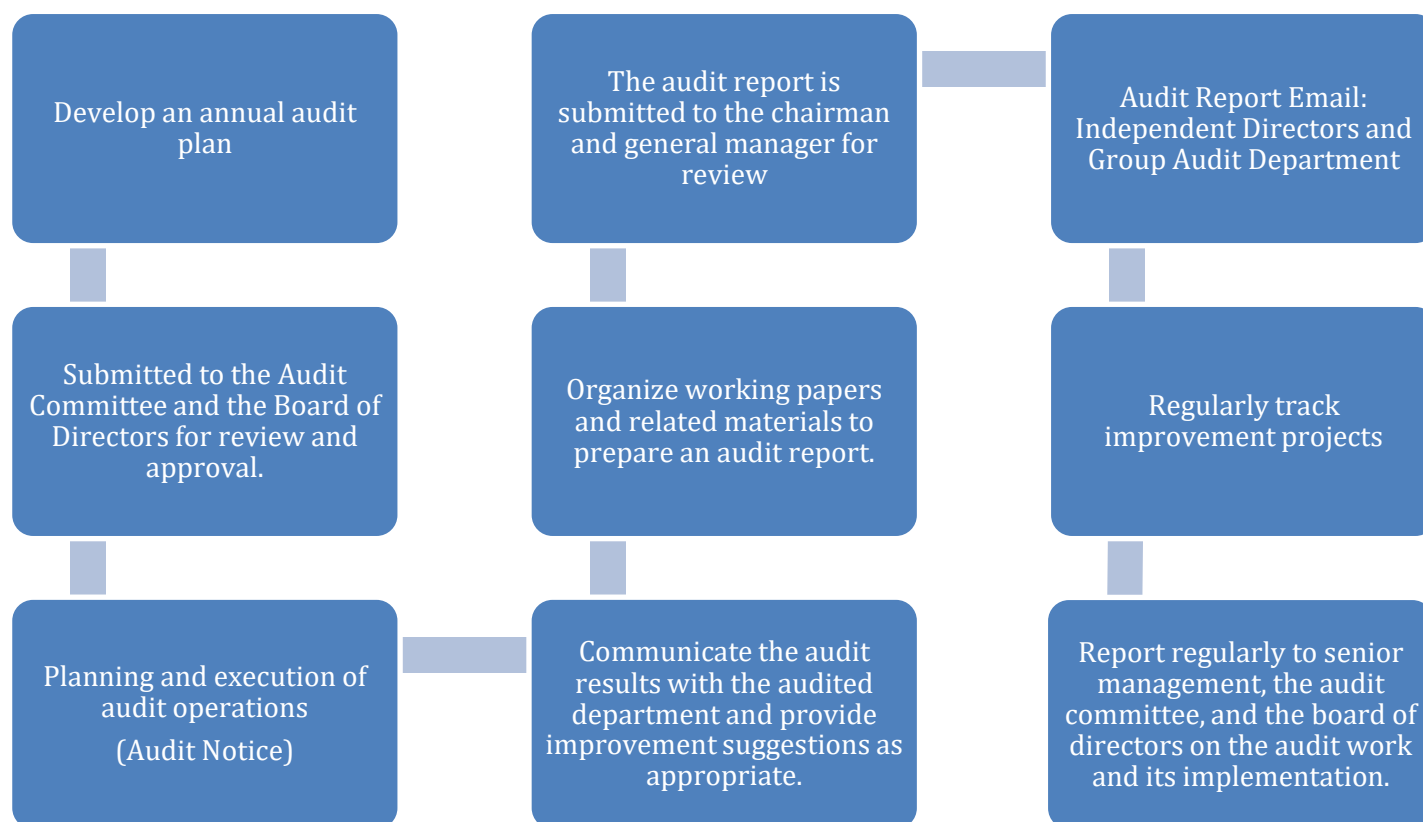
Xander International Corp. has consistently conducted self-assessments of its internal control system. The auditing unit reviews the self-assessment reports of the internal control systems of all company units and subsidiaries annually, and submits the findings, along with any identified internal control deficiencies and anomalies, to the Board of Directors and management as the basis for evaluating the overall effectiveness of the internal control system and issuing an internal control declaration. The Board of Directors and management review the self-assessment results of each department and the auditing unit's audit report at least annually. The auditing supervisor attends the Audit Committee and the Board of Directors meetings as required, and reports on the company's internal audit implementation and internal control operations.

Through annual risk assessments by its auditing personnel, Xander International Corp. continuously monitors the implementation of various operational systems, establishing sound governance practices and risk control mechanisms, and creating a sustainable business environment. No major non-conformities were found in Xander International Corp's annual internal audit, all other issues are being addressed.

To enhance audit quality and professional capabilities, the company continuously promotes professional training for its auditing personnel and follows the guidelines of the Internal Audit Association of the Republic of China to ensure that personnel professionalism meets international standards. In 2025, the average training hours for auditors were 12 hours per person, covering corporate governance, risk assessment, legal compliance, and auditing practices.

The company conducts annual self-assessments of its internal control system as required. Each department and subsidiary first conducts a self-assessment according to the internal control framework to confirm the effectiveness of control items. The internal audit unit then reviews and compiles the results, submitting an overall analysis report. The board of directors and management review the self-assessment results and audit reports annually. The audit manager regularly attends audit committee meetings and board meetings to report on the implementation of internal controls, ensuring that all levels of management fully understand the effectiveness of internal controls. The 2025 self-assessment of the internal control system did not reveal any significant deficiencies or anomalies.

Audit Process Flowchart



3.1.4 Business Integrity

Our company has formulated the "Code of Conduct for Honest Operations" and the "Code of Ethical Conduct," which have been approved by the Board of Directors. To implement honest operations, the internal control system is standardized, with the audit department regularly auditing the compliance of the accounting system and internal control system and submitting reports to the Board. Furthermore, the Board has authorized the establishment of a "Sustainability Development Team," under which a "Corporate Governance Team" serves as the main unit for promoting integrity and ethics. This team is responsible for promoting the company's integrity in operations, anti-corruption, anti-bribery, and legal compliance, as well as conducting related system promotion and training to implement a culture of integrity.

Xander International Corp. takes "Law Compliance as the Foundation, Integrity as the Foremost" as its core corporate value and has always valued the ethical conduct of its employees. In addition to establishing the Code of Conduct for Honest Operations and the Code of Ethics, the company also raises employees' awareness of integrity through annual promotional activities. At the same time, management is required to lead by example and strictly adhere to the principles of integrity, thereby subtly shaping a culture of integrity throughout the company in daily behavior.

The Code of Conduct for Honest Operations and the Code of Ethics are available on the company's official website for stakeholders to consult. In addition, contact points and multiple reporting channels are provided, allowing interested parties to submit inquiries, provide feedback, or file reports. Upon receiving a report, the Human Resources Department will convene an Integrity Management Team to investigate. If a member of the Integrity Management Team has a conflict of interest with the whistleblower or the accused, or if such a conflict may affect the impartiality of the case, they must recuse themselves, and another member will take over the investigation. The investigation will be conducted impartially and with strict confidentiality; the whistleblower's identity will not be disclosed. Xander International Corp. promises that whistleblowers will not suffer any mistreatment as a result of their reporting.

Regarding business interactions, Xander International Corp. will fully understand the business operations of its trading partners when entering into contracts and will incorporate adherence to the company's integrity management policy into the contract terms. If either party discovers that any personnel are receiving commissions, kickbacks, or other improper benefits, they should immediately report the matter and assist in taking necessary action. Furthermore, if either party engages in dishonest conduct in business activities, the other party has the right to terminate or cancel the contract unconditionally at any time.

To ensure that business ethics are deeply ingrained in our employees' work, in addition to requiring all new hires to sign a commitment letter, management continuously reviews and assesses the effectiveness of integrity-related preventative measures and examines compliance with all business processes. The signing rate of commitment letters for new employees reached 100%, and we report implementation results to the Board of Directors annually.

Regarding our integrity-related training: As of December 2025, 174 employees completed internal integrity-related training courses, totaling 0.16 person-hours.

Overall Performance for the Year 2025:

- ◆ No complaints related to business ethical conduct were received.

Whistleblowing system and confidentiality mechanism

Our company has a whistleblowing system. If any employees or other interested parties discover any illegal activities, they can report them through the following channels:

Whistleblowing Email: integrity@xander.com.tw

Our company has also established operating procedures and related confidentiality mechanisms for handling whistleblowing matters to protect the identity of whistleblowers and prevent them from being improperly treated or threatened as a result of their reports.

Code of Conduct for Honest Business	Code of Ethical Conduct	Reporting System Regulations
		

3.2 Risk Management

Risk Category	Risk Statement	Risk management strategy
Sustainable Environment	Supply chain sustainability risks	● New product introduction evaluation (market share, product warranty service) ● Conduct environmental and social assessments of key suppliers annually.
	Disaster risks (power shortages, power outages or cuts at operational sites)	● Regularly inspect UPS equipment at each site ● Preventative replacement of UPS equipment in IT data centers every 5 years. ● Conduct a power outage drill once a year.
Social aspects	Occupational injury or fire incident	● Occupational injury prevention and post-incident handling: 1. Mark dangerous equipment and locations 2. Regular retraining is required for the operation of hazardous equipment. 3. In the event of a workplace injury, immediately notify the supervisor and arrange for medical attention. Record the cause of the injury, including: the location, time, and circumstances of the accident (why the injury occurred), the nature of the injury or illness, whether the injury has affected the department, the extent of the impact, and any urgent assistance the company can provide. 4. Subsequent claims processing and support ● Fire incidents : 1. Conduct regular fire drills to ensure clear job assignments in the event of a disaster. 2. Install new safety doors, regularly inspect escape routes to ensure they are unobstructed and free of clutter, and enable the smooth evacuation of people to designated assembly points in the event of a disaster.
	Employee rights	● Maintain open communication channels between employers and employees, establish grievance channels to reflect individual opinions or matters requiring assistance, and conduct two-way communication. ● All employees have signed employment contracts, agreeing to abide by all company rules and regulations, including ensuring strict confidentiality of work information and refraining from any infringement of intellectual property rights.

	Human rights violations occurred	● The company will publicly disclose its complaint channels and dedicated mailbox, which will be handled by the Management Department, categorized as internal or external incidents. Internal cases will notify the relevant supervisor; if a supervisor is involved, the case will be directly reported to the center manager. An investigation team will be established to conduct a closed investigation, and a support team will be set up to provide affected employees with work adjustment suggestions, psychological counseling, and professional referrals when necessary. Personnel disciplinary action, review, and preventative improvement measures will be implemented before the case is closed. External cases will be reported to the police and a police report will be filed. Similarly, an investigation team and support mechanism will be activated to ensure the victim receives appropriate support. Ultimately, disciplinary and improvement measures will be implemented based on the investigation results to protect workplace human rights and safety.
	Overwork	● If overtime exceeds the legal limit, a reminder will be displayed to ensure that every colleague's overtime hours are within the legal limit. ● Unless there is a natural disaster or emergency, Xander International Corp. strictly adheres to a seven-day work week with two days off to ensure that every colleague has enough rest time and can take care of their family life. ● Ensure timely order closing to prevent warehouse staff from overworking due to excessive order volume requiring overnight shifts.
	Facing labor shortage	● Establish diverse recruitment channels and encourage internal employee rotation to improve job skills, or internal employee referrals. ● Optimize the salary and incentive system to attract and retain outstanding talent.
	Increased staff turnover	● Optimize salary structure and performance bonus system ● Strengthen talent development and provide comprehensive education, training, and promotion pathways. ● Improve the work environment and increase employee willingness to work. ● Communicate the company's vision to create a sustainable future for employees.
Corporate Governance / Operational performance	Change of distributorship	● Strengthen interaction with the original manufacturer and increase cooperation among senior management. ● Enhance the value of Xander International Corp's services and increase Xander International Corp's competitiveness. ● Striving to secure new brand distributorships.

	Price competition among peers	● Improve service quality and increase Xander International Corp's value ● Expand service differentiation, deepen customer relationships, and enhance customer stickiness and loyalty. ● Comprehensive product solutions to help resellers improve service efficiency.
	Customer default	● Gain a thorough understanding of the business operations of key clients and provide appropriate credit lines. ● Broaden trade credit insurance coverage to reduce risk. ● Flexibly leverage credit card or cash discounts to ensure the accurate collection of accounts receivable
	Cybersecurity risks	● Conduct annual asset inventory and risk assessments, and carry out backup drills for high-risk systems to test the effectiveness of disaster recovery. ● Regularly monitor and update firewall firmware, Windows Update, and antivirus software definitions to reduce security risks caused by system vulnerabilities. ● Regularly schedule information security training courses and follow-up quizzes for employees, and periodically publish information security information to raise employees' awareness of information security. ● By regularly participating in the group's internal information audits, we can identify and improve problems early, strengthen internal controls, and enhance information security and risk management capabilities. ● Establish an information security committee and hold at least one information security meeting annually.
	Customer Relationship Management Risks	● Skills training for sales personnel to improve their professionalism and ability to handle customer needs. ● By implementing a business rotation mechanism, we ensure stable customer support and reduce the impact of personnel changes on customer relationships. ● Strengthen technical support and value-added customer service to increase customer dependence and loyalty. ● Clarify the reasons why customers who haven't traded in a long time haven't made a transaction, refocus on market demand, and promote customer return. ● Integrate existing product lines and increase new customer development through resource integration with original manufacturers/suppliers. ● Increase market penetration through new product lines (such as surveillance products), expansion into new markets, and cross-industry alliances. ● Optimize information disclosure and service quality through annual customer satisfaction surveys and website service surveys.

3.3 Compliance with regulations

Upon new employee onboarding, our company conducts training on regulations related to environmental protection, occupational safety, and labor standards, fostering their legal awareness. Recognizing the volatile nature of regulations, each department stays informed about amendments through interactions with government agencies and media reports, and then provides internal and external training to its staff to ensure company operations comply with all regulations.

Xander International Corp. has established an Audit Committee to oversee the company's financial operations and internal control systems. Through the "Corporate Governance Practices Code" and "Board Performance Evaluation Methods," the Board of Directors actively participates in the decision-making process for important company matters. A Corporate Governance Officer is also appointed to assist the Board and provide professional advice, strengthening the Board's functions. Moving forward, Xander International Corp. will continue to adhere to corporate governance assessments, the Corporate Governance Practices Code, and relevant regulations to enhance the legal compliance awareness of its employees.

Xander International Corp's management leads by example, requiring every employee to ensure that their business activities comply with laws, company policies, and internal regulations. Compliance is reviewed through annual internal control self-assessments and subject to internal audits. Guidelines for employees in performing their duties are established, requiring all employees across the group, regardless of position, rank, or location, to adhere to the "Code of Conduct for Honest Business Practices" and the "Code of Ethics." These guidelines cover work environment principles, equal opportunity, confidentiality clauses, prohibition of concurrent employment and avoidance of conflicts of interest, gift-giving and receiving, business etiquette, respect for employees and customers, whistleblowing, protection, and exemptions. This aims to gain public trust, enhance the company's image, and ensure sustainable operation and development. To prevent and avoid penalties for violating fair competition and antitrust regulations, specific codes of conduct have been established as guidelines for the conduct of company management and employees in their business activities, reducing the risk of legal violations. The company participates in industry competition based on principles of integrity and fairness, fostering a corporate culture of compliance with regulations and building a trustworthy and respectable reputation.

Regarding personnel training, to enhance employees' awareness of professional ethics and regulatory compliance, Xander International Corp., in accordance with laws and company regulations, collaborates with the management department and other responsible departments to plan and conduct training on relevant regulations for employees at different departments and job levels.

Employees receive corresponding training content based on their different job responsibilities, including new employee training, on-the-job training, inter-unit briefings (e.g., cybersecurity, confidentiality agreements), and external training (OEM training, product sales, etc.). Regulations are readily accessible to employees through public announcements and company website notices.

Finally, in terms of environmental, occupational, and safety (OHS) regulations management, Xander International Corp. has established relevant management procedures to ensure that the company complies with environmental and occupational safety regulations throughout the product lifecycle and effectively operates its environmental and occupational safety management system. Through a management cycle, potential problems are identified, and timely control measures are taken to prevent damage to the company.

In terms of overall legal compliance, the company did not have any major violations related to corporate governance, securities trading, environmental protection, labor rights, occupational safety, leakage of customer privacy, marketing labeling, or product liability in 2025.

Note: Significant violations are defined as incidents involving penalties exceeding NT\$500,000.

Course Theme	Number of participants	Class attendance	Test pass rate
Personal Data Protection Course Promotion	259	66%	97%
Corporate Integrity and Anti-Corruption Promotion	260	71%	94%
Office safety promotion	260	70%	94%
Introduction to workplace misconduct	251	73%	88%
Anti-bullying advocacy	205	74%	92%

3.4 Operational Performance

	Operational performance
Importance to the company	Xander International Corp. upholds the core value of "people-oriented," encompassing integrity, respect, professionalism, and teamwork, and uses these principles to build a sustainable operating model. The company is committed to long-term, steady growth, rewarding shareholders with excellent operating performance, actively seeking agency rights for major brands, expanding diversified product sales opportunities, and simultaneously enhancing its technical service capabilities to gradually accumulate revenue and profits, ensuring the company's sustainable development.
Policy/Commitment	Xander International Corp. is committed to maintaining profitability, financial stability, strengthening upstream and downstream relationships, continuously developing talent and expanding its organization, and establishing and achieving sustainable development goals. It also commits to avoiding cost overruns and cash flow disruptions through effective financial management mechanisms. Robust credit risk management effectively reduces the impact of customer default risk on the company's revenue.
Short-term goals (within 2 years)	1 . Maintain stable and profitable company operations. 2 . Obtain new product distribution rights annually and maintain a revenue growth rate of over 5% annually. 。

Medium and long-term goals (Medium term 3~5 years Long-term, 5-7 years)	1 . Revenue consistently exceeds 10 billion and maintains stable profitability. 2 . Build a more comprehensive technical service team, establish a differentiated service mechanism, and enhance the company's competitiveness. 3 . Improve warehousing and logistics mechanisms 。
Investment of resources and practical actions	1 . We invested in and established a professional surveillance department, focusing on integrated surveillance equipment solutions, developing the professional surveillance market, and winning government projects. 2 . Effectively developed Japanese TV brands and successfully obtained distributorship expanding the sales channels for TV products. 。 3 . We actively sought and successfully obtained distributorship for well-known brand small home appliances, thereby increasing the completeness of our home appliance product offerings. 4 . Invest in human resources to secure distributorships for cybersecurity and AI server products, seizing sales opportunities in the new AI era.
Annual performance results	1 . Added TOSHIBA TV and Joyoung home appliance distributorships. 2 . Consolidated revenue increased by 13% compared to the previous year. 3 . Gross profit increased by 14% compared to the previous year.
Responsible Department/Complaint Contact Information	Andy Huang Executive Vice President Tel : 02-2219-1600 E-mail : andy_huang@xander.com.tw

Xander International Corp. is a professional 3C product distributor, representing over 50 well-known domestic and international brands. With six branches throughout Taiwan and over 5,000 contracted resellers, Xander International Corp. is one of Taiwan's most professional 3C distributors. Xander International Corp's sales center is divided into four major business divisions based on product attributes, each with its own product development and sales teams, operating different products and sales channels:

I. Consumer Business Division: Xander International Corp's Consumer Business Division focuses on home information products, encompassing various computer mainframes, peripherals, and gaming products, representing internationally renowned brands such as MSI, HP, ViewSonic, and TP-Link... Xander International Corp's Consumer Business Division has a wide sales network, serving major online shopping platforms, large chain stores, shopping malls, and peripheral stores.

II. Value-Added Business Division Xander International Corp's Value-Added Business Division focuses on commercial IT products, including commercial desktop computers, commercial printers and copiers, large touchscreens, commercial projectors, and commercial surveillance products. It represents internationally renowned brands such as Fujifilm, Brother, and BenQ...

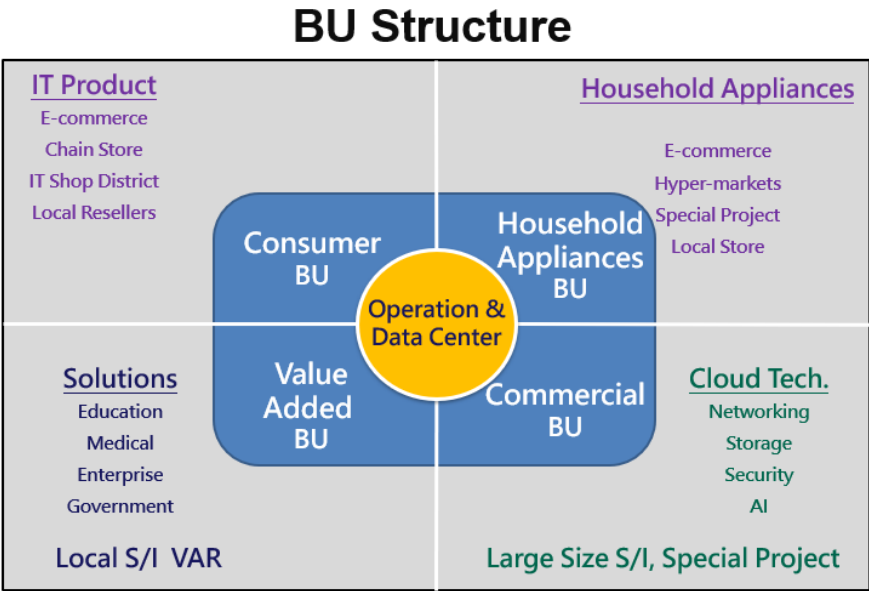
Xander International Corp's Value-Added Business Division provides various types of commercial solutions, assisting local resellers in planning and participating in government tenders and enterprise IT product deployment projects. It also has a dedicated technical service department providing on-site repair services. Sales channels include S/I (system integrators) and professional surveillance distributors throughout Taiwan.

III. Commercial Business Division Xander International Corp's Commercial Business Division focuses on high-tech commercial IT products, including AI servers, cybersecurity firewalls, and commercial network products. It represents internationally renowned brands such as Dell, Gigabyte, and Edgecore...

Xander International Corp's Commercial Business Division provides services such as data center construction planning for large enterprises, firewall and cybersecurity system construction planning, and enterprise network architecture planning. Sales channels include large S/I (system integrators) and professional cybersecurity network distributors throughout Taiwan.

IV. Household Appliance Division Xander International Corp's Household Appliance Division focuses on household appliances, including LCD TVs, audio-visual equipment, and various large and small appliances. It represents internationally renowned brands such as Philips, Toshiba, and Joyoung...

Xander International Corp's main sales channels include major online platforms, large household appliance chain stores, regional household appliance stores, and cross-industry partnerships. It also has a household appliance technical service department providing in-home installation and repair services, and undertakes repair services for brand owners, enhancing Xander International Corp's value.



To meet investor expectations, we continue to strengthen the growth momentum of the Xander International Corp.'s Group and lay the foundation for long-term development through the following operational policies and strategies:

- Focusing on our four main business divisions, each will expand its product lines while leveraging the company's overall distribution resources to rapidly expand sales channels.
- Building a stronger technical service system to assist upstream and downstream manufacturers in improving their sales and service experience, effectively increasing Xander International Corp's competitiveness.
- Realizing our core value of people-oriented management, we will actively cultivate talent and expand the organizational development of each business division.
- Implementing a differentiated operating strategy, we will cultivate relationships with small and medium-sized resellers in various regions, providing more valuable cooperation models and leveraging our strengths in a small but efficient market.

■ **Direct economic value generated by the organization**

In 2025, Xander International Corp's overall annual environment was affected by the slow recovery in the post-pandemic era, the US-China trade war, and the Russia-Ukraine war, resulting in a decline in overall financial performance compared to 2023. The overall financial performance is as follows:

Unit: New Taiwan Dollar (thousands)

Item	2023	2024	2025
Operating revenue	8,429,868	9,064,133	10,026,715
Operating costs	8,061,206	8,625,907	9,523,055
Employee Salary and Benefits	188,343	205,443	207,563
Payment to investors	12,773	13,713	19,368
Payments to the government	1,223	12,305	1,069
Community Investment	-	-	-
Retained economic value	166,323	206,765	275,660

Financial subsidies received from the government

Adhering to the principles of independent operation and regulatory compliance, Xander International Corp. did not receive any subsidies, loan concessions, tax breaks, or non-monetary resource support from government agencies during the reporting period (Fiscal Year 2025). If any such subsidies are received in the future, the project, amount, and conditions will be disclosed in accordance with GRI guidelines.

3.5 Customer Relations

Our company operates on a "people-oriented" philosophy, adhering to the service principles of integrity, respect, professionalism, and teamwork. We are committed to protecting customer rights and improving service quality. To ensure customer rights are protected, we have established a customer rights policy as the guiding principle for all product sales, service provision, information disclosure, and customer relationship management. This ensures that all operations comply with relevant regulations, internal standards, and the principle of fair treatment, and that all relevant activities and product information are fully disclosed to protect customers' right to know.

Furthermore, we have a comprehensive after-sales service and complaint handling mechanism. Through customer service hotlines, an online repair system, and dedicated business windows, we respond to customer needs promptly and provide assistance, ensuring that problems are properly resolved. All departments collaborate closely to provide comprehensive services in pre-sales consultation, project planning, product delivery, and after-sales repair, enhancing the overall customer experience.

To continuously improve service quality, we conduct regular customer satisfaction surveys and incorporate customer feedback and complaints into our internal management and improvement mechanisms, serving as important bases for optimizing products, service processes, and customer experience. In the future, we will continue to uphold the spirit of customer-centricity and create a safer, more transparent and trustworthy service environment.

	Customer Relations
Importance to the company	Xander International Corp is committed to building strong partnerships with its clients, prioritizing their needs, and actively seeking collaboration opportunities. We strive to enhance client satisfaction and secure more orders through high-quality service. Simultaneously, we value customer service and trust, ensuring client privacy and security, adhering to responsible business practices, providing professional and reliable services, and establishing long-term, stable cooperative relationships.
Policy/Commitment	Establish a service-oriented operating model and optimize service processes to enhance customer trust and create win-win situations. Based on the company's core values of "Integrity," "Respect," "Professionalism," and "Teamwork," we provide commitments and services to our customers.

	We listen to our customers, improve customer satisfaction, and comply with relevant laws, customer and government standards to fulfill our environmental protection commitments. 。
Short-term goals (within 2 years)	1. Prioritize customer needs and provide excellent customer service. Conduct annual customer satisfaction surveys to understand further customer needs and areas for company improvement. Aim for an annual customer satisfaction score of 80 or above. 2. No major customer complaints involving litigation; providing value to clients and building a win-win service partnership. 。
Medium and long-term goals (Medium term 3~5 years Long-term, 5-7 years)	We handle no major customer complaints involving litigation, providing value to our clients and building a win-win service partnership.
Investment of resources and practical actions	1. Provide high-quality customer relationships : - The sales center provides customers with the best cooperation experience through real-time quotations and inquiry responses. - Provide services that exceed expectations for long-term clients. 2. Customer service and complaint management : - We continuously improve the product information provided on Xander International Corp.'s official website and distributor network, refine the ordering interface and customer service repair interface, and enhance the customer experience. - Integrate customer complaint management to improve service efficiency. 3. In response to market and customer demands, we are allocating resources to expand our workforce and market presence for surveillance products : - Providing dedicated product service, technical support, and sales & marketing personnel to serve clients - Consolidating existing product portfolios to host new market expansion product webinars/seminars and assist clients in market penetration
Annual performance results	1. No major customer complaints were reported in 2025. 2. In 2025, 670 long-term cooperative clients of Xander International Corp. Distribution Network received a thoughtful monthly gift in the month their companies were established.
Responsible Department/Complaint Contact Information	Marketing Department Tel : 02-2219-1600 E-mail : vivian_hwang@xander.com.tw

■ Customer service channels and customer rights policies

Online platform

Product sales and customer service information provided

<https://www.xander.com.tw>

Customer Complaint Hotline

Sales and product service related :

Taipei (02)2219-1600 Zhongli (03)428-7718

Hsinchu (03)658-5308 Taichung (04)2315-0050

Tainan (06)311-3663 Kaohsiung (07)373-7566

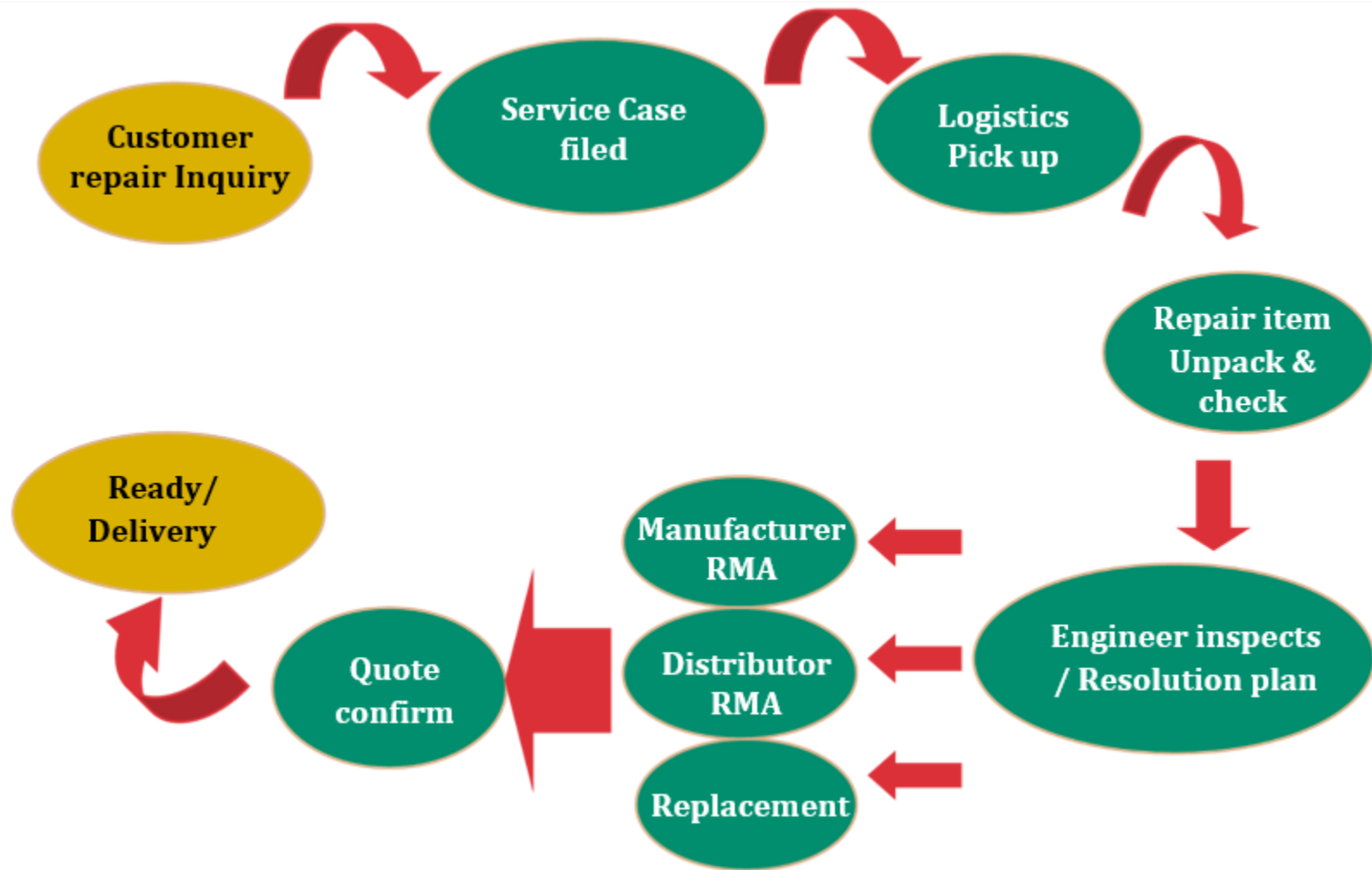
After-sales service and maintenance

(02)2602-8111

Customer Rights Policy



■ Customer Repair Service Process



Customer Service - After-sales repair service

Online Repair Request

Linkou Customer Service Center

Tel : 02-2602-8111

Fax : 02-2602-8222

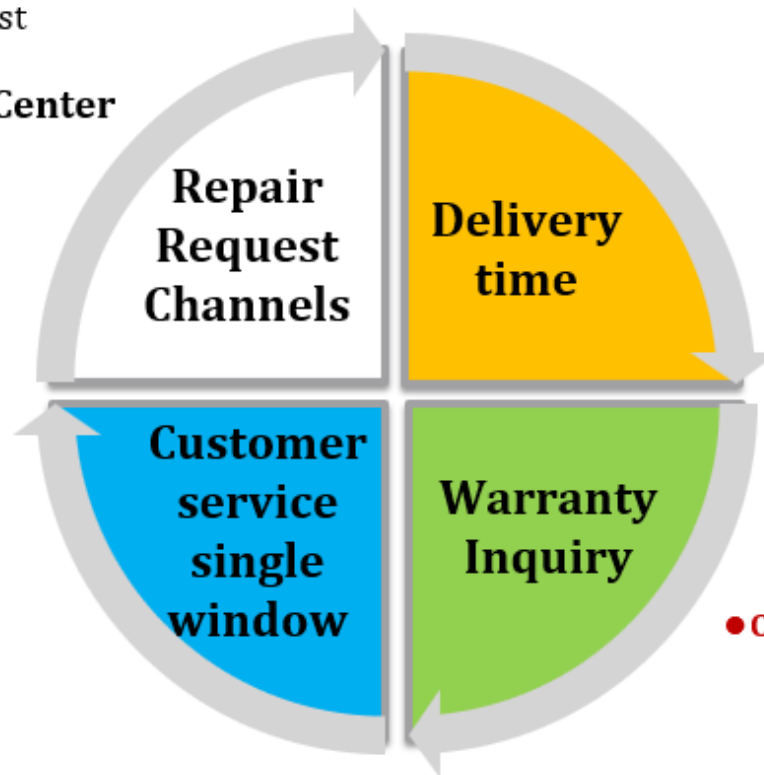
Service Time : Mon. ~ Fri.

On line : 9:00AM-17:30

On Site : 9:00AM-17:00

(Break 12:00-13:30)

For matters related to customer service operations please contact the relevant operational unit directly by phone for urgent requests to avoid delays.



- **North of Hsinchu**

Before 11:30AM **case filed**,
1day after, noon back
After 11:30AM **case filed**,
1day after, evening back

- **South of Taoyuan:**

workday case filed,
2 day after, evening back

- **Keelung 、Yilan 、Hualien Area**

workday case filed
2 day after, evening back

- **Taitung area**

workday case filed
3 day after, noon back

- **Original Manufacturer Part Number**
– Warranty calculated based on system data.

Employees of Xander International Corp. can apply and check the processing progress via the Intranet. Distributors and users can submit their requests through Xander International Corp.'s website.

■ Customer Satisfaction Survey

Year	grade	Customer response rate	Follow-up improvement actions
2025	87.04	A total of 71 clients have replied	To address the low response rate, we plan to improve/increase the response rate

Note: Satisfaction Scores: Very Satisfied (100 points), Satisfied (80 points), Neutral (60 points), Dissatisfied (40 points), Very Dissatisfied (20 points).

Customer Relationship Management:

In its customer relationship management, Xander International Corp. offers thoughtful gifts that exceed expectations to clients with whom it has maintained long-term partnerships. Each year, VIP clients receive a small, exquisite gift in the month their account is established. Clients have expressed surprise and appreciation.

2025 VIP Customer Launch Month Gift

French classic Dacquoise Afternoon tea



Heartwarming Delivery A Thoughtful Gift



南姆葡萄連克瓦茲

糖果巧克力連克瓦茲

French classic Dacquoise

VIP Customer Launch Month

800 Times Brand Exposure

One Year Program



- Brands enhance brand visibility on the client side by showcasing their logo.
- Customers receive this gift in their founding month, experiencing warmth and strengthening customer bonds.
- Relationships with clients are no longer just business dealings, but extend to building emotional connections.

Internally, the company is divided into four business groups based on product and market attributes: Consumer Business Group, Value-Added Business Group, Household Appliance Business Group, and Commercial Business Group. Customers are assigned to dedicated internal and external sales personnel within each business group, based on their product and project market characteristics. These personnel assist with customer communication, order processing, complaint handling, and service provision. The Value-Added and Commercial Business Groups, due to the specific market attributes of their products and projects, also have dedicated technical support teams to assist customers with project planning and provide technical support services. A dedicated repair and maintenance service team is located in Linkou, providing a unified platform for product repair, testing, and other related matters, embodying the company's core values of "Integrity," "Respect," "Professionalism," and "Teamwork."

The company monitors customer relationships through customer satisfaction surveys and complaint handling, and promptly reviews and improves its practices based on customer feedback. In 2025, Xander International Corp. responded to customer requests promptly through designated departments and received no complaints related to major violations of laws or regulations.

To objectively gather and listen to customer feedback, we conduct annual customer satisfaction surveys using questionnaires, in accordance with our customer satisfaction survey management mechanism. Following the survey, we compile the survey results and feedback suggestions, and communicate these findings to relevant departments and senior management. They can use the survey results to review customer feedback, identify opportunities for improvement, and address significant concerns. We will respond to customers by phone or in person, providing responsible solutions to continuously improve product and service quality and ensure that customer needs are understood and met.

3.6 Information Security Protection

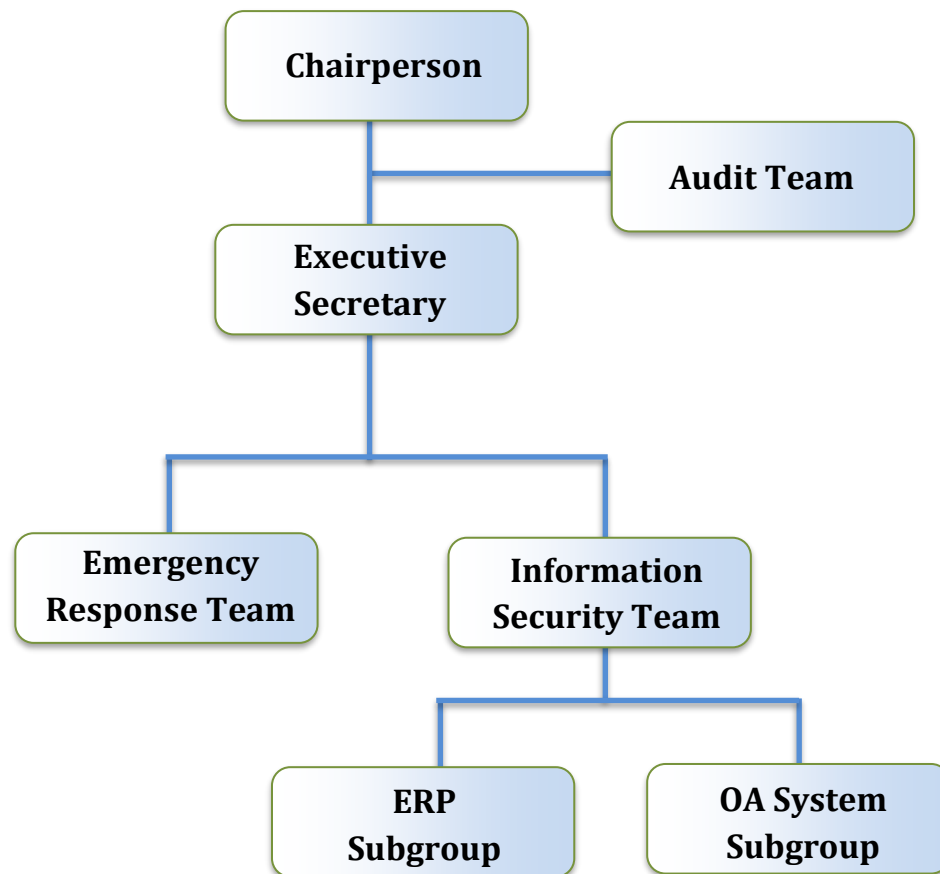
	Information Security Protection
Importance to the company	Robust cybersecurity management not only protects customer data and corporate secrets, reducing the risk of data breaches and operational disruptions, but also strengthens internal controls and regulatory compliance. When companies demonstrate high cybersecurity resilience, they enhance brand reputation and investor confidence, laying a solid foundation for sustainable development.
Policy/Commitment	Zero cybersecurity incidents, improved data confidentiality, integrity and availability, regular awareness campaigns and training to enhance employees' information security awareness.
Short-term goals (within 2 years)	1. 100% of new employees receive cybersecurity training, and 95% of all employees receive cybersecurity training. 2. Maintain zero cybersecurity incidents. 3. No external complaints have been received regarding cybersecurity incidents.
Medium and long-term goals (Medium term 3~5 years Long-term, 5-7 years)	1. Replacement of outdated networks/servers/computers. 2. Evaluate and implement comprehensive social engineering drills and vulnerability scanning mechanisms to enhance information security.

	- Cybersecurity personnel training to absorb new knowledge. - Upgrade and replace office software versions.
Investment of resources and practical actions	- An estimated 1.5 million NT\$ will be invested in upgrading and replacing the existing office software. 。 - Approximately 30,000 NT\$ was invested in implementing the electronic signature system during the year. - Conduct at least two cybersecurity training sessions and periodic cybersecurity information dissemination sessions annually. - Regularly update and review the firmware of firewalls and intrusion detection systems. - Endpoint antivirus and anti-hacking systems should be regularly updated and reviewed. - Continuously replace outdated networks/servers/computers with new ones.
Annual performance results	- Conduct at least two online cybersecurity training sessions for employees each year, with a pass rate of over 97% for post-training tests. - Internal/external cybersecurity audits have been completed, and no non-compliance issues were found. - Xander International Corp's annual major information security projects and achievements: Continuously strengthening the replacement of software and hardware architecture to ensure information security, including replacing firewalls, introducing electronic signature systems, updating antivirus software patches, and replacing old servers and personal computers. - No external complaints have been received regarding cybersecurity incidents. - Upgrade and replace office software versions. - System and data backups are stored offline in multiple copies to ensure the integrity of backup data and the availability of recovery.
Responsible Department/Complaint Contact Information	Information Department OA Service Division Tel : 02-2219-1600 E-mail : infosec@xander.com.tw

◆ Information Security Risk Management Framework

The Information Security Committee was established to create a comprehensive information security governance mechanism, coordinating the formulation and review of information security-related policies, management systems, and annual plans to ensure that the information security strategy aligns with the company's operational goals. The Committee is responsible for overseeing the implementation of the information security management system and regularly reviewing risk assessment results, major information security incidents, audit reports, and the progress of improvement measures to ensure timely and effective responses, safeguarding the company's operational security and sustainable development.

I. Organizational Structure



II. Responsibilities and Duties

1. Chairperson: Vice President of the Administrative Center

- (1) Presides over Information Security Committee meetings and is responsible for decisions related to information security management matters.

2. Executive Secretary: Information Security Supervisor

- (1). Coordinate the Information Security Team and the Emergency Response Team to execute information security-related operations.
- (2). Conduct early warning, monitoring, and reporting on the information security status.
- (3). Responsible for the implementation, maintenance, review, and continuous improvement of information security management system.

3. Audit Team: Conducted by the Audit Office.

- (1). Assist in ensuring the appropriateness of overall information security strategy planning.
- (2). Conduct internal audits and track the status of corrective actions for nonconformities.

4. Emergency Response Team: Task-based team.

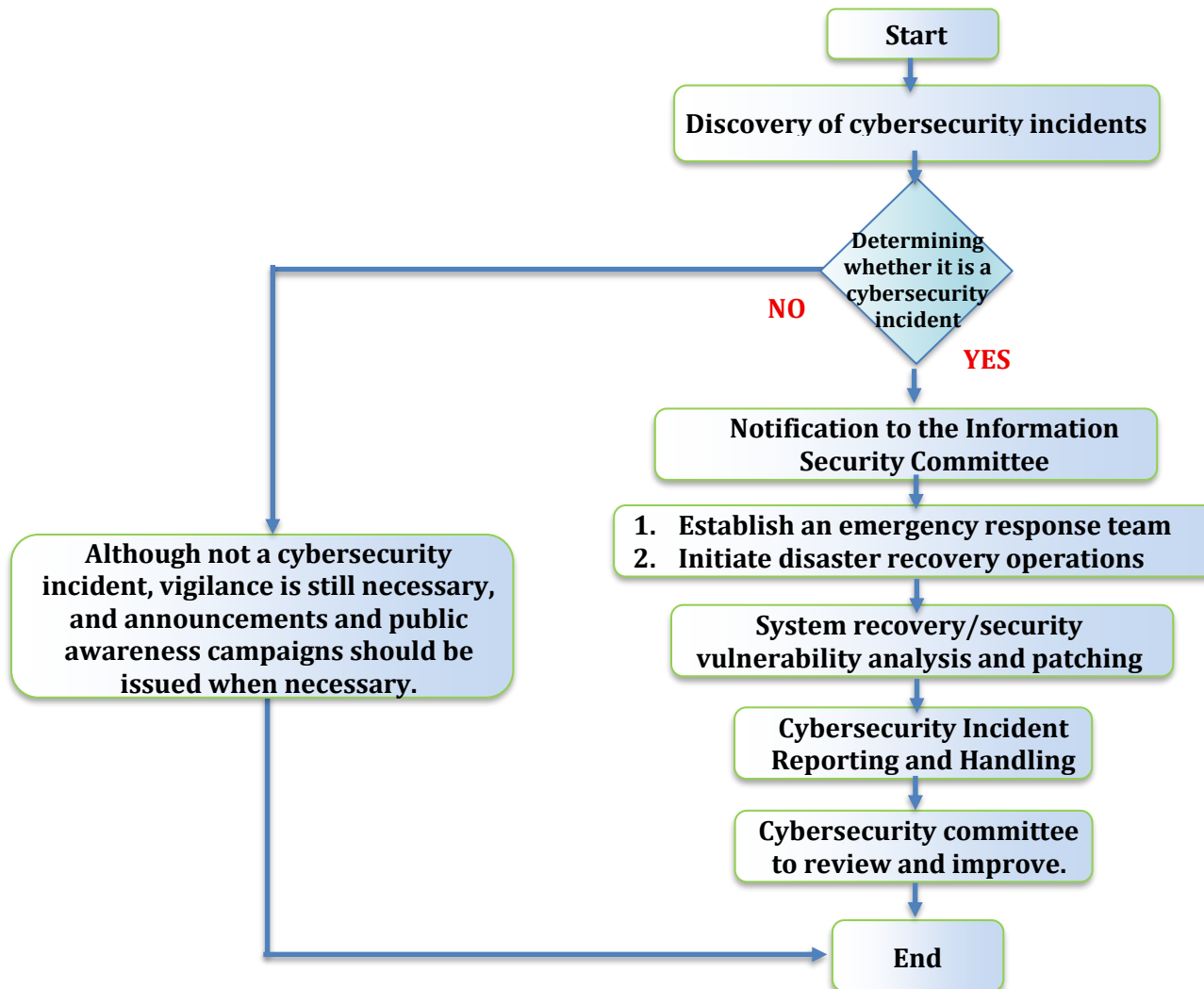
- (1). Immediately establish the team upon occurrence of an information security incident and report to the Chief Commissioner for approval; responsible for assessing abnormal alerts reported by the Information Security Team, reviewing information security incidents, and recommending appropriate actions; seek external expert support and advice when necessary.

5. Information Security Team: Managed by the Information Department, divided into ERP subgroup and OA system subgroup.

- (1). Ensure normal operation of maintenance systems, regularly conduct backup drills, and keep records of such exercises.
- (2). Implement resolutions of the Information Security Committee.
- (3). Implement audit improvement recommendations.

- (4). Recommendations for the Information Security Management System.
- (5). Conduct information security awareness campaigns and online training sessions.
- (6). Information security incident reporting.
- (7). Discuss new information security products or technologies.
- (8). Assess updates and replacements of operational system software and hardware.

III. Information Security Incident Reporting Procedures.



◆ Information Security Policy

To protect the company's information assets, including physical environment, hardware and software facilities, data, and information, from risks of leakage, damage, or loss due to external threats or improper management by internal personnel, this policy is hereby established for all employees to follow. This policy shall be evaluated at least annually to reflect the latest developments in government regulations, technology, and business operations, ensuring the effectiveness of information security practices.

(I) Personnel Management and Information Security Training

1. Security assessments shall be conducted for all information-related positions and tasks. When hiring personnel, assigning tasks, and delegating duties, the suitability of personnel should be carefully evaluated, and necessary performance evaluations shall be conducted.
2. Each business supervisor shall be responsible for supervising the information security operations of their subordinates and preventing illegal and improper conduct.
3. Information security training and awareness campaigns should be conducted regularly to meet the needs of different work categories, including management, business, and information, to build employees' information security awareness and improve their information security standards.
4. Personnel responsible for the management, maintenance, design, and operation of critical information systems should have appropriate division of labor and decentralized responsibilities. A checks and balances mechanism should be established as needed, personnel rotation should be implemented, and a backup manpower system should be in place.

(II) Computer System Security Management

1. When outsourcing information services, information security requirements should be identified beforehand, clearly defining the vendor's information security responsibilities and confidentiality regulations. These should be included in the contract, requiring the vendor to comply and undergo regular assessments.
2. A control system should be established for system change operations, and records should be kept for future reference.
3. Software should be copied and used in accordance with relevant laws and regulations or contracts, and a software usage management system should be established.
4. Necessary preventative and protective measures should be taken to detect and prevent computer viruses and other malicious software to ensure normal system operation.

(III) Network Security Management

1. Information systems with external network connections should employ different security levels of technology or measures, depending on the importance and value of the data and system, to prevent intrusion, damage, alteration, deletion, and unauthorized access.
2. Strict regulations stipulate that confidential information and documents must not be transmitted via email or other electronic means.

(IV) System Access Control

1. For departing employees, all access to information resources should be immediately revoked, and this should be included in the necessary departure procedures. Any personnel adjustments or transfers should be carried out in accordance with system access authorization regulations, with permissions adjusted within a specified timeframe.
2. Strengthen user password management; user passwords should be updated regularly.
3. For system service providers performing system maintenance via remote login, security controls should be strengthened, and relevant security and confidentiality regulations should be followed.

(V) Application System Development and Maintenance Security Management

1. Whether developing systems in-house or outsourced, information security requirements should be considered from the initial stage of the system's lifecycle. System maintenance, updates, deployment, and version changes should be subject to security controls to prevent unauthorized software, backdoors, and computer viruses from compromising system security.
2. The scope of systems and data access for vendors' hardware and software system development and maintenance personnel should be standardized and restricted. Long-term system identification codes and access passwords should be strictly prohibited. If necessary for actual operations, short-term and temporary system identification and access passwords may be issued to vendors, but their access should be immediately revoked after use.
3. When contracting vendors to develop and maintain important hardware and software facilities, this should only be done under the supervision and accompaniment of relevant personnel from our department.

(VI) Physical and Environmental Security Management

1. Establish physical and environmental security management measures regarding equipment placement, surrounding environment, and personnel access control.

(VII) Planning and Management of Business Sustainability Operations

1. Develop a business sustainability operation plan, assess the impact of various man-made and natural disasters on business operations, and establish emergency response and recovery procedures, as well as the responsibilities and rights of relevant personnel.
2. Establish an emergency response mechanism for information security incidents. In the event of an information security incident, the prescribed procedures should be followed to immediately notify the information unit or personnel, take response measures, and contact the police and investigative authorities for assistance in the investigation.

◆ Specific Information Security Management Programs

Based on operational needs and information security risk assessment results, we have implemented multiple information security management solutions. Through a combination of technical and management measures, we have strengthened threat protection capabilities, reduced the impact of cybersecurity incidents on operations, and continuously improved the overall level of information security.

(I) Technical Control Measures

1. Website Identity Verification and Access Management

- (1) Implement FIDO authentication for B2B website reseller logins.
- (2) Regularly review account permissions used in the information system.
- (3) Regularly renew B2B website SSL certificates.

2. Antivirus Software and Endpoint Protection (EDR)

- (1) Mandatory installation of antivirus software on information devices.
- (2) Implement endpoint protection (EDR) software to detect and prevent malware and ransomware.
- (3) Regularly receive notifications from cybersecurity vendors regarding the latest trends and firmware updates for early response and prevention.

3. Network Protection

- (1) Continuously invest in the maintenance and updates of critical security equipment such as firewalls and intrusion detection systems (IPS), evaluate the replacement of outdated equipment, and ensure that the latest defense functions and technologies against malicious attacks are available.

4. Software/Hardware Replacement and Upgrade

- (1) Regularly evaluate and replace outdated equipment and operating system versions.

5. Multiple Data Backup Architecture

- (1) Establish a server backup platform and virtual host backup technology.
- (2) Establish a multiple (offline) backup architecture to ensure the protection of cold data.

(II) Management Control Measures

1. Copyrighted Software Installation and Management

- (1) Continuously invest in the procurement of copyrighted software, refuse to install and use illegal pirated software, and provide colleagues with legal software licenses.

2. Information Security Education and Promotion

- (1) Conduct at least two information security education and promotion sessions each year, and conduct quizzes afterward to check the effectiveness.
- (2) Send first-hand information security messages to employees via email from time to time to improve their information security knowledge.

Course Theme	Number of participants	Class attendance	Test pass rate
Cybersecurity concept promotion	234	90%	97%
Anti-phishing and cybersecurity awareness campaign	237	82%	100%
You're using a weak password!	273	71%	97%

3. Cybersecurity Incident Notification and Backup Drills

- (1) Establish a 24-hour system anomaly notification system and corresponding notification window.
- (2) Conduct at least one drill annually and record drill logs to familiarize yourself with the backup system deployment procedures.

(III) Audit Improvement

The company undergoes internal, external, and group audits annually to verify the effectiveness of its information security management. Any deficiencies identified during the audit process are immediately addressed with the development and implementation of improvement measures to strengthen information security and reduce operational risks.

◆ Investing in Information Security Management Resources

(1) Information Security Staffing

1. Establishment of an Information Security Committee, with staffing as shown in the diagram below

Chairman	1 person
Audit Team	1 person
Executive Secretary	1 person
Emergency Response Team (Task-oriented grouping)	At least 2 persons
Information Security Team	All staff of the Information Department

2. Establishment of internal information security operation teams and external technical consultants

Internal Information Security Team	ERP Team	In charge of the Systems R&D Division of the Information Department
Internal Information Security Team	OA System Team	In charge of OA Services Division, Information Department
External Technical Consultant	Well-known antivirus software vendor	Enterprise Point of Contact
External Technical Consultant	EDR Well-known vendor	Enterprise Point of Contact
External Technical Consultant	Network System Integration Technology Company	Enterprise Point of Contact
External Technical Consultant	Professional Computer System Integration Service Provider	Enterprise Point of Contact

(II) Cybersecurity Budget Allocation and Investment in Technology and Tools

1. Continuously invest in key projects (such as firewalls, IPS, EDR, antivirus, backup hardware and software, replacement of outdated computer and network equipment, etc.).
2. Continuously monitor trends and software/hardware technologies, and actively arrange post-POC evaluation and implementation for those that contribute to cybersecurity.

(III) Enhancing Cybersecurity Technical Capabilities

1. Regularly participate in seminars such as TWCERT to stay informed about cybersecurity news and developments.
2. Participate in vendor-organized seminars periodically to absorb trends and new knowledge.
3. Regularly send personnel to participate in cybersecurity training and testing organized by regulatory authorities and obtain passing certificates.

Course Name	Organizer	Participating employees
Guidelines for Information Security Management of Listed and Over-the-Counter Companies	Taiwan Academy of Banking and Finance	Information Technology Department
Information security awareness, essential knowledge and responsibility	Taiwan Academy of Banking and Finance	Information Technology Department
Cybersecurity Incident Explanation and Prevention Measures	Taiwan Academy of Banking and Finance	Information Technology Department
Mastering EOS Risks and Upgrade Strategies: Don't Let the Old System Become a Cybersecurity Vulnerability	DATA SYSTEMS CO., LTD.	Information Technology Department
What to do if you lose data due to ransomware threats? 3 tips to ensure backups are actually usable.	DATA SYSTEMS CO., LTD.	Information Technology Department
Social Engineering from a Hacker's Perspective	DATA SYSTEMS CO., LTD.	Information Technology Department

2025 Taiwan Cybersecurity Notification and Response Conference	TWCERT/CC	Information Technology Department
MIS Server Room Fire Safety Education and Training	TOKYO BOSAI FIRE TECHNOLOGY CO., LTD.	Information Technology Department

(IV) Regularly hold information security meetings

An information security meeting shall be held annually in October. In the event of a major information security incident, an immediate information security meeting may be convened. The meeting shall disclose the key information security work items and progress for the year, including:

1. Information security risk assessment.
2. Review and improvement of information security incidents.
3. Results of information security advocacy and training.
4. Effectiveness of information security budget execution.
5. Effectiveness of disaster recovery and backup drills.



4. Sustainable Environment

4.1 | Water Resource Management

4.2 | Energy Saving and Carbon Reduction

4.2.1 | Energy Management

4.2.2 | Greenhouse Gas Emissions

4.2.3 | Energy Saving and Carbon Reduction Plan

4.3 | Waste Management

4.3.1 | Waste Disposal Statistics

4.3.2 | Circular Economy

4.4 | Sustainable Supply Chain

4、 Sustainable Environment

Xander International Corp. regards environmental sustainability as a core element of its long-term business operations. It actively responds to global climate change and carbon reduction trends, and in accordance with the Paris Agreement and domestic regulations such as the Climate Change Response Law, incorporates energy conservation, carbon reduction, resource management, and environmental protection into its daily operations and management systems. This demonstrates its commitment to corporate environmental responsibility and promotes sustainable development.

4.1 Water Resource Management

This report covers the Taiwan region. Due to the nature of our business, which only includes office buildings, branch offices, and warehouses, we do not engage in product manufacturing or process water use; all water is for domestic purposes. Water intake is assessed using the water risk assessment tool developed by the World Resources Institute (WRI). The results indicate that in 2025, the water pressure at our operating locations will be 10%-20%, classifying us as a low to moderate water pressure area. Therefore, we are not considered a water pressure area and will not cause significant environmental impact on water resources or the ecological environment of water sources. In the event of water-related negative impacts, we will use water resources in accordance with the requirements of government agencies.



Water usage

Year	Business Office	Water withdrawal (megaliter/ML)	Revenue (million \$)	Intensity (megaliter /million \$)	Water displacement (megaliter)	water consumption (megaliter)	Reservoir
2023	Northern Branch	3.447	8,429.87	0.000454	3.447	0	north
	Central Branch	0.021			0.021	0	Central
	Southern Branch	0.355			0.355	0	South
2024	Northern Branch	2.77	9,064.13	0.000332	2.77	0	north
	Central Branch	0.019			0.019	0	Central

	Southern Branch	0.219			0.219	0	South
2025	Northern Branch	2.657	10,026.72	0.000293	2.657	0	north
	Central Branch	0.034			0.034	0	Central
	Southern Branch	0.244			0.244	0	South
Note1. The Northern branch offices include Zhongli and Hsinchu; the Central branch office includes Taichung; and the Southern branch offices include Tainan and Kaohsiung.							
Note2. Water usage data for the Zhongli office will be available starting in May 2023.							
Note3. Included in Taoyuan Nanfeng Warehouse by 2025							
Note4. The data comes from the water bill from the water company.							
Note5. The water source is a third-party water company, and it is all fresh water (≤1,000 mg/L total dissolved solids).							

Water resource management measures

Water reduction target	Based on 2024, water intensity (million liters per million NT dollars) is projected to decrease by 1% by 2030.。
Achievement status	achieve the goal, The density in 2025 will decrease by 12% compared to the previous year. Because 2025 will include the Taoyuan Nanfeng warehouse area, the base year for the following year will be changed to 2025.。
Water Conservation Plan	- Regularly inspect and maintain water-using equipment to prevent leaks and improve water efficiency. - Use water-saving equipment to reduce daily operating water consumption. - Strengthen water conservation awareness among employees and implement daily water-saving management practices. - Continuously track water consumption changes as a basis for management and improvement.

4.2 Energy Saving and Carbon Reduction

4.2.1 Energy Management

Xander International Corp. currently uses only non-renewable energy sources, with no production or use of renewable energy. Its overall energy consumption structure is mainly divided into two categories: the largest category is electricity required for company operations, followed by diesel fuel used in company vehicles. Electricity consumption increased by 695.3153 GJ in 2023, decreased by 27.2661 GJ in 2024, and slightly

increased again by 20.9759 GJ in 2025 due to increased revenue. Total electricity consumption in 2025 is 757,969 kWh, a significant decrease of 4,866 kWh compared to 762,835 kWh in 2024. This is primarily due to the continued promotion of energy-saving policies in 2025, with company employees turning off lights and unplugging computers and other electrical equipment after work, resulting in a substantial reduction in total electricity consumption in 2025.

Energy Usage Statistics

Item	Unit	2023	2024	2025
Purchased electricity	kWh	795,292	762,835	757,969
	GJ	2,863.0512	2,746.2060	2,728.6884
Automotive gasoline	liter	20,272	21,169	23,349
	GJ	661.8970	674.2596	741.4474
diesel fuel	liter	43,335	44,256	43,493
	GJ	1,523.7626	1,600.9790	1,572.2848
Total energy consumption	GJ	5,048.7108	5,021.4447	5,042.4206
Operating revenue	one million Dollar	8,429.87	9,064.13	10,026.72
Intensity	GJ/ one million Dollar	0.5989	0.5540	0.5029

Note 1. One kilowatt-hour (kWh) of electricity is 3.6 megajoules (J), one gigajoule (GJ) is 10^9 joules (J), and one kcal (kcal) is 4,186 joules (J). The calorific values of gasoline and diesel in 2023 are based on the "Table of Unit Calorific Values of Energy Products" published by the Energy Administration of the Ministry of Environmental Protection, showing gasoline at 7,800 kcal/L and diesel at 8,400 kcal/L. For 2024, the calorific values of automotive gasoline and diesel are based on information published by the Ministry of Environmental Protection on February 13, 2025: the lower heating value of automotive gasoline is 7,609 kcal/L and diesel at 8,642 kcal/L; and for 2025, the lower heating value of automotive gasoline is 7,586 kcal/L and diesel at 8,636 kcal/L.

Note 2. The purchased electricity was obtained from Taiwan Power Company's electricity bills, while the diesel and gasoline were actually purchased.

Note 3. Renewable energy usage is 0%. Xander International Corp. will plan to use renewable energy based on its future operational strategy.

Note 4. The scope of the investigation is consistent with individual financial reports, and it will be included in the Taoyuan Nanfeng Warehouse in 2025.

Note 5. External energy data is difficult to collect, so only internal energy data will be disclosed.

4.2.2 Greenhouse Gas Emissions

Greenhouse gases causing extreme weather events is a significant environmental problem facing the world. While Xander International Corp. is not a major energy consumer, we recognize that as all of us on Earth, reducing greenhouse gases is a shared corporate goal. Xander International Corp. has already begun a self-assessment of its greenhouse gases to understand the current situation and trends, enabling early responses. We continuously estimate the greenhouse gas emissions from our energy use as a reference for future energy conservation and carbon reduction performance.

Our company has already conducted a self-assessment of greenhouse gases for the period from 2023 to 2025. In accordance with the government's schedule, we will complete the 2025 greenhouse gas assessment in 2026, referencing the ISO 14064-1:2018 standard. Our company has no emissions of ozone-depleting substances, nitrogen oxides, sulfur oxides, or other major gases.

Direct greenhouse gas emissions(Category 1)

- The main direct emission sources owned or controlled by our company are the consumption of gasoline and diesel fuel in vehicles; we do not use biomass energy sources.

Indirect greenhouse gas emissions(Category 2)

- Our company's indirect emissions mainly consist of indirect greenhouse gas emissions generated from purchased electricity.

Other indirect emissions(Category3)

- Regarding other indirect emissions from the company's other activities, no bioenergy is used. The company will disclose data in Category 3 according to government schedules, only listing examples such as employee commuting and business travel.

Emissions Statistics by Category

Unit: metric ton of CO₂e/year

Year	Category 1	Category 2	Total emissions
2023	158.8105	392.8742	551.6847
2024	163.2394	361.5838	524.8232
2025	167.9207	353.9715	521.8922
Note 1. According to the announcement from the Energy Bureau of the Ministry of Economic Affairs, the carbon emission coefficients for electricity are: 0.494 kg CO₂e in 2023, 0.474 kg CO₂e in 2024, and 0.467 kg CO₂e in 2025. Note 2. GWP values and emission coefficients are from the National Greenhouse Gas Registration Platform Announcement - Greenhouse Gas Emission Coefficient Management Table 6.0.4. Note 3. The greenhouse gas inventory data of this company is self-collected. Note 4. The gases included are carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.			

Emission Intensity

Year	Total emissions (metric ton CO ₂ e)	Revenue (NT\$M)	Intensity (metric ton CO ₂ e/ NT\$M)
2023	551.6847	8,429.868	0.0654
2024	524.8232	9,064.133	0.0579
2025	521.8922	10,026.715	0.0521
Note: Operating revenue refers to the operating revenue for the current year using individual financial statements.			

4.2.3 Energy Saving and Carbon Reduction Plan

Reduction Target: Using 2024 as the base year, reduce emission intensity (CO₂e per million metric tons) by 1% by 2030.

Achievement Result: Achieved; emission intensity in 2025 decreased by 10.10% compared to the previous year. Because 2025 is included in the Taoyuan Nanfeng warehouse area, the base year for the following year will be changed to 2025.

Actual Actions:

Item	Implementation Status / Future Plans	content
Replacement equipment	Implementation status in 2025	● By 2025, 100 T8 fluorescent tubes will be replaced with LED lights in phases, saving approximately 7,904,000 W, reducing energy consumption by 28.4544 GJ, and reducing greenhouse gas emissions by 3,746.4960 metric tons of CO₂e. ● Replacement of air conditioning chiller units in Linkou and Xindian in 2025 更換前：傳統螢光管，較耗電(18W*4根*100盞)  更換後：LED平板燈，較省電(32W*100盞) 
	Future plans	● Replaced the chilled water unit in the new store office within the last three years ● Replace the lighting fixtures at the Tainan branch with energy-saving lighting fixtures.
Personnel Education and Training	Implementation status in 2025	● An email will be sent to employees every Friday before they leave work to remind them to shut down their computers. ● Promote energy conservation and carbon reduction awareness among all colleagues through internal announcements, and encourage changes in daily behavior.

		● Implement energy-saving standards for office spaces, such as setting air conditioning temperatures and turning off power at the end of the workday. ● In 2024, security guards are requested to turn off lights and air conditioning at 9:00 AM; in 2025, this should be moved forward to before 7:00 AM. ● Arrange for supervisors to receive training on "Practical Analysis of Enterprise Greenhouse Gas Inventory and Internal Control Management." Through reasonable and accurate measurement and proper reporting of greenhouse gas emissions, enterprises can clearly understand their current status in terms of greenhouse gas emissions, and then formulate effective carbon reduction strategies to achieve environmental protection goals.
	Future plans	● Arrange for the head of the implementing unit to receive training on greenhouse gas inventory. ● Continuously promote carbon reduction awareness among colleagues
Dedicated Data Management	Implementation status in 2025	● Establish an electricity management mechanism to regularly collect and analyze electricity consumption data, identify emission hotspots, and use this data as a basis for energy conservation improvements and performance evaluations. ● Tracking the progress of greenhouse gas emission reduction targets by 2030
	Future plans	● Conduct greenhouse gas confidence assessments for 2027 in 2028 to confirm the completeness and accuracy of the activity data. ● Appropriateness of the target to be tracked

4.3 Waste Management

4.3.1 Waste Disposal Statistics

Xander International Corp's waste includes employee household waste, scrapped materials, scrapped merchandise, and recyclable waste. Mixed hardware waste mainly consists of scrapped 3C products, all of which are disposed of by qualified waste disposal companies. To reduce environmental impact and protect natural resources, the company has established management policies for daily and operational waste generation, which employees are required to follow.

When evaluating third-party waste disposal companies, Xander International Corp. first requests a valid waste disposal permit. Only after confirming that the company has obtained the necessary permits from the local government, possesses the required level of permit coverage, and that the permit is valid, and after physically verifying the permit, will Xander International Corp. entrust the company with waste disposal operations. Jian Da International also fulfills its monitoring and management responsibilities during the waste removal process. For example, in Jian Da International's warehouse, environmental and operational process inspections are conducted on the waste storage or temporary storage areas on an irregular basis. During the removal process, the actual removal status is also audited and confirmed on an irregular basis. After each removal, the supplier is required to issue an industrial waste removal and treatment report. The report will clearly explain the waste removal and treatment process flowchart and will also show the decomposition and dismantling operations of the waste through photos. The supplier guarantees that the destination of the waste

transported from our company complies with the regulations and the provisions of our company's contracts, and we work together to do our part for environmental protection.

Waste disposal volume

Types of waste	Unit	2023	2024	2025	Disposal methods	Disposal location
Scrap inventory	Number of pallets	16	28	22	Recycling, incineration, and landfill	Off-site
general waste	metric ton	29.6588	32.8225	31.6310	Incineration, and landfill	Off-site

Note 1. Since our company does not have actual waste figures, we use the national general waste generation figures provided by the Ministry of Environmental Protection for estimation. The average daily general waste generation per person is calculated as: (Average daily general waste generation coefficient) x (Number of employees at the end of the year) x (Number of working days for government agencies in the year) * 1/3. Average daily general waste generation coefficient per person: 1.359 kg in 2023, 1.382 kg in 2024, and 1.377 kg in 2025.

Note 2. Number of employees at the end of the year: 264 in 2023, 278 in 2024, and 279 in 2025.

Note 3. Number of working days for government agencies in the year: 248 days in 2023, 250 days in 2024, and 247 days in 2025.

Note 4. Employees work 8 hours per day at the company.

4.3.2 Circular Economy

As a professional distributor, our company is committed to integrating the circular economy principles of "maximizing resource efficiency and minimizing waste" into our daily operations and supply chain management. We are dedicated to promoting green office practices and low-carbon operations through the three principles of "Reduce at Source," "Reuse," and "Recycle," reducing resource consumption in the operational process, and working hand in hand with our employees and partners towards a sustainable future.

Three core action policies

Green procurement and source reduction (Reduce)	Making the most of resources and revitalizing assets (Reuse)	Sorting and recycling and implementing circular economy (Recycle)
Starting from procurement and daily practices, reduce the consumption of unnecessary resources :	Extend the lifespan of office equipment and supplies to prevent them from becoming obsolete prematurely:	Ensure office waste enters the proper recycling system:

• Digitalized Office: Implement fully digital administrative processes (such as electronic signatures, digital contracts, and electronic invoices) to significantly reduce reliance on paper. • Low-Carbon Procurement: Prioritize the purchase of office supplies, consumables, and equipment that have "eco-labels," "energy-saving labels," or use recycled materials (such as recycled paper). • Plastic Reduction at the Source: Gradually reduce the provision of disposable cups, bottled water, and plastic tableware in the office, and encourage employees to use environmentally friendly tableware.	• Equipment Maintenance and Sharing: Establish a regular maintenance mechanism for computers, printers, and office equipment, implementing a "repair instead of purchase" approach; facilitate the internal transfer of idle assets across departments. • Green Logistics (if self-shipping exists): For domestic delivery of agency products, prioritize the use of green-procured cardboard boxes and cushioning packaging materials; collaborate with logistics partners to switch to paper-saving shipping documents and invoices. • Asset Recycling and Circulation: Recycle usable computers and electronic equipment through legal second-hand channels or consider donating them to schools or charitable organizations.	• Implement waste sorting: Establish clear waste sorting zones within the office (strictly separating paper, recyclable containers, general waste, and kitchen waste) to improve resource recycling rates. • Closed-loop toner cartridge recycling: Completely recycle printer toner cartridges and ink cartridges, returning them to the manufacturer for reuse to ensure they do not enter the environment.
Implementation status in 2025		
1. Paper Reduction: Annual office paper consumption will decrease, and PEFC-certified paper will be used. 2. Green Procurement Ratio: Over 50% of office equipment and consumables will have environmental or energy-saving labels, with green procurement amounting to NT\$475,459. 3. Reuse misprinted but usable paper in the manual feeder. 4. Implement source reduction, reducing the use of disposable items and unnecessary consumables. 5. Promote the reduction of hand towels, reusable tableware, and paper cups. 6. Replace Triplicate forms with laser paper. 7. Establish a waste sorting and recycling system to ensure effective recycling processes. 8. Continuously promote paperless and electronic work processes to reduce paper and office consumable consumption. 9. Outsource waste collection and disposal to qualified vendors to ensure compliance with relevant environmental regulations.		

4.4 Sustainable Supply Chain

	Sustainable Supply Chain
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Importance to the company	Effective supply chain management is a crucial element in enhancing organizational competitiveness, minimizing its negative impacts, and making a substantial contribution to sustainable development.
Policy/Commitment	When signing contracts with key suppliers, the content should include clauses stipulating that both parties must comply with their sustainable development policies, and that the contract may be terminated or dissolved at any time if the supplier violates these policies and causes a significant impact on the environment and society of the supply source community.
Short-term goals (within 2 years)	1. Key suppliers were identified based on "purchase amount" and annual assessments were conducted. The "Supplier Sustainability Self-Assessment Form" response rate reached 60%. 2. It was confirmed that all of the top 55 suppliers had signed the "Supplier Sustainability Commitment Letter," with a signing rate of 60%. 3. The process of signing "Supplier Sustainability Commitment Letters" with new suppliers was initiated.
Medium and long-term goals (Medium term 3~5 years Long-term 5~7 years)	Mid-term: 1. Key suppliers undergo regular annual assessments; the "Supplier Sustainability Self-Assessment Form" response rate reaches 70%. 2. Confirmation has been made that all top 55 suppliers have signed the "Supplier Sustainability Commitment Letter"; the signing rate is 70%. Long-term: 1. Key suppliers undergo regular annual assessments; the "Supplier Sustainability Self-Assessment Form" response rate reaches 75%. 2. Confirmation has been made that all top 55 suppliers have signed the "Supplier Sustainability Commitment Letter"; the signing rate is 75%.
Investment of resources and practical actions	1. Establish supplier management policies, which will be announced and implemented after approval by the General Manager. 2. Select the top 55 suppliers and have them sign a "Supplier Sustainability Commitment." 3. For the top two suppliers in terms of procurement volume, implement a "Supplier Sustainability Self-Assessment Form" mechanism.
Annual performance results	1. 100% of the "Supplier Sustainability Self-Assessment Forms" from the top two suppliers in 2025 have been collected. 2. 66% of the top 55 suppliers by purchase amount in 2025 have signed the "Supplier Sustainability Commitment Letter". 3. A mechanism for signing "Supplier Sustainability Commitment Letters" with new suppliers has been established in 2025, and its implementation and performance disclosure are expected in 2026. 4. New product introduction evaluation (market share, product warranty service).
Responsible Department/Complaint Contact Information	Administrative Center Tel : 02-22191600 E-mail : vicky_lin@xander.com.tw

Xander International Corp's management is committed to providing customers with high-quality and safe products and services that comply with relevant laws, regulations, and standards, as well as fulfilling its corporate social responsibility by effectively preventing occupational accidents, protecting the environment, and preventing pollution. Xander International Corp. has planned and established a supply chain management process to assess suppliers' compliance with human rights, environment, safety, health, and cybersecurity standards. This process monitors the extent to which suppliers manage and implement environmental, safety, and health measures, continuously encouraging suppliers to prioritize business ethics and information security, protect workers' human rights, and prioritize workers' working conditions and health.

Supplier selection is not solely based on price; it is grounded in a comparative assessment of supplier advantages and risks. Maintaining good relationships with suppliers is paramount. The company conducts regular supplier evaluations to ensure that supplier quality, delivery time, and service meet its procurement requirements.

By 2025, 66% of the top 55 suppliers by procurement amount have signed the "Supplier Sustainability Commitment." Currently, in addition to requiring key suppliers with whom we anticipate long-term cooperation to sign the "Supplier Sustainability Commitment," existing suppliers are also required to sign it upon annual contract renewal. We expect to achieve 70% signing within five years. Simultaneously, in 2025, we launched a "Supplier Sustainability Self-Assessment Form" mechanism, collecting self-assessment forms from the top two suppliers to implement relevant supplier evaluation procedures. Suppliers who fail to comply will be given gentle guidance to improve as needed. If any violations of procedures are involved and cause a significant impact on the environment and society of the supplier's source community, our company reserves the right to terminate or cancel the contract at any time and may list the supplier as a non-relationship entity. No significant negative impacts occurred in 2025.

Besides considering the quality, delivery time, and cooperation of our suppliers' products, we also urge them to prioritize social responsibility, work together with suppliers to fulfill corporate social responsibility, and implement effective risk management and operational sustainability plans.

2025 Sustainable Development Commitment and Response Status

Self-assessment items	Number of collected	Implementation Circumstances Explanation
Sustainable Development Commitment Letter	33	The procurement amount is primarily from the top 55 suppliers, with a recovery rate of 66%. A mechanism for signing a "Supplier Sustainability Commitment" with new suppliers will be established by 2025, with implementation and performance disclosure expected in 2026.
Sustainable Development Self-Assessment Form	2	Based on the purchase amount, the top two suppliers will recover 100%.

5. Social Responsibility

5.1 | Workforce Profile

- 5.1.1 | Human Rights Protection
- 5.1.2 | Employee Statistics
- 5.1.3 | Workforce Diversity

5.2 | Talent Development

- 5.2.1 | Compensation and Benefits
- 5.2.2 | Talent Development
- 5.2.3 | Labor-Management Communication

5.3 | Occupational Health and Safety

- 5.3.1 | Hazard Prevention and Incident Investigation
- 5.3.2 | Occupational Health and Safety Training
- 5.3.3 | Emergency Response
- 5.3.4 | Health Services and Promotion
- 5.3.5 | Worker Participation, Consultation and Communication
- 5.3.6 | Occupational Injury Statistics Analysis



5、 Social Care

Xander International Corp. prioritizes employee rights, creating a happy and safe workplace environment. We provide friendly and equal work opportunities, implement gender equality policies, and foster an atmosphere of mutual respect. We offer competitive salaries to increase employee loyalty, reduce staff turnover, and ensure stable business development.

Xander International Corp. also boasts a comprehensive education and training system, regularly offering various training courses to enrich employees' professional skills and enhance their workplace competitiveness. Transparent promotion channels and internal job transfers and rotations allow employees to anticipate future career development possibilities. Positive labor-management interaction allows employees to freely express their opinions in labor-management meetings, with the company responding positively to achieve consensus. Furthermore, Xander International Corp. conducts biennial health checkups, subsidized by the company, strengthening its occupational safety and health management performance and effectively protecting the physical and mental health of employees.

We firmly believe that a company's success comes not only from economic benefits but also from social responsibility and concern. As a responsible company, we actively participate in social welfare, pay attention to vulnerable groups, and create greater value for society. We are committed to improving social well-being, promoting equality and inclusion, and giving back to society through various actions. We believe that the symbiotic development of enterprises and society can bring more lasting and profound impacts, paving a better path for the future.

5.1 Employee Profile

5.1.1 Human Rights Protection

Xander International Corp. values employee rights and strives to create a human rights-friendly environment. The company formulates its human rights policy based on the principles enshrined in the UN Universal Declaration of Human Rights and other human rights conventions, recognizing internationally recognized fundamental human rights, including respect for employees' freedom of association, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, elimination of employment and job discrimination, prevention of any violations of human rights, protection of gender equality, and fair treatment of all employees. Xander International Corp.'s compensation policy also ensures that employee salaries are not differentiated based on gender, age, race, religion, or political affiliation. The company's human rights covenant applies to employees, customers, suppliers, and affiliated companies, and human rights-related issues are promoted by the Sustainability Group.

Furthermore, Xander International Corp. adheres to labor laws and regulations at all its operating locations, disseminating important information on human rights protection and labor rights to new employees and current staff. In addition, Xander International Corp. also provides a whistleblower channel for its employees, which is handled by a dedicated person who conducts a thorough investigation and keeps the whistleblower's personal

information confidential. If the whistleblower's information is verified, the company promises not to treat the whistleblower adversely. Xander International Corp. has no record of human rights violations in 2025.

Human Rights Education and Training in 2025

Course Theme	Number of participants	Course completion rate	Test pass rate
New Employee Training	51	100%	100%
Office safety promotion	250	71%	94%
Introduction to workplace misconduct	251	74%	88%
Anti-bullying advocacy	199	75%	92%

Note: •Course completion rate: actual number of students attending the course / total number of employees at the time;

•Test pass rate: actual number of students passing the test / total number of students who should have been tested.

Reporting Channels

Internal - HR Email: HR@xander.com.tw

External - Contact Us on the Official Website

Human rights policy



Human Rights Due Diligence

Xander International Corp. has established a human rights due diligence procedure. Through risk identification and assessment of human rights issues, it designs risk management and mitigation measures, conducts improvements, and monitors progress to effectively reduce the impact and shock of human rights risks.

- Scope of Investigation: Employees, Suppliers
- Responsible Units: General Affairs, Human Resources, Administration Center
- Investigation Process:



- **Human rights concerns**

1. Friendly and safe working environment
2. Child labor prohibited
3. Eliminate illegal discrimination and ensure equal job opportunities
4. Avoid workplace violence, harassment, and intimidation; treat employees with dignity
5. Promote employee well-being and work-life balance
6. Establish diverse communication channels and grievance mechanisms
7. Supplier legal compliance
8. Supplier labor relations
9. Supplier's friendly and safe working environment, promoting employee well-being and work-life balance
10. Supplier employee training

- Mitigation or Remedial Measures: Xander International Corp. will continue to assess the implementation of its human rights risk investigation and management mechanism, and regularly implement the following improvement and optimization measures to ensure the full protection of the human rights of stakeholders:

- I. Employees

1. Continuously conduct education and training on human rights, occupational safety, and anti-discrimination to enhance employees' human rights awareness.
2. Regularly review the work environment, health promotion, and grievance mechanisms to continuously improve the workplace environment.
3. Conduct annual human rights risk reviews and revise management measures based on the survey results.

II. Suppliers

1. Continuously conduct supplier human rights and sustainability management assessments to improve supply chain management effectiveness.
2. Continuously require suppliers to comply with labor laws, human rights policies, and occupational safety and health regulations, and incorporate these into the supplier management and selection mechanism.
3. Track the improvement of any assessment anomalies and, if necessary, require improvement plans.

5.1.2 Employee Statistics

As a leading distributor, Xander International Corp. has seen a significant increase in human resources demand in recent years due to revenue growth. Coupled with competitive salaries, the company attracts outstanding talent.

Xander International Corp.'s workforce includes permanent employees, temporary employees, and employees without fixed working hours. Part-time opportunities are also available for those seeking to work part-time; currently, there are 10 non-employee employees. The company offers a long-term and stable employment model, allowing employees to focus on their work without worries and helping to safeguard their economic well-being. Furthermore, the number of female and male employees is roughly equal. Regarding age distribution, Xander International Corp. currently has a core of middle-aged and older employees, with experienced managers leading younger teams to achieve rapid growth. The company's workforce structure is stable, and there is no risk of manpower shortages.

Employee statistics

Statistics/Year		2023		2024		2025	
Total number of employees (Note 1)		264		278		279	
Employment Contract		Permanent employees	Temporary employees and employees without guaranteed working hours	Permanent employees	Temporary employees and employees without guaranteed working hours	Permanent employees	Temporary employees and employees without guaranteed working hours
Gender	Male	143	2	147	3	150	1
	Female	116	3	123	5	124	4
Area	Taiwan	259	5	270	8	274	5

Employment type (Note 2)		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	143	2	147	3	150	1
	Female	116	3	123	5	124	4
Area	Taiwan	259	5	270	8	274	5

Note 1: Data statistics are based on the end of the current year.

Note 2: Full-time employees refer to employees whose weekly working hours reach the legal working hour limit; part-time employees refer to employees whose weekly working hours do not reach the legal working hour limit and who only work part-time, such as part-time students and hourly workers.

Non-employee workers

Statistics/Year		2025	
Total number of workers (Note 1)		10	
Contract type		temporary	Agency-assigned
Gender	Male	6	0
	Female	4	0
Area	Taiwan	10	0
nature of the work		On-site staff	Roaming Staff
Gender	Male	4	2
	Female	3	1
Area	Taiwan	7	3

Note 1: Data statistics are based on the end of the year.

Employing local residents as senior management

Xander International Corp. employs 100% local talent as senior executives (Executive Managers, Director and above) (including those with permanent residency), demonstrating the company's willingness to collaborate with the local community to discover talent, attract outstanding individuals to work nearby, help gain local community recognition, and further improve the local economy.

New Hires and Departures Statistics

Xander International Corp.'s overall turnover rate in 2025 was 26.88%, a slight increase of 4.58% compared to 2024. This was mainly due to the impact of declining birth rates and the structural labor shortages and intense competition for talent across various industries. In terms of gender and age structure, the male-to-female turnover ratio was relatively balanced, but the turnover group was mainly concentrated among middle-aged core employees aged 30-50, while the number of senior employees over 50 who left decreased from 8 to 6.

In 2025, Xander International Corp. strengthened its talent retention measures, combining internal talent transfer and internal employee referral incentive systems, expanding diverse recruitment channels, and providing employees with opportunities to match their talents with suitable roles and projects, thereby improving the retention of mid-to-high-performing talent. The company will continue to provide smooth internal transfer channels to maintain a healthy turnover rate. Due to the overall labor shortage and intense competition for talent in the external talent market in 2025, the number of middle-aged employees who left was relatively high. However, compared to 2024, the number of senior employees aged 50 and above who left the company decreased. This change reflects the company's flexible system and work-life balance, which encourages senior colleagues with core values to choose to stay and implement generational succession within the company.

Item / Year		2023		2024		2025	
Total number of employees		264		278		279	
New Hires and Turnover Statistics		number of people	Proportion (Note)	number of people	Proportion (Note)	number of people	Proportion (Note)
New Hires							
Age	< 30	19	7.20%	56	20.14%	12	4.30%
	≥ 30 and < 50	49	18.56%	4	1.44%	34	12.18%

	≥ 50	4	1.52%	12	4.32%	5	1.79%
Gender	Male	40	15.15%	32	11.51%	26	9.31%
	Female	32	12.12%	40	14.39%	25	8.96%
Area	Taiwan	72	27.27%	72	25.90%	51	18.27%
Employee turnover							
Age	< 30	23	8.71%	8	2.88%	10	3.58%
	≥ 30 and < 50	30	11.36%	46	16.55%	59	21.14%
	≥ 50	5	1.89%	8	2.88%	6	2.15%
Gender	Male	29	10.98%	28	10.07%	40	14.33%
	Female	29	10.98%	34	12.23%	35	12.54%
Area	Taiwan	58	21.97%	62	22.30%	75	26.88%

Note: Number of employees in this category in the current year / Total number of employees in the current year * 100%.

5.1.3 Employee Diversity

Xander International Corp. fosters a diverse and inclusive workplace, with 44% of its managers being women (33 women at or above the 5th grade (team leader) level), demonstrating the outstanding leadership of women in management decision-making. We also break down age barriers, warmly welcoming experienced professionals of middle and senior age to join us, leveraging their rich experience to inject stability into the organization and achieve generational harmony. We firmly believe that diversity is a crucial indicator of corporate innovation, and the company consistently upholds the principle of gender equality, implementing fair competition in recruitment, compensation, and promotion, striving to eliminate implicit workplace bias, and attracting outstanding talent of different genders, ages, and backgrounds.

We actively promote gender equality policies and implement occupational safety and health regulations. To prevent any form of workplace bullying, discrimination, and illegal infringement, we regularly conduct training for all employees. In 2025, the theme was "Introduction to Workplace Illegal Infringement," guiding colleagues to identify forms of workplace power abuse, micro-discrimination, and gender inequality, building a sense of

psychological safety. A total of 251 people participated throughout the year. This demonstrates that colleagues have a high level of compliance awareness regarding workplace interpersonal boundaries and gender respect, effectively achieving the policy goals of "prevention" and "building a friendly culture".

Year			2023		2024		2025	
department	category	Item	Number of people	percentage	Number of people	percentage	Number of people	percentage
Operation	Gender	Female	61	29.90%	63	30.00%	63	22.58%
		Male	64	31.37%	62	29.52%	64	22.93%
	Age	< 30	17	8.33%	14	6.67%	11	3.94%
		≥ 30 and < 50	90	44.12%	86	40.95%	80	28.67%
		≥ 50	18	8.82%	25	11.90%	36	12.90%
Administration	Gender	Female	41	20.10%	49	23.33%	50	17.92%
		Male	38	18.63%	36	17.14%	38	13.62%
	Age	< 30	4	1.96%	6	2.86%	9	3.23%
		≥ 30 and < 50	55	26.96%	56	26.67%	54	19.35%
		≥ 50	20	9.80%	23	10.95%	25	8.96%
Technical Support	Gender	Female	7	5.88%	5	3.79%	3	1.07%
		Male	33	27.73%	42	31.82%	39	13.98%
	Age	< 30	0	0.00%	2	1.52%	1	0.36%
		≥ 30 and < 50	31	26.05%	36	27.27%	31	11.11%
		≥ 50	9	7.56%	9	6.82%	10	3.58%

Service	Gender	女	10	16.67%	11	16.18%	12	4.30%
		男	10	16.67%	10	14.71%	10	3.58%
	Age	未滿 30	1	1.67%	1	1.47%	1	0.36%
		30 以上 未滿 50	12	20.00%	11	16.18%	13	4.65%
		50 以上	7	11.67%	9	13.24%	8	2.87%

Note: The calculation method is as follows.

- Percentage of direct employees under 30 years old = (Total number of direct employees under 30 years old at the end of the year / Total number of employees at the end of the year) * 100%.
- Percentage of indirect employees with graduate school degrees = (Total number of indirect employees with graduate school degrees in the current year / Total number of employees at the end of the year) * 100%.

Ratio of basic salary and remuneration

Year			2023		2024		2025	
Area	Employee Categories	Item	Male	Female	Male	Female	Male	Female
Taiwan	Operation	Basic Salary	1.26	1	1.36	1	1.27	1
		Remuneration	1.26	1	1.31	1	1.24	1
	Service	Basic Salary	1.07	1	1.08	1	1.06	1
		Remuneration	1.1	1	1.12	1	1.09	1
	Technical Support	Basic Salary	1.46	1	1.75	1	1.34	1

	Administration	Remuneration	1.49	1	1.83	1	1.38	1
		Basic Salary	1.29	1	1.08	1	0.83	1
		Remuneration	1.41	1	1.21	1	1.37	1

Note: Base salary refers to the minimum fixed amount paid to an employee to perform their duties, excluding any additional compensation such as overtime pay, bonuses, or allowances.

Note: Compensation refers to base salary plus any additional amounts paid to the employee; "additional amounts paid to the employee" includes seniority allowances, bonuses (including cash and stock options), benefits, overtime pay, time off in lieu, and any other subsidies (such as transportation allowances, living allowances, and childcare allowances).

5.2 Talent Development and well-being

A sound human resources system is key to the sustainable operation of Xander International Corp. To attract outstanding talent, the company offers competitive compensation and benefits, rewarding employees who create performance and make long-term contributions. Adhering to the principle of treating employees equally, the company has established a transparent performance evaluation and reward/punishment system, fostering a fair and competitive atmosphere among colleagues. This encourages employees to invest more effort beyond work performance and further shapes Xander International Corp.'s corporate culture for attracting and retaining talent. Employees also have a stronger sense of belonging and are more actively involved in company affairs. Secondly, regarding promotion channels, the company's promotion information is transparent and open. Employees with good performance receive promotion opportunities, promoting a culture of learning from role models and enabling the company to continuously cultivate more outstanding talent. At the same time, the company arranges educational training programs for employees to pursue further education, allowing them to continuously grow in their respective professional fields and realize their self-worth. Finally, Xander International Corp. also provides multiple channels for communication and dialogue with employees, allowing them to express their opinions in a timely manner, and the company responds positively, maintaining a harmonious and trusting interaction between labor and management.

5.2.1 Compensation and Benefits

	Compensation and Benefits
Importance to the company	Providing a reasonable compensation system and comprehensive employee benefits helps attract outstanding talent; at the same time, it increases employee satisfaction and cohesion with the company, allows employees to better plan their

	career development, enhance their professional skills, and apply them to their work, thereby improving work efficiency, boosting morale, and satisfying employees' pursuit of a sense of accomplishment.
Policy / Commitment	● Xander International Corp. is committed to human rights protection and equal pay for equal work. There will be no unequal treatment based on gender, religion, or other factors in recruitment, promotion, performance evaluation, education and training, and career development. ● We establish a reasonable compensation system and diversified employee benefits based on employee abilities to motivate employees, increase corporate profits, and ensure sustainable operation.
Short-term goals (within 2 years)	1. Continuously foster a friendly workplace; some departments offer a 15-minute flexible workday. 2. Develop an annual salary adjustment plan based on the company's annual operating performance and employee performance reviews. 3. Adjust the performance bonus calculation method for sales staff annually as needed, avoiding setting excessively high or unattainable targets to incentivize sales staff to achieve performance goals. 4. Distribute annual year-end bonuses based on the previous year's overall operating performance and a reasonable and comprehensive performance review score, rewarding employee contributions and encouraging continued efforts.
Medium and long-term goals (Medium term 3~5 years Long-term, 5~7 years)	1. Regularly evaluate colleague performance, provide mentorship to underperforming colleagues, and reward high-performing colleagues to cultivate and retain talent. 2. Maintain a stable compensation structure, providing reasonable remuneration based on individual contributions, functions, responsibilities, positions, performance achievements, and the degree of contribution. 3. Continuously introduce and increase various welfare programs to help colleagues relax and unwind outside of work, relieve stress appropriately, and maintain a positive mood.
Investment of resources and practical actions	● Talent Selection: Based on annual human resource planning goals, effectively provide or utilize human resources to assist hiring units in meeting their staffing needs. ● Talent Utilization: Based on market salary trends and job evaluations, establish a competitive and fair salary and benefits system to attract outstanding talent. ● Talent Development: Encourage employee association rights. This year, the company added a new association subsidy charter to assist employees in forming diverse and enriching their lives. Implement the annual education and training plan to enhance employees' professional skills, assist their growth, and apply these skills to their work. ● Talent Retention: This year, the company will adjust salaries based on operational performance and individual performance-based year-end bonuses, taking into account domestic economic growth rates, price indices, and industry salary adjustments. ● Monthly Employee Welfare Committee Meeting: The committee will review the adequacy of employee health care mechanisms, including health care, childcare measures, and emergency assistance, and adjust them as needed according to the annual budget.
Annual performance results	● 51 new employees were hired in 2025. ● An employee-run yoga club was established and subsidized by the company, with one hour per week, totaling four hours per month. ● 37 people participated in team building activities in 2025, representing 13.26% of the total workforce of 279 employees that year. ● The salary adjustment for 2025 was 5.57%.

	● Since 2022, the number of employees has increased annually due to company expansion.
Responsible Department/Complaint Contact Information	● Human Resources Department ● Tel : 02-2219-1600 ● E-mail : HR@xander.com.tw

Xander International determines employee compensation based on annual operational target achievement rates and company profitability, offering employees compensation packages that are superior to local laws and competitive in the market. To ensure that employee performance is appropriately reflected in individual compensation, all employees undergo regular performance and career development reviews. The results are incorporated into employee career advancement considerations, allowing employees with specialized technical skills to grow into professionals in their respective fields through their own efforts, while employees with management abilities and leadership potential can also advance to management positions, providing ample opportunities for career development.

Overall, Xander International Corp.'s employee compensation primarily considers individual years of service, educational background, experience, and professional competence, without using individual physiological or psychological differences as a basis for differential compensation. As employees gain more seniority and industry knowledge and experience, the company is happy to share profits with its employees.

In the future, we will continue to strengthen the training and retention mechanisms for new employees, evaluate long-term and talent retention measures, and appropriately reward employees based on annual profits in order to stabilize the talent structure and improve employee retention rates. This will allow employees to contribute their talents to the company while also having no worries about their personal economic life, thereby enhancing their sense of belonging and cohesion to the company.

Year		2024			2025		
classification	Item	Actual number of people assessed	Number of employees in this category	percentage	Actual number of people assessed	Number of employees in this category	percentage
Gender	Male	115	150	76.67%	120	124	96.77%
	Female	127	128	99.22%	103	107	96.26%
Employee Categories	Operation	116	125	92.80%	99	103	96.11%
	Service	21	21	100.00%	21	21	100.00%

	Administration	63	85	74.12%	65	67	97.01%
	Technical Support	42	47	89.36%	38	40	95.00%

Note: Our company conducts performance reviews in November. The actual number of employees reviewed is those who reported for duty before June 30, 2025.

Note: This excludes employees who have been employed for less than three months, those in probation, part-time employees, part-time employees, and logistics drivers.

Secondly, comparing the base salary and overall compensation ratio among employees of different genders at Xander International Corp., the base salaries for men and women are roughly equal. To implement the principles of workplace diversity and equality, Xander International Corp. will work to reduce the salary gap between the two genders, and by 2025, the male-to-female salary ratio has been converging year by year. However, there is a salary gap between men and women in technical positions, as there are more men and they often hold supervisory roles. Furthermore, regarding the salaries of entry-level employees, Xander International Corp's standard salaries for both men and women are higher than the minimum basic wage.

Furthermore, to promote employee productivity, Xander International Corp. provides employees with various welfare measures and a comfortable working environment. Through regularly organized employee welfare activities, employees can reduce work pressure and enhance positive interactions among colleagues.

Salary of full-time employees who are not in a supervisory position

The average salary of non-management full-time employees decreased compared to the previous year, mainly due to the increase in new employee recruitment, the increase in the proportion of employees who have not served a full year, and the departure and retirement of senior colleagues, which led to changes in the overall salary structure.

Year	Number of employees	Average annual salary (\$ in thousands)	Median annual salary (\$ in thousands)
2024	244	637	580
2025	240	581	521
change	-4	-56	-59

Note: Annual salary calculation includes monthly regular salary and year-end bonus, excluding remuneration. New employees with less than six months of service and hourly staff have been excluded.

The ratio of standard salary for entry-level staff to the local minimum wage

Area	Gender	2024	2025
Taiwan	Male	1.45	1.48
	Female	1.23	1.20

Note: The standard salary for entry-level employees is the regular salary for grade 6 and below.

welfare system

Salary and Incentives	➤ long service employee award ■ To reward long-serving employees for their dedication, those who have served for 10, 20, or 30 years will be recognized by the General Manager at the year-end party and awarded gold coins and medals in gratitude for their contributions over the years. ■ Real-time Employee Recognition In accordance with internal incentive measures, outstanding employees are promptly rewarded through departmental dinners and the distribution of various meal vouchers, thereby strengthening team cohesion and improving organizational effectiveness. On the other hand, family life is also taken care of to implement a cycle of love. ➤ Other compensation and benefits include : holiday bonuses, salary adjustments based on work performance, year-end bonus, transportation allowance, and generous performance bonuses. ➤ An employee stock ownership plan has been established and will be implemented based on actual operating conditions.  
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Leave and attendance	Some departments enjoy flexible working hours.
Insurance and Health	➤ Insurance: Labor insurance, health insurance, free group insurance for employees (including accident insurance and medical insurance), travel insurance, group insurance. ➤ Health Checkup Subsidy: Xander International Corp. provides health checkup measures that exceed legal standards to maintain and care for the health of all employees. ➤ Healthy Environment: A medical room and breastfeeding/lactation room are provided for employees in need. ➤ Parental leave < lactation room >  

Employee travel	Xander International Corp. provides an annual travel allowance, allowing employees to relieve work pressure and enhance positive interactions between colleagues and their families. < Employee travel > 
Other benefits	➤ Organize employee events, such as year-end parties, Christmas dinners, Christmas activities, and birthday celebrations, etc. ➤ Establish diverse clubs, including yoga clubs, etc., and provide subsidies for club activities. ➤ Company-Welfare Committee's donations for weddings, funerals, and other celebratory events; parking space subsidies. < Department Internal dinner > 

< Yoga Club >



Home care

The company welfare committee also provides employees (regardless of gender) with a childcare allowance within three months of childbirth, upon presentation of the child's birth certificate. In 2024, two employees applied, receiving a total of NT\$2,000; in 2025, three employees applied, receiving a total of NT\$8,000. The company also provides subsidies to newborn families as part of its ongoing growth program. Furthermore, the company legally provides childcare leave, the statistics of which are as follows:

Employee unpaid parental leave/Year	Gender	statistics		
		2023	2024	2025
Number of employees eligible for childcare leave (Note 1)	Male	11	10	10
	Female	8	7	5
Number of employees applying for childcare leave	Male	1	0	2
	Female	1	1	1
Number of employees who should be reinstated upon completion of their leave of absence for childcare	Male	1	0	1
	Female	1	1	1

Number of employees actually returned to work after the leave of absence period expired (Note 2)	Male	1	0	1
	Female	1	1	1
Return-to-work rate (Note 3)	Male	100.00%	0.00%	100%
	Female	100.00%	100.00%	100%
Number of employees who have completed their parental leave in the previous year and are still employed within twelve months of their return to work	Male	1	0	0
	Female	1	1	0
Retention Rate (Note 4)	Male	100.00%	0.00%	0.00%
	Female	100.00%	100.00%	0.00%

Note 1: Employees who have taken maternity leave or paternity leave within the past three years.

Note 2: The actual number of employees returning to work after the maternity leave period includes those who returned earlier.

Note 3: Return-to-work rate = (Total number of employees actually returning to work in the current year / Total number of employees who should have returned to work in the current year) * 100%.

Note 4: Retention rate = (Total number of employees still employed twelve months after returning to work / Number of employees actually returning to work in the previous year) * 100%.

Finally, to ensure employees' financial planning for retirement, Xander International Corp.'s retirement pension system is divided into a defined benefit plan (old system retirement pension) and a defined contribution plan (new system retirement pension).

Defined Benefit Plan (DB Plan) (Old system pension)

- Xander International Corp.'s retirement system is fully in accordance with the Labor Standards Act. Employees who have served for more than 15 years and are 55 years of age or older, or who have served for more than 25 years, may request retirement. The retirement pension is paid in accordance with the Labor Standards Act based on the employee's years of service, with two base amounts for each full year of service; for more than 15 years of service, one base amount is paid for each full year of service, but the maximum total is 45 base amounts. Xander International Corp. has established a supervisory committee and allocated funds to a special account to make full monthly payments of retirement pensions.

Defined Contribution Plan (DC Plan) (New retirement pension)

- Since July 1, 2005, in accordance with the Labor Retirement Fund Act, Xander International Corp. has been contributing 6% of the legal insurance level to the retirement fund on a monthly basis and depositing it in the Labor Retirement Fund Special Account.

5.2.2 Talent Development

	Talent Development
Importance to the company	Talent development helps enhance a company's competitiveness and advantages. In an era of rapid technological innovation and growth, employees can fully utilize their professional and managerial talents and develop new skills to adapt to changes in the workplace and content. Continuously improving the competitiveness of all employees is the key to a company's success and makes the company a leader in the agency industry.
Policy/Commitment	Xander International Corp. is committed to talent development. In addition to introducing learning platforms, it provides corresponding training and learning resources in management, technology and professional fields for colleagues and managers at all levels and in different positions, based on their individual characteristics and expertise, to assist them in their job functions and career development.

Short-term goals (within 2 years)	1. Organize one team-building activity annually, selecting group leaders to guide their teams in completing the tasks. 2. Strengthen the internal talent training system, resulting in an increase in average training hours compared to the previous year. 3. Enhance the management function requirements for supervisors, establishing the Xander International Corp.'s Elite Club. Highly promising and willing employees will undergo long-term group training, with at least two senior supervisors serving as mentors to address the company's future challenges and growth. 4. Implement a corporate learning platform, providing employees with personal effectiveness and professional training courses to assist their career development. 5. Achieve 100% functional training for new employees.
Medium and long-term goals (Medium term 3~5 years Long-term, 5~7 years)	1. Implement talent function assessments, introduce development plans, and focus on succession planning and training for reserve cadres to ensure internal promotion opportunities for colleagues. 2. Introduce professional supervisor training, project management skills training, and stress relief courses to establish a unique talent development system for Xander International Corp. 3. Increase internal rotation opportunities, providing colleagues with diverse career development and promotion opportunities. 4. Enhance the professional capabilities of the next generation of colleagues, enabling them to independently complete more challenging professional tasks and lead new teams.
Investment of resources and practical actions	1. Integrate the corporate learning platform: Add functional learning features to allow colleagues to make better use of their time for professional development. 2. Build team consensus: An annual team consensus camp, featuring professional instructors or teams, guides colleagues to build consensus, brainstorm ideas, and raise and solve problems. 3. Professional skills training: Regularly hold various courses to enhance colleagues' understanding of company products and their ability to apply these skills to daily business communication. 4. Establish the Xander International Corp.'s Elite Club and select group leaders, who will be trained by senior management.
Annual performance results	1. 100% of new employees received job skills training. 2. Regular product-related courses were held, with participation from relevant department staff. 3. An online e-learning platform was implemented. 4. A total of 23 colleagues were promoted this year (including those nurtured by the Elite Club), providing Xander International Corp.'s colleagues with opportunities for challenge and achieving positive results. .
Responsible Department/Complaint Contact Information	● Management Department - Human Resources Division ● TEL : 02-2219-1600 ● E-mail : HR@xander.com.tw

For Xander International Corp., the key to sustainable business operation lies in the continuous learning and growth of its employees. Education and training are crucial for ensuring the continuous appreciation of human capital, therefore Xander International Corp. has always placed great emphasis on employee training. The overall learning and development strategy is based on on-the-job training, supplemented by new employee training, professional training, and management training as its backbone, and aligned with annual goals and the needs of different business operations to establish a comprehensive education and training system.

To enhance the professional skills of its employees, Xander International Corp. formulates and implements training plans annually based on the company's development needs, enabling employees to have longer careers, and allowing the company to enjoy the fruits of their growth and progress. Furthermore, through internal training, functional and experiential knowledge is continuously transferred to relevant departments, assisting employees in formulating learning and development directions and serving as a basis for employees to plan their personal careers.

Each department develops and implements its own annual training plan based on its specific needs. Employee training is divided into internal and external training. Internal training is conducted by each department, with personnel assigned to teach within the department based on actual business needs. External training involves departments submitting applications based on business needs, and upon approval, selecting specialists to attend courses offered by external organizations. Participants then share their training experiences with other colleagues within their department, enabling them to apply what they have learned. In response to the recent trend of diversified training, and to expose employees to more diverse information, Xander International Corp. encourages employees to participate in language courses, social communication courses, and other similar programs offered by external organizations.

Xander International Corp. handles all involuntary resignations in accordance with the relevant provisions of the Labor Standards Act, ensuring employee rights are protected and adhering to the principles of legality and fairness in handling all resignation-related matters.

Due to the company's structure, the work is relatively simple. Most employees are engaged in sales, administration, and customer service, with a portion in technical roles. Therefore, technical staff receive more training hours compared to office workers. Furthermore, a warehouse forklift license is a mandatory skill requiring regular retraining, with the company fully subsidizing the retraining costs. The engineering staff is predominantly male, hence male employees also receive more training hours on average than female employees.

Average number of training hours per employee per year

statistics /Year		2023	2024	2025
Average training hours per employee		1.03	1.52	1.99
Average training hours per employee by gender	Male	1.43	2.15	2.40
	Female	0.54	0.79	1.51

Average training hours per employee by category	administration	1.42	0.72	2.08
	Technical Support	1.75	4.13	5.79
	Service	1.20	0.29	0.71
	Operation	0.69	1.30	0.90

Note: •The average training hours for all employees is (total training hours for all employees in the current year / total number of employees at the end of the year).

- The average training hours for each female employee is (total training hours for female employees in the current year / total number of female employees at the end of the year).
- The average training hours for each employee category is (total training hours for that category of employees in the current year / total number of employees in that category at the end of the year).

➤ **Newcomer Training**

Our company provides onboarding training for new employees, covering topics such as "Corporate Culture," "Job Responsibilities and Core Authority," and "Occupational Safety Knowledge," enabling new employees to understand job expectations and performance indicators. We also provide explanations of "Company Rules, Working Conditions, and Welfare Systems" to protect employees' rights and establish transparent communication channels. A total of 51 employees participated in each training session, which lasted 30 minutes.

To deepen the transfer of experience and support for new employees, we assign each new employee a dedicated "Mentor." Mentors are experienced colleagues who provide one-on-one guidance. They offer immediate consultation on professional skills, cross-departmental collaboration, and project challenges, as well as positive psychological support, helping new employees quickly familiarize themselves with the organization and work environment.

➤ **Professional training**

Our company promotes professional talent development, providing employees with a total of 189 hours of external education and training annually based on professional needs. We also offer specialized, industry-standard education and training tailored to different departments to enhance the competitiveness of our staff.

Course Name	Participating colleagues	Course Content
Finance/Accounting Supervisor Training	Finance/Accounting Supervisor	Continuing professional development course for finance and accounting supervisors, 24 hours in total.
Audit supervisor training	Audit supervisor	In order to strengthen the professional capabilities of internal auditors, the training course included "Response Strategies for Listed Companies to Promote Sustainable Development through Risk Management" and "Using Excel Functions to Improve Auditing Financial Efficiency", totaling 12 hours.
Corporate Governance Supervisor Training	Corporate Governance Manager	In addition to complying with regulatory requirements, we continuously refine our corporate governance expertise to enhance overall governance effectiveness and information transparency. Training courses included "Preparation of Sustainability Reports and Analysis of Related Internal Controls," "Workshop on Sustainability Information Preparation and Reporting Practices," "Legal Liability for Employee Fraud and Internal Control and Audit Practices," "Continuing Education Course for Listed Companies' Directors - Composition and Operation of the Board of Directors," and "Analysis of Corporate Greenhouse Gas Inventory Internal Control Management Practices," totaling 27 hours of professional training courses related to corporate governance.
Cybersecurity personnel training	Cybersecurity Supervisor/Personnel	To enhance the professional capabilities of cybersecurity personnel, the professional continuing education courses include "Guidelines for Cybersecurity Management of Listed Companies (E-Course)," "Information Security Awareness, Essential Knowledge and Responsibilities (E-Course)," and "Explanation of Cybersecurity Incidents and Preventive Measures (E-Course)," totaling 6 hours.
Equipment operation safety training	warehouse staff	To enhance and improve the professionalism of warehouse personnel and the safety of equipment operation, new employees are sent for training and a group of employees regularly return for training every year on "training for operators of forklifts with a load capacity of more than one metric ton", for a total of 21 hours.
Systems Engineering Professional Skills Training	System Services	To enhance the professional skills of system engineers in the commercial business unit and meet internal and external needs, system engineers participated in training courses including "Enterprise SONiC Linux Switch Operating System", "Building Localized Large Language Models" and "NSX Virtual Network Construction Basic Certification", totaling 88 hours.
Fire safety manager training	General Affairs Staff	Master and update fire prevention and escape techniques, and conduct annual routine fire safety administrator refresher training, totaling 6 hours.
Marketing skills enhancement training	Marketing personnel	To enhance relevant marketing strategies, marketing personnel participated in the "Designer's Practical Course on Text Effects: Creating the Most Eye-Catching Visuals with Illustrator!" training course, totaling 5 hours.

➤ **General Education Courses**

Xander International Corp.'s general education courses include diverse training programs covering topics such as "Personal Safety," "Fire Safety," "Information Security," and "Corporate Integrity and Honesty." All Xander International Corp.'s employees are invited to participate, with a total of 2,227 participants. The average completion rate is 91%, and the test pass rate ranges from 80% to 100%. This demonstrates the company's commitment to "employee care" and "corporate governance" in its sustainable business strategy. Through general education training, not only is the company's compliance with regulations and cybersecurity awareness effectively improved, but it also helps prevent various operational risks through institutional mechanisms, creating a safe, trustworthy, and highly efficient digital workplace environment.

5.2.3 Labor-Management Communication

Smooth communication between employers and employees fosters labor-management cooperation, allows company management to stay informed about employee working conditions, and enables the creation of a friendly workplace based on employee needs. Xander International Corp. adheres strictly to laws, ensuring its internal personnel and administrative management complies with local labor laws. In accordance with the law, the company holds labor-management meetings at least every three months. Employer representatives include the General Manager, Corporate Governance Manager, and HR Manager, while employee representatives are elected by employees from each department. These meetings coordinate labor-management relations, promoting cooperation through regular dialogue. Employees can express their opinions and advocate for improved working conditions, effectively enhancing their status.

Furthermore, Xander International Corp. maintains diverse communication channels. Through two-way communication, employees can fully express their opinions, and the company responds promptly, translating their suggestions into policies for implementation. In recent years, Xander International Corp. has enjoyed harmonious labor-management relations, with no labor disputes occurring.

Our company adheres to the labor laws of the Republic of China. In the event of force majeure leading to a certain percentage of employee turnover, our company will report to the local government's labor bureau 60 days in advance in accordance with the "Mass Layoff Labor Protection Act" and follow relevant regulations to ensure that employees' rights are not harmed.

5.3 Occupational safety and health

Xander International Corp. is committed to providing a healthy working environment, ensuring worker safety, and offering customers high-quality and safe products and services that comply with relevant laws, regulations, and standards. We are dedicated to preventing occupational injuries, promoting health, and fostering a friendly workplace, fulfilling our corporate social responsibility.

Xander International Corp. adheres to local regulations, focusing on occupational safety and health promotion. To reduce occupational accidents, we continuously improve the safety and health of our employees, prevent occupational injuries and diseases, and reduce hazardous factors in the workplace, aiming to create a high-quality, safe, and healthy workplace. Our occupational safety management system covers all workers at our business locations throughout Taiwan, including full-time and contract employees. Furthermore, affiliated companies conduct regular occupational safety audits at Xander International Corp. annually. By 2025, this will cover 279 employees, representing 100% of our workforce.

Although our premises are not considered hazardous areas, to ensure the safety of contractors who are not our employees, dedicated personnel will accompany them to ensure work quality and safety, and provide emergency escape routes to ensure the safety of all workers and reduce occupational injury incidents.

5.3.1 Hazard prevention and Incident investigation

Xander International Corp's operations primarily consist of offices and warehouses. Potential hazards include injuries, cuts, and collisions during handling, all of which are considered low-risk due to their low probability and severity. In the event of a hazard, the relevant department will immediately notify the department head and Human Resources, assist with emergency medical care and transport, investigate the cause of the accident, and provide follow-up improvement measures. Upon receiving a report, the Human Resources department will assist with obtaining medical documentation and provide ongoing support and proactive assistance with subsequent insurance claims. Furthermore, to reduce injuries caused by warehouse damage and equipment failure, the company regularly sends personnel to perform maintenance and upkeep on equipment to minimize the risk of hazards.

Due to the remote and expansive nature of the warehouses, before typhoons, the warehouse manager will lead employees to inspect equipment, electrical systems, offices, and warehouse facilities for disaster preparedness. Employees will be asked to prepare for typhoons beforehand. During severe pandemics, the company will regularly provide health education and provide timely updates on epidemic prevention information.

Additionally, if there is an immediate risk of danger in the workplace, operations should be stopped immediately, and colleagues should evacuate to a safe location. If a colleague discovers an immediate danger while performing their duties, they may, without jeopardizing the safety of other workers, cease work and retreat to a safe location, and immediately report to their immediate supervisor. Xander International Corp. promises not to dismiss, transfer, withholding wages during the work stoppage period, or impose other adverse penalties on the aforementioned employee. However, this does

not apply if the employer proves that the employee abused their right to stop work, and this is confirmed by the competent authority and complies with labor laws.

5.3.2 Occupational safety and health training

To enhance the safety and health of all employees, our company has established an occupational safety and health education and training mechanism based on different work types and operational environment characteristics. The occupational safety and health management units (personnel) in each workplace are responsible for planning and implementing the corresponding training content.

Each year at the end of the year, our company formulates an overall education and training plan for the following year and implements it in each workplace to ensure that the training content meets actual operational needs and risk characteristics. Training programs cover fire drills, emergency response training, and business-related safety training, all conducted at the frequencies required by relevant laws and regulations. Fire drills and emergency response training are conducted at least twice a year to continuously improve employees' risk identification and response capabilities.

In 2025, a total of 52 people received education and training, accumulating 221 hours of training, continuously promoting workplace safety culture.

Course Name	Number of participants	Participation Hours
On-the-job training for forklift operators	11	93
Fire training	41	128

5.3.3 Emergency Response

-  To mitigate the risks and hazards of accidents, Xander International Corp. conducts fire drills at its factories and has established an emergency response team. Emergency response training and fire drills are held regularly every six months. In cooperation with the fire department, employees receive training in fire escape, first aid, and other related skills. Through simulated drills, employees are trained in emergency response and self-safety management, enabling them to take timely action and provide timely assistance to employees, thus calmly facing disasters.
-  Team members are organized into task groups to serve as on-site commanders, practicing communication, firefighting, evacuation guidance, safety protection, and rescue. This ensures that employees can respond quickly to emergencies, minimizing personal injury and environmental impact.

Safety and Hygiene Activities - Emergency Response and Fire Drill Highlights



5.3.4 Health Services and Health Promotion

With societal and economic changes, the International Labour Organization (ILO) and the World Health Organization (WHO) advocate that workplace safety and health services are fundamental rights. Following the directives of the ILO and WHO and adhering to legal regulations, Xander International Corp. actively plans, promotes, and implements health initiatives, encompassing three main aspects: health services, health education, and a healthy work environment.

We regularly conduct disease prevention and control awareness campaigns, publish information on publicly funded screenings and assist employees with registration. Our employee health check-up subsidy program is implemented every two years. Xander International Corp. collaborates with medical institutions to offer package deals and self-funded health check-ups for employees. Based on the principle of protecting employee health, we focus on services such as health risk assessment, health management, health promotion, and workplace hazard assessment and recommendations. We also provide employees with health education to ensure that health problems do not affect their work and to implement effective workplace health care. In 2025, we were eligible for the health check subsidy program: the health check fee was NT\$3,000 per employee, with employees who had been employed for more than one year receiving a full subsidy, and employees who had been employed for less than one year receiving a subsidy of NT\$1,500. There were a total of 265 employees, and 177 employees actually underwent the check, resulting in a coverage rate of 66.8%.

Encourage colleagues to manage their own health

In order to implement the occupational health service system and physical and mental health protection measures, Xander International Corp. aims to improve employees' knowledge of workplace health. From a caring perspective, we actively plan and promote correct health knowledge, hoping to build a healthy, friendly and happy workplace environment. We hope that employees will cultivate a positive health concept, maintain a healthy body and mind, and integrate workplace health into their daily lives to achieve a happy family and work life.

- In 2025, Xander International Corp. organized a three-month "Self-Health Management - Exercise Yourself" activity, with a total of 131 employees from full-time workplaces across northern, central, and southern Taiwan participating. The activity encouraged employees to walk and exercise more to improve cardiovascular function, boost metabolism, prevent obesity, aid digestion, and prevent high blood pressure, high cholesterol, and high blood sugar—all beneficial to health. By the end of the activity, 121 employees had achieved the goal of exercising at least 10 times per month for three consecutive months and received the "Target Achievement Award."

Self-health management ~ Exercise yourself



1、Activity Plan :

Self-health management ~ Exercise yourself
(We don't love you to be thin, but we want you to be healthy.)

2、Activity Period : 2025/10/1-12/31

3、Event planning :

Alternate items can accumulate

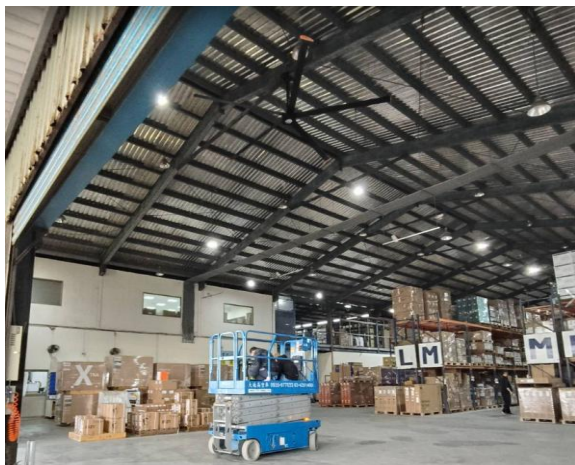
- Walk more than 10,000 steps (including the entire day and working hours).
- Running more than three kilometers
- Cycling more than 10 kilometers
- Swimming more than 1 kilometer
- 30 minutes of flywheel running (or 10 kilometers recorded)

- Creating a vibrant work environment is a key aspect of Xander International Corp.'s strategy. The Employee Welfare Committee regularly organizes birthday parties, employee trips, and various activities, and provides employee welfare points to encourage employees to diversify their lives outside of work.

Birthday celebrations at all branches and warehouses



- Depending on the department, Xander International Corp. offers flexible work hours to allow employees to balance work and life. For warehouses and other factory areas that get hotter in the summer, large ceiling fans are installed, and ample drinking water is provided for employees. Heat allowances are also provided during the hottest seasons, and an extra 20-minute break is offered in the afternoon.



5.3.5 Workers' participation, consultation and communication on occupational safety and health

In accordance with relevant regulations, our company is not required to establish an Occupational Safety and Health Committee or conduct internal and external audits; we are only required to perform periodic inspections. Our company will promote a safe and healthy workplace environment by communicating occupational safety issues with management, labor-management meetings, and the Welfare Committee.

5.3.6 Occupational Injury Statistics and Analysis

According to the statistics and analysis of employee occupational injuries and diseases, from 2023 to 2025, Xander International Corp. had no deaths due to occupational injuries, nor any occupational diseases (including recordable ones), maintaining a performance record of zero major occupational accidents.

Regarding working hours, the total working hours experienced from 2023 to 2025 were 533,174.4 hours, 564,451.2 hours, and 543,400.5 hours, respectively. The company will continue to strengthen its risk control mechanism through a sound occupational safety and health management system and preventive measures to ensure employee safety and health, and move towards the goal of zero occupational accidents.

(Source: Ministry of Labor, Labor Statistics Inquiry Website)

5.4 Public Welfare Participation

As a member of society, a company is interdependent with investors, employees, local communities, and other stakeholders. Chien Tat International leverages its influence to fulfill its corporate social responsibility through initiatives that inspire others. We collaborate with local groups at our various operating locations to ensure resources reach those truly in need. In addition to engaging in philanthropy in our own name, Chien Tat International also strives to make the most effective use of resources by pooling collective goodwill to make society a better place. Due to Chien Tat's location within an industrial park, our community participation is limited; therefore, we give back to the community through the following activities.

Xander International Corp., committed to supporting the disadvantaged, collaborates with the Eden Social Welfare Foundation and the Hsin Lu Social Welfare Foundation through its self-operated distribution website. Kendall sells creative and cultural products made by foundation members at a 50% discount to customers, with Kendall absorbing the remaining profit. This initiative not only assists the foundations but also symbolizes a commitment to sustainable charitable work alongside clients. In 2025, Kendall purchased NT\$25,318 worth of creative and cultural products and fragrances made by disabled individuals from the Hsin Lu Social Welfare Foundation, and NT\$20,250 worth of products made by disadvantaged disabled individuals from the Eden Social Welfare Foundation.

The screenshot displays the Xander International website interface. At the top, the header includes the Xander logo and navigation links such as '商品總覽', '台銀採購專區', '教育訓練中心', '建達官網', '客服中心', and '登入'. A red navigation bar lists various product categories like '品牌專區', '數位多媒體', 'DIY零組件', '電腦週邊', '電腦系統', '電競', '視訊', '監控', '網路', '儲存備份', '事務設備', '生活家電', '組合商品', and '解決方案'.

On the left sidebar, there is a user profile section for '建達國際股份有限公司' with a '當月 B2B 淨出貨: \$0' and a '可用額度: 200,000,000'. Below this is a '負責內勤' section for '洪雪珍' with contact information '(02) 2219-1600 Ext.3914'. A '會員中心' section includes links for 'VIP 專區', '超級限賣', '促銷活動', '福利品清倉', and '電子報'. A '產品分類搜尋' section is also present.

The main content area features a grid of product listings. The first row includes:

- EDEN 伊甸 單入羊毛皂**: Image of a yellow soap bar. Details: 建達料號: ORCCEDEN2024117, 建議售價: \$150 (含稅), 經銷價: \$99 (未稅) / \$104 (含稅), 供貨狀態: ● 供貨中.
- EDEN 伊甸 皮革置物盤**: Image of a brown leather wallet. Details: 建達料號: ORCCEDEN2024118, 建議售價: \$300 (含稅), 經銷價: \$150 (未稅) / \$158 (含稅), 供貨狀態: ● 供貨中.
- EDEN 伊甸 童話小鎮飲料袋**: Image of a colorful paper bag. Details: 建達料號: ORCCEDEN2024115, 建議售價: \$315 (含稅), 經銷價: \$158 (未稅) / \$166 (含稅), 供貨狀態: ● 供貨中.

Each product listing includes a '收藏' (Favorite) button and an '加入購物車' (Add to Cart) button. The second row of the grid shows partial views of other products, including a blue patterned item, a colorful ball, and a red bag.

As is customary for Xander International Corp. during the Lunar New Year, the company is gifting its clients with cookies made by hearing-impaired individuals at the "Meng En Hearing-Impaired Bakery" in 2025. Established in 2005, the Meng En Hearing-Impaired Bakery aims to empower hearing-impaired individuals with the communication challenges they face in the workplace, granting them the right to independent and secure employment. Xander International Corp. agrees with this mission and, by purchasing cookies made by hearing-impaired individuals, not only aims to bring warmth to its clients during the Lunar New Year but also to contribute to a charitable cause. A total of NT\$78,812 gift boxes were purchased and given to clients.

蒙恩聽障烘焙坊
Amazing Grace Deaf Bakery

巧克力餅乾禮盒



【商品介紹】

四種超高口碑、高人氣的巧克力餅乾，搭配質感爆棚的禮盒，送給愛吃巧克力且追求美麗事物的您~

- 一、除巧巧酥為奶素，其餘品項皆為蛋奶素
- 二、「核桃巧克力」產品原物料為農產品，可能含有果核、果殼，請小心食用。

【餅乾口味】

巧巧酥×8入、海鹽巧克力×4入、核桃巧克力×3入、巧克力杏仁×4入

The Xander International Corp.'s Employee Welfare Committee operates on a monthly fund consisting of a fixed percentage of the company's revenue and contributions from employees. Gifts are given to employees during special holidays to thank them for their hard work. In 2025, the Xander International Corp.'s Employee Welfare Committee purchased gift boxes of cookies made by the intellectually disabled members of the "Hypertonic Children's Social Welfare Foundation" as a gift project, allowing employees to experience the festive atmosphere while also feeling a sense of shared joy in doing good deeds.



Appendix 1: GRI Content Index Table

Usage Declaration	Xander International Corp. has reported content for the period from January 1 to December 31, 2025 in accordance with GRI guidelines.				
GRI 1 used	GRI 1: Foundations 2021				
Applicable GRI industry guidelines	Our company operates in the electronic distribution industry and currently does not have GRI industry standards.				
theme	Exposure Project	Item Description	chapter	Page	Reasons/necessary explanations omitted
GRI 2: General Disclosure 2021					
Organization and Reporting Practices	2-1	Organizational details	2.1 Company Profile		
	2-2	Entities included in organizational sustainability reporting	About this report		
	2-3	Reporting period, frequency and contact person	About this report		
	2-4	Information Recompilation	About this report		
	2-5	External guarantee/assurance	About this report		
Activities and workers	2-6	Activities, value chains and other business relationships	2.1 Company Profile		
	2-7	Employee	5.1.2 Employee statistics		
	2-8	Non-employees	5.1.2 Employee statistics		
governance	2-9	Governance structure and composition	1.1 Organizational Chart of Sustainability Promotion Organization/Sustainability Development Group 2.1 Company Profile 3.1.1 Board of Directors		

	2-10	Nomination and selection of the highest governance unit	3.1.1 Board of Directors		
	2-11	Chairman of the highest governing body	3.1.1 Board of Directors		
	2-12	The role of the highest governance unit in supervising and managing shocks	3.1 Governance Practice		
	2-13	Head of Impact Management	3.1 Governance Practice		
	2-14	The role of the highest governance body in sustainability reporting	1.1 Sustainable development strategy		
	2-15	Conflict of interest	3.1.1 Board of Directors 3.3 Compliance with regulations		
	2-16	Communicating key and important events	3.1.1 Board of Directors		
	2-17	Collective wisdom of the highest governing body	3.1.1 Board of Directors		
	2-18	Performance evaluation of the highest governance unit	3.1.1 Board of Directors		
	2-19	Salary Policy	3.1.2 Functional Committee		
	2-20	Salary Decision Process	3.1.2 Functional Committee		
	2-21	Annual total compensation percentage	-		Confidentiality regulations restrict information classified as company secrets
Strategy, Policy and Practice	2-22	Statement on Sustainable Development Strategy	Message from Management		
	2-23	Policy Commitment	3.1.4 Business Ethics 5.1.1 Human rights protection		
	2-24	Incorporating policy commitments	3.1.4 Business Ethics 5.1.1 Human rights protection		
	2-25	Procedures to mitigate negative impacts	1.3 Stakeholder communication		

			3.1.4 Business Ethics 5.1.1 Human rights protection		
	2-26	Mechanism for seeking advice and raising concerns	1.3 Stakeholder communication		
	2-27	Compliance with regulations	3.3 Compliance with regulations		
	2-28	Membership of the Public Association	2.4 Participating in external organizations		
Stakeholders' Agreement	2-29	Stakeholder consultation policy	1.3 Stakeholder communication 1.4 Identify major themes		
	2-30	Group Agreement	-		Not applicable/Our company has not established a labor union or signed a collective bargaining agreement with employees. Instead, we engage in two-way interaction with employees through quarterly labor-management meetings. Our company reports harmonious labor-management relations during the annual period.
GRI 3 : Major Themes 2021					
Major Themes	3-1	Process for deciding on major topics	1.4 Identify major themes		
	3-2	List of major topics	1.4 Identify major themes		
Economic aspects					
Economic performance					
GRI 3 : Major Themes 2021	3-3	Major theme management	3.4 Operational performance		

GRI 201 : Economic performance 2016	201-1	The direct economic value generated and distributed by the organization	3.4 Operational performance		
	201-3	Determine benefit obligations and other retirement plans	5.2.1 Compensation and Benefits		
	201-4	Financial assistance from the government	3.4 Operational performance		
Salary and Benefits					
GRI 3 : Major Themes 2021	3-3	Major theme management	5.2.1 Compensation and Benefits		
GRI 202 : Market position 2016	202-1	The ratio of standard salary to local minimum wage for entry-level staff of different genders	5.2.1 Compensation and Benefits		
	202-2	The proportion of local residents employed in senior management positions	5.1.2 Employee statistics		
Customer Relationships					
GRI 3 : Major Themes 2021	3-3	Major theme management	3.5 Customer Relationships		
Cybersecurity Protection					
GRI 3 : Major Themes 2021	3-3	Major theme management	3.6 Cybersecurity Protection		
Environmental aspects					
energy					
GRI 302 : energy 2016	302-1	Energy consumption within the organization	4.2.1 Energy Management		
	302-3	Energy intensity	4.2.1 Energy Management		
	302-4	Reduce energy consumption	4.2.3 Energy conservation and carbon reduction plan		
Water and discharged water					
GRI 303 : Water and discharged water 2018 Management Policy	303-1	Mutual Influence of Shared Water Resources	4.1 Water Resources Management		
	303-2	Management of drainage-related shocks	4.1 Water Resources Management		
GRI 303 : Water and discharged water 2018	303-3	Water intake	4.1 Water Resources Management		
	303-4	displacement	4.1 Water Resources Management		

	303-5	water consumption	4.1 Water Resources Management		
Emission					
GRI 305 : emission 2016	305-1	Direct (Category 1) Greenhouse gas emissions	4.2.2 Greenhouse gas emissions		
	305-2	Indirect energy emissions (Category II)	4.2.2 Greenhouse gas emissions		
	305-4	Greenhouse gas emission intensity	4.2.2 Greenhouse gas emissions		
	305-5	Greenhouse gas emission reduction	4.2.3 Energy conservation and carbon reduction plan		
waste					
GRI 306 : Waste Management Policy 2020	306-1	Waste generation and significant waste-related impacts	4.3.1 Waste collection statistics		
	306-2	Management of significant waste-related impacts	4.3.1 Waste collection statistics		
GRI 306 : Waste 2020	306-3	Waste generation	4.3.1 Waste collection statistics		
	306-5	Direct disposal of waste	4.3.1 Waste collection statistics		
Supplier Environmental Assessment					
GRI 3 : Major Themes 2021	3-3	Major theme management	4.4 Sustainable supply chain		
GRI 308 : Supplier Environmental Assessment 2016	308-1	Using environmental standards to screen new suppliers	4.4 Sustainable supply chain		
	308-2	Negative environmental shocks in the supply chain and the actions taken	4.4 Sustainable supply chain		
People (including Human rights) aspect					
Employment Relations					
GRI 3 : Major Themes 2021	3-3	Major theme management	5.2.1 Salary and Benefits		
GRI 401 : Employment Relations 2016	401-1	New employees and departing employees	5.1.2 Employee statistics		
	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	5.2.1 Salary and Benefits		

	401-3	Parental leave	5.2.1 Salary and Benefits		
	Salary	The company should disclose the number of full-time employees who do not hold managerial positions, as well as the average and median salaries of these full-time employees.	5.2.1 Salary and Benefits		
Labor/Management Relations					
GRI 402 : Labor/Management Relations 2016	402-1	Minimum notice period for operational changes	5.2.3 Labor-management communication		
Occupational safety and health					
GRI 403 : Occupational Safety and Health Management Policy 2018	403-1	Occupational Safety and Health Management System	5.3 Occupational safety and health		
	403-2	Hazard identification, risk assessment, and accident investigation	5.3 Occupational safety and health		
	403-3	Occupational health services	5.3 Occupational safety and health		
	403-4	Worker participation, consultation, and communication related to occupational safety and health.	5.3 Occupational safety and health		
	403-5	Training for workers related to occupational safety and health	5.3 Occupational safety and health		
	403-6	Worker health promotion	5.3 Occupational safety and health		
	403-7	Prevention and mitigation of occupational safety and health impacts directly related to business relationships	5.3 Occupational safety and health		
GRI 403 : Occupational Safety and Health 2018	403-8	Workers covered by the occupational safety and health management system	5.3 Occupational safety and health		
	403-9	Occupational injury	5.3 Occupational safety and health		
	403-10	Occupational diseases	5.3 Occupational safety and health		
Training and Education					
GRI 3 : Major Themes 2021	3-3	Major theme management	5.2.2 Talent cultivation		

GRI 404 : Training and Education 2016	404-1	Average number of training hours per employee per year	5.2.2 Talent cultivation		
	404-2	Employee skill enhancement and transition assistance program	5.2.2 Talent cultivation		
	404-3	Percentage of employees who regularly undergo performance and career development reviews	5.2.1 Salary and Benefits		
Employee diversity and equal opportunities					
GRI 405 : Employee Diversity and Equal Opportunities 2016	405-1	Diversification of governance units and employees	3.1.1 Board of Directors 5.1.2 Employee statistics		
	405-2	The ratio of women to men's base salary plus compensation	5.2.1 Salary and Benefits		
Supplier social assessment					
GRI 3 : Major Themes 2021	3-3	Major theme management	4.4 Sustainable supply chain		
GRI 414 : Supplier Social Assessment 2016	414-1	Using social norms to screen new suppliers	4.4 Sustainable supply chain		
	414-2	Negative social impacts on the supply chain and the actions taken	4.4 Sustainable supply chain		

Appendix II. Climate-related Information for TWSE/TPEX Listed Companies

Item	Company in response
1. Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	- The status of climate risk and opportunity governance and annual sustainability risk management issues shall be reported to the Board of Directors annually, and the Board of Directors shall oversee the effectiveness of implementation. - The General Manager serves as the chairperson of the committee, with each level-one supervisor responsible for risk identification, assessment, and handling.
2. Describe how the identified climate risks and	

opportunities affect the company's business, strategy, and finances (short-term, medium-term, and long-term).	Risk and Opportunity Project	Financial shocks and response mechanisms
3. Describe the financial impact of extreme weather events and transitional actions.	Strengthen emissions reporting obligations	Short-term and medium-term In accordance with our sustainable development roadmap, we will disclose Category 1 and 2 data for 2025 in 2026, and Category 3 data in accordance with the IFRS S2 timeline. The inventory process will increase the company's operating costs. We have assigned staff to receive training and conduct the greenhouse gas inventory.
	The severity of extreme weather events such as typhoons and floods has increased.	Short-term, medium-term, long-term The increased frequency of extreme weather events, including typhoons and torrential rains, may cause warehouse flooding, impacting the company's inbound and outbound operations and potentially resulting in minor financial losses. Our response measures include maintaining the drainage system and establishing an emergency response plan for typhoons and torrential rains to mitigate immediate risks. All warehouses have completed waterproofing, disaster insurance, and additional rain shelters. Monthly maintenance of water pumps and drainage facilities is also conducted. Therefore, this risk is not expected to have a significant impact on overall operations.
	Average temperature rise	Long-term Rising electricity prices have increased electricity costs during periods of high temperatures. Taiwan Power Company has raised electricity prices three times in the past three years, with average increases of 8.4%, 11%, and 11% respectively. Therefore, as average temperatures continue to rise, the company's annual electricity costs will continue to increase, thus impacting its overall budget.
	Business diversification	short term We will gradually promote the paperless issuance of invoices and electronic receipts, reducing the original paper-based processes of printing, mailing, and manual filing and retrieval to online issuance,

		transmission, signing, and storage. This will reduce expenses related to paper, consumables, postage, and warehousing, shorten reconciliation and verification time, reduce the risk of loss and duplication of work, further improve operational efficiency and data traceability, and achieve the goal of saving operating costs and enhancing management efficiency.
4. Explain how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	Implement the following in accordance with risk management policies ● When assessing ESG risks, the Sustainable Development Group simultaneously conducts an assessment of climate risks. ● The Sustainable Development Team meeting discussed and resolved major ESG risks and climate risks, which were then approved by the General Manager. ● Based on the identified ESG and climate risks, set implementation strategy objectives. ● Report annually to the Board of Directors on the implementation of ESG and climate risk measures.	
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and key financial impacts used should be described.	No use case analysis yet	
6. If there is a transition plan to address climate-related risks, describe the details of the plan and the indicators and objectives used to identify and manage entity risks and transition risks.	Transition plans currently without climate-related risks	
7. If internal carbon pricing is used as a planning tool,	Internal carbon pricing has not yet been implemented.	

the basis for price setting should be explained.。	
8. If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the annual progress should be specified. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs) should be specified.。	Not yet implemented
9. Greenhouse gas inventory and confidence status, reduction targets, strategies and specific action plans (to be filled in separately in 1-1) and (1-2).	As shown in Tables 1-1 and 1-2

1-1 Greenhouse Gas Inventory Information This section describes the greenhouse gas emissions (metric tons of CO₂e), concentration (metric tons of CO₂e/revenue), scope of data coverage, and verification status for the most recent two years.

The company's current greenhouse gas emissions inventory is self-managed and voluntarily disclosed to understand current trends and respond early. It has not yet been verified by an external third-party verification agency.

Year	2024		2025		Not yet implemented.
unit	Total emissions (mt CO ₂ e)	Density (mt CO ₂ e/營收)	Total emissions (mt CO ₂ e)	Density (mt CO ₂ e/ Revenue)	
Category 1	163.2394	0.0180	167.9207	0.0167	
Category 2	361.5838	0.0399	353.9715	0.0353	
total	524.8232	0.0579	521.8922	0.0521	

Note: Individual revenue in 2024 was 9,064 million. Individual revenue in 2025 was 10,026.715 million.。

Note: The data was obtained through internal company calculations and has not yet been verified.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

It should describe the base year for greenhouse gas reduction and its data, reduction targets, strategies and specific action plans, and the status of achieving the reduction targets.

Please refer to section 4.2.3, Energy Conservation and Carbon Reduction Plan.