Winstek

2024

Winstek Semiconductor Co., Ltd.
Sustainability Report



Contents

0 Preface

Message from the Management 04
ESG Performance 05
Report Overview and Scope 06

1 Implementing Sustainable Business Practices

1.1 Sustainable Development Organization 08
1.2 Stakeholder Communication 09
1.3 Materiality Analysis 13
1.4 Winstek's Direction and Actions in Sustainability Reporting 21

2 Corporate Governance and Integrity Management

2.1 Company Profile 23
2.2 Corporate Governance 25
2.3 Integrity Management 31
2.4 Management Philosophy, Business Ethics, and Regulatory Compliance 33
2.5 Internal Audit and Management Verification System 35
2.6 Information Security Management 37
2.7 Risk Management 40
2.8 Recognition and Honors 42

3 Innovation, Financial Performance, and Customer Service

3.1 Operational Products and Services 44
3.2 Financial Statements and Tax Policy 47
3.3 Customer Management and Service 50
3.4 Product Quality 51

4 Sustainable Supply Chain Management

4.1 Supplier Policies and Commitments 56
4.2 Value Industry Supply Chain 57
4.3 Relationships and Philosophy with the Supply Chain 57
4.4 Supplier Management 58
4.5 Supplier Sustainability Management 61
4.6 Ethical Procurement 62

5 Green Production

5.1 Climate Change 64
5.2 Energy Management 69
5.3 Water Resource Management 73
5.4 Waste Management 75
5.5 Air Pollution Control 78
5.6 Environmental Expenditure 79

6 Friendly Workplace

6.1 Talent Attraction and Retention 83
6.2 Compensation and Benefits 85
6.3 Talent Cultivation and Development 87
6.4 Commitment to Human Rights 88
6.5 Labor-Management Communication 90
6.6 Occupational Safety and Health 91
6.7 Health Promotion 98

7 Social Prosperity

7.1 Participation in External Organizations 105
7.2 Social Engagement 105
7.3 Employee Participation in Events 109

8 Appendix

Appendix 1: GRI Standards Index 111
Appendix 2: SASB Standards Index 115
Appendix 3: Climate-Related Information for Listed and OTC Companies 117
Appendix 4: Third-Party Assurance Statement 118

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Preface

Message from the Management
ESG Performance
Report Overview and Scope



Message from the Management

Greetings to Friends of Winstek:

With the gradual recovery of end-market demand in 2024, the rapid advancement of AI technologies, and the growing need for related semiconductor chips, demand for advanced packaging and high-end testing services has continued to rise. Thanks to the collective efforts of our team, Winstek achieved consolidated revenue of NT$4.17 billion, representing a 13.6% increase compared to 2023. Winstek remains committed to deepening our presence in the high-end semiconductor packaging and testing sector. We will continue to increase R&D investments, integrate internal and external resources, and provide one-stop integrated services to broaden and deepen our service offerings. At the same time, we uphold our commitment to sustainability by regularly reviewing and optimizing our short-, mid-, and long-term sustainability goals, as we steadily progress on the path toward sustainable operations.

Technology Upgrades and Capacity Expansion: Preparing for Future Challenges

To meet the demands of rapid business growth, Winstek has acquired new facilities in the Hsinchu Science Park and continues to advance the deployment of emerging applications. We are actively developing 2.5D/3D heterogeneous integration packaging technologies to meet the requirements for high-performance and energy-efficient products. By leveraging our existing technological strengths, we aim to expand our service scope and reinforce our technical capabilities, laying a solid foundation for Winstek's long-term sustainable development.

Low-Carbon Manufacturing and Climate Resilience

In response to the government's carbon fee policy and the concentration of Winstek's carbon emissions in electricity consumption, we introduced the ISO 50001 Energy Management System in 2024 and passed third-party certification. We aim to achieve an annual energy-saving rate of 1% and have launched various energy-saving initiatives. Our goal is to reach a 15% renewable energy usage ratio by 2028. As part of this initiative, we plan to install a 257 kW solar power system, scheduled for completion in Q3 2025, while also starting the purchase and use of renewable energy. By 2028, we aim to cumulatively use more than 27 million kWh of renewable energy, continuously increasing the share of green energy and gradually reducing reliance on purchased electricity in response to the evolving global net-zero transition.

Investing in People: Building a Sustainable Workplace

Winstek firmly believes that "talent is the most valuable asset of a company." We are committed to cultivating local talent and creating a safe, healthy, and inclusive workplace. Guided by principles of diversity and inclusion, we ensure that all employees—regardless of race, gender, or age—are offered equal opportunities for development, fair compensation, and comprehensive benefits. We strive to foster a workplace culture rooted in fairness and mutual respect.

To support employees' professional and skill development, we regularly conduct internal training programs and fully subsidize external training, encouraging employees to enhance their capabilities based on functional needs and unlock their potential to create greater value for the company.

Creating Shared Value: Contributing to Society

Adhering to the philosophy of "giving back to society," Winstek continues to care for underprivileged groups and build strong partnerships with local communities. Through diverse philanthropic initiatives, we respond to social needs, enhance our sense of social responsibility, and help carry forward the spirit of public service. These efforts also cultivate social awareness among employees and help embed sustainability into our everyday operations.

Looking Ahead

In an era of rapid change and global sustainability transformation, Winstek is dedicated to embedding sustainability into the core of our business operations. We are not only focused on current performance but are also deeply committed to long-term ecological and social responsibility. Upholding the mission of corporate citizenship, we aim to weave sustainability into the fabric of our corporate culture, working together with our value chain partners to build a more resilient and responsible future.



Huang, Hsing-Yang,
the chairman of Winstek

ESG Performance

Environmental Protection



Production disruptions caused by climate-related disasters	0 days
Electricity-saving rate	4.15 %
Waste recycling rate	95.70 %

Social Prosperity



Major occupational injury incidents	0 cases
Occupational diseases	0 cases
Overall employee turnover rate	8.26 %
Employee completion rate of business ethics training	100 %
Average training hours per employee	120.38 hours

Corporate Governance



Continuous pursuit of profitability and growth revenue compared to the previous year	↑ 13.6 %
Customer satisfaction	87.5 points
Information leakage incidents	0 cases
Regulatory violations	0 cases

Report Overview and Scope

Report Overview and Principles

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, which provide guidance and a framework for sustainability reporting. It comprehensively outlines how Winstek Semiconductor Co., Ltd. (hereinafter referred to as “Winstek”, “the Company”, “we” or “our”) fulfills its corporate citizenship responsibilities. It covers our efforts and initiatives in areas such as sustainable operations, corporate governance and ethical conduct, innovation, financial performance and customer service, sustainable supply chain management, environmentally responsible green manufacturing, a safe and healthy workplace, and social inclusion.

Since 2024, Winstek has published the Sustainability Report for two consecutive years, in accordance with the Taiwan Stock Exchange's “Corporate Sustainability Best Practice Principles for TWSE/TPEx Listed Companies”. This report considers issues of concern to investors and aims to provide reliable and transparent information. Relevant disclosures are also published on our corporate website to facilitate two-way communication with internal and external stakeholders. Given the growing demand for non-financial information transparency, we are committed to continuously disclosing our sustainability management approaches, performance data, and enhancing the credibility and transparency of such information.

Reporting Period

This report covers Winstek’s sustainability performance and achievements from January 1 to December 31, 2024. The Company publishes its sustainability report annually.

- Current version: Issued in August 2025
- Previous version: Issued in October 2024
- Next version (planned): To be issued in August 2026

Scope and Boundaries

The scope of this report is defined based on Winstek’s organizational boundaries and includes:

- Headquarters address: No. 176-5, Luliaokeng, 6th Ling, Qionglin Township, Hsinchu County 307410, Taiwan
- Based on the principle of materiality, the entities covered in this report include Winstek Semiconductor Co., Ltd., with data collection extending to its subsidiary Winstek Semiconductor Technology Co., Ltd.

Restatements of Information

Certain information in this report has been restated. For details, please refer to Appendix 1 – GRI 2-4.

Standards and Guidelines

To ensure comparability and material relevance of performance data, this report has been prepared with reference to the following internationally and locally recognized standards and regulations:

Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards: 2021)	Sustainability Accounting Standards Board (SASB) Semiconductors Sustainability Accounting Standard (2018)
Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies	Sustainable Development Best Practice Principles for TWSE/TPExListed Companies

Accuracy and Verification of Disclosed Information

Internal Verification

(1) Unless otherwise specified, all monetary values in this report are stated in New Taiwan Dolars (NTD), rounded to the second decimal place.
(2) Some indicators include data from 2022 to 2024 to reflect medium- to long-term trends.
(3) All disclosed data has been reviewed and approved by department heads and senior management.

External Verification

(1) Financial Data: All financial data is based on the audited consolidated financial statements prepared by PwC Taiwan, in accordance with International Financial Reporting Standards (IFRS) approved by the Financial Supervisory Commission (FSC). Figures are presented in NTD or thousands of NTD unless otherwise noted.
(2) GHG Emissions Data: Organizational greenhouse gas emissions have been verified by DNV Business Assurance Co., Ltd. in accordance with ISO 14064-1:2018, with a corresponding assurance statement provided.
(3) Report Quality: The report has been assured by TÜV NORD Taiwan, following GRI Standards and AA1000 AS v3 (moderate level of assurance, Type 1). The assurance statement is included in Appendix 4.

Contact Information

Sustainable Development Department,
Winstek Semiconductor Co., Ltd.

Winstek is committed to sustainable development and welcomes ongoing feedback and support from all stakeholders.
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Tel: +886-3-593-6565 Email: ESG@winstek.com.tw

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Implementing Sustainable Business Practices

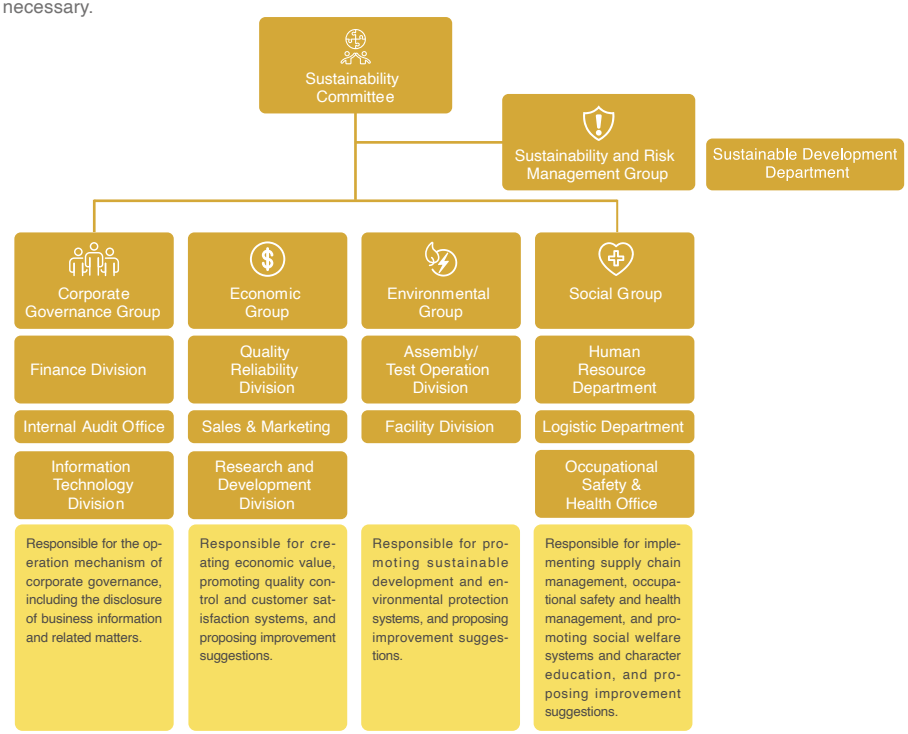
1.1 Sustainable Development Organization
1.2 Stakeholder Communication
1.3 Materiality Analysis
1.4 Winstek's Direction and Actions in Sustainability Reporting



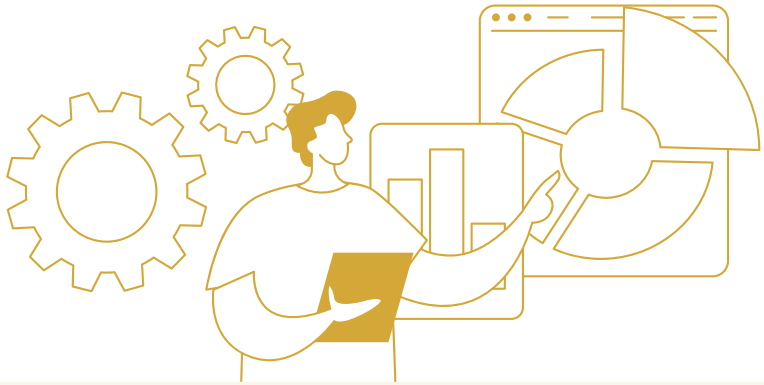
1.1 Sustainable Development Organization

Winstek, in accordance with the "Corporate Governance Best Practice Principles" and the "Sustainable Development Best Practice Principles," has established relevant internal regulations and recognizes that sustainable business operations require in-depth and ongoing dialogue with stakeholders. To this end, the Company actively builds communication channels with various stakeholders. By identifying and continuously responding to stakeholder concerns, Winstek can adjust its sustainability practices as needed and fully disclose its efforts in corporate governance, economic, environmental, and social aspects. This demonstrates our strong commitment to corporate sustainability and social responsibility, as well as our intent to positively respond to public expectations and exert meaningful social influence.

In 2023, Winstek established a Sustainability Committee, composed of department heads who serve as members of the following working groups: Sustainability and Risk Management, Corporate Governance, Economic, Environmental, and Social (including supply chain, employees, and community). The Committee is chaired by the Vice President, who oversees its operations. Committee meetings are held annually or as needed, and a report is submitted to the Board of Directors at least once per year. In 2024, the Committee reported its progress to the Board on October 28. The Board reviews the strategies and action plans proposed by the Sustainability Committee, monitors their implementation, and urges adjustments where necessary.



The Sustainability Committee serves as a cross-functional communication platform responsible for the planning, implementation, and oversight of various action plans. It integrates and supervises progress and performance across four major areas: corporate governance, economy, environment, and society. The committee ensures the effectiveness of both horizontal and vertical communication within the organization and is committed to the concrete implementation of sustainable development.



Roles and Responsibilities of the Sustainability Committee:

- Establish the strategic direction for the Company's annual ESG sustainability plan.
- Plan, implement, and manage ESG-related initiatives and goals.
- Monitor and review the execution and effectiveness of ESG sustainability plans.
- Make decisions on other ESG-related issues pertaining to governance, environment, mand society.
- Hold review meetings annually or as needed to discuss ESG-related topics and evaluate progress in promoting sustainability initiatives. Committee members are also responsible for executing ESG-related tasks and participating in relevant activities.
- Supervise stakeholder communication plans to ensure alignment with ESG strategies.

The execution status and work plans of the Sustainability Committee are regularly disclosed on Winstek's official website.

1.2 Stakeholder Communication

1.2.1 Identification of Key Stakeholders

Winstek listens to the voices of stakeholders through diverse communication channels, collects issues of concern from stakeholders regarding the company, maintains good and smooth communication, values stakeholders' needs, and accepts as well as promptly responds to their expectations.

We define stakeholders as groups or organizations that influence or are influenced by Winstek. Through the five principles of the AA1000 Stakeholder Engagement Standard (SES)—dependency, responsibility, influence, diverse perspectives, and tension—Winstek's ESG Committee has identified six major categories of stakeholders: shareholders and investors, employees, customers, suppliers (contractors), government agencies, and community residents. Based on the nature of their influence (direct or indirect), stakeholders are divided into two main groups: direct stakeholders include shareholders and investors, employees, customers, and suppliers (contractors); indirect stakeholders include community residents and government agencies.

Taking into consideration the nature of the stakeholders, the issues they care about, and the purpose of engagement, Winstek adopts different methods for stakeholder engagement. We report the communication with each stakeholder group to the Board of Directors on a regular annual basis. In accordance with sustainable development goals, industry regulations and standards, and the company's annual objectives, we collect sustainability-related issues, and designated department representatives engage with stakeholders regularly or irregularly.





1.2.2 Communication of Stakeholder Concerns

Stakeholder	Key Concerns		Communication Channels	Frequency	2024 Engagement Summary
Shareholders and Investors	Corporate Governance and Tax Policies Integrity Management and Business Ethics Regulatory Compliance Information Security Customers Relationship Management Risk Management Climate Change	Energy Resource Management Air Pollutant Control Water Resources Management Waste Management and Circular Economy Operational Performance Digital Transformation Innovative Products and Services Occupational Safety and Health	Board of Directors	Once per quarter	Held one domestic investor conference.
			Annual General Meeting (AGM)	Once per year	
			Quarterly and Annual Financial Reports	Permanent	
			Market Observation Post System (MOPS)	Quarterly / Annually	
			Company Website	Permanent	
			Investor Conference	As needed	
Customers	Integrity Management and Business Ethics Regulatory Compliance Information Security Customers Relationship Management Risk Management	Air Pollutant Control Water Resources Management Waste Management and Circular Economy Innovative Products and Services Occupational Safety and Health Human Rights and Diversity and Inclusion	Customer complaint handling and response	As needed	Conducted 11 customer QBR (Quarterly Business Review) meetings according to customer schedules (including video and telecom formats), to understand customer needs and pass evaluation items.
			Customer satisfaction surveys	Annually	
			Customer meetings	As needed	
			Phone / Email / Website	As needed	
Suppliers (Contractors)	Integrity Management and Business Ethics Regulatory Compliance Information Security Customers Relationship Management Risk Management Occupational Safety and Health Human Rights and Diversity and Inclusion		Supplier evaluations	Quarterly	• Conducted quarterly evaluations of raw material suppliers; all supplier performance indicators met requirements. • Audited 17 suppliers; all were compliant with no major deficiencies. • All material suppliers complied with RoHS, REACH, and other regulations, ensuring the use of non-hazardous substances; customer products must meet relevant international standards.
			Supplier audits	Annually	
			Green products	Permanent	
			Industry association meetings	As needed	A total of 700 suppliers signed the Supplier Sustainability Declaration; all suppliers are required to follow Winstek's RBA Code of Conduct and related policy requirements.

Stakeholder	Key Concerns	Communication Channels	Frequency	2024 Engagement Summary
Employees	Integrity Management and Business Ethics Information Security Customers Relationship Management Labor Relations Occupational Safety and Health Human Rights and Diversity and Inclusion	Company Website	Permanent	Activity information is continuously updated in the “Human Resources” section.
		Labor-management meetings	Quarterly	Held labor-management meetings discussing 22 topics, with meeting records properly archived.
		Intranet / Email notifications / Official announcements / Bulletin boards (including e-bulletin boards	As needed / Permanent	A total of 32 announcements were posted on the electronic bulletin board.
		Employee suggestion box, grievance hotline, and email	Permanent	8 items were submitted via the employee suggestion box, all of which were addressed and replied to.
		Employee forums	Quarterly	Held a total of 13 production line communication meetings.
		Gender Equality Committee	Permanent	Administrative orientation for new hires included a briefing on friendly workplace principles; all employees completed the online friendly workplace course (E-learning) in October, with zero grievance cases reported.
		Employee Welfare Committee meetings	Quarterly	The Employee Welfare Committee published 23 promotional offers/vendor sales, providing diverse benefits for employees.
		Employee counseling and support / New employee contracts	As needed	HR and department heads conducted care interviews with new/transferred employees to understand their learning progress and provide timely guidance.
		Employee performance and development interviews	Annually	Annually, through the online system, employees conduct self-evaluations and set goals for the coming year, discuss with supervisors, and establish KPIs and personal development plans.
		Suggestion and improvement system	Permanent	A total of 41 issues were raised and all were resolved.
		Training and education programs	Annually	• Internal training needs surveys are conducted regularly every December. • A total of 352 internal training sessions were held, with 17,564 participants; the average course satisfaction rate was 91.75%. A total of 206 external training courses were assigned, with 203 participants.
		Occupational safety and health consultations	As needed	• Completed 18 internal emergency response training sessions, totaling 33 hours, with 4,887 participants. • Completed 71 external occupational safety license training sessions, totaling 690 hours, with 71 participants.

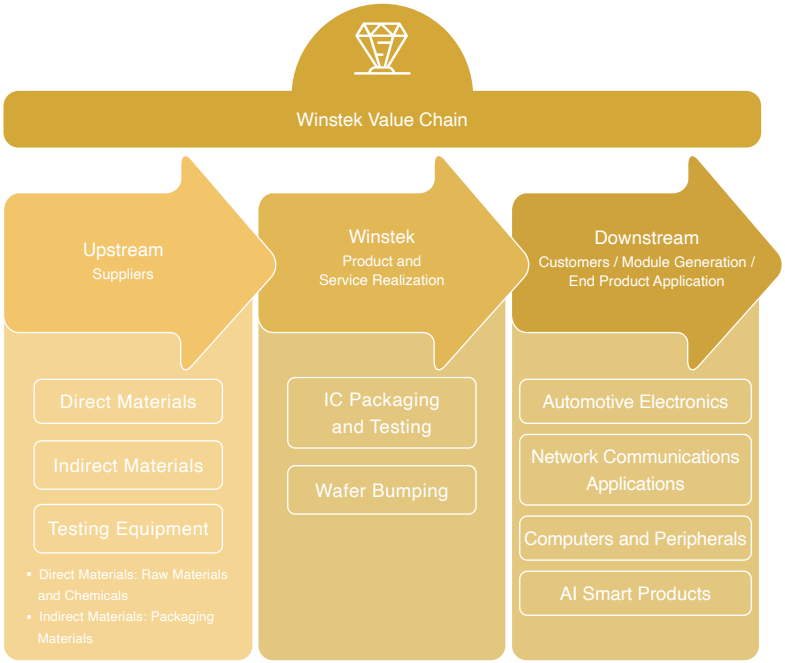
Stakeholder	Key Concerns		Communication Channels	Frequency	2024 Engagement Summary
Government Agencies	Regulatory Compliance Information Security Risk Management Air Pollutant Control Water Resources Management Digital Transformation Green Manufacturing Sustainable Supply Chain Management Social Participation		Supplier evaluations	Quarterly	• Participated in 21 legal briefings on labor, environment, finance, and energy. • In the corporate governance evaluation for the year, the company ranked in the top 21%–35% among all OTC-listed companies.
			Supplier audits	Annually	
			Green products	Permanent	
Community Residents	Integrity Management and Business Ethics Regulatory Compliance Customers Relationship Management Risk Management Climate Change Energy Resource Management Air Pollutant Control Water Resources Management Waste Management and Circular Economy	Operational Performance Green Manufacturing Sustainable Supply Chain Management Labor Relations Occupational Safety and Health Talent Recruitment, Retention and Development Human Rights and Diversity and Inclusion Social Participation	Company website and Market Observation Post System (MOPS)	Permanent	• Material information was disclosed in a timely manner. • A total of 25 ESG activities were held (including charity bread sales with Children Are Us Foundation, pomelo donation campaign with Huashan Foundation, and micro-donations to Genesis Foundation).
			Environmental monitoring information	Regularly	
			Organizing ESG-related activities	As needed	



1.3 Materiality Assessment

Winstek conducts a materiality assessment on a regular annual basis, with reference to the GRI Standards and the AA1000 Stakeholder Engagement Standard (SES), to develop an impact-oriented materiality analysis framework for identifying Winstek's key sustainability issues. In addition, we integrate these material topics with Enterprise Risk Management (ERM), identifying sustainability issues that may pose potential risks from the perspective of organizational resilience and incorporating them into the sustainability management process. The materiality assessment not only serves as the foundation for Winstek's non-financial reporting but also informs the formulation of the company's long-term sustainability goals and strategies.

1.3.1 Value Chain

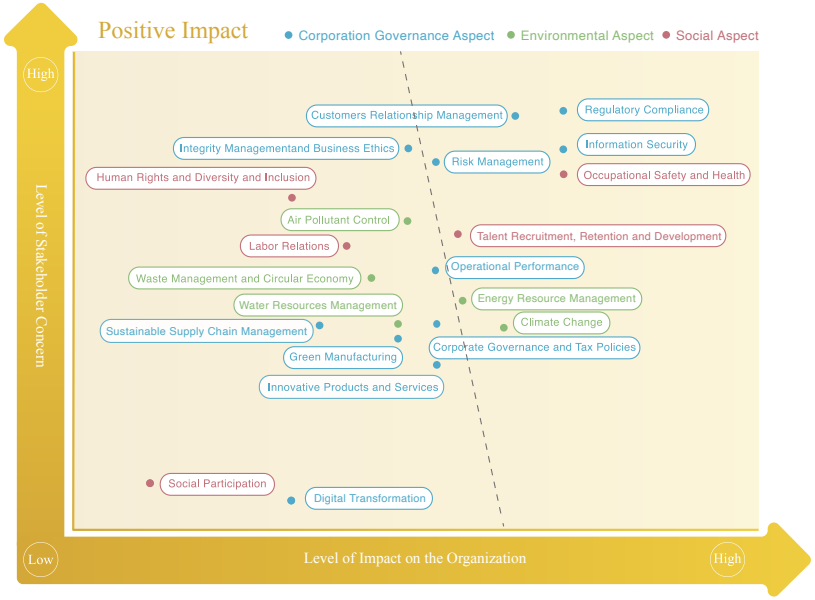


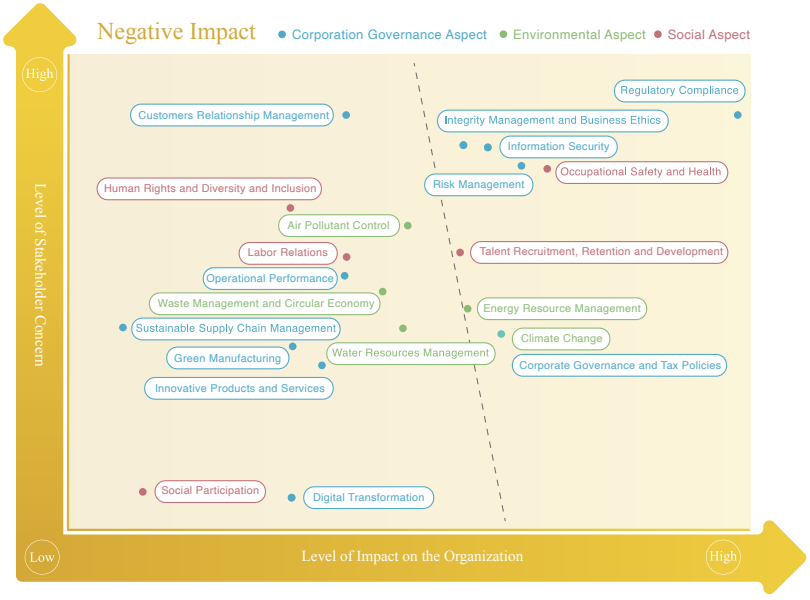
1.3.2 Analysis Process and Results

We collected internal and external sustainability issues within the scope of responsibility of each unit in the company, taking into comprehensive consideration international ESG standards and both domestic and global sustainability trends, to ensure the objectivity, completeness, and inclusiveness of the identified issues. A total of 21 sustainability-related topics were summarized and used as the basis for identifying material topics in this report. Following the five core principles of the AA1000 Stakeholder Engagement Standard (SES)—Dependency, Responsibility, Influence, Diverse Perspectives, and Tension—we identified six major stakeholder groups: shareholders and investors, employees, customers, suppliers (including contractors), government agencies, and local communities. We collected 231 stakeholder questionnaires assessing the level of concern over sustainability topics, and 16 questionnaires from senior executives evaluating the level of impact. A materiality matrix was then developed based on stakeholder concern and the degree of impact on the organization. In response to the stakeholder identification results, the Sustainability Development Committee convened to discuss the stakeholder concerns, levels of interest, and the potential impact on organizational operations for the 2024 ESG sustainability report. Topics with an impact score (concern × impact) higher than 20.5 were defined as material topics to be disclosed in the report. Ultimately, 10 material topics were confirmed for 2024, and long-term sustainability management goals were formulated by members of the ESG Committee.

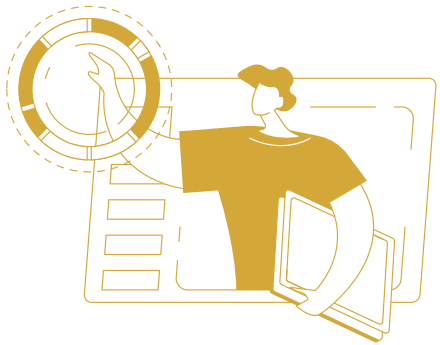
Collection of Sustainability Issues	Sustainability-related issues associated with internal and external operations of the organization were collected, resulting in a total of **21** issues relevant to Winstek.
Stakeholder Identification	In accordance with the AA1000 Stakeholder Engagement Standard (SES), **six** major stakeholder groups were identified: **shareholders and investors, employees, customers, suppliers (including contractors), government agencies, and community residents.**
Materiality Assessment	• Stakeholder Concern Assessment: **213** valid questionnaires were collected to understand stakeholder concern across all identified issues. • Impact Assessment by Senior Management: **16** valid questionnaires were collected from ESG Committee members to evaluate the positive/negative impacts of each issue on company operations. The results were analyzed statistically. Issues with a combined score (stakeholder concern × operational impact) higher than 20.5 were defined as material topics for disclosure in the report.
Determination of Material Topics	Based on the materiality assessment results, a total of 21 topics were plotted in the 2024 Materiality Matrix. Ultimately, **10** issues were confirmed as material topics.
Establishment of Management Approach	Each of the 10 material topics was mapped to corresponding GRI topics. **Collect and disclose internal information, data, and management approaches** with reference to the GRI Standards.

▪ Materiality Matrix





	Sustainability Issues		Material Topics
Corporation Governance/ Economic Aspect	Regulatory Compliance Information Security Customers Relationship Management Risk Management Corporate Governance and Tax Policies Integrity Management and Business Ethics	Operational Performance Digital Transformation Innovative Products and Services Green Manufacturing Sustainable Supply Chain Management	Regulatory Compliance Information Security Customers Relationship Management Risk Management Corporate Governance and Tax Policies Integrity Management and Business Ethics
Environmental Aspect	Climate Change Energy Resource Management Air Pollutant Control	Water Resources Management Waste Management and Circular Economy	Climate Change Energy Resource Management
Social Aspect	Occupational Safety and Health Talent Recruitment, Retention and Development Labor Relations	Human Rights and Diversity and Inclusion Social Participation	Occupational Safety and Health Talent Recruitment, Retention and Development



▪ Differences in Material Topics between 2024 and 2023

There are a total of 10 material topics in 2024, which is an increase of one compared to the previous year. Some topics have also been adjusted. The differences are explained as follows:

2024 Sustainability Issues	Annual Differences	Explanation
Sustainable Supply Chain Management	Renamed	The "Procurement Policies" issue previously under "Sustainable Supply Chain Management and Procurement Policies" has been incorporated into "Sustainable Supply Chain Management".
Climate Change	Renamed	The issue "Financial Impacts and Adaptation Approaches of Climate Change" was renamed to "Climate Change".
Greenhouse Gas Emissions	Removed from sustainability issues and merged into other topics	The content of "Greenhouse Gas Emissions" has been incorporated into "Climate Change".
Product Responsibility	Removed from sustainability issues and merged into other topics	The content of "Product Responsibility" has been incorporated into "Customers Relationship Management".
Energy Resource Management	Newly added as a material topic in 2024	The significance of material topics has increased, taking into account sustainability development trends and the company's expansion plans.
Customers Relationship Management	Newly added as a material topic in 2024	The significance of material topics has increased.
Corporate Governance and Tax Policies	Newly added as a material topic in 2024	The significance of material topics has increased.
Integrity Management and Business Ethics	Newly added as a material topic in 2024	The significance of material topics has increased.
"Talent Recruitment, Retention and Development" "Labor Relations" "Human Rights and Diversity and Inclusion"	In the previous year, three issues of concern were combined into one material topic: "Talent Retention and Development, Labor Relations and Human Rights." In 2024, these three topics are listed separately as individual topics.	With reference to international sustainability standards and sustainable investment institutions, each topic holds its own importance.
Operational Performance	• Renamed • Was a material topic in the previous year; categorized as a general sustainability issue in 2024	• The issue "Operational Performance/Operating Conditions" was renamed to "Operational Performance". • The significance of certain material topics has decreased; however, we will continue to regularly disclose relevant information in the company's annual report, sustainability report, and official website.
Air Pollutant Control	Was a material topic in the previous year; categorized as a general sustainability issue in 2024	The significance of certain material topics has decreased; however, we will continue to regularly disclose relevant information in the sustainability report.

1.3.3 Impact Boundaries of Material Topics

In 2024, a total of 10 material topics were identified. These topics, covering corporate governance/economic, environmental, and social aspects (including human rights/communities), were examined for their impact boundaries on both internal and external scopes. The impact boundaries include the organization itself, upstream industries, and downstream industries.

Material Topics		Impact Boundaries		
		Internal Scope of the Company	External Scope of the Company	
		The Organization Itself	Upstream	Downstream
			Suppliers (Contractors)	Customers
Corporation Governance / Economic Aspect	Regulatory Compliance	●	●	●
	Information Security	●		●
	Risk Management	●		●
	Customers Relationship Management	●		●
	Corporate Governance and Tax Policies	●		
	Integrity Management and Business Ethics	●	●	●
Environmental Aspect	Climate Change	●	●	●
	Energy Resource Management	●		
Social Aspect	Occupational Safety and Health	●	●	
	Talent Recruitment, Retention and Development	●		

1.3.4 Management Approaches for Material Topics and the SDGs

According to Winstek's material topic planning, related management measures are implemented to realize the United Nations Sustainable Development Goals (SDGs). The company continues to focus on multiple SDGs while setting measurable performance indicators across economic, environmental, and social aspects, and reviewing annual performance to concretely demonstrate its sustainable impact through tangible actions.

Corporation Governance/Economic Aspect

 Achieved  Not Achieved

Material Topics	Importance to Operations		Management Measures	2024 Target	2024 Performance	2025 Target	Sustainability Goals Corresponding to SDGs	Corresponding GRI Topics	Reference Chapter
Regulatory Compliance	Positive	The company complies with various laws and regulations to effectively control the impact on stakeholders.	Comply with local regulations and conduct regular regulatory inspections to review on-site compliance, ensuring the latest legal requirements are understood.	Regulatory violations: 0 cases	0 cases 	0 cases of regulatory violations	—	Voluntary disclosure	2.4 Management Philosophy, Business Ethics, and Regulatory Compliance
	Negative	If laws are violated, fines must be paid, and the company's reputation and image may be damaged, affecting customers' willingness to place orders.							
Information Security	Positive	Information security is a fundamental aspect of the safe operation of the company's business. The company is committed to protecting the privacy of stakeholders such as employees and customers, ensuring the information security of both clients and the company.	Implement information security risk identification and management, regularly conduct disaster recovery drills for information systems to ensure customer information confidentiality and security. Properly protect important data such as data, documents, and trade secrets. Plan and evaluate the implementation of ISO 27001 to strengthen information security management.	Information leakage incidents: 0 cases	0 cases 	0 cases of information leakage incidents	—	418-1	2.6 Information Security Management
	Negative	If confidential information is leaked, it may lead to government penalties or legal action, damaging the company's image and reputation both internally and externally.							
Risk Managemen	Positive	In response to operational and environmental risks faced by global enterprises, a risk management mechanism has been established, enabling rapid response, reducing business losses, and continuously safeguarding the interests of stakeholders.	Establish an "Operational Continuity and Emergency Response Procedure" to address operational risks by holding management meetings, reviewing response measures, adjusting operational directions, preventing risks in advance, and enhancing risk response capabilities.	Major risk improvement rate: 100%	No major risks 	Major risk improvement rate: 100%	—	Voluntary disclosure	2.7 Risk Management
	Negative	If no management measures are developed for emerging risks, it may result in operational losses.							

Achieved Not Achieved

Corporation Governance/Economic Aspect

Material Topics	Importance to Operations		Management Measures	2024 Target	2024 Performance	2025 Target	Sustainability Goals Corresponding to SDGs	Corresponding GRI Topics	Reference Chapter
Customers Relationship Management	Positive	Meeting customer and market demands, maintaining high satisfaction and cooperative relationships, and enhancing corporate profits.	Maintain regular and ad hoc customer relationship management with open communication channels, monitor market and customer demands to ensure no loss of customer orders and steadily improve customer satisfaction.	Customer satisfaction score ≥ 80	87.5	Customer satisfaction score ≥85	—	Voluntary disclosure	3.3 Customer Management and Service
Corporate Governance and Tax Policies	Negative	A lack of effective corporate governance structure and tax policies may cause significant negative impacts in legal, financial, and human resource management aspects, affecting long-term development.	Establish a corporate governance framework in accordance with laws and regulations, committed to following relevant rules and procedures, and continuously participate in corporate governance evaluations.	Continuous pursuit of profitability and growth	Revenue increased by 13.6% compared to the previous year	Continuous pursuit of profitability and growth	—	207-1	2.2 Corporate Governance 3.2 Financial Statements and Tax Policy
Integrity Management and Business Ethics	Negative	If the company lacks integrity in its operations, it will damage corporate image, increase legal and compliance risks, cause loss of customers and employees, break partnerships, and result in financial losses.	Formulate a "Code of Integrity Management" to build a culture of integrity, establish complaint and reporting channels, and implement integrity management policies.	Corruption cases, violations of anti-competitive behavior, antitrust, and monopolistic practices: 0 cases	0 cases	Corruption cases, violations of anti-competitive behavior, antitrust, and monopolistic practices: 0 cases	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	205-2 205-3 206-1	2.3 Integrity Management 2.4 Management Philosophy, Business Ethics, and Regulatory Complianc

Achieved Not Achieved

Environmental Aspect

Material Topics	Importance to Operations		Management Measures	2024 Target	2024 Performance	2025 Target	Sustainability Goals Corresponding to SDGs	Corresponding GRI Topics	Reference Chapter
Climate Change	Positive	In response to recent carbon reduction requirements from the government and customers, the company works to reduce environmental impact from operations and meet stakeholder expectations.	Maintain third-party verification of "ISO 14064-1 Greenhouse Gas Inventory," set specific annual energy-saving measures, reduce electricity consumption, lower CO_2 emissions and environmental impact, and achieve the goal of sustainable environmental protection.	Production disruptions caused by climate-related disasters: 0 days	0 days	• Production disruptions caused by climate-related disasters: 0 days • Greenhouse gas emissions reduction of 1% (Scope 1 and 2, compared to the baseline year 2024)	13 CLIMATE ACTION	305-1 305-2 305-3 305-4 305-5	5.1 Energy Management 5.2.1 Energy Consumption and Energy-Saving Planning
	Negative	The government will impose carbon fees; failure to implement carbon reduction measures will increase operational costs and fail to meet customers' carbon reduction requirements.							
Energy Resource Management	Positive	Continue investing in the renewable energy market, increase the proportion of renewable energy used, and reduce greenhouse gas emissions.	Set targets for renewable energy procurement, regularly track achievement rates, continuously monitor regulatory trends related to renewable energy, and implement the ISO 50001 Energy Management System to establish standardized management systems and plan energy efficiency mechanisms.	Electricity-saving rate: 1%	4.15%	• Electricity-saving rate: 1% • Electricity intensity reduced by 1% (excluding renewable energy, compared to the baseline year 2024)	7 AFFORDABLE AND CLEAN ENERGY	302-1 302-3	5.2.1 Energy Consumption and Energy-Saving Planning
	Negative	With the company's expansion plans, electricity consumption and costs are expected to rise, leading to increased greenhouse gas emissions.							

Achieved Not Achieved

Social Aspect

Material Topics	Importance to Operations		Management Measures	2024 Target	2024 Performance	2025 Target	Sustainability Goals Corresponding to SDGs	Corresponding GRI Topics	Reference Chapter
Occupational Safety and Health	Positive	Establish a safe and healthy working environment, improve employee work efficiency and quality, and provide a high-quality and friendly workplace.	Comply with government regulations, implement hazard identification and risk assessment, establish the "Occupational Safety and Health Work Code" and organizational staffing, submit for official approval and filing, and obtain ISO 45001 Occupational Safety and Health Management System certification. Enforce the management system through inspections and audits, and improve employees' emergency response and safety management abilities through regular occupational safety training and fire drills.	• Health check-up participation rate ≥95% • Major occupational accidents: 0 cases • Occupational diseases: 0 cases	100% 0 cases 0 cases	• Health check-up participation rate ≥95% • Major occupational accidents: 0 cases • Occupational diseases: 0 cases	3 GOOD HEALTH AND WELL-BEING	403	6.6 Occupational Safety and Health 6.7 Health Promotion
	Negative	If occupational health and safety incidents occur, they may result in injuries and lost work hours, or in severe cases, fatalities and major occupational accidents, subject to official penalties and corrective deadlines, negatively affecting the company's reputation.							
Talent Recruitment, Retention and Development	Positive	Enhance the company's competitive advantage and growth momentum, and build a strong corporate culture and image.	Provide competitive salaries and benefits, regularly conduct employee performance and learning development interviews, encourage employee communication, establish annual training plans, regularly review training effectiveness, and strengthen employees' career capabilities.	• Overall turnover rate <13% • Retention rate of newly hired Taiwanese employees: 75% • Completion Rate of Employee Ethics Training: 100% • Average Training Hours per Employee ≥ 120 hours	8.26% 91.8% 100% 120.38 hours	• Overall turnover rate <13% • Retention rate of newly hired Taiwanese employees: 78% • Completion Rate of Employee Ethics Training: 100% • Average Training Hours per Employee ≥ 120 hours	4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH	401-1 401-2 404-1 404-3 408-1	6.1.2 Talent Recruitment 6.2.2 Employee Benefits 6.3.1 Continuing Education and Training System 6.3.2 Performance Management and Employee Development 6.4 Commitment to Human Rights
	Negative	In the context of declining birth rates and expansion needs, failure to attract and retain top talent will affect the company's business operations.							

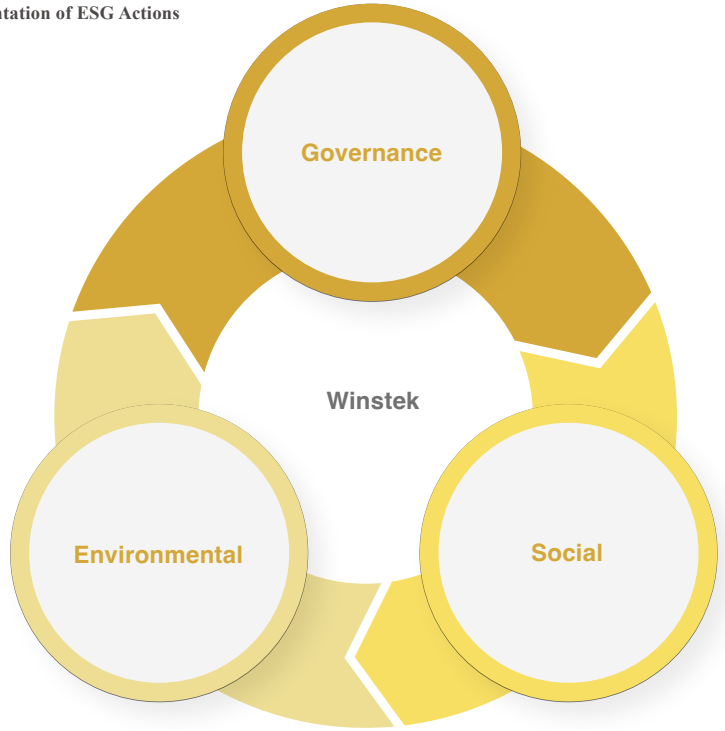
1.4 Winstek's Direction and Actions in Sustainability Reporting

After aligning with the United Nations Sustainable Development Goals (SDGs), Winstek has formulated its ESG strategy and implements sustainability goals throughout its operations to achieve long-term corporate sustainability.

Five Key ESG Directions



Implementation of ESG Actions





Governance Actions

- Continuous Growth and Profitability
- Customer Service and Satisfaction
- Responsible Green Procurement
- Building a Sustainable Supply Chain
- Strong Corporate Governance and Ethical Business Practices

Environmental Actions

- Establish a Sustainable Environment and Green Production
- Energy Conservation, Carbon Reduction, and Low-Carbon Manufacturing
- Promote Renewable Energy and Effective Energy Saving Programs
- Support Circular Economy and Collaborate with the Supply Chain
- Pollution Prevention / Compliance with Environmental Regulations

Social Actions

- Friendly and Inclusive Workplace
- Talent Development and Training
- Healthy and Safe Working Environment
- Competitive Compensation and Benefits
- Respect for Human Rights of Employees and Supply Chain
- Community Engagement / Caring for the Underprivileged

2

Corporate Governance and Integrity Management

2.1 Company Profile
2.2 Corporate Governance
2.3 Integrity Management
2.4 Management Philosophy, Business Ethics, and Regulatory Compliance
2.5 Internal Audit and Management Verification System
2.6 Information Security Management
2.7 Risk Management
2.8 Recognition and Honors



Winstek upholds integrity as its core value, establishing a sound corporate governance framework while strengthening risk control, legal compliance, and information security management. The company is committed to building a transparent, fair, and responsible corporate culture. Short-, medium-, and long-term goals for related topics are outlined in the table below:

Corporate Governance and Tax Policies ★	Short-Term Goals (2024)	Mid-Term Goals (2025–2028)	Long-Term Goals (2029 and beyond))
Continuous Pursuit of Profitability and Growth	Continuous pursuit of profitability and growth	Continuous pursuit of profitability and growth	Continuous pursuit of profitability and growth
Integrity Management and Business Ethics ★			
Corruption Cases	0 cases	0 cases	0 cases
Violations of Anti-competitive Behavior, Antitrust, and Monopolistic Practices	0 cases	0 cases	0 cases
Information Security ★			
Information Leakage Incidents	0 cases	0 cases	0 cases
Risk Management ★			
Major Risk Improvement Rate	100%	100%	100%
Regulatory Compliance ★			
Regulatory Violations	0 cases	0 cases	0 cases

Notes: ★ indicates a material topic for Winstek in the current reporting year.

2.1 Company Profile

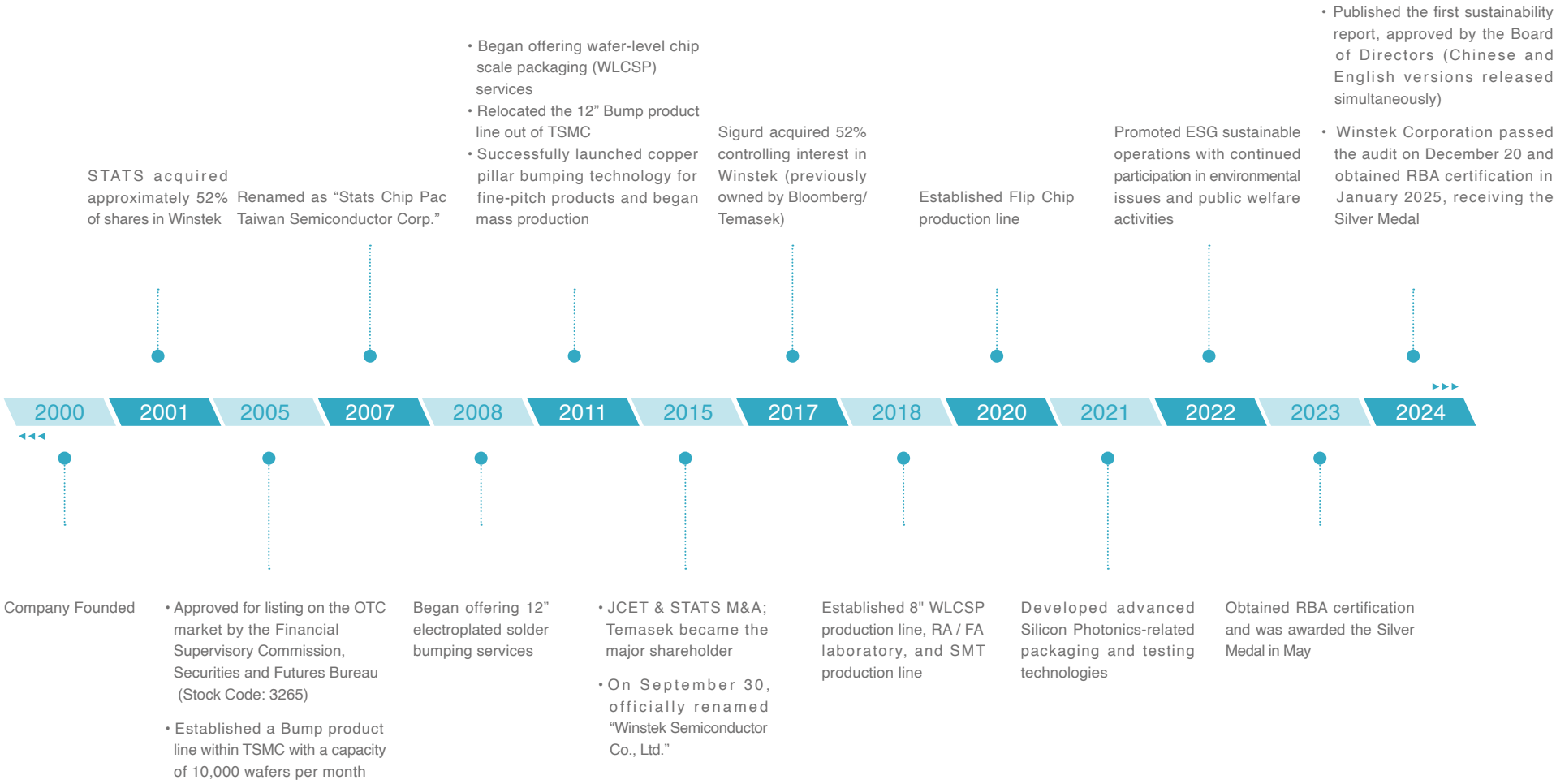
Winstek Semiconductor Co., Ltd., established in 2000 and located in Qionglin Township, Hsinchu County, provides one-stop semiconductor testing services, including bumping, wafer-level packaging, reliability, and failure analysis solutions. We offer comprehensive one-stop testing and assembly services to ensure smooth and uninterrupted delivery of customer products. With advanced testing platforms and an experienced R&D and engineering team, we reduce the engineering burden on customers and prepare their products for commercial success in the shortest possible time.

Since its founding, Winstek has upheld the corporate mission of "Integrity and Practicality, Sustainabl Management." Guided by this philosophy, supported by the efforts of all employees and care from society, the company has grown steadily, laying a solid foundation for development. We pursue a technology-driven market research and development direction, aiming to enhance profitability through leading one-stop technical and product services, while grasping trends and providing high-quality, reliable products. We have established a business philosophy of "Integrity and Frugality, Proactive Progress, Steady and Pragmatic, Sustainable Management," encouraging every employee to embody goodness complemented by a proactive attitude—committed to personal, corporate, and social efforts. At the same time, we hope the company will continue to advance steadily through everyone's hard work, continuously pursue growth in performance, and provide society with more high-performance and reasonably priced electronic products.

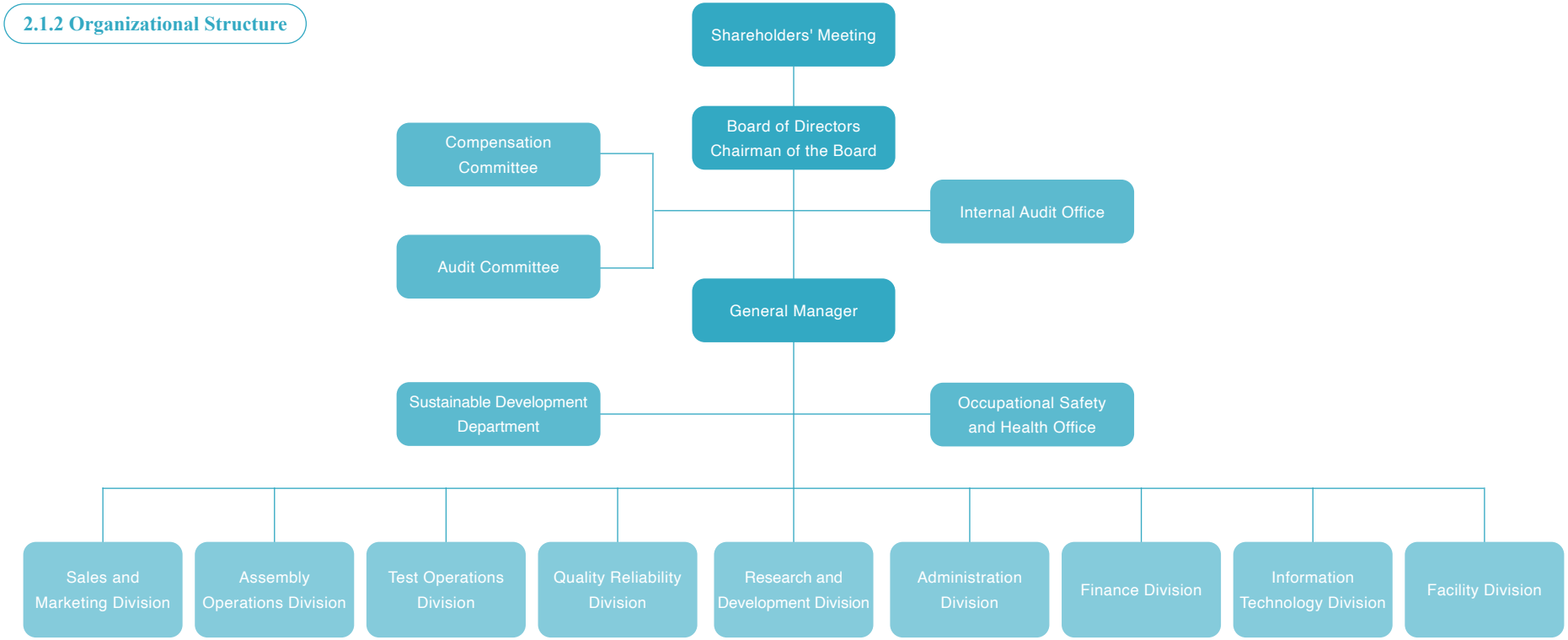
Company Name	Winstek Semiconductor Co., Ltd.
Headquarters Location	No. 176-5, Luliaokeng, 6th Ling, Qionglin Township, Hsinchu County 307410, Taiwan
Established	April 2000
Chairman	Huang, Hsing-Yang
General Manager	Weng, Chih-Li
Capital	NT$1,362,616,590
Number of Employees	969 (as of December 31, 2024)



2.1.1 Company Establishment and Evolution



2.1.2 Organizational Structure



2.2 Corporate Governance

Winstek, guided by its management philosophy, strives for sustainable and steady operations, with a strong emphasis on developing employee potential, fostering seamless collaboration, and cultivating innovation capabilities. The company is committed to building a grounded yet highly effective and outstanding team that continuously injects new competitive advantages into the organization, aiming to become a benchmark in the industry. Driven by the core values of “Responsibility, Sincerity, and Wisdom,” Winstek promotes a corporate culture of “Sustainable Operations and Joyful Excellence.” Since its establishment, the company has been dedicated to providing customers with high-quality and highly efficient services, shaping a culture that is humble, pursuit-driven, and streamlined—positioning itself as a high-growth, high-performance industry leader.

Material Topic | Corporate Governance and Tax Policies

Management Approach

Corporate Governance Policy

Comply with the Company Act and relevant commercial laws to ensure proper functioning of the Board of Directors and other corporate bodies.

Shareholder Rights Policy

Operate with profitability and without incurring losses to safeguard shareholders' rights and interests.

Goals and Targets

All corporate governance units possess legitimacy and appropriateness, forming a governance system supported jointly by management, employees, and shareholders. Short-, medium-, and long-term goals have been set regarding Continuous Pursuit of Profitability and Growth (see the beginning of this Chapter for details).

Commitment

Through due diligence and early-warning communication mechanisms, implement the company's established codes to safeguard the rights and interests of stakeholders.

Management Measures

- Establish the "Corporate Governance Best Practice Principles" to ensure the structure, agenda, and responsibilities of the Board of Directors.
- Comply with legal norms and requirements, and establish internal corporate regulations.
- To strengthen the functions of the Board, and enhance professional decision-making, the Board is composed of members with diverse academic and professional backgrounds.
- Uphold integrity in management and dedicate efforts to sustainable governance to create value for shareholders.
- Update material information on the Market Observation Post System (MOPS) from time to time to protect shareholders' rights.

Responsibility

External Responsibilities

Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, regulations related to listed and OTC companies, and other laws governing business conduct.

Internal Regulations

Articles of Incorporation, Corporate Governance Best Practice Principles, Sustainability Best Practice Principles, Ethical Corporate Management Best Practice Principles, Procedures for Preventing Insider Trading, Board Performance Evaluation Guidelines, Board Meeting Rules, Audit Committee Charter, Compensation Committee Charter, Whistleblower Policy for Illegal and Unethical Conduct, Complaint and Reporting Handling Policy, Procedures for Endorsements and Guarantees, Procedures for Lending Funds to Others, Procedures for Acquisition or Disposal of Assets.

Performance

- The company ranked within the top 21%–35% in the Corporate Governance Evaluation for 2022–2023, and within the top 36%–50% in 2024, with no corrections issued by the Taiwan Stock Exchange.
- In 2024, the company achieved stable profitability and growth, with revenue increasing by 13.6% compared to the previous year.

2.2.1 Corporate Sustainability Vision



2.2.2 Governance Structure

▪ Board of Directors

Winstek has established its Board of Directors in accordance with the law. The Chairman is Mr. Huang, Hsing-Yang, and the President is Mr. Weng, Chih-Li. On June 6, 2023, Winstek held its Annual General Shareholders' Meeting to conduct the election of the 8th Board of Directors. The Board consists of 9 directors, including 3 independent directors. The total shareholding ratio of all directors complies with the regulations set by the securities authority. In accordance with Article 14-2 of the Securities and Exchange Act, the Company shall have no fewer than three independent directors and adopts a candidate nomination system. Independent director candidates must possess professional or managerial backgrounds in areas such as business management, industry knowledge, electronics, chemistry, electrical engineering, or finance and accounting. Independent directors are elected at the shareholders' meeting from the list of nominated candidates. According to the Company's Articles of Incorporation, the Board of Directors shall consist of 9 to 11 members elected at the shareholders' meeting from among individuals with legal capacity. Directors serve a three-year term and may be re-elected. Directors' remuneration is allocated in accordance with the Company's operational performance and the provisions of the Articles of Incorporation, with distribution details to be reported to the shareholders' meeting. The résumés of the Board members are as follows:

Title	Name	Gender	Major Education and Experience	Current Positions Held in the Company and Other Companies	Remarks
Chairman	Huang, Hsing-Yang	Male	• MA in Business Administration, National Taiwan University. • President, Xilunboge Corporation	• Chairman and CEO of Sigurd • Chairman of Sigurd International, Sigurd Cayman Islands, Burgurd, Sigurd UTC Corporation, Winstek Semiconductor Co., Ltd., TST Co., Ltd., SIGWIN Corporation • Director of Ambersan	Re-elected on June 6, 2023
Director	Weng, Chih-Li	Male	• MS of Illinois Institute of Technology, the USA • General Manager of World-Wide Test Technology INC. for three years • Assistant Vice General Manage of IC Testing Department of Formosa Advanced Technologies Co., Ltd. • Sales Manager of ASE, the USA	• President of the Company • Director and President of Winstek Semiconductor Technology Co., Ltd. • Director and President of TST Co., Ltd.	Re-elected on June 6, 2023
Director	Yeh, Tsan-Lien	Male	• Department of Electrophysics, National Chiao Tung University • MA in Advanced Business Administration, National Chiao Tung University • President, Ocean Technologies Co., Ltd. • President of the Semiconductor Department, Chroma ATE e	• Deputy Chairman of Sigurd UTC Corporation President and COO • Chairman of Sigurd Cayman Islands, Director of Bloomeria, Sigurd UTC Corporation, SIGWIN, Winstek, Amersan and Oupusi	Re-elected on June 6, 2023
Director	Wu, Min-Hung	Male	• Department of Electronic Engineering, National Taiwan University of Science and Technology • President, Xilunboge Corporation	• CEO and CFO of Sigurd Microelectronics Co., Ltd. • Chairman of TEST-SERV INC. and TPFUSION; Director of Chen June Co. Ltd., Sigurd Cayman, Inc., Hong Taixing Co., Ltd., Xi Xing Co., Ltd., Bloomeria, Sigurd UTC Corporation, Winstek Semiconductor Technology Co., Ltd. and SIGWIN	Re-elected on June 6, 2023
Director	Kuo, Hsu-Tung	Male	• Department of Electrical & Mechanical Engineering, National Cheng Kung University • Chairman of Panther Technology Co., Ltd.; Executive Vice President & CTO of WALSIN • Chairman and President of Advantech Semiconductor Inc.	• Deputy COO and Senior Executive VicePresident of Sigurd Microelectronics Technology Co., Ltd. • Chairman of Xi Xing Co., Ltd. • Director of Sigurd Cayman Inc., Sigurd UTC Corporation and Flatek, Inc.	Re-elected on June 6, 2023
Director	Hsieh, Chao-Hung	Male	• College of Engineering, Yuan Ze University	• Senior Vice President of Sigurd Microelectronics Technology Co., Ltd. • President of Sigurd UTC Corporation • Director of Xi Xing Co., Ltd. and Sigurd UTC Corporation	Re-elected on June 6, 2023

Title	Name	Gender	Major Education and Experience	Current Positions Held in the Company and Other Companies	Remarks
Independent Director	Lin, Min-Kai	Male	• MA in Business Administration, National Taiwan University • Prior Senior Investment/ Wealth Management Specialist at the President's Office of Chia Hsin Cement Corporation/ Special Assistant to the Chair man/Head of Audit Office/ Chief Secretary; Supervisor of Huadong Cement International/ CHIA HSIN CONSTRUCTION & DEVELOPMENT CORP./ Verdancy Company	• Member of the Company's Compensation and Remuneration Committee • Independent Director and Member of the Compensation and Remuneration Committee, Sigurd	Re-elected on June 6, 2023
Independent Director	Wang, Dan	Male	Master of Science, Rochester Institute of Technology, Rochester, New York, USA	Has over 30 years of experience in engineering management, advanced packaging technologies, and supply chain operations within the semiconductor manufacturing and assembly and testing industries. Formerly served as Director of Advanced Packaging Business Operations at TSMC. Currently serves as a member of the Company's Remuneration Committee	Newly appointed on June 6, 2023
Independent Director	Wen-chou Vincent Wang	Male	Ph.D. Materials Science & Engineering from Cornell University, Ithaca, New York, was Senior Vice President for STATS Chip PAC Ltd, Head of Flip Chip Engineering for Altera Corporation, San Jose.	None	Re-elected on June 6, 2023

Matters regarding the professional qualifications, shareholding, concurrent positions restrictions, nomination and selection procedures, and other compliance requirements for independent directors are handled in accordance with the relevant regulations of the competent authority.

Directors with employee status account for 11.1% of the board, while independent directors account for 33.3%. All directors maintain independence. For detailed information about the Board of Directors, please refer to page 15 of the 2024 Annual Report.

The operation of the Board of Directors follows the "Rules of Procedure for Board Meetings," with meetings convened at least once every quarter to thoroughly review business performance and discuss future development strategies. All directors uphold a high level of self-discipline. In the event of a conflict of interest, they comply with Article 32 of the board meeting rules and decision-making procedures stipulated in the Corporate Governance Best Practice Principles: "Company directors shall maintain a high level of self-discipline. For any proposals in which they or the legal persons they represent have a conflict of interest, the nature and significance of such interest shall be fully disclosed at the board meeting. If the conflict may be detrimental to the company's interests, the concerned director shall not participate in discussion or voting, and shall recuse themselves during both discussion and voting, and may not act on behalf of other directors in exercising their voting rights. Matters requiring directors to recuse themselves shall be clearly specified in the Rules of Procedure for Board Meetings."

▪ Continuing Education of Board Members

In addition to possessing relevant industry backgrounds and practical management experience, all Winstek board members undertook continuing education in 2024 in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE- and TPEx-Listed Companies." The curriculum included corporate governance, business management, financial accounting, financial regulations, taxation topics, and legal liabilities. The total training hours for all directors exceeded 48 hours.

▪ Directors' Remuneration

According to Article 28 of the Company's Articles of Incorporation, if the company has earnings in a given fiscal year, 0.1% to 15% shall be allocated for employee compensation, and up to 3% may be allocated as directors' remuneration depending on business performance. However, the company has established the "Regulations for the Payment of Directors' Remuneration," under which directors and independent directors not holding positions within the company receive fixed remuneration regardless of the company's profitability. Directors holding positions within the company are given reasonable compensation based on their roles, their positions as representatives on subsidiaries' boards, and the extent of their involvement in company operations. The proposed remuneration is submitted by the Compensation Committee and approved by the Board of Directors.

▪ Board Operations

In 2024, the Board of Directors held a total of five meetings, with an attendance rate of 97.78%.

▪ Implementation of Board Performance Evaluation

Performance evaluations of the Board of Directors, individual board members, and functional committees for the year 2024 were conducted and reported.

Self-Evaluation[1] (Annually)	Entire Board of Directors	Board Performance Evaluation: Achievement rate 81.6%–100% Participation in company operations, quality of board decisions, board composition and structure, director selection and continuing education, internal control.
	Board Members	Board Member Performance Evaluation: Achievement rate 79%–100% Understanding of company goals and missions, awareness of directors' duties, participation in company operations, internal relationship management and communication, professional expertise and continuing education of directors, internal control.
	Functional Committees	Functional Committee Performance Evaluation: Achievement rate 83%–100% Participation in company operations, awareness of responsibilities of functional committees, quality of committee decisions, composition and selection of committee members, internal control.
External Evaluation[2] (Every three years)	Entire Board of Directors	• Board Professional Competence (Board composition and structure, director selection and continuing education) • Board Decision-Making Effectiveness (Partici pation in company operations, enhancement of decision-making quality) • Board Emphasis on and Supervision of Internal Controls • Board's Attitude Toward Sustainable Development

Notes:

1. The Company conducts an annual performance evaluation through a self-assessment questionnaire covering the overall Board of Directors, individual board members, and functional committees. For the current year, the self-evaluation results for the "Overall Board," "Board Members," and "Functional Committees" were all rated as good.
2. In 2022, the Company additionally commissioned an external performance evaluation of the Board of Directors by the Taiwan Corporate Governance Association for Business Integrity and Anti-Corruption. The evaluation results were reported to the Board of Directors on March 6, 2023.

2.2.3 Functional Committees

▪ Audit Committee

1.Duties and Operations

Winstek established its Audit Committee on June 26, 2009, following the shareholders' meeting. The Audit Committee is composed of three independent directors. Its purpose is to assist the Board of Directors in fulfilling its oversight responsibilities relating to the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls. The matters reviewed primarily include:

1. Audit of financial statements and accounting policies and procedures
2. Internal control systems and related policies and procedures
3. Significant asset or derivative transactions
4. Major loans, endorsements, or guarantees
5. Fundraising or issuance of securities
6. Derivatives and cash investment activities
7. Regulatory compliance
8. Whistleblower reports
9. Related party transactions and potential conflicts of interest involving managers or directors
10. Fraud prevention programs and investigation reports
11. Information security
12. Corporate risk management
13. Appointment, dismissal, or remuneration of the certifying CPA
14. Appointment or dismissal of heads of finance, accounting, or internal audit

The Audit Committee evaluates the effectiveness of the Company's internal control policies and procedures, including controls related to finance, operations, risk management, information security, outsourcing, and legal compliance. It reviews regular reports from the internal audit department, the certifying CPA, and management, including those related to risk management and regulatory compliance. The Audit Committee considers the Company's risk management and internal control systems effective, and confirms that the Company has implemented adequate mechanisms to monitor and correct violations.

The Audit Committee is also responsible for overseeing the independence of the external auditors to ensure the fairness of the financial statements. Except for tax-related services or other services specially approved, the external auditors are not permitted to provide non-audit services to the Company. All services provided by the external auditors must be approved by the Audit Committee.

2. Audit Committee Operations

The Audit Committee is composed of three members. In 2024, the Committee convened four times with an attendance rate of 100%. For details on the attendance of independent directors, please refer to page 18 of the 2024 Annual Report.

3. Audit Committee Meeting Agenda and Resolutions

Key proposals reviewed and resolved by the Audit Committee over the past year, and how the Company responded to its opinions, include:

1. Distribution of employee and director compensation
2. Business report and financial statements
3. Earnings distribution
4. Evaluation of the effectiveness of the internal control system and the internal control statement
5. Appointment and remuneration of the certifying CPA, along with assessment of independence and competency
6. Approval of Winstek subsidiary's acquisition of plant equipment in Hsinchu Science Park
7. Proposal for "Sustainability Information Management Operating Procedures"
8. Revisions to certain provisions in the "Procurement and Payment Operation Process Internal Control System" regarding payment procedures

All proposals were unanimously approved by the Audit Committee members present. The Company's handling of the Audit Committee's opinions was submitted to the Board of Directors and unanimously approved by all directors in attendance.

▪ Compensation Committee

1. Committee Responsibilities

In accordance with Article 14-6 of the Securities and Exchange Act, Winstek established the Compensation Committee in 2011. On July 31, 2023, the Board of Directors resolved to appoint the 7th term members of the Compensation Committee, with a term of office from July 31, 2023, to June 5, 2026. The current committee consists of three members: Convener Lin, Min-Kai (Independent Director), Member Wang, Dan (Independent Director), and Member Liao, Chin-Yi.

The Compensation Committee was established with Board approval, and its members are appointed by resolution of the Board of Directors. Its primary responsibilities include regularly reviewing performance evaluations and the compensation policies of directors and managerial officers, and submitting recommendations to the Board for discussion.

2. Committee Operations

The Compensation Committee consists of three members. In 2024, the Committee held two meetings with an attendance rate of 100%.

3. Regular Review of Compensation

The Compensation Committee performs its duties with professionalism and objectivity, assessing the compensation policies and systems for directors and managerial officers. The Committee meets at least twice a year and may convene additional meetings as needed. It submits recommendations to the Board of Directors as a reference for decision-making.

2.2.4 Communication Status Between Independent Directors, Internal Audit Supervisors, and the CPA

▪ Methods of Communication Between Independent Directors, Internal Audit Supervisors, and the CPA

1.The Company's internal audit supervisor attends Audit Committee and Board meetings each quarter to report on audit execution. Independent directors had no objections to the matters reported and maintained good communication with the internal audit supervisor. Independent directors provided their professional opinions on the reports, and the Company took such opinions into consideration as appropriate.

2. The internal audit supervisor delivers monthly audit reports to the independent directors for review and communicates through email, phone calls, and meetings. Communication topics include discussions on control environment, suggestions and improvements regarding internal audit processes, all of which are documented, tracked, and implemented.

3. External auditors communicate with independent directors at least once a year either face-to-face or in writing to discuss key matters regarding the Company's financial status and audit findings. For significant issues discussed at Board meetings, external auditors are invited to offer professional opinions to enhance mutual understanding. Communication between the Audit Committee and the external auditors is effective.

- **Summary of Communication Between Independent Directors, Internal Audit Supervisor, and External Auditors**

1. Independent directors have maintained good communication with the internal audit supervisor regarding audit execution and effectiveness.

2. Key communication topics in the most recent year are summarized as follows:

1. Assessment of internal control system effectiveness and the internal control statement
2. Internal audit execution and audit plan
3. Discussion on procurement and payment cycles and implementation of the sustainability information management system
4. Discussion of the "Sustainability Information Management Operating Procedures"
5. Discussion on revisions to certain provisions of the "Procurement and Payment Operation Procedures"
6. Review of consolidated financial reports and communication with governance units

2.2.5 Disclosure of Significant Company Information

Winstek maintains an official website (https://www.winstek.com.tw/html/home/index.html), disclosing essential company information, products, and financial data. The Company has designated spokespersons and deputy spokespersons responsible for handling and responding to shareholder-related matters. In addition to holding investor conferences from time to time or participating in investment forums hosted by institutional investors to present and explain operational performance and outlook, relevant materials are also uploaded to the "Market Observation Post System" for stakeholders' reference. Furthermore, in accordance with applicable regulations and industry best practices, the Company regularly discloses information related to its business activities, organizational structure, financial condition, and operational performance.

2.3 Integrity Management

Our company conducts business activities based on principles of fairness, honesty, integrity, and transparency. To implement the policy of integrity management and actively prevent dishonest behaviors, we have formulated specific regulations according to the "Code of Integrity Management for Listed Companies" and relevant laws applicable to the locations where we operate. These regulations concretely specify matters that our personnel must pay attention to when performing their duties.

2.3.1 Duties of the Specialized Department

The specialized unit responsible for integrity management is the Administrative Management Department, which is in charge of policy formulation, promotion, implementation, and reporting related matters. This dedicated unit reports its implementation status to the Board of Directors at least once a year. The Administrative Management Department is equipped with sufficient resources and competent personnel to handle revisions, execution, interpretation, consultation services, and record-keeping of reports related to this procedure and the code of conduct. Its main responsibilities include:

1. Assisting in integrating integrity and ethical values into corporate management strategies, and formulating related anti-fraud measures in compliance with laws and regulations
2. Periodically analyzing and assessing the risks of dishonest behaviors within business scope, developing prevention plans accordingly, and establishing related standard operating procedures and codes of conduct within each plan
3. Planning internal organization, staffing, and responsibilities, and setting up mutual supervision and checks and balances for business activities with higher risk of dishonest behaviors
4. Promoting and coordinating integrity policy training
5. Planning a whistleblowing system to ensure effective implementation
6. Assisting the Board of Directors and management in auditing and evaluating the effectiveness of preventive measures established for integrity management, and regularly assessing compliance in related business processes and producing reports
7. Producing and properly preserving documents related to the integrity management policy, compliance declarations, implementation, and performance

Our company's Code of Integrity Management is implemented after approval by the Board of Directors and delivered to all independent directors and the shareholders' meeting, with the same process for amendments.

2.3.2 Preventive Measures for Integrity Management

The prevention plans established by our company shall at least cover the following behaviors:

1. Bribery and corruption
2. Providing illegal political donations
3. Improper charitable donations or sponsorships
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits
5. Infringement of business secrets, trademarks, patents, copyrights, and other intellectual property rights
6. Engaging in unfair competition
7. Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders in the research and development, procurement, manufacturing, provision, or sales of products and services

Winstek conducts integrity risk assessments through the RBA self-assessment form (Labor and Ethical Practices Risk Assessment Form). The assessment results show no significant integrity risk, and there have been no violations related to integrity management in the past three years.

2.3.3 Business Activities Based on Integrity

Before establishing business relationships, Winstek evaluates the legality, integrity management policies, and any history of dishonest behavior of agents, suppliers, customers, or other commercial partners to ensure that their business practices are fair, transparent, and free from solicitation, offering, or acceptance of bribes.

When conducting the above evaluation, Winstek may adopt appropriate audit procedures to examine the following to understand the business partner's integrity status:

1. The company's country, operational location, organizational structure, management policies, and payment location
2. Whether the company has established and implemented an integrity management policy
3. Whether the company's operational location is in a high-corruption risk country
4. Whether the company operates in industries with high bribery risks
5. The company’s long-term operation and reputation
6. Consulting opinions from the company’s business partners about the company
7. Whether the company has any records of bribery, illegal political donations, or other dishonest behaviors





2.3.4 Implementation Effectiveness of Integrity Management

Since 2015, the company has established the "Management Measures for Reporting Illegal and Dishonest Acts" and the "Labor and Ethics Management Policy," which incorporate clauses on integrity management and whistleblowing procedures. These policies are published in both Chinese and English on the company website. Through regular employee training, including promoting integrity management concepts and establishing anonymous reporting channels, employees are encouraged to understand, comply with, and enhance the effectiveness of integrity management. New employees are also oriented during onboarding on the company's "Work Management and Professional Ethics Code," "Integrity Management Policy," and "Whistleblowing System and Reporting Procedures."

- **Implementation Status**

1. Since January 2016, no whistleblowing cases have been reported.

	Number of Reported Cases	Number of Cases Resolved	Handling Status
2022	0 cases	0 cases	N/A
2023			
2024			

2. On October 28, 2024, the implementation status of integrity management was reported to the Board of Directors.

- **Reporting/Complaint Mechanism**

Winstek focuses on respecting human rights, protecting intellectual property, and preventing improper transfer of benefits that could harm the rights and interests of the company, customers, and suppliers. To ensure the effective implementation of integrity management, we have established an independently operated Audit Department that conducts regular and ad-hoc internal audits each year. Additionally, convenient and accessible complaint channels are provided for internal and external stakeholders to report concerns, which are properly addressed to reduce operational risks and build good interactions with stakeholders.

Whistleblowing Email: kim.chen@winstek.com.tw, Legal@winstek.com.tw
Whistleblowing Hotline: +886-3-593-6565 ext. 161, 169
Implementation effectiveness in 2024: No violations of integrity principles by supervisors or employees.

2.4 Management Philosophy, Business Ethics, and Regulatory Compliance

2.4.1 Management Philosophy

Reduce resource waste, improve quality standards, meet customer needs, and move toward sustainable environmental protection, while pursuing profit and earnings as the primary goal. The company is committed to ensuring information transparency, creating higher added value for products, enhancing team professionalism and leadership capabilities, and continuously improving operational performance.

2.4.2 Business Ethics

Material Topic Regulatory Compliance, Integrity Management and Business Ethics

Management Approach

Policy

Comply with corporate ethics, professional conduct, and legal regulations.

Commitment

Through due diligence and early-warning communication mechanisms, comply with corporate ethics, professional conduct, and regulatory requirements to protect the rights and interests of stakeholders.

Goals and Targets

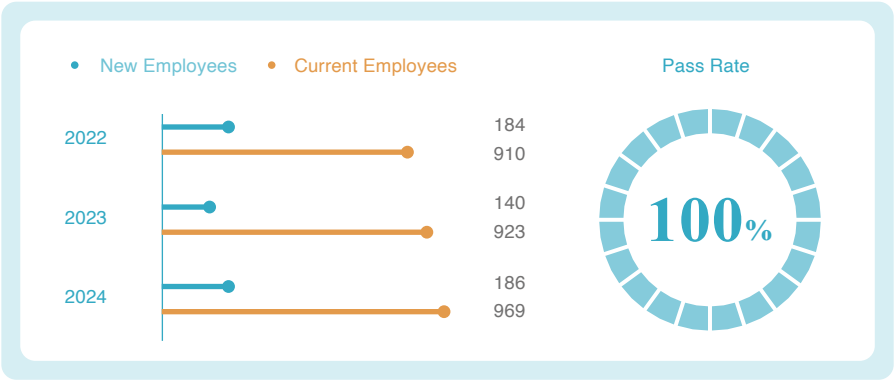
Continuously grow and pursue sustainable operations to achieve economies of scale and enhance overall corporate competitiveness while adhering to ethical standards and laws related to economics, environment, labor, and occupational safety and health, as well as corporate ethics and professional conduct. Short-, medium-, and long-term goals have been set regarding Corruption Cases, Violations of Anti-competitive Behavior, Antitrust, and Monopolistic Practices (see the beginning of this Chapter for details).

Management Measures

- Establish effective internal control systems and management frameworks to implement the company's integrity and ethical business practices.
- Comply with relevant laws and regulations, cooperating with the government to promote sustainable development in the semiconductor industry.
- Emphasize corporate ethics and employee professional conduct, respecting intellectual property rights and the privacy of individuals and clients.
- Strengthen communication with all stakeholders, striving to meet their expectations regarding the company's sustainable development.

Winstek places great emphasis on employee integrity and honesty. The company has established the "Labor Ethics Goals and Management Measures," "Labor Ethics Information Communication Management Procedures," "Management Measures for Reporting Illegal and Unethical Conduct," and "Insider Trading Prevention Management Procedures." Among these, the "Ethics Policy" is signed by the General Manager and promoted through the official website (https://www.winstek.com.tw/html/RBA/Ethics-Policy.html) as well as posted within the factory. The company conducts corporate social responsibility and ethics-related training, and requires all new employees to undergo "Labor and Ethics Management Code of Conduct Training" to eliminate corruption.

- **Number of new employees in the past three years who have participated in RBA course promotion and online awareness training:**



- **Anti-Bribery and Anti-Corruption**

Winstek has established the "Code of Integrity Management" and the "Insider Trading Prevention Management Procedures" to ensure proper business operations and uphold fair competition. These policies regulate commercial transactions and strictly prohibit any form of corruption, extortion, embezzlement, or other improper gains. They clearly define appropriate conduct for all business or external interactions conducted by Winstek, including dealings with government agencies, negotiations with customer representatives, product inspections by customer QC teams, and the fair execution of product testing, inspection, and audits. Any form of improper gain—such as giving or receiving cash, goods, or other benefits in the form of kickbacks, promotional fees, marketing expenses, service fees, reimbursement claims, or domestic/overseas travel unrelated to the transaction—is strictly prohibited.

Winstek conducts regular monitoring of potential violations and complies with the following principles:

1. Upholding the highest standards of integrity in all business interactions
2. Prohibiting the promise, offering, authorization, giving, or acceptance of any improper benefits
3. Protecting intellectual property rights
4. Ensuring fair trade, advertising, and competition
5. Prohibiting retaliation and protecting whistleblower identities
6. Prohibiting the unauthorized disclosure of personal information

In 2024, Winstek conducted a corruption and bribery risk assessment through the RBA Self-Assessment Questionnaire (Labor and Ethics Practice Risk Assessment Form). The results indicated no significant risk of corruption or bribery, and no bribery or corruption incidents were reported.

2.4.3 Regulatory Compliance

Winstek regularly collects and reviews business-related regulations in accordance with its internal “Regulatory Identification and Collection Management Procedures.” When new or amended regulations are issued, the responsible departments promptly review whether the company’s current operations and practices remain compliant and assist in communicating new regulatory requirements across departments. Regulatory compliance is included in the annual internal audit plan and is executed accordingly. The parent company also conducts annual audits of Winstek, including checks on compliance with relevant laws and regulations. To safeguard the company's legal rights, it is important to promote employees' awareness of relevant regulations in a timely manner.

Number of Legal Violations in the Past Three Years

	Number of Violations	Fine Amount (NTD)
2022	1	5,000
2023	0	N/A
2024	0	N/A

- Violated Regulation:Article 15, Paragraph 2 of the Labor Pension Act
- Fine Amount (NTD):5,000
- Violation Description:The employer failed to accurately declare and adjust employees’ pension contribution wages as required.
- Improvement Measures:Employee compensation is now reviewed regularly. Any salary changes will be declared and adjusted in compliance with the law.

2.5 Internal Audit and Management Verification System

2.5.1 Internal Audit

To thoroughly assess and evaluate the effectiveness of internal control systems and to measure operational efficiency, the reliability, timeliness, and transparency of reporting, as well as legal compliance, Winstek has established an Audit Office as an independent internal audit unit that reports directly to the Board of Directors.

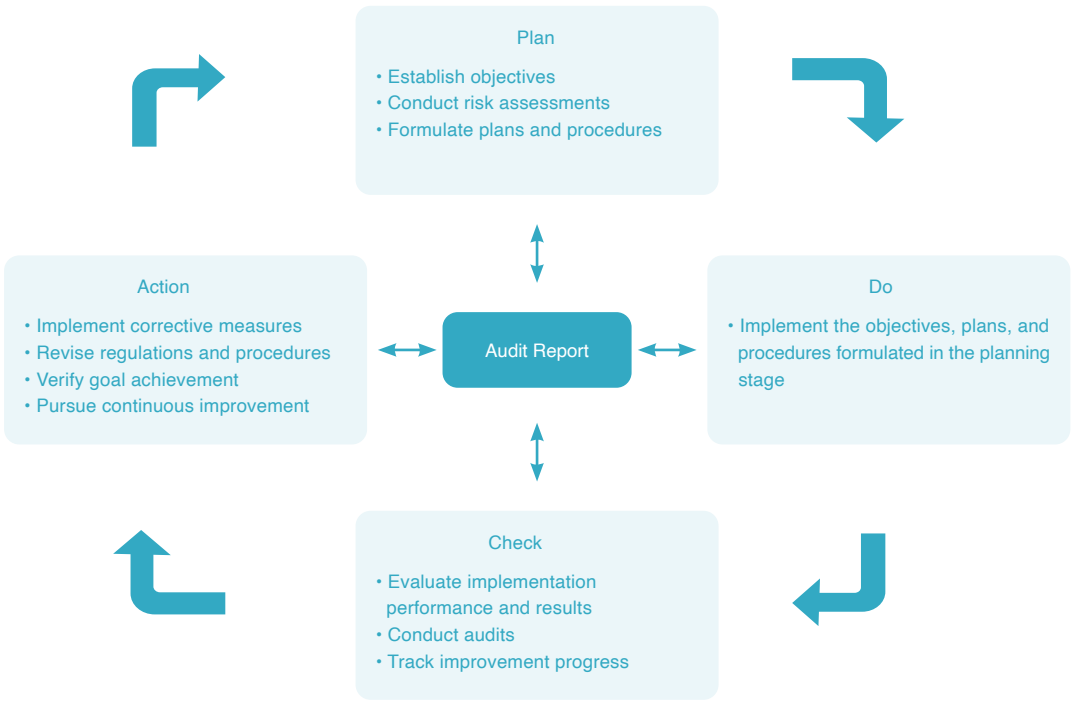
Audit Scope	The audit covers all business functions and operations carried out by various departments within the Company.
Audit Plan	1. Planned Audits: At the end of each year, the Audit Office prepares the audit plan for the following year based on legal requirements and risk assessments. This plan is submitted to the Board of Directors for approval and serves as the basis for conducting audit operations. 2. Special Audits: As needed, senior management or the head of the Audit Office may assign ad hoc audit topics and timelines. Auditors are required to complete the assigned audit within the specified time frame.
Audit Procedures	1. Draft an annual audit plan based on risk assessment results, and execute audits accordingly. 2. Conduct special audits as required and promptly provide management with insights on existing deficiencies or potential risks. 3. Issue audit reports after each audit and provide recommendations and corrective actions. 4. Continuously follow up on identified deficiencies, prepare quarterly tracking reports, and close the case only when improvements are confirmed. 5. Submit audit and tracking reports to independent directors by the end of the month following the completion of each audit item.

Audit activities are conducted based on the approved annual audit plan and supplemented with special audits when necessary. Identified deficiencies are thoroughly discussed with audited departments to ensure management is informed of current issues or potential risks.

Following the completion of audit work, written audit and follow-up reports are issued. In addition to quarterly reporting to the Board of Directors during regular meetings, monthly or ad hoc reports are also presented to the Chairman and the Audit Committee when needed.

In 2024, no material deficiencies in internal controls were identified. The Internal Control System Statement of Effectiveness was disclosed in the annual report and filed in accordance with regulatory requirements.

Audit Process Flowchart



2.5.2 Internal Management System

The company's Board of Directors and managers have established internal management systems in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and other relevant laws and regulations, aiming to enhance operational management effectiveness and product quality.

The internal management system is mainly divided into the following three aspects:

- **Internal Control System**

The internal control system covers all company operations, including management functions such as planning, organizing, and controlling, as well as the nine major cyclical processes and standard measures related to areas such as sales, production, procurement, financing, payroll, fixed assets, information systems, investment, and research and development. The main purpose is to achieve "effective business operation and management within the organization."

- **ISO Management System**

Winstek has established ISO management systems for topics such as production, quality, and the environment. Relevant ISO certifications currently obtained include ISO 9001 Quality Management System, IATF 16949 Automotive Quality Management, ISO 14001 Environmental Management System, ISO/IEC 17025 Laboratory Quality Management System, ISO 45001 Occupational Health and Safety Management System, ISO 14064-1 Greenhouse Gas Inventory, ISO 14067 Product Carbon Footprint, and Responsible Business Alliance (RBA) audits.

1.Certification Milestones

Winstek was founded in 2000



2. Responsible Business Alliance (RBA) Code of Conduct

This code of conduct establishes a set of standards for the electronics industry and its supply chain to ensure safe working conditions, respect and dignity for workers, environmentally responsible business operations, and ethical business practices. In the VAP (Validated Assessment Program), Winstek Semiconductor Co., Ltd. and Winstek Semiconductor Technology Co., Ltd. respectively scored 184.5 and 177 points, both achieving silver-level recognition (minimum score of 160).


Responsible Business Alliance
Advancing Sustainability Globally

Recognition that

Winstek Semiconductor Technology Co., Ltd.

NO. 176-5, Luliaokeng, 6th Ling, Qionglin Township, 307410 Hsinchu Country, Taiwan , Hsinchu Country, Taiwan, 307410
Chinese Taipei

Completed the RBA Validated Audit Process, achieving SILVER Status without any priority findings, earning a score of 177.0

Validated Audit Report:	VAR-20230427-TW-01A01-1
Audit date:	April 27, 2023
Certificate issue date:	May 16, 2023
Expiration date:	April 28, 2025

Robert F. Lederer
CEO, RBA


Responsible Business Alliance
Advancing Sustainability Globally

Recognition that

Winstek Semiconductor Co., Ltd.

NO. 176-5, Luliaokeng, 6th Ling, Qionglin Township, 307410 Hsinchu Country, Taiwan , Hsinchu Country, Taiwan, 307410
Chinese Taipei

Completed the RBA Validated Assessment Program, achieving SILVER Status without any priority findings, earning a score of 184.5

Validated Audit Report:	VAR-20241219-TW-01A01-2
Audit date:	December 19, 2024
Certificate issue date:	January 11, 2025
Expiration date:	December 20, 2026

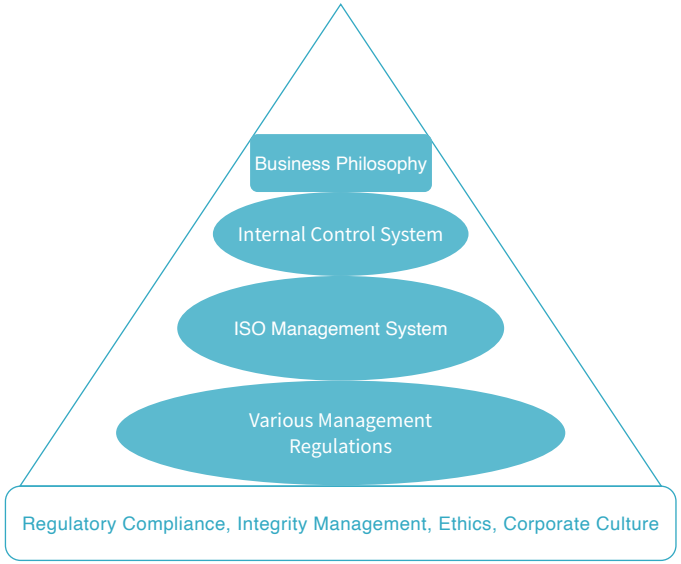
Robert F. Lederer
CEO, RBA

▪ Various Management Regulations

For special control items with high operational risks, such as personnel management systems, credit management operations, and approval authority for various expenses, relevant management regulations have been established to mitigate operational risks.

The aforementioned internal control system, ISO management system, and various management regulations are founded on regulatory compliance, integrity, ethics, corporate culture, and business philosophy, enabling these three management systems to operate effectively and continuously improve, in line with Winstek's sustainable business philosophy. This, in turn, enhances operational effectiveness, product quality, and added value, achieving the vision and mission of sustainable business operations.

Internal Control Management System



2.6 Information Security Management

Material Topic | Information Security

Management Approach

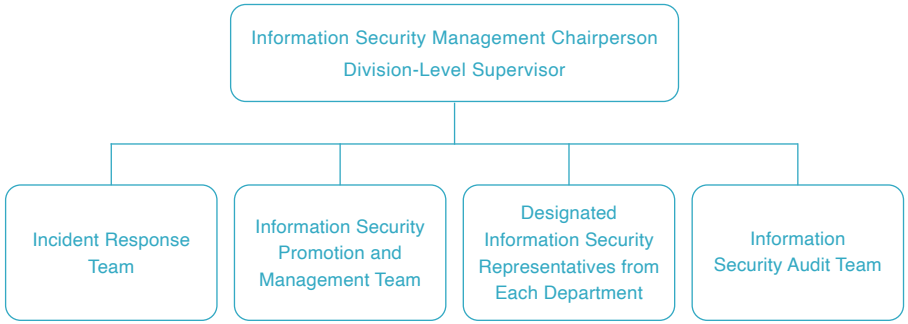
Goals and Targets	Short-, medium-, and long-term goals have been set regarding Information Leakage Incidents (see the beginning of this Chapter for details).
Scope	Control the company's background, establish, implement, operate, maintain, and continuously improve the information security requirements through a PDCA cycle management model, which also includes requirements for information security risk assessment and handling suitable for the company's needs.
Management Measures	◉ Develop communication and operational security management specifications, including network security management, information equipment management, general equipment management, and security management for data and software exchange. ◉ Establish physical and environmental security protection measures for the information room, with regular maintenance and upkeep. ◉ Formulate response procedures for managing information security incidents. ◉ Conduct internal audits annually to perform information security



2.6.1 Information Security Risk Management Framework

In 2021, the company established an "Information Security Team," chaired by a department-level supervisor and composed of representatives from various units. This team is responsible for formulating the company's information security policies, approving information security plans, coordinating resource allocation, and promoting tasks related to information security. Regular information security working meetings are held annually or convened as needed.

Information Security Organizational Structure



2.6.2 Information Security Policy

The team ensures and strengthens the confidentiality, integrity, and availability of the company's information assets, enhances employee awareness of information security, and complies with relevant regulatory requirements to protect the company from intentional or accidental threats, both internal and external.

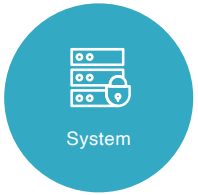
To promote and implement various information security control measures, the Information Security Team is responsible for holding regular meetings or convening as needed to plan and advance various information security tasks, conduct security checks, adjust resources as necessary, and improve information security management directions and measures. The Information Security Audit Team is tasked with conducting information security audits and providing audit reports and related recommendations to the Information Security Committee. Additionally, all employees receive education and training related to information security and comply with the company's information security regulations.

2.6.3 Specific Information Security Management Programs

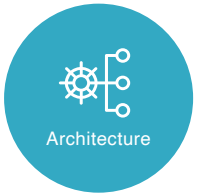
- Company assets are classified according to their attributes, and appropriate control measures are adopted based on confidentiality levels. An “Information Asset Inventory” is compiled, with designated personnel responsible for its safekeeping and periodic reviews to ensure its accuracy, thereby implementing various control measures. In addition to an annual information security education and training program, all new hires are required to undergo information security training and pass a test.
- Physical and environmental security measures have been established for the information computer room, with regular maintenance and upkeep conducted.
- Communication and operational security management measures have been formulated, covering network security management, information equipment management, general equipment management, and secure management of data and software exchanges.
- Clear specifications for access control permissions regarding portable devices, software use, accounts, passwords, and backups have been defined to prevent unauthorized access.
- The acquisition, development, and maintenance of information systems must follow relevant company regulations to prevent information security incidents.
- Procedures for incident response and management of information security events have been established.
- Regular annual internal audits are conducted to carry out information security audits and corrective and preventive management.



2.6.4 Resource Allocation for Information Security Management



1. Conduct weekly risk analyses and patching for disclosed information equipment vulnerabilities on an ongoing basis.
2. Inventory and replace critical software and hardware equipment that is nearing end-of-life (EOL).
3. Maintain the antivirus system at the latest version, strengthen network isolation for unsupported OS versions, and increase the frequency of external virus scans.



1. Launch a project to switch file transfer services to an encrypted protocol to ensure confidentiality.
2. Develop a plan to upgrade the production database, complete preparatory work, and after the upgrade, address multiple system vulnerabilities and maintain the validity of vendor support.
3. Implement DNSSEC for external DNS services to protect domain name security.
4. Fully replace internal switches to expand the management scope of the network access control system.



1. Block computers with outdated operating systems from accessing the internet to reduce risks.
2. Conduct social engineering exercises and provide remedial training for high-risk users.
3. Share information security trends at supplier meetings, explain recent hacker attack methods, and provide free social engineering training platform information to enhance information security awareness and protection within the supply chain.
4. Continuously adjust settings and patch vulnerabilities based on third-party vulnerability scan reports to improve overall security.

Losses incurred due to major information security incidents in 2024, and the possible impacts and response measures caused by the losses. (if it cannot be reasonably estimated, the fact that it cannot be reasonably estimated should be explained) : None.

2.6.5 Protect Customer Privacy

At the outset of collaborations with clients, Winstek requires the signing of a Non-Disclosure Agreement (NDA) to ensure that both parties' disclosed trade secrets are properly protected and utilized by the other party. In light of this, all Winstek employees are required to sign confidentiality agreements upon employment. These agreements mandate that employees adhere to an ethical policy of "strictly safeguarding personal privacy and protecting the business information security of clients and suppliers" when working with clients and partners. Related measures include:

◉ When clients provide designs to Winstek, they are immediately converted into internal client codes to prevent direct exposure of client information. Once formal production begins, these are further converted into internal material numbers for easier communication.
◉ Each relevant department within the facility has its own dedicated information area, and other unauthorized departments are prohibited from accessing it.

In the past three years, there have been zero complaints regarding violations of client privacy or loss of client data.

2.6.6 Information Security Management Performance

<table>
<tr><th>Management Essentials</th><th>Performance</th></tr>
<tr><td>Information Security Training</td><td>• New hires receive a 0.5-hour information security education session during their onboarding.
• All existing employees participate in an annual online confidentiality security training and test. The post-training test pass rate is 100%.
• Annual Social Engineering Drills: This year, we conducted social engineering drills. For the 3.64% of high-risk users, we provided intensified awareness campaigns and ensured all completed enhanced email security training and passed the post-training test.</td></tr>
<tr><td>Third-Party Vulnerability Scanning</td><td>In response to vulnerabilities identified by Security Scorecard, Panorays, and Upguard scans, our company's score consistently remains above the industry average.
<table>
<tr><th></th><th>Winstek's Score for 2024</th><th>Industry Average Score for 2024</th></tr>
<tr><td>Security Scorecard</td><td>96 (A)</td><td>N/A</td></tr>
<tr><td>Panorays</td><td>92 (A)</td><td>81(A)</td></tr>
<tr><td>Upguard</td><td>894 (A)</td><td>N/A</td></tr>
</table></td></tr>
<tr><td>Email Security</td><td>• Email transmission encryption: Enabled with SPF, DKIM, and DMARC authentication mechanisms.
• Sandbox analysis for email links/attachments: Unsafe content is blocked.
• Confidential information classification labels: Enabled within the email system to differentiate confidentiality levels.</td></tr>
</table>

2.7 Risk Management

To enhance its risk management mechanisms, Winstek has established an "Operational Continuity and Emergency Response Procedure," approved by senior management. This procedure encompasses risk type identification, effective identification and analysis assessment, control treatment and management measures, and continuous monitoring of the likelihood of various risks occurring, along with assessing their potential severity. The aim is to enhance risk awareness among all employees and to control all types of risks within an acceptable tolerance level, thereby ensuring the completeness, effectiveness, and optimized benefits of risk management.

Risk Management Mission: To build and maintain an effective and continuously improving risk management system to reduce operational costs, ensure sustained profitability, create a high-quality working environment, and ultimately achieve the company's sustainable operation goals.

Material Topic ▌ Risk Management Policy: Prevention Over Remediation, Loss Reduction	
Management Approach Goals and Targets	We identify and understand both internal and external operational risks, proactively developing strategies and adjusting our business model. Our focus is on prevention over remediation, and we actively implement relevant countermeasures. Short-, medium-, and long-term goals have been set regarding Major Risk Improvement Rate (see the beginning of this Chapter for details).
Commitment	Through due diligence and early-warning communication mechanisms,we closely monitor global industry dynamics. This allows us to adjust development objectives and operational strategies in a timely manner, thereby reducing potential risks.
Management Measures	Planned: This includes a systematic annual review of our internal and external company risks.

To ensure compliance with laws and regulations, demonstrate operational capabilities, reduce the likelihood of accidents, and minimize asset losses—all aimed at achieving the company's sustainable development goals—we prioritize sustainability and risk management in our business operations. To fully integrate these principles into our operational management processes, we employ proactive control actions and response mechanisms to effectively address various uncertainties. We will continue to build and strengthen our enterprise risk management systems while constantly enhancing employees' risk awareness and improving their ability to identify and respond to risks. This approach allows us to grasp potential risks and mitigate their possible impacts.

2.7.1 Identification, Evaluation, and Management of Emerging Risks

Winstek continuously monitors trends in the changing economic environment to identify long-term risks and opportunities. We adjust our business strategies accordingly to achieve sustainable operation goals and long-term operational performance. Therefore, each risk management team collects relevant domestic and international information to evaluate potential long-term operational risks for the company. We utilize methods such as surveys, discussions with senior managers, or evaluations by the ESG committee to identify issues with the highest potential impact in the future. We then review how to mitigate these impacts and formulate corresponding countermeasures. These findings are reported to senior management meetings for decision-making, serving as an important reference for developing future business strategies.

- **Annual Identification of Major Emerging Risks**

Collect relevant internal and external information on emerging risks. → Compile relevant risk information and establish methods for identifying emerging risks. → Senior managers conduct the identification of major emerging risks.

- **Assessment of Major Emerging Risks**

Pinpoint potential problems related to major emerging risk events. → Predict the potential impact of various risk events and analyze information on emerging risks. → Assign management points for identified major emerging risks.

- **Management of Major Emerging Risks**

Develop strategies and plans for managing major emerging risks. → Implement and monitor major emerging risk events. → Each risk management team tracks performance and maintains control.

2.7.2 Risks and Mitigation Measures

This year, there are no significant material risks. The enterprise operational risks and threats, along with their corresponding countermeasures, are as follows:

Risk Factor: Industry Competition

Non-Material

Threat: Technical obsolescence, over-reliance on a concentrated supply chain.

Countermeasures:

The company will develop various wafer bumping and packaging solutions required for future packaging types, and extend existing patented technologies to seize market opportunities.

Beyond maintaining strong ongoing relationships, we're actively developing and testing alternative sources and parallel products. This strategy helps us diversify our supply, prevent shortages due to over-reliance on a single source, and ensure a stable supply of key raw materials.

Risk Factor: Geopolitical Instability

Non-Material

Threat: Supply chain disruption, inflation, and global or regional economic weakness.

Countermeasures:

In response to geopolitical instability, our business units will diversify market development. We will also collaborate with clients to meet their "China+1" supply chain requirements, adapting to their needs in the short, medium, and long term.

Risk Factor: Customers

Non-Material

Threat: Dissatisfaction with quality service affecting Customer relationships.

Countermeasures:

Please refer to section 3.3, "Customer Management and Service."

Risk Factor: Supply Chain Management

Non-Material

Threat: Material shortages, poor quality, or breaches of ethical integrity.

Countermeasures:

Please refer to chapter 4, "Sustainable Supply Chain Management."

Risk Factor: Climate Change

Non-Material

Threat: Increasing physical risks from rampant global extreme weather.

Potential for droughts, power outages, water shortages, and brown-outs due to extreme climate risks, which could result in millions of dollars in defective materials and escalating company losses.

Countermeasures:

Please refer to chapter 5, "Green Production."

Risk Factor: Integrity Management and Business Ethics

Non-Material

Threat: Potential labor and ethical hazards and incidents during company operations. These could harm company objectives, personnel, assets, environment, and reputation, or lead to a combination of these consequences.

Countermeasures:

Please refer to section 2.3, "Integrity Management." and 2.4, " Management Philosophy, Business Ethics, and Regulatory Compliance"

Risk Factor:Information Security

Non-Material

Threat: Leakage of client confidential information.

Countermeasures:

Please refer to section 2.6, "Information Security Management."

2.8 Recognition and Honors

Winbond Electronics awarded the Best Quality Award for 2024



Zhanhua awarded the Best Delivery Award for 2024

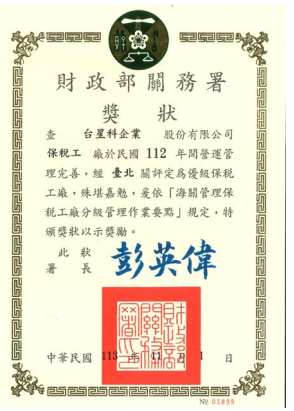


STM OSAT SPE Thank you award



The Customs Administration of the Ministry of Finance awarded the Excellent Bonded Factory Award for 2023


財政部關務署
獎狀
查 台星科 股份有限公司
保稅工 廠於民國 112 年間營運管理完善，經 臺北 關評定為優級保稅工廠，殊堪嘉勉，爰依「海關管理保稅工廠分級管理作業要點」規定，特頒獎狀以示獎勵。
此狀
署長 彭英偉
中華民國 113 年 1 月 1 日


財政部關務署
獎狀
查 台星科企業 股份有限公司
保稅工 廠於民國 112 年間營運管理完善，經 臺北 關評定為優級保稅工廠，殊堪嘉勉，爰依「海關管理保稅工廠分級管理作業要點」規定，特頒獎狀以示獎勵。
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署長 彭英偉
中華民國 113 年 1 月 1 日

3

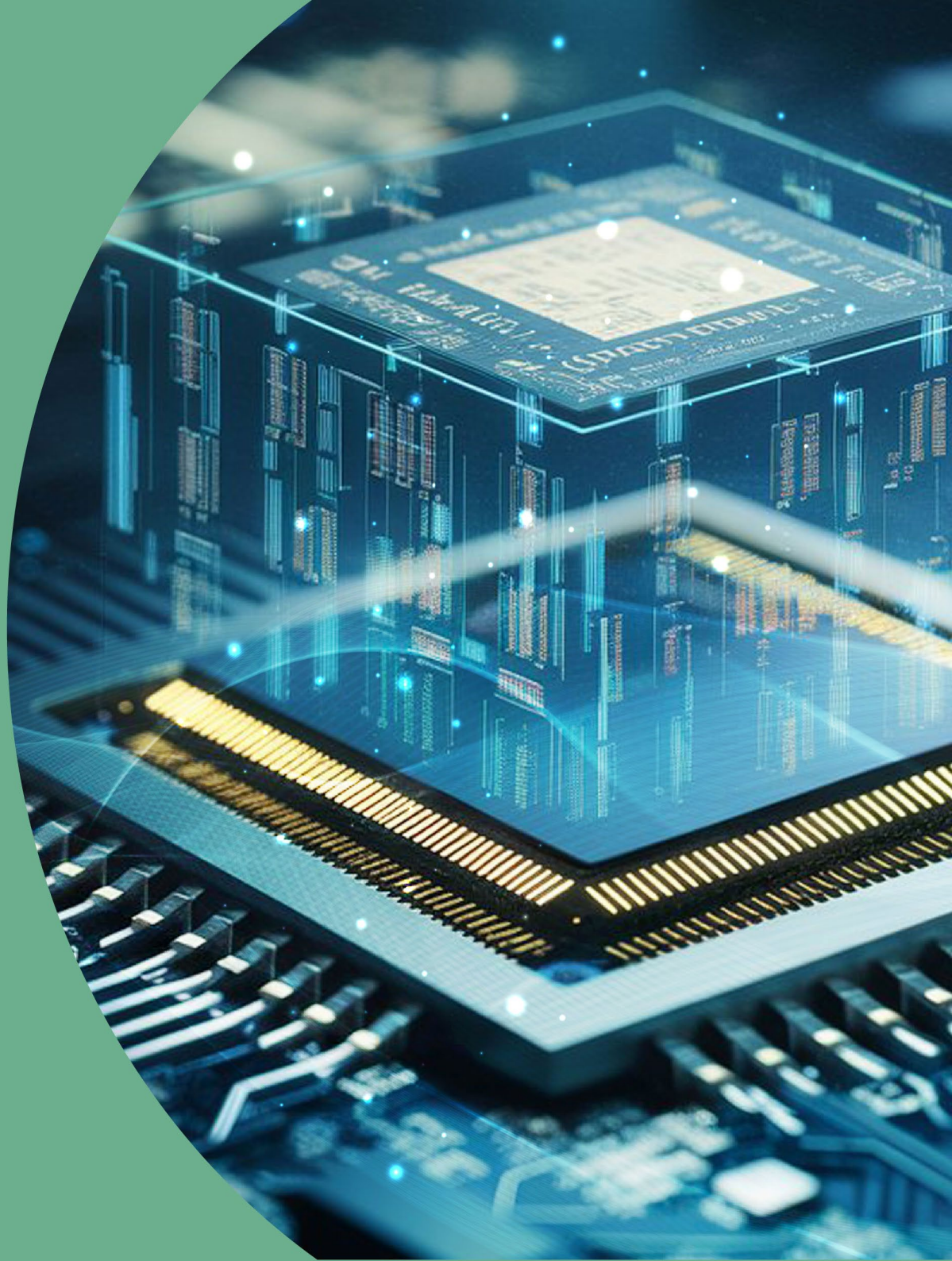
Innovation, Financial Performance, and Customer Service

3.1 Operational Products and Services

3.2 Financial Statements and Tax Policy

3.3 Customer Management and Service

3.4 Product Quality



Winstek continues to enhance product quality and innovation, steadily improve financial performance, implement responsible tax policies, and deepen customer relationship management. Short-, medium-, and long-term goals for these relevant topics are outlined in the table below:

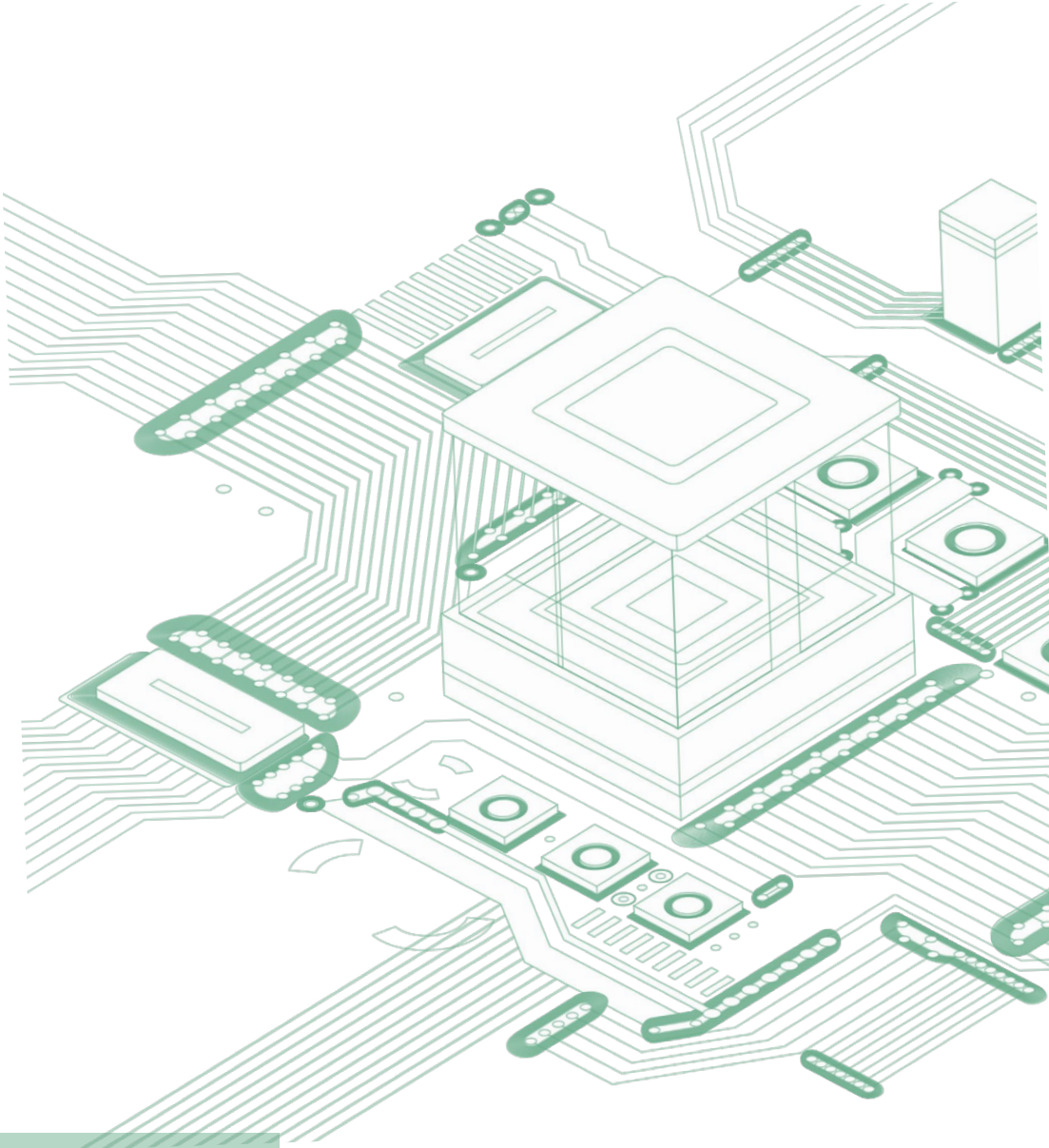
Customers Relationship Management ★	Short-Term Goals (2024)	Mid-Term Goals (2025–2028)	Long-Term Goals (2029 and beyond)
Customer satisfaction	≥ 80 points	≥ 85 points	≥ 85 points

Notes: ★ indicates a material topic for Winstek in the current reporting year.

3.1 Operational Products and Services

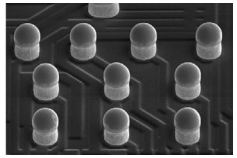
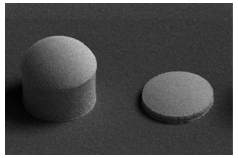
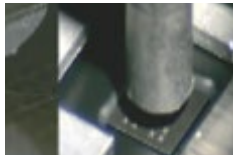
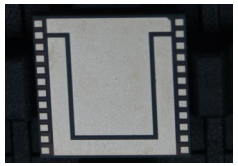
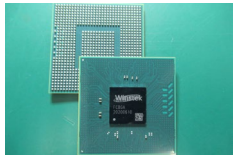
Winstek is located in Qionglin Township, Hsinchu County, and is primarily engaged in wafer and final testing, as well as wafer bumping packaging. Since its establishment, the company has adhered to the philosophy of "customer satisfaction and pursuit of excellence," advancing toward a research and development direction that leads the market with technology. Through technological and product innovation, Winstek enhances corporate competitiveness and profitability, keeps pace with industry trends, and continues to progress toward next-generation semiconductor technologies.

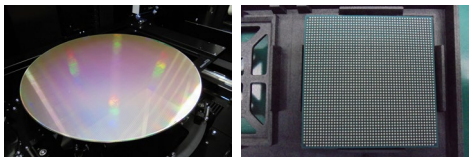
Winstek's products are sold worldwide, with its production base located in Hsinchu, Taiwan. The main applications of its products are to serve as chip carriers during semiconductor packaging and to provide external circuit connections, making them raw materials or carrier components within the packaging industry. Winstek's primary customers include domestic and international IC packaging, design, and system companies. The company offers comprehensive one-stop testing and assembly services to ensure the smooth and uninterrupted delivery of customer products.



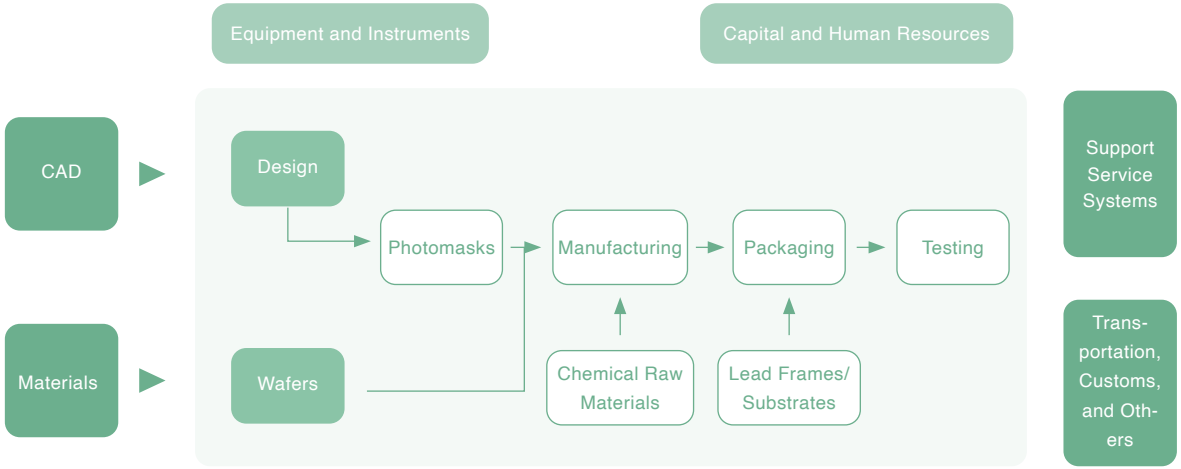
3.1.1 The Main Product Categories

Winstek's main product categories are divided into three major types: Wafer Level & Flip Chip Chip-Scale Packaging (CSP), Wafer Sort Services, and Final Integrated Circuit (IC) Test Services.

Category	Main Products	Brief Description of Use / Function	End-use Products	Picture
Wafer Level & Flip Chip CSP	Bumping • C4 LF Bump, Cu Pillar Bump & WLCSP • BGBM (Back Side Grinding and Back Side Metal) • Heterogeneous Bump	Directly grows connection points on the chip to connect with the substrate, shortening the electrical signal path. This method allows for more I/O numbers, faster signal transmission speeds, and better power consumption than traditional packaging.	• Mobile processors • Personal computer CPUs • Graphics cards • AI accelerators • Microcontrollers • RF signal transducers • Various sensors • Power conversion devices	 
	DPS (Die Process Service) • Wafer Thinning • Wafer Singulation • Tape & Reel	The wafer is thinned, diced, and packaged into a format ready for subsequent packaging use.		  
	Flip Chip Assembly • FCCSP • FCBGA • FCLGA	Thinning and dicing the wafer, then packaging it for subsequent use in packaging. Combining the thinned and diced chips with the substrate using flip-chip methods offers better power efficiency than traditional wire bonding packaging.		  

Category	Main Products	Brief Description of Use / Function	End-use Products	Picture
Wafer Sort	8” & 12” wafer testing	• 24-hour probe card repair service. • Wafer bump/thin wafer/ multi-die (x16/x32/x64) wafer testing. • Customize real time data process and transmit. • Test program development and engineering support. Yield improvement : yield monitoring and real-time feedback.	• Consumer electronics • Communication products • High-speed computing products	
Final Test	QFP/QFN/BGA final product testing	• Test platform conversion. • Customized change kit/ socket manufacturing. Handler Specification • Customize real time data process and transmit. • Test program development and engineering support. Yield improvement : yield monitoring and real-time feedback.	• Set-top boxes • Smart TVs • Gaming console graph ics cards	

Product Application Classification Summary



(Source: IT IS Project, Industrial Technology Research Institute (ITRI) Economic Resource Center)

According to statistics from the Industrial Economics and Knowledge Center (IEK) of the Industrial Technology Research Institute (ITRI), the output value of Taiwan’s packaging and testing service industry in 2024 reached NT$627.5 billion. Winstek’s revenue in 2024 was NT$4.166 billion, representing a market share of 0.66%. In 2023, the domestic packaging and testing service industry had an output value of NT$583.7 billion, while Winstek’s revenue was NT$3.67 billion, with a market share of 0.63%. The company demonstrated a steady growth trend in 2024.

3.2 Financial Statements and Tax Policy

3.2.1 Operating Results and Financial Statements

Direct Economic Value Generated and Distributed over the Past Three Years

Item \ Year	2022	2023	2024
Consolidated Revenue (NT$ thousands)	3,947,152	3,667,818	4,166,570
Gross Profit (NT$ thousands)	1,305,364	1,103,534	1,078,589
Net Income Before Tax (NT$ thousands)	1,111,932	1,009,645	1,040,240
Net Income After Tax (NT$ thousands)	917,467	839,843	848,544
Other Comprehensive Income (NT$ thousands)	373,940	(18,323)	175,449
Total Comprehensive Income (NT$ thousands)	1,291,407	821,520	1,023,993
Earnings Per Share (EPS, NT$)	6.73	6.16	6.23
Debt Ratio (%)	21.46%	21.37%	17.48%
Return on Equity (ROE, %)	17.10%	14.18%	13.73%
Directors and Supervisors' Shareholding Ratio (%)	52.32%	52.32%	52.32%

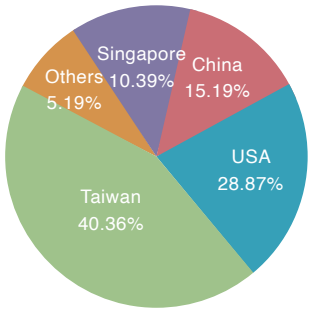
Production Capacity, Output, and Production Value by Product Category

Major Products	2023			2024		
	Production Capacity	Production Volume (kpcs)	Production Value (NT$ thousands)	Production Capacity	Production Volume (kpcs)	Production Value (NT$ thousands)
Wafer Testing	Note	312,746	891,407	Note	250,697	945,047
IC Testing		87,448			75,162	
Wafer-Level Packaging	660,000	333,718	1,672,877	660,000	449,867	2,142,934
Total	-	-	2,564,284	-	-	3,087,981

Note: Since the capacity in the testing industry is measured by time rather than quantity, the number of major production machines is disclosed. As of the end of 2023 and 2024, the number of testing machines was 152 and 141 units, respectively. The product mix of packaging affects production volume; therefore, the disclosed capacity figures are for reference only.

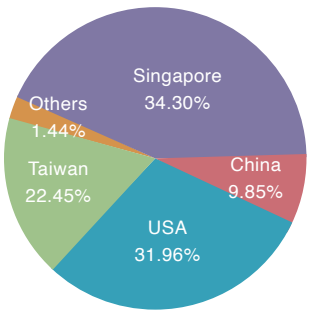
Sales Revenue and Proportions by Region for Major Products over the Past Three Years

2022



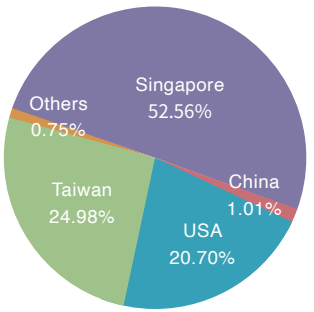
Taiwan 1,592,921 (NT$ thousands)
USA 1,139,673 (NT$ thousands)
China 599,586 (NT$ thousands)
Singapore 409,992 (NT$ thousands)
Others 204,980 (NT$ thousands)
Total 3,947,152(NT$ thousands)

2023



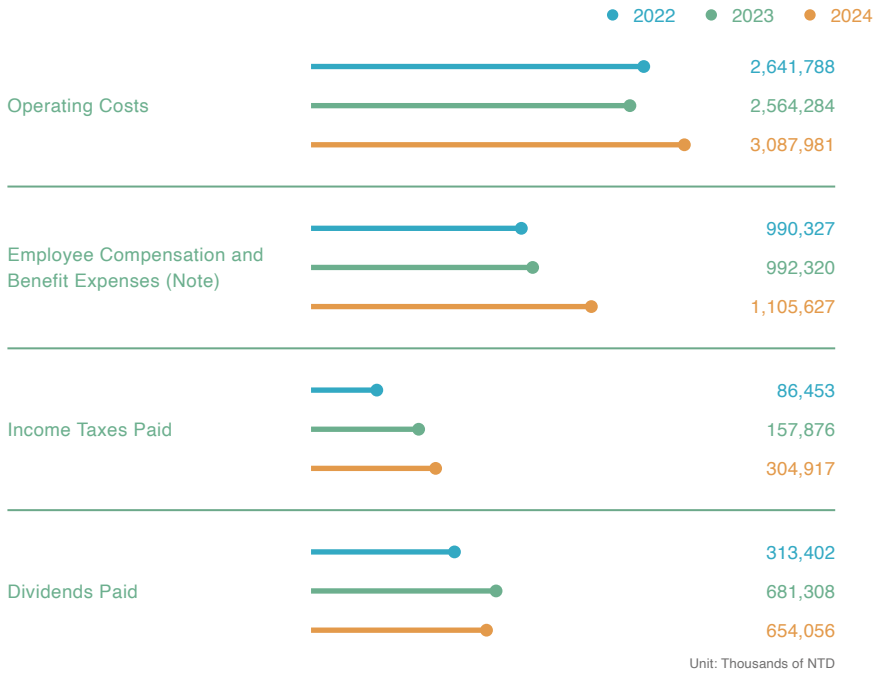
Taiwan 823,436 (NT$ thousands)
USA 1,172,307 (NT$ thousands)
China 361,113 (NT$ thousands)
Singapore 1,258,113 (NT$ thousands)
Others 52,849 (NT$ thousands)
Total 3,667,818(NT$ thousands)

2024



Taiwan 1,040,807 (NT$ thousands)
USA 862,570 (NT$ thousands)
China 42,183 (NT$ thousands)
Singapore 2,189,886 (NT$ thousands)
Others 31,124 (NT$ thousands)
Total 4,166,570(NT$ thousands)

Economic Value Distributed in Employee Compensation and Benefits, and Payments to Investors



Unit: Thousands of NTD

Note: Includes salary expenses, labor and health insurance expenses, pension expenses, and other employee benefit expenses.With the gradual increase in smartphone penetration, the overall smartphone market has entered a plateau phase. Winstek continues to invest in research and development, successfully developing various technologies and products, thereby driving steady growth in business performance.

▪ Future Market Supply-Demand Conditions and Growth Potential

The growth momentum of the semiconductor market will rely on the development of emerging applications such as information services, environmental sustainability, and technology integration, with artificial intelligence (AI), new energy, and intelligent connectivity expected to be the key growth drivers. AI servers and electric vehicles are projected to achieve exponential growth by 2027, becoming major forces in market expansion. Furthermore, under the trend of digitalization and intelligence, wireless terminal devices are expanding from traditional product segments into vertical market applications. Leading IC design companies have launched multiple 5G SoC smartphone chips, accelerating the penetration rate of 5G smartphones. Products such as AIoT, high-performance computing (HPC), and automotive image processing chips are also experiencing rapid growth.

Winstek is actively optimizing its product mix and capacity allocation, increasing its share of wafer bumping and wafer testing orders for 5nm/4nm/3nm AI/HPC processors. The company is also expanding testing orders for Wi-Fi 7, gallium nitride (GaN), and HPC products, while accelerating automotive chip production certifications, providing strong growth momentum for the coming year.

▪ Competitive Advantages

1. The company's management team possesses professional backgrounds and extensive experience in the packaging and testing industry, along with excellent management capabilities that enable rapid response. Winstek has established a complete and rigorous operating system that can promptly address and resolve any process issues, and rapidly communicate test results to customers as a reference for modifying their wafer or IC designs.

2. Effectively shortens customers' product verification time, thereby reducing product development time and costs.

3. In response to the increasing complexity of customer product designs, and in line with customer demands and future trends, the company continuously introduces automated, high-precision equipment and circuit design simulation software from globally renowned manufacturers to meet customer needs and enhance service quality.

4. Maintains long-term partnerships with major international fabless design houses and integrated device manufacturers (IDMs), with professional services and technical capabilities widely recognized.

5. Provides a comprehensive turnkey service that includes wafer-level packaging, flip-chip assembly, and testing (CP/FT), effectively reducing product production cycles, manufacturing costs, and transportation risks. This not only meets customer demands but also enhances the company's overall service competitiveness.

6. Utilizes an internet-based system for production information and history transmission, enabling customers to monitor product status and schedules at any time. This approach also eliminates production inefficiencies caused by human factors, enhancing the service value and quality delivered to customers.

▪ Favorable and Unfavorable Factors for Future Development and Response Strategies

Favorable Factors

The company's R&D and process personnel possess many years of industry experience and expertise, enabling rapid response and problem-solving for customers. Upholding a customer-oriented philosophy and high professional standards, they provide optimal solutions and have become long-term strategic partners trusted by clients.

The company provides comprehensive turnkey services covering packaging and testing, and continues to optimize each process node to effectively shorten processing time and reduce transportation time, cost, and risk. In response to market and customer demand, Winstek has proactively expanded production capacity and invested in the most advanced equipment to meet customer needs and provide the most competitive solutions for strategic partners.

With a forward-looking perspective in the AIoT and 5G-related high-performance computing sectors, the company is engaged in mass production of 5nm/4nm/3nm flip-chip bumping for strategic partners and continues to attract new customers for advanced process packaging and testing services.

Unfavorable Factors and Response Strategies

There is an urgent need for capital, especially as production capacity expands and advanced testing equipment becomes increasingly costly. The demand for working capital and investment in machinery for testing companies is significantly higher than before.

- Response Strategy: The company maintains a sound financial structure and a high proportion of self-owned capital. Funding needs can be met through operational net cash inflows, capital market fundraising, and bank financing channels.

Ongoing geopolitical conflicts and the US-China tech war continue to increase uncertainties in Taiwan's semiconductor business environment. Especially under the restructuring of the global supply chain, navigating between the competing forces of the US and China and establishing proper strategic layouts pose significant challenges for domestic semiconductor companies

- Response Strategy: In the face of a rapidly changing external environment, Winstek will leverage emerging technology trends to expand its technical and market footprint. The company is currently working closely with material suppliers and customers to co-develop new technological materials to enhance packaging and testing performance. In response to the global supply chain restructuring, Winstek adopts diversified supply chain management to ensure the stable supply of key materials. By offering customized solutions and strengthening long-term relationships with major clients, the company aims to maintain a leading position in the changing semiconductor landscape and reinforce its role as a critical strategic supplier to customers..

▪ Future Strategy: Customer Diversification Under the US-China Tariff Restrictions

In 2024, the company's main sales regions were Singapore (34.3% of total revenue), followed by the United States (31.96%), and Taiwan (22.45%). The top three regions accounted for 88.71% of total revenue. In response to the U.S. Department of Commerce's whitelist policy, Winstek, as a certified whitelist supplier, will leverage this position to develop a more diversified customer base and reduce the risk of customer concentration.

3.2.2 Tax Policy

The Finance and Accounting Department of the company is the responsible unit for all tax-related matters. We believe that sound tax governance promotes sustainable corporate development. Winstek supports tax policies that encourage product and technological innovation as well as sustainable development. We are committed to managing tax risks, pursuing sustainable operations, and fulfilling corporate social responsibility. Winstek upholds the following principles and commitments in tax governance:

1. All major business decisions are made in compliance with relevant laws and regulations, and the impact of tax risks is evaluated accordingly.
2. We comply with the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan to ensure that profit sources are supported by substantial economic activities and obtain tax residency in accordance with the law, fulfilling tax obligations based on local tax regulations.
3. We do not engage in tax planning or transactions in low-tax jurisdictions for the purpose of tax avoidance. All transactions must have a legitimate business purpose and substantial economic content.
4. Disclosure of financial reports and tax-related information is conducted in accordance with applicable laws and regulations.
5. Based on the principle of integrity, we maintain a respectful and transparent relationship with tax authorities in all tax jurisdictions.

To ensure the effective operation of the tax management system, internal audits are conducted annually by the Audit Office, and verification is performed by external auditors. In 2024, both internal audits and external verifications found no violations of tax-related laws and regulations. The company complies with all tax policies and regulations, and there were no penalties imposed by regulatory authorities in 2024.

3.3 Customer Management and Service

▌Material Topic ▌Customers Relationship Management
Dedicated Customer Relationship Management to Enhance Service Satisfaction

Management Approach

Goals and Targets

Through both regular and ad hoc customer relationship and service management efforts, the company is committed to maintaining the stability of existing customer orders, preventing customer attrition, and continuously improving overall satisfaction and willingness to collaborate. Short-, medium-, and long-term goals have been set regarding Customer satisfaction (see the beginning of this Chapter for details).

Commitment

We comply with applicable business regulations and ethical standards, and are committed to protecting customer privacy.

Management Measures

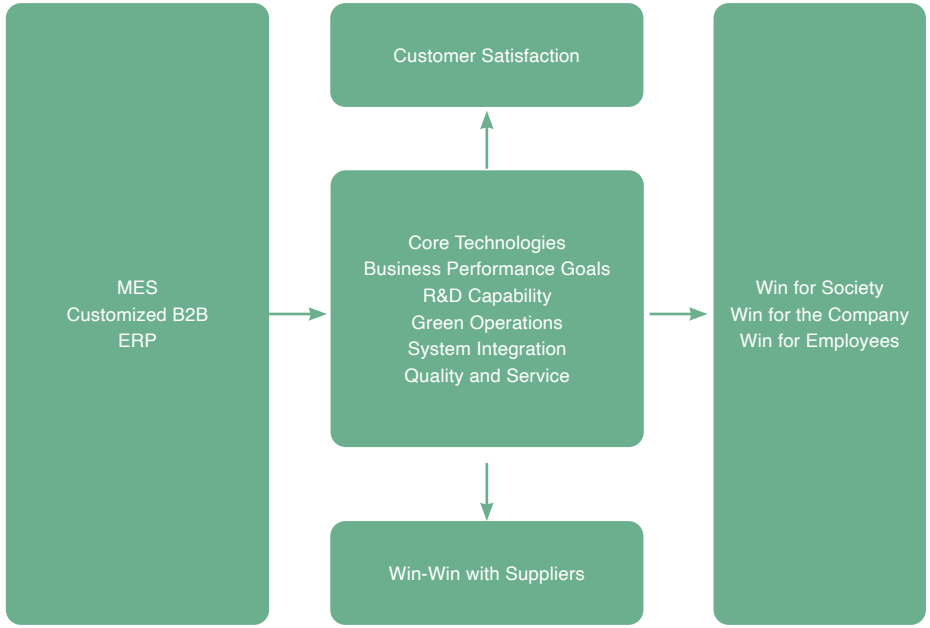
- Conduct regular customer satisfaction surveys to understand customer needs and expectations, and record the results for management purposes.
- Include the results of customer satisfaction surveys and related improvements in management reviews; conduct cross-departmental reviews and track improvement actions to promptly resolve issues and enhance service processes.
- Plan short-, medium-, and long-term customer satisfaction enhancement programs to ensure stable business partnerships and sustained order flow.



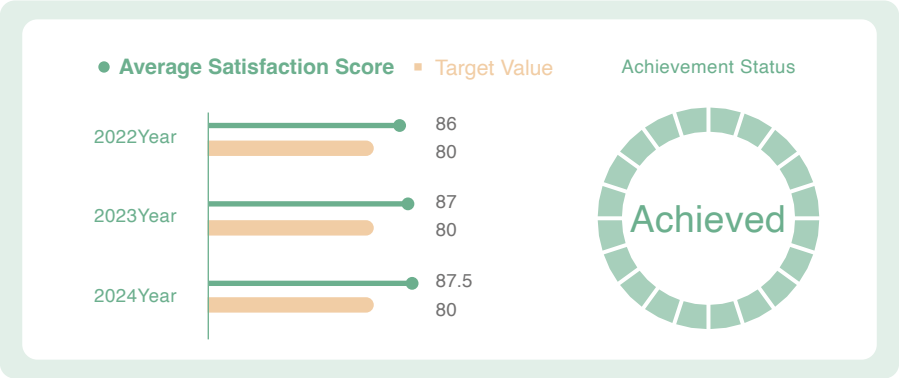
▪ Customer Retention and Satisfaction Survey

The company conducts customer satisfaction surveys annually through Quarterly Business Reviews (QBR). Survey methods include in-person visits, fax, email, postal mail, or video conferences, and are led by personnel from the Sales and Marketing Department and the Customer Management Department. During the survey process, we actively communicate with customers to understand their needs and confirm as well as provide feedback on evaluation items. Satisfaction data is completed by the customers and recorded in the survey forms. The internal management team then compiles and analyzes the results, integrating them along with proposed improvement actions into the management review process to ensure that all customer feedback is effectively addressed and continuously improved.

Customer satisfaction surveys are a key initiative in achieving continuous operation and growth. To enhance the effectiveness of satisfaction management, Winstek makes full use of the Manufacturing Execution System (MES), Customized B2B data transmission system, and Enterprise Resource Planning (ERP) system, aiming to deliver optimized solutions in terms of cost, quality, and service (including delivery time). This supports the realization of a win-win-win philosophy among customers, suppliers, and Winstek, and helps establish a solid foundation for long-term partnerships.



Customer Satisfaction Survey Results over the Past Three Years



According to customer schedules, Winstek successfully completed 11 QBR (Quarterly Business Review) meetings in 2024 as planned, gaining insights into customer needs and passing the evaluation items.

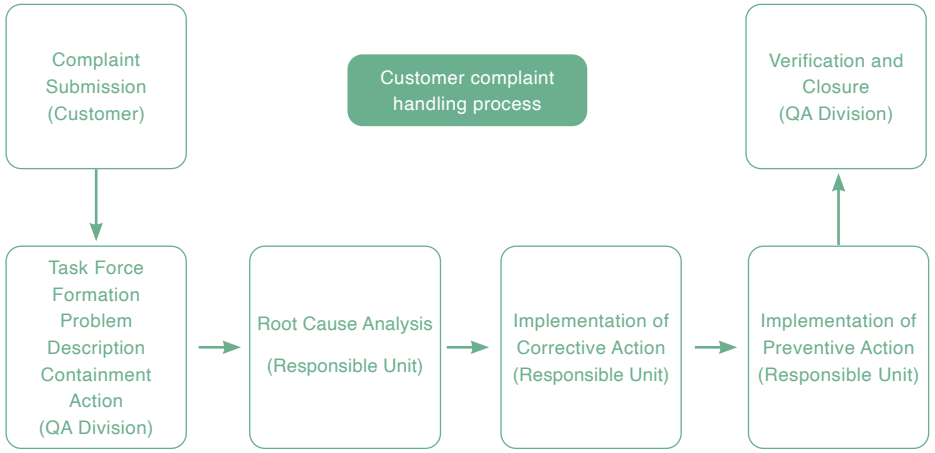
- **Customer Feedback and Response Handling**

To promptly address customer inquiries and needs, in addition to being handled according to standard operating procedures by the Sales and Marketing Department and the Quality Assurance Department, customers may also provide feedback directly through various channels such as Winstek's dedicated service hotline and email. These mechanisms ensure that customer needs are addressed in a timely manner. Upon receiving customer feedback or complaints, the relevant departments immediately forward the information to the responsible internal units for handling, in order to protect customer rights and improve service quality.

- **Customer Complaint Handling Procedure**

When a customer raises a complaint or provides feedback, the complaint handling procedure is activated. The Quality Assurance Department is responsible for identifying and addressing the reported issue immediately, aiming to reduce the recurrence of similar incidents and prevent future complaints.

In the event of an abnormal issue, the company may adopt the 8D problem-solving methodology depending on the situation. An improvement team is formed to identify the root cause, and both short-term and long-term corrective actions are implemented. The effectiveness of these actions is reviewed after execution. Additionally, re-education of personnel is conducted to establish preventive measures and reinforce a culture of continuous improvement, thereby continuously enhancing the quality of Winstek's products.



3.4 Product Quality

In a manufacturing environment characterized by global competition and rapid technological advancement, Winstek is committed to optimizing design and processes to deliver highly stable and consistent products and services, striving to meet and even exceed customer expectations in terms of quality, service, and value.

We firmly believe that quality is not the responsibility of a single department, but a shared mission that spans across all operations and departments. To ensure that our products and services continue to meet international standards and customer needs, Winstek promotes Total Quality Management and lean production thinking, positioning quality management as a core business strategy. Quality Management Measures:

Compliance with Regulations to Ensure Product Safety and Environmental Protection

All material suppliers are required to comply with international regulations such as EU RoHS and REACH to ensure the use of non-hazardous substances and to support customer products in passing relevant certifications and regulatory requirements.

Process-Wide Implementation of Quality Management

From order receiving, planning, procurement, production, quality control, to shipping and after-sales service, all stages follow standard operating procedures. Continuous process optimization and technical upgrades are carried out to enhance quality stability and customer satisfaction.

Prevention-Oriented Approach to Reduce Variation and Waste

Preventive quality control methods are employed to minimize manufacturing defects, process variations, and resource waste, ensuring that product functionality, pricing, quality, delivery, and service meet the high standards required by customers while also strengthening operational efficiency and competitiveness.

Promotion of Comprehensive Continuous Improvement

A "Continuous Improvement Procedure" has been established to foster innovation with a focus on automation, intellectual property protection, energy saving and carbon reduction, and green product development—delivering high-quality and sustainable solutions to customers.

Winstek will continue to uphold high standards, embed a quality-driven culture, and strive to be the most trusted partner for our customers in building a stable and sustainable future.

▪ Product Safety and Regulatory Compliance

Winstek places great emphasis on customer specifications and relevant standards, continuously evaluating and improving our products during development, certification, and customer usage to enhance safety and reliability.

In line with international environmental product regulations, industry standards, and customer-specific restrictions on hazardous substances, Winstek enforces a rigorous substance management system across the following levels:

Awareness and Training	Employee training and continuous awareness campaigns are conducted to strengthen understanding and sensitivity regarding environmental protection and hazardous substance regulations, incorporating the spirit of the Responsible Business Alliance (RBA) into daily operations.
Raw Materials and Supplier Management	We reinforce incoming quality inspection and require suppliers to comply with both environmental and customer specifications to ensure effective upstream control.
Process Monitoring and Shipment Inspection	Quality risk prevention and anomaly monitoring mechanisms are implemented in production processes, along with strict inspection at both incoming and outgoing stages to ensure compliance with health, safety, and environmental requirements before product delivery.

Due to the consistent implementation of the above measures, Winstek reported zero violations of health and safety regulations concerning products or services in 2024. The company continues to review and update its hazardous substance management practices in line with international regulations, customer expectations, and global environmental trends, thereby minimizing the environmental and ecological impact of its products.

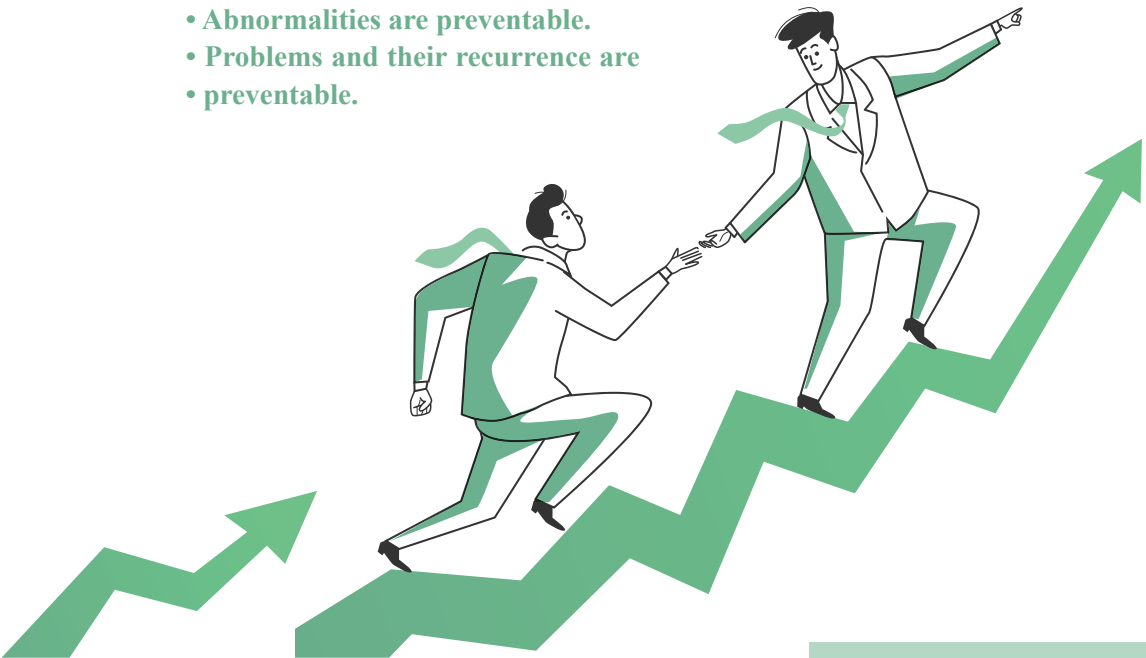
▪ Quality Management System and Internal Implementation

To strengthen product quality stability and reduce defect risks, the Quality Systems Department leads continuous improvements across departments, focusing on the following

1	Ongoing reduction of product defect rates and enhanced process control
2	Early detection of anomalies to prevent quality issues from affecting customers
3	Internal training and quality improvement projects to deepen employees' problem-solving abilities and quality awareness
4	Implementation of quality improvement plans to accelerate responsiveness to customer needs and market changes

Through company-wide participation and systematic enhancements, Winstek continues to reinforce its control over product and service quality, holding itself to high standards to ensure every product reflects a commitment to safety and reliability.

We Believe:
• Quality adds value.
• Quality is a matter of choice.
• Abnormalities are preventable.
• Problems and their recurrence are
• preventable.



▪ Consistent Certification under ISO 9001 Quality Management System and IATF 16949 Automotive Quality Management System

1.Automotive Quality Management System

Winstek has obtained certification for both ISO 9001 and IATF 16949 quality management systems and adheres 100% to relevant quality standards and regulations. To implement the company's quality policy and ensure that the quality mindset is fully embedded in all employees, we continue to promote quality awareness through internal campaigns and conduct automotive quality E-learning programs. The effectiveness of these initiatives is reviewed regularly to foster a company-wide quality culture.

2.Continuous Improvement Measures

1	Utilize advanced manufacturing process technologies to optimize workflows and resource allocation, thereby improving production efficiency and product quality stability.
2	Implement automated production systems to reduce human error and enhance manufacturing efficiency.
3	Establish standardized processes to ensure consistency in product quality and service delivery.
4	Adopt systematic methods for handling and tracking issues or defects, and take appropriate actions to improve product quality and service.
5	Promote supplier management by establishing open and transparent communication mechanisms to strengthen mutual trust and cooperation, achieving win-win outcomes across the supply chain.
6	Build a customer feedback system to proactively collect client input and continuously improve products and services to meet customer expectations and enhance satisfaction.

Quality Policy:
We are committed to providing our customers with the highest quality service and continuously strengthening our operational advantages.



▪ Quality Management System

- Continuous Improvement Process(CIP) / 6S
- Quality Training
- Knowledge Sharing
- Problem Solving / Ford 8D Methodology
- Internal Audit
- Automotive Quality System(VDA 6.3 Developments)



- Customer Requirements
- Customer-Related Audits
- Customer Quality System
- Customer Specifications / Document Control

- Raw Material Quality Management
- Supplier Management

- Control Plan / Statistical Process Control (SPC) / Measurement System Analysis (MSA)
- Automotive System / Manufacturing Execution System (MES)
- Process Change Control
- Nonconforming Product Management
- Reduction of Abnormalities
- Outgoing Quality Control

- Advanced Product Quality Planning (APQP) / Production Part Approval Process (PPAP) / Failure Mode and Effects
- Failure Mode and Effects Analysis (FMEA)
- Process Design and Development
- Process and Product Validation

4

Sustainable Supply Chain Management

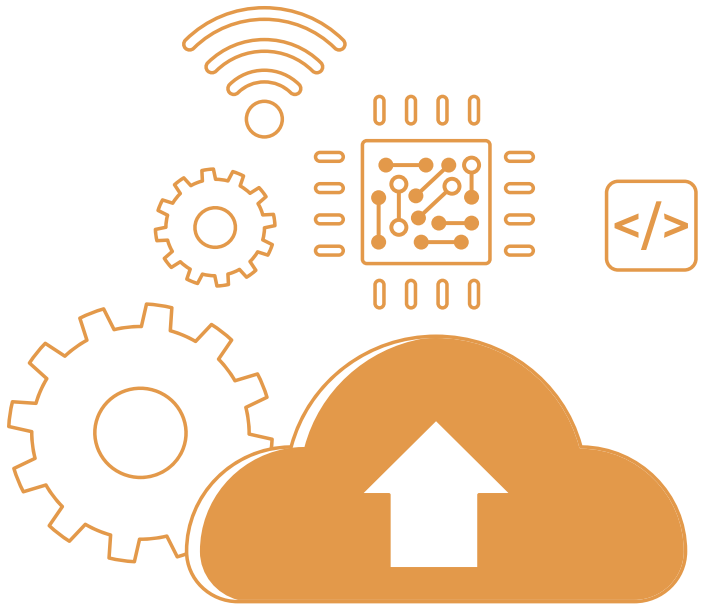
4.1 Supplier Policies and Commitments
4.2 Value Industry Supply Chain
4.3 Relationships and Philosophy with the Supply Chain
4.4 Supplier Management
4.5 Supplier Sustainability Management
4.6 Ethical Procurement



Winstek is committed to sustainability and actively establishes a responsible supply chain management system. We collaborate closely with our suppliers to promote environmental protection, social responsibility, and ethical business practices, while also supporting our supply partners in achieving sustainable operations. Short-, medium-, and long-term goals for these relevant topics are outlined in the table below:

Sustainable Supply Chain Management	Short-Term Goals (2024)	Mid-Term Goals (2025–2028)	Long-Term Goals (2029 and beyond)
Compliance with the Responsible Business Alliance (RBA) Code of Conduct	100%	100%	100%
Compliance Rate for the Non-Use of Hazardous Substances	100%	100%	100%
No Use of Conflict Minerals	100%	100%	100%

Notes: ★ indicates a material topic for Winstek in the current reporting year.



4.1 Supplier Policies and Commitments

Supplier Management Policy: Building a Sustainable Supply Chain

Management Approach

Goals and Targets

Winstek is committed to maintaining long-term, stable, and trustworthy partnerships with domestic and international suppliers to reduce the risk of operational disruptions and jointly promote the development of a sustainable supply chain, thereby enhancing supply chain resilience and responsible business practices.

Commitment

Through due diligence and early warning communication mechanisms, we ensure that all raw materials and component suppliers are qualified and meet the company's material and component specifications and requirements.

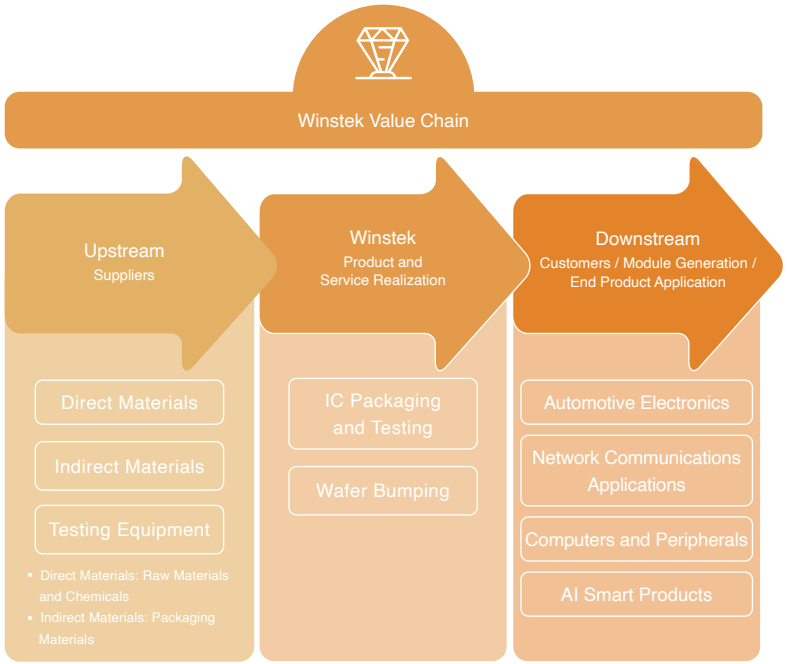
Management Measures

- **System Establishment and Audit Management:** Establish supplier management procedures, conduct supplier quality assessments and delivery audits, and implement a qualified supplier management system.
- **Strengthening Partnerships:** Host supplier conferences on an irregular basis and publish related policies on the company website to promote two-way communication and information transparency, fostering a win-win cooperative relationship.
- **Promotion of Local Procurement:** Increase the proportion of local procurement to shorten transportation distances, reduce energy consumption and carbon emissions, and support local economic development.
- **CSR Evaluation Mechanism:** Develop a CSR Procedure of Supplier Evaluation. Require suppliers to sign a Supplier Sustainability Development Declaration, conduct self-assessments, and undergo on-site audits to ensure compliance with labor rights, environmental protection, and business ethics.
- **Sustainable Materials Policy:** Strictly manage the sources of raw materials. Prohibit the procurement of materials containing hazardous substances, fully comply with RoHS international standards, and refuse to use metal resources originating from conflict-affected areas to uphold supply chain ethics and sustainability.

Responsibility

External Responsibility	Conflict Minerals, RBA Code of Conduct
Internal Systems	Supplier Management Procedures, CSR Procedure of Supplier Evaluation, Customer Satisfaction Evaluation Procedures, Conflict Minerals Management Procedures, Environment-related Substance Management Procedure.

4.2 Value Industry Supply Chain



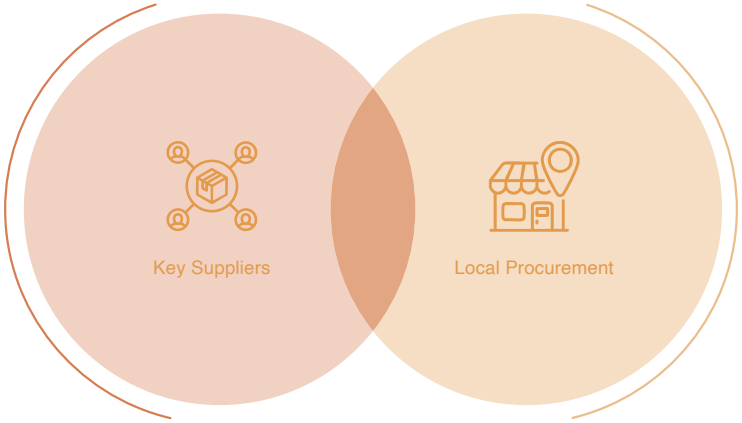
To strengthen competitive advantage and enhance supply chain management, Winstek identifies key materials based on the top 85% of direct material procurement value, as well as materials that are single-sourced or irreplaceable. These key materials include photoresist, polyimide, target, anode, and solder balls. Winstek regards suppliers of key materials as long-term strategic partners and continues to implement risk control measures and provide improvement guidance to ensure stable supply chain operations. Through deepened collaboration, Winstek aims to realize a win-win strategy of mutual growth and prosperity, thereby reinforcing overall supply chain resilience and sustainability.

4.3 Relationships and Philosophy with the Supply Chain

Winstek maintains close and diversified relationships with its suppliers. As of the end of 2024, the company had 1,091 qualified suppliers, covering procurement categories such as raw materials, machinery and equipment, components, and facility engineering. Based on procurement types, suppliers are classified into three categories: Production and Manufacturing, Facility Engineering, and Other Services.

Supplier Classification		No. of Suppliers	Percentage
Domestic / Foreign	**Domestic Suppliers**	1,037	95.05%
	Foreign Suppliers	54	4.95%
	Total	1,091	100%
Type	**Production and Manufacturing** (Raw materials, machinery, equipment, components)	342	31.35%
	Facility Engineering (Construction, mechanical and electrical, HVAC, etc.)	36	3.30%
	Other Services (Third-party testing, office supplies, consumables, IT supplies, etc.)	713	65.35%
	Total	1,091	100%

Key suppliers are defined as those whose transaction amounts in 2024 exceeded NT$20 million (for both direct and indirect materials), domestic direct material suppliers, or contractors with on-site personnel stationed at Winstek. The company maintains long-term relationships with these key suppliers, conducting regular performance evaluations and risk controls, and considers them strategic partners in promoting sustainable supply chain development.



To support the local economy and promote domestic employment, Winstek prioritizes sourcing from local suppliers. This policy concretely implements material localization, reduces unnecessary air or sea freight costs, and lowers carbon emissions during transportation. In 2024, 92% of raw material procurement by value came from local suppliers.

Notes:
1.Raw material procurement accounted for 43% of Winstek's total procurement amount in 2024.
2.Local procurement is defined based on the supplier's registered location.

4.4 Supplier Management

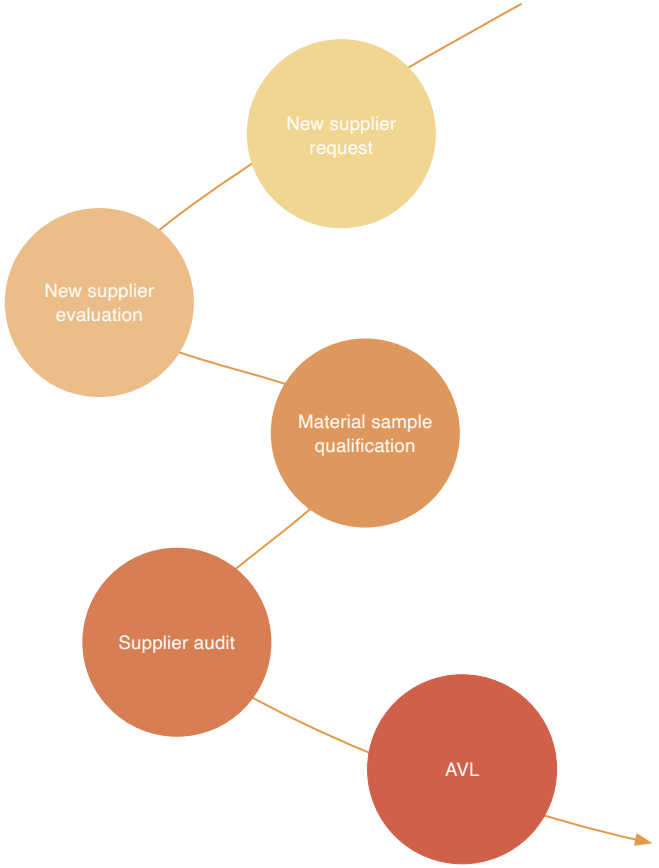
4.4.1 Supplier Qualification Evaluation and Verification

To enhance supply chain stability and quality control, Winstek has established a procedure for selecting qualified suppliers. Through proper management and evaluation, we ensure that suppliers of raw materials and components meet the company's requirements in terms of product quality, delivery, cost, technical capabilities, and service. Continuous improvement is expected to ensure stable supply sources, reduce the risk of production interruptions due to supply shortages, and build mutually trusting and stable partnerships that foster joint growth and enhance overall competitiveness.

When onboarding new suppliers, the following documents are required in accordance with internal procedures: Supplier Basic Information Form, Company Registration Certificate, Non-Disclosure Agreement (NDA), Conflict Minerals Declaration, Prohibited Substances Guarantee, Supplier Sustainability Development Declaration, ISO Certifications, Business Continuity Plan (BCP).

Winstek has developed a supplier management system and standards, conducts regular supplier evaluations, and performs supplier desk reviews or on-site audits based on risk assessments. The company strives to maintain long-term, positive partnerships with suppliers to reduce costs, enable fast and flexible delivery, enhance product competitiveness, maximize profits, and create win-win outcomes.

New Supplier Selection Process



4.4.2 Supplier Management Objectives and Evaluation Mechanisms

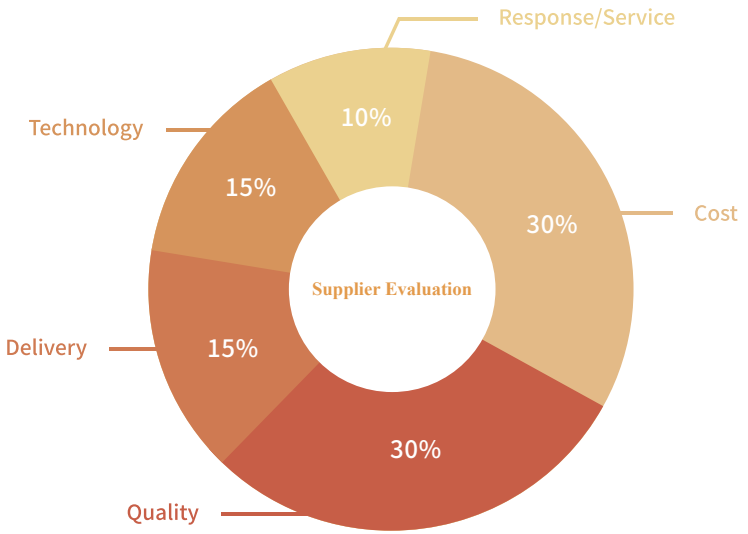
Evaluation Frequency	Supplier evaluations are conducted on a quarterly basis.
Evaluation Criteria	Quality, cost, production capacity and delivery, technical capability, responsibility, and service.
Evaluation Scope	Each quarter, the top 10 suppliers by volume per production line are evaluated, including those providing direct materials, key indirect materials, packaging materials, fixtures, and laboratory services.
Improvement Requirements	Suppliers who do not meet the required standards will be asked to submit a corrective action plan. Winstek will monitor the effectiveness of these plans to ensure continuous improvement.

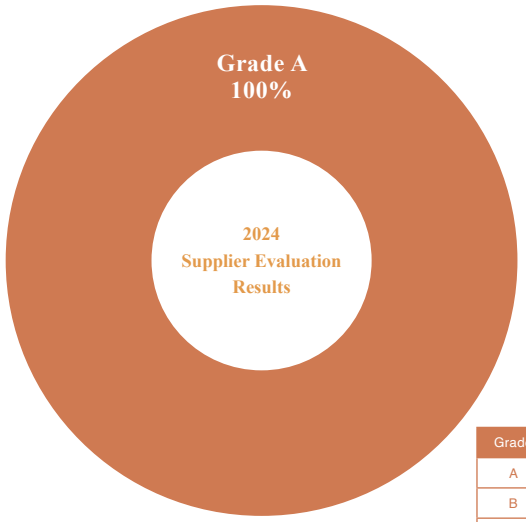
Supplier Evaluation Results and Follow-up Actions

Evaluation Grade	Determination & Action	No. of Suppliers in 2024
A	Normal Transaction	51
B	Improvement Required	-
C	Procurement Termination Considered	-

Note:
1. Handling of Grade B suppliers: Required to submit a corrective action plan within two weeks.
2. Handling of Grade C suppliers: To be classified as restricted for transactions. The supplier must visit Winstek and review the assessment results with the relevant personnel, and provide a corrective and preventive action plan for improvement. If the issues are not resolved within the specified period, the supplier will be classified as disqualified and will not be allowed to reapply for certification within six months.

Supplier Evaluation Criteria and Results





Grade	Score	Description
A	≥70	Excellent
B	60 ~ 69	Good
C	<60	Needs Improvement

4.4.3 Supplier Audit

Winstek conducts annual supplier risk analysis based on factors such as product safety/regulatory requirements, supplier performance, and QMS certification level, to determine the need, type, frequency, and scope of audit activities. In 2024, audits were completed for 17 suppliers, all of whom met the requirements with no major non-conformities identified.

Audit Plan	An annual supplier audit plan is submitted and implemented based on audit scope, frequency, and risk assessment. Priority is given to suppliers with higher risk or lower performance.
Major Change Audit	In the event of significant changes or major non-conformities from suppliers, audits are conducted as needed with clearly defined scope and focus areas.
Supplier Audit Items	Audits are conducted using Winstek's supplier audit checklist.
Audit Report	Includes major non-conformities, minor non-conformities, and recommendations for improvement. For major non-conformities, root cause analysis must be performed using the 5 Whys method.

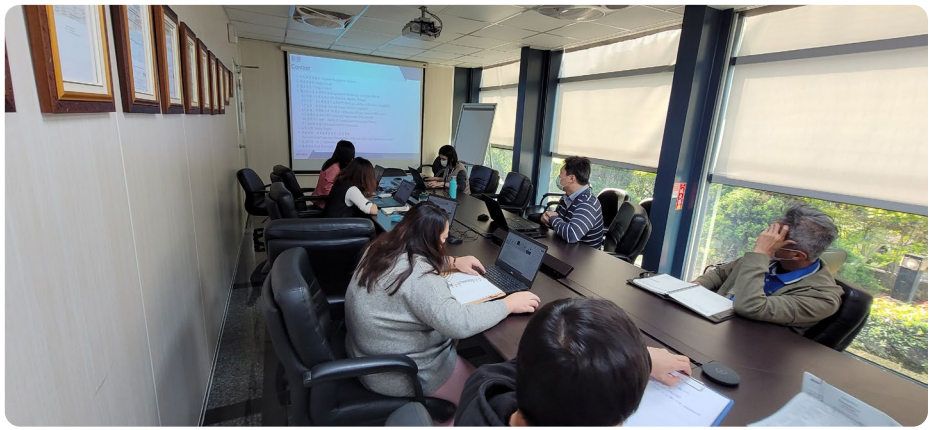
4.4.4 Supplier Guidance and Training

To strengthen suppliers' awareness and commitment to quality and sustainability, Winstek organizes supplier conferences to promote quality, environmental, health and safety policies, restricted substance requirements, conflict minerals regulations, and the Responsible Business Alliance (RBA) Code of Conduct.

Through training and policy communication, Winstek aims to enhance suppliers' social responsibility awareness and practical execution capabilities, working together to build a responsible and sustainable supply network.

July 2021	Held an online supplier conference to promote the RBA Code of Conduct, green products, and the green supply chain management platform.
November 2021	The GPM system was officially launched to effectively control hazardous substances from suppliers.
November 2022	• Held an online supplier conference to promote the RBA Code of Conduct, green product management, carbon footprint awareness, and supplier information security. • Effectively controlled hazardous substances from suppliers with a 15-year record retention requirement.
2023	Relevant policies on hazardous substance requirements and the RBA Code of Conduct were made available on the company's website.
November 2024	Held an online supplier conference to promote quality and hazardous substance requirements, information security, safety data sheets (SDS), conflict minerals, greenhouse gas (GHG) reduction, and the RBA Code of Conduct.

Photo of the 2024 Online Supplier Conference



4.5 Supplier Sustainability Management

4.5.1 Code of Sustainable Conduct and Promotion Principles

Winstek has established its Supplier Code of Sustainable Conduct based on the Responsible Business Alliance (RBA) Code of Conduct, serving as a fundamental value for managing the supply chain. This code includes labor, health and safety, environmental management, business ethics, and management systems, aiming to ensure a safe working environment, respect and dignity for employees, environmentally responsible business operations, and integrity in business conduct. Winstek builds a mutually beneficial relationship with suppliers, requiring partners to avoid supply disruptions caused by risks related to environmental issues, human rights, labor conditions, or strikes, thereby enhancing the overall sustainability and resilience of the supply chain.

Winstek requires new suppliers to sign the "Supplier Sustainability Development Declaration." By the end of 2024, a total of 700 suppliers had completed the signing, committing to compliance with relevant laws and ethical standards.

Winstek also communicates its sustainability management policies to suppliers and conducts regular audits to evaluate whether suppliers' sustainability performance meets the requirements of various management systems, ensuring that they continue to meet Winstek's expectations.

4.5.2 On-site Audits and Self-Assessments

In 2024, Winstek distributed the "Supplier Sustainability Assessment " to 21 key suppliers for self-evaluation. In line with internal regulations, on-site audits are conducted every two years. In 2024, 11 suppliers were audited on-site. These audits targeted key suppliers located in Taiwan. The audit team visited the suppliers' sites to verify their compliance based on the self-assessment checklist. Any non-conformities identified during the on-site audits required corrective actions and were followed up accordingly. Special cases were handled separately through discussion and review, and all audit cases were closed upon confirmation by Winstek's audit team.

For overseas direct material suppliers, Winstek also provided the "Supplier Sustainability Assessment" for self-evaluation, assessing their concrete and proactive measures in environmental protection, labor rights and conditions, and health and safety.

A total of 10 suppliers completed the assessment in 2024 (3 of which are RBA members and thus exempt from the checklist). All returned assessments indicated no major issues.

4.5.3 Supplier Environmental and Social Responsibility Mechanisms and Delivery Management

Suppliers entering Winstek facilities for engineering, maintenance, or repair work must comply not only with procurement contracts and order-related regulations but also undergo environmental, health, and safety (EHS) professional audits conducted by EHS personnel in accordance with the "Contractor Management Work Instruction."

Additionally, new suppliers must ensure that their factory management, production processes, and the products or services they provide do not violate relevant laws and regulations. Procurement contracts include guarantees that all activities related to production, manufacturing, labeling, packaging, storage, handling, transportation, import/export, delivery, installation, commissioning, or service provision comply with all applicable laws and regulations of the relevant countries.

Winstek also provides guidance, reminders, and audits to suppliers in five major areas of social responsibility: labor, safety, environment, ethics, and management systems.

4.5.4 Green Supply Chain

Winstek is committed to the development of green products and was certified as a "Green Partner" by SONY in 2010, becoming a collaborative partner in SONY's green supply chain.

- **Green Procurement**

Winstek continuously promotes green procurement. Raw material suppliers are required to provide third-party test reports, such as EU RoHS and REACH, to ensure that their products do not contain restricted substances harmful to the environment (in compliance with Winstek's environmental substance management requirements defined in document G-ES-018, Appendix 9.1), ensuring that products meet customer and international regulatory requirements.

- Green Certification Requirements

Winstek demonstrates strong capabilities in managing hazardous substances by collecting relevant documentation annually, such as material test reports, to ensure that the materials provided by suppliers comply with customer requirements and applicable international regulations.

▪ GPM Green Product Management System

Since 2021, Winstek has implemented the Green Product Management System (GPM) to ensure all supplied products comply with green product-related regulations. The system strengthens control at the source of raw materials, ensuring that during purchasing and incoming inspection processes, raw materials not meeting green product standards are neither procured nor accepted. Through the GPM system, Winstek effectively ensures compliance with green product regulations from the very beginning of the supply chain. A conceptual diagram of the GPM system is shown below:



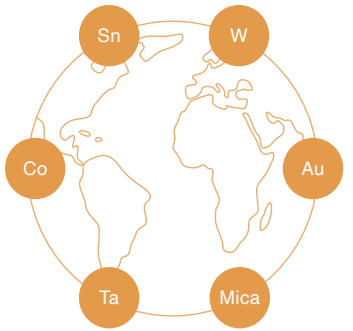
4.6 Ethical Procurement

▪ Responsible Mineral Sourcing – Conflict Minerals Management

Conflict minerals refer to minerals mined under conditions of armed conflict and human rights abuse in high-risk areas, often referred to as “blood minerals.” In accordance with Regulation (EU) 2017/821 on conflict minerals, starting from January 1, 2021, the European Union mandates due diligence on 3T1G minerals—Tungsten, Tin, Tantalum, and Gold—to ensure sourcing complies with OECD or equivalent recognized standards. With increasing global attention to human rights, the list of regulated minerals has expanded to include Cobalt and Mica to prevent child labor, exploitation, or illegal mining practices in supply chains.

Winstek Ethics Policy





Winstek complies with the Responsible Business Alliance (RBA) and implements a “Non-Conflict Minerals” sourcing policy. This policy is communicated to all suppliers, who are required to commit to and comply with it by tracing the origins of Tantalum, Tungsten, Tin, Gold, Cobalt, and Mica used in their products. Suppliers are also required to cascade this commitment upstream within their supply chain, fulfilling corporate social responsibility. Winstek publicly discloses its Non-Conflict Minerals Policy on its corporate website and conducts supplier surveys every five years or whenever the policy is updated. The company also collects Conflict-Free Minerals Commitment Letters to ensure that all materials, products, or components delivered to Winstek do not contain conflict metals, either directly or indirectly. In 2024, a total of 77 suppliers completed and submitted their Conflict-Free Minerals Commitment.

Winstek Non-Conflict Minerals Policy



▪ Compliance with Hazardous Substance Management Regulations

To protect health and environmental safety, Winstek strictly enforces its hazardous substance management policy. The company is certified as a SONY Green Partner and complies with the EU RoHS Directive (2011/65/EU), the EU REACH Regulation, and the IEC 62474 material declaration list, with a required declaration threshold of 0% for IEC 62474 substances. Additionally, Winstek is committed to adhering to chemical substance requirements from various countries and customers, requiring suppliers to comply with restrictions or bans on listed hazardous chemicals. Winstek continues to strengthen green product supply chain management.

5

Green Production

5.1 Climate Change
5.2 Energy Management
5.3 Water Resource Management
5.4 Waste Management
5.5 Air Pollution Control
5.6 Environmental Expenditure



5.1 Climate Change

Climate change is one of the most pressing global environmental issues and a focal point of concern for the United Nations, governments, businesses, and the general public. In response to this trend and to strengthen sustainable operations, Winstek adopts the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations issued by the Financial Stability Board (FSB), establishing corporate governance, strategy, risk management, and metrics and targets as outlined below:

Governance

Winstek's Response Measures

- Climate-related risks are identified and prioritized by the Sustainability Committee, which also proposes response strategies. The implementation status is regularly reported to the Board of Directors and senior management as the basis for decision-making and strategic direction.
- Based on discussions or resolutions by the Board of Directors, the Sustainability Committee formulates related policies and improvement targets, assigns relevant units for execution, and reports progress on climate change issues periodically or as needed, enabling the Board to comprehensively understand the risks and response strategies.

Strategy

Winstek's Response Measures

- Physical risks from climate change to company assets are evaluated, categorized, and prioritized. Comprehensive prevention and response mechanisms are developed, including emergency response plans and post-disaster recovery strategies, to reduce potential damage and operational instability.
- In addressing transition risks, Winstek aligns with energy diversification trends by promoting renewable energy projects, including purchasing green energy and installing solar power facilities, advancing toward low-carbon transformation.

Risk Management

Winstek's Response Measures

- Climate risks are identified with reference to the TCFD framework, using reports from international organizations, peer industry analysis, and regulatory reviews.
- Risk levels are determined using weighted values based on financial or strategic impact and likelihood of occurrence, which inform the prioritization of climate risks and serve as a basis for risk control and resource allocation.

Metrics and Targets

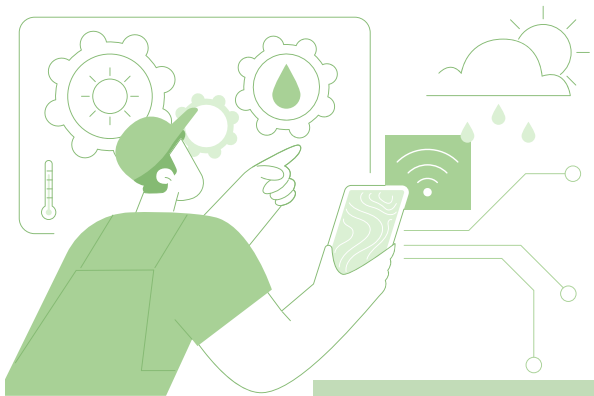
Winstek's Response Measures

- Greenhouse gas emissions reduction
- Implementation of energy-saving and carbon reduction projects
- Development of renewable energy (e.g., solar power)
- Enhancement of corporate resilience and responsiveness to climate change

Winstek responds to climate change through green production, committing to energy conservation, carbon reduction, and resource recycling. Short-, medium-, and long-term goals for these relevant topics are outlined in the table below:

	Short-Term Goals (2024)	Mid-Term Goals (2025–2028)	Long-Term Goals (2029 and beyond)
Climate Change ★			
Number of Production Downtime Days Caused by Climate-related Disasters	0 days	0 days	0 days
Greenhouse Gas Emissions Reduction Rate (Scope 1 and 2, compared to the baseline year 2024)	—	2025: 1% (≥310 tons CO2e)	9% (≥2,850 tons CO2e)
Energy Resource Management ★			
Electricity-saving rate	1%	1%	1%
Electricity Intensity Reduction Rate (excluding renewable energy, compared to the baseline year 2024)	—	2025: 1%	3%
Air Pollutant Control			
Number of Violations of Air Pollution Regulations	0 cases	0 cases	0 cases
VOCs Emission Intensit (kg/million NTD in revenue)	—	≤1.571	<1

Notes: ★ indicates a material topic for Winstek in the current reporting year.



Climate Change Risks and Opportunities

Physical Risks — Extreme Weather(e.g., earthquakes, typhoons, floods, droughts, power surges, outages, water shortages)

Potential Operational Impact

- Production is affected, resulting in increased operating costs and reduced revenue
- Unable to deliver on time or delivery interruptions

Adaptation Measures

- Strengthen water resource management and monitoring
- Deploy water trucks to support water-scarce plants
- Inspect and check equipment in production processes at all plants
- Install uninterruptible power supply (UPS) systems to support power in data centers
- Set up automatic generator switching systems to supply partial production capacity and emergency fire power needs

Transition Risks — Emission Controls, Stricter Energy Regulations

Potential Operational Impact

- Carbon pricing leads to increased operating costs

Adaptation Measures

- Establish ISO 50001 energy management system
- Promote energy-saving projects and replace old, high-energy-consuming equipment
- Introduce renewable energy and strive to increase its usage proportion
- Evaluate and control hazardous gas emissions during production processes, advancing toward green processes

Transition Risks Changes in Customer Behavior

Potential Operational Impact

- Rising sustainability awareness; failure to meet customer expectations reduces operating income

Adaptation Measures

- Continuously monitor new technologies and methods to reduce climate and environmental impact
- Continuously follow market and customer demands

Opportunities Corporate Image

Potential Operational Impact

- Meeting stakeholder expectations enhances employee engagement and corporate reputation

Adaptation Measures

- Sustainability Committee manages and improves related measures
- Strengthen implementation of energy-saving and water-conserving green process facilities

Opportunities Product Transformation

Potential Operational Impact

- Increases product added value and differentiation, strengthening green competitiveness
- Meets customer and investor requirements for supply chain carbon management, improving revenue

Adaptation Measures

- Adopt low-carbon design, optimize packaging materials and process energy efficiency
- Promote product carbon footprint management, focusing on footprint calculation and reduction

In response to the United Nations' adoption of the Paris Agreement, climate change has become a critical issue drawing significant attention from governments and corporations worldwide. Winstek has evaluated the potential impacts of climate change on economic activities, social stability, and business operations. The company assesses environmental risks throughout the product life cycle and formulates adaptation strategies to mitigate climate-related impacts and external costs, thereby enhancing operational resilience.

Winstek has progressively strengthened its climate risk management mechanisms and response capabilities through risk identification, system establishment, and facility adaptation. The following outlines the company's management strategies for climate change risks and the adaptation measures taken in response to extreme weather events.

Climate Chang Risk Considerations and Response Strategies

Greenhouse Gas Emissions Management	Production Interruptions Due to Extreme Weather	Climate Risk Management in the Supply Chain
Response Plan: Understand carbon emissions and energy use in business operations as a foundation for carbon reduction strategy	Response Plan: Establish business continuity management systems and disaster response mechanisms to enhance operational resilience	Response Plan: Strengthen environmental resilience of the supply chain through collaboration and oversight to reduce overall business impact
Specific Actions: Continuously conduct GHG inventories with 100% coverage rate	Specific Actions: Develop business continuity and emergency response procedures aligned with extreme climate event design	Specific Actions: Conduct regular supplier audits and evaluations as a basis for partnership and improvement initiatives

Strengthening Risk Adaptation Measures for Extreme Weather Resilience

Power Shortage	Establish contingency measures for power shortages by installing emergency generators that automatically activate during power restrictions or unexpected outages to ensure continuous operation of core production lines and safety systems.
Water Shortage	Increase process water recycling rates and plan for the installation of water-saving equipment to reduce reliance on external water sources and enhance water use resilience.
Strong Winds	Reinforce wind-resistant designs of environmental protection facilities by enhancing structural safety standards for wastewater treatment systems and air pollution control equipment to reduce the risk of facility damage and pollutant leakage caused by strong winds.

Environmental Risks

Control Measures

Energy Conservation and Carbon Reduction	• Set an annual energy-saving target of 1%, to be achieved through facility green ing, equipment upgrades, and other carbon reduction initiatives • Replace outdated equipment and plan the procurement of high-efficiency, en ergy-saving models; implement improvement projects to enhance overall energy efficiency • Encourage employees to use reusable tableware to reduce single-use consum ables and implement carbon reduction in daily actions
Water Resources	• Implement water recycling, wastewater stream separation, and pollution preven tion measures to maximize water efficiency
Waste Management	• Establish "Category Waste Working Instruction" to clearly define the procedures for classification, collection, storage, and treatment of industrial waste • Increase the proportion of recyclable waste and reduce the volume of non-recyclable waste incineration to enhance waste reduction performance

For details of 2024 environmental-related expenditures, see Section 5.6 Environmental Expenditures

To protect the natural environment and quality of healthy living, Winstek continuously strengthens pollution prevention and risk control measures, and implements the following environmental governance actions:

1. Established an environmental management system in accordance with ISO 14001:2015 international standards, with a dedicated unit responsible for coordinating all environmental protection efforts.
2. Continuously conducts environmental impact assessments throughout the product life cycle to identify potential pollution sources and implement prevention and improvement measures.
3. Promotes internal and external communication and training to enhance environmental awareness among all employees, and improves system effectiveness through audits and management reviews.
4. Sets clear environmental goals and reviews them regularly to demonstrate corporate performance in environmental improvement and fulfill responsibilities in resource conservation and carbon reduction.

In response to the potential impacts of climate change and energy supply uncertainty, Winstek actively identifies and addresses climate-related risks, including floods, droughts, typhoons, power outages, and water shortages. Through regular risk management processes, the company mitigates the effects of climate anomalies on operations and continues to enhance its climate adaptation policies and practices, aiming for long-term corporate sustainability.

Greenhouse Gas Policy

Global climate change is accelerating due to excessive greenhouse gas emissions, leading to increasingly frequent extreme weather events such as droughts and floods across both hemispheres. In 2024, the global average temperature exceeded pre-industrial levels by 1.5°C for the first time, impacting economic development and social stability worldwide. As a responsible global citizen, Winstek upholds its environmental responsibility by implementing its 2024 greenhouse gas (GHG) inventory based on ISO 14064-1:2018 and promoting product carbon footprint accounting in accordance with ISO 14067, establishing energy-saving and carbon reduction targets.

Winstek defines the organizational boundary for GHG accounting using the operational control approach, with 2024 set as the base year for reduction targets. The GHG inventory covers all seven major categories: Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF_6), and Nitrogen Trifluoride (NF_3). The company has also implemented internal management mechanisms and reports the progress of GHG inventory and verification quarterly to the Board of Directors to enhance senior-level governance and oversight of climate actions.

Greenhouse Gas Inventory

All Winstek sites use GHG inventory and energy-saving measures as the foundation of emissions management to achieve reduction targets and minimize environmental impacts. GHG accounting is conducted in accordance with ISO 14064-1:2018 and verified by an independent third-party to ensure transparency and data integrity. The 2024 GHG inventory results are as follows:

1. Direct GHG Emissions (Scope 1): Include emissions from stationary sources (e.g., generators), process emissions, mobile combustion sources (e.g., company vehicles, forklifts), and fugitive emissions, accounting for approximately 9.25% of total emissions.
2. Energy Indirect GHG Emissions (Scope 2): Primarily from purchased electricity, accounting for approximately 61.58% of total emissions.

Item			2022 年	2023 年	2024 年
Greenhouse Gas Emissions (tons CO_2e)	Direct Emissions (Scope 1)		3,154.18	3,646.80	4,151.22
	Energy Indirect Emissions (Scope 2)		29,763.66	28,685.99	27,625.48
	Other Indirect Emissions (Scope 3)		7,337.63	7,614.36	13,085.17
	Total Emissions	Scope 1+2	32,917.84	32,332.79	31,776.70
		Scope 1+2+3	40,255.47	39,947.14	44,861.86
Greenhouse Gas Emission Intensity (tons CO_2e/ NT$ million in revenue)			10.2	10.89	7.63

Notes:
1. Direct Emissions (Scope 1): Include greenhouse gases from gasoline, diesel, and process-related sources.
2. Energy Indirect Emissions (Scope 2): Include purchased electricity emissions (excluding upstream emissions from power generation).
3. Global Warming Potential (GWP): Based on the Sixth Assessment Report (AR6) published in 2021 by the Intergovernmental Panel on Climate Change (IPCC).
4. Electricity Emission Factor for 2024: 0.474 kg CO_2e/kWh (Source: Bureau of Energy, Ministry of Economic Affairs, Taiwan).
5. 2024 Perfluorocarbon (PFCs) Emissions: 3,649.6660 tons CO_2e.
6. GHG Emission Intensity Calculation: (Direct Emissions + Energy Indirect Emissions) / Consolidated Revenue (in NT$ million).
7. GHG Reduction Base Year: 2024. (Due to changes in quantification methodology starting from 2024, the base year for reduction targets has been reset to 2024.)
8. GHG Reduction Target: A reduction of 1% by 2025, followed by an annual reduction of 2%, aiming for a cumulative reduction of 9% by 2029 (compared to the 2024 baseline).

▪ Greenhouse Gas Baseline Year

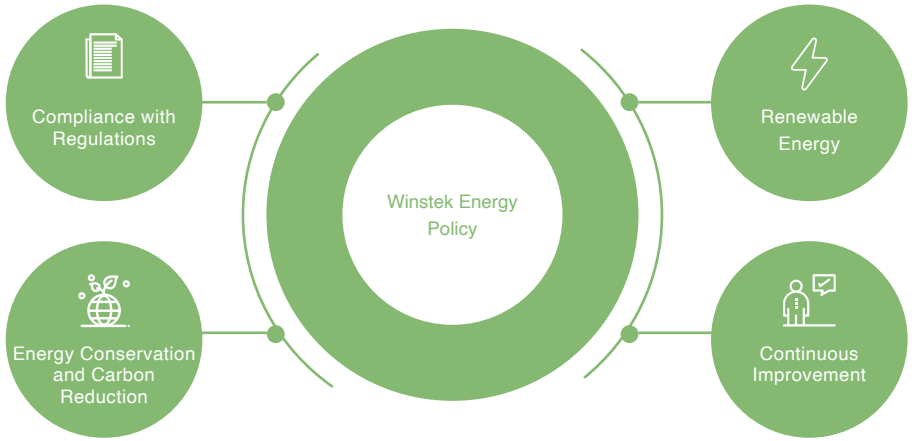
Scope	Baseline Year	Total Emissions in Baseline Year (tons CO_2e)	Baseline Year Explanation
Scope 1 | Scope 3	2024	44,861.864	The site initially conducted its greenhouse gas inventory in accordance with ISO 14064-1:2018 for the year 2021. However, due to the differences in quantification methods adopted in the current year, based on the 2024 version of the Guidelines for Greenhouse Gas Inventory Operations issued by the Ministry of Environment and the Responsible Business Alliance (RBA) Code of Conduct, the methods now differ from those used in 2021. In consideration of the difficulty in acquiring recalculated baseline year data, the company has reset 2024 as the baseline year for this site's greenhouse gas inventory. Any future changes to the baseline year will also be made in accordance with the company's internal regulations.

5.2 Energy Management

In response to climate change, Winstek has formulated an energy policy and promoted both mitigation and adaptation measures, continuously investing in various energy-saving technologies and equipment. Starting in 2024, the company implemented the ISO 50001 Energy Management System and obtained third-party certification. It has also begun promoting the use of renewable energy and is planning to install solar power generation facilities. Winstek continues to enhance the efficiency of energy resource usage and increase the proportion of renewable energy to reduce reliance on purchased electricity. With the implementation of the energy management system, the company has expanded energy-saving efforts in both production and facility equipment at factory and utility levels, identified major energy-consuming equipment, established energy performance indicators, and developed standards for measuring energy-related performance. It is progressively improving both upstream and downstream energy management, formulating management goals, and planning related energy-saving measures to achieve sustainable business operations.

Committed to adhering to government and international energy management regulations

Setting concrete energy-saving goals and promoting feasible measures to reduce greenhouse gas emissions



Appropriately using a certain proportion of renewable energy in line with international trends and market changes

Continuously promoting improvements and process refinement to strengthen energy management capabilities and realize sustainable development goals

5.2.1 Energy Consumption and Energy-Saving Planning

According to the 2024 energy usage data analysis, purchased electricity accounted for the majority of the plant's energy consumption, representing 96.97% of total energy use, with a total consumption of 209,813.76 GJ. It significantly exceeded other energy types and remains the primary focus of carbon emissions and energy management. Gasoline ranked second, with a total consumption of 213.18 GJ, accounting for 0.10% of total energy consumption, followed by diesel, with a total consumption of 195.40 GJ, accounting for 0.09%.

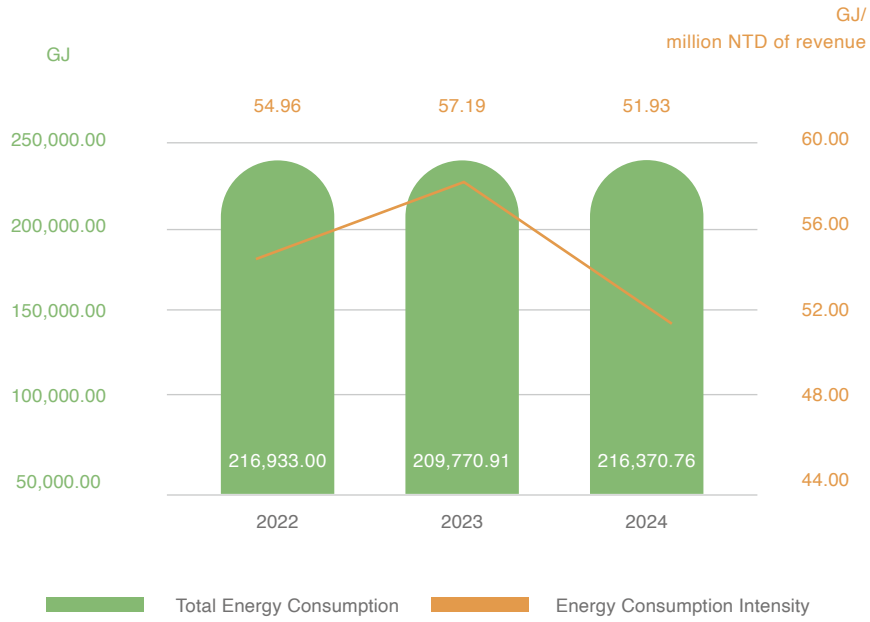
In response to the plant’s energy usage, Winstek began actively introducing renewable energy starting in 2024 to reduce reliance on purchased electricity, thereby lowering greenhouse gas emissions and minimizing the environmental impact of operations.

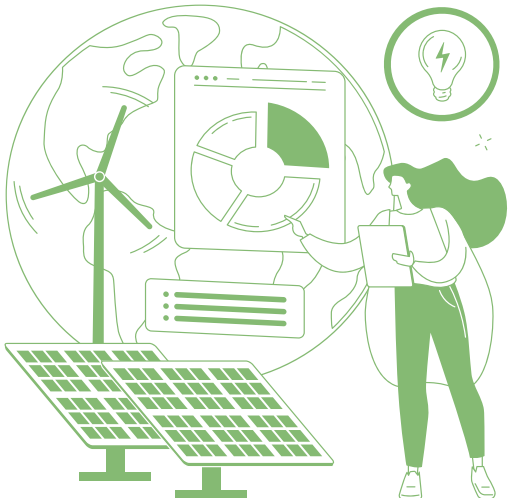
▪ Energy Usage Overview

Energy Type \ Year		2022	2023	2024
Purchased Electricity	kWh	60,128,600	58,068,800	58,281,600
	GJ	216,462.96	209,047.68	209,813.76
Purchased Renewable Energy	kWh	-	-	1,707,895
	GJ	-	-	6,148.42
Diesel	L	5,330.20	14,137.41	5,566.90
	GJ	187.09	496.22	195.40
Gasoline	L	8,679.30	6,963.30	6,539.30
	GJ	282.95	227.00	213.18
Natural Gas	m^3	-	-	-
	GJ	-	-	-
Other Energy	GJ	-	-	-
Total Energy Consumption	GJ	216,933.00	209,770.91	216,370.76
Energy Consumption Intensity	GJ/million NTD of revenue	54.96	57.19	51.93
Electricity Intensity	GJ/million NTD of revenue	54.84	57.00	50.36
Proportion of Purchased Electricity	%	99.78%	99.66%	96.97%
Proportion of Renewable Energy	%	-	-	2.84%

Note:
1. Electricity conversion factor: 1 kWh = 0.0036 gigajoules (GJ)
2. Diesel conversion factor: 1 liter (L) = 0.0351 gigajoules (GJ)
3. Gasoline conversion factor: 1 liter (L) = 0.0326 gigajoules (GJ)
4. Natural gas conversion factor: 1 cubic meter (m^3) = 0.0376 gigajoules (GJ)
5. Energy intensity = Total energy consumption (purchased electricity + diesel + gasoline + natural gas) / consolidated revenue (in millions)
6. Electricity intensity = Purchased electricity / consolidated revenue (in millions)
7. Base year for electricity intensity reduction: 2024 (As reduction targets will be implemented starting in 2025, the year 2024 is designated as the base line year for subsequent performance evaluation)
8. Electricity intensity reduction targets: 1% reduction in 2025, followed by 0.5% annual reduction, aiming for a total 3% reduction by 2029 (compared to the baseline year)

Energy Consumption and Energy Intensity





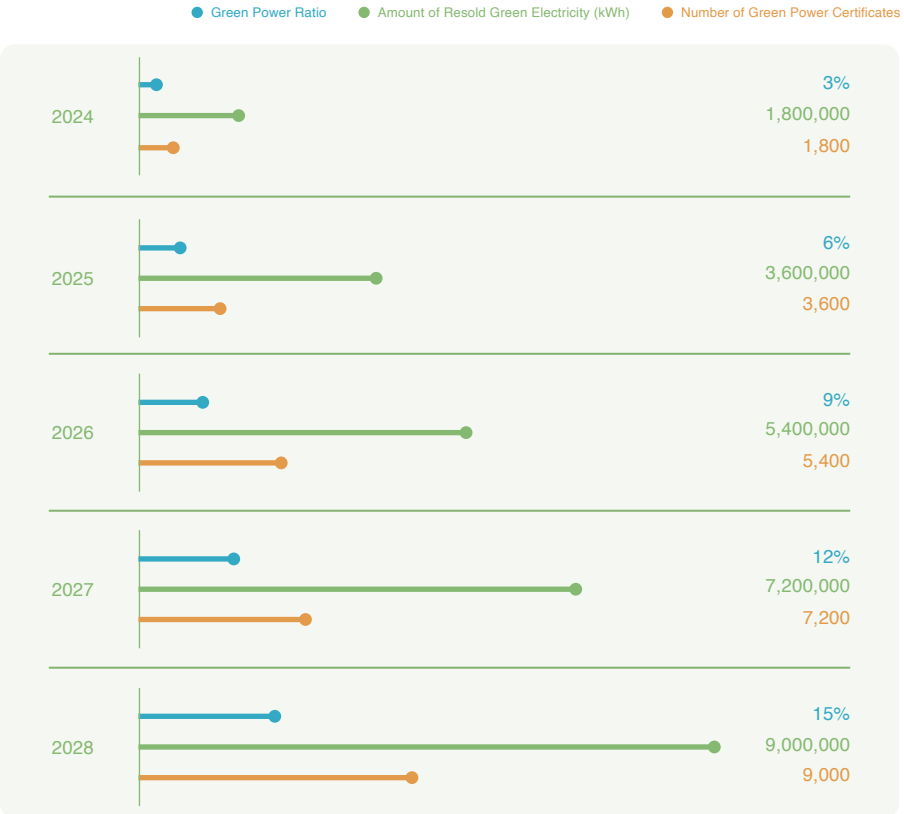
▪ Renewable Energy Goals and Development Strategy

In response to the global decarbonization trend and the government's 2050 Net-Zero Emissions policy, Winstek actively promotes energy-saving and renewable energy projects with the aim of effectively controlling carbon emissions. Given that Winstek's overall carbon footprint is primarily from purchased electricity, the company adopts a dual-track strategy of "Green Power Procurement" and "Solar Power Installation" to gradually increase the share of renewable energy in its operations. This approach reduces dependence on purchased electricity, enhances energy resilience, and transitions toward a green-oriented power structure while aligning with the government's energy transformation and net-zero roadmap.

1.Green Power Procurement

To support the government's renewable energy development policy, Winstek upholds its corporate social responsibility by actively managing greenhouse gas emissions and participating annually in the renewable energy trading market, advancing toward a low-carbon and sustainable operating model.

Green Power Procurement Target



2.Installation of Solar Power Generation Facilities

Winstek plans to install self-generated and self-used solar power facilities on the company rooftop in the next phase. The installation is expected to be completed by Q3 2025, with a capacity of 257 kW and an estimated annual power generation of 280,000 kWh, which is equivalent to supplying the monthly electricity needs of nearly 810 households.

Expected Benefits		Expected Time of Power Generation and Certificate Acquisition
Installed Capacity (kW)	Power Generation (thousand kWh/year)	
257	280	Q3 2025

Note: The average monthly electricity consumption per household in 2024 is 346 kWh (Source: Taiwan Power Company).

5.2.2 Energy-Saving Activities and Promotion

▪ Daily Energy Conservation Management Measures

Winstek continuously promotes energy-saving and carbon-reduction awareness among employees and implements various daily energy-saving measures across areas such as lighting, air conditioning, office equipment, and meeting spaces to create an energy-efficient office environment.

Lighting Energy Conservation	(1) During lunch breaks, designated area supervisors assist in turning off lights in office areas; employees who need to continue working may move to meeting rooms. (2) After working hours, area supervisors assist in turning off office lighting to reduce unnecessary electricity use.
Air Conditioning Energy Conservation	Area supervisors assist in turning off air conditioning after working hours to prevent continuous operation and energy waste.
Computer Energy Conservation	Employees turn off their computers after work, with only devices required for remote access or production line monitoring remaining operational.
Meeting Room Energy Conservation	After using meeting rooms, employees turn off lighting, air conditioning, computers, and projectors, implementing the energy-saving practice of "turn on when in use, turn off when leaving."

▪ Annual Electricity-Saving Results and Sustainability Benefits

Each year, Winstek plans concrete electricity-saving improvement measures, such as replacing plant lighting with more energy-efficient LED lights, installing motion-sensor lighting, adding frequency converters, and upgrading to energy-saving equipment. These efforts are aimed at gradually reducing greenhouse gas emissions and minimizing environmental impact, while strengthening environmentally friendly practices in the operational process. The electricity-saving target for 2024 was set at an annual saving rate of 1%. A total of 16 electricity-saving measures were implemented during the year, resulting in approximately 2,522,551 kWh of electricity saved and achieving an actual electricity-saving rate of 4.15%. The annual carbon reduction amounted to approximately 1,196 metric tons of CO_2e, equivalent to the annual carbon absorption capacity of approximately 3.07 Daan Forest Parks.

Electricity-Saving Implementation Items

2022

1. Equipment Resource Energy Saving –1 item
2. Investment in Energy-Saving Equipment – 1 item
3. Office Environment Energy Saving – 2 items

2023

1. Equipment Resource Energy Saving – 7 items
2. Investment in Energy-Saving Equipment – 5 items
3. Office Environment Energy Saving – 1 item
4. Production Material Energy Saving – 2 items
5. Process Optimization – 5 items
6. Water Conservation – 2 items
7. System Optimization – 3 items

2024

1. Equipment Resource Energy Saving –5 items
2. Investment in Energy-Saving Equipment – 5 items
3. Process Optimization – 2 items
4. Production Material Energy Saving – 2 items
5. Water Conservation – 1 item
6. Use of Renewable Energy

Electricity Saved (kWh)

2022	566,110
2023	2,217,897
2024	2,522,551

Energy Saved (GJ)

2022	2,038
2023	7,984
2024	9,081

Carbon Reduction (tons CO_2e)

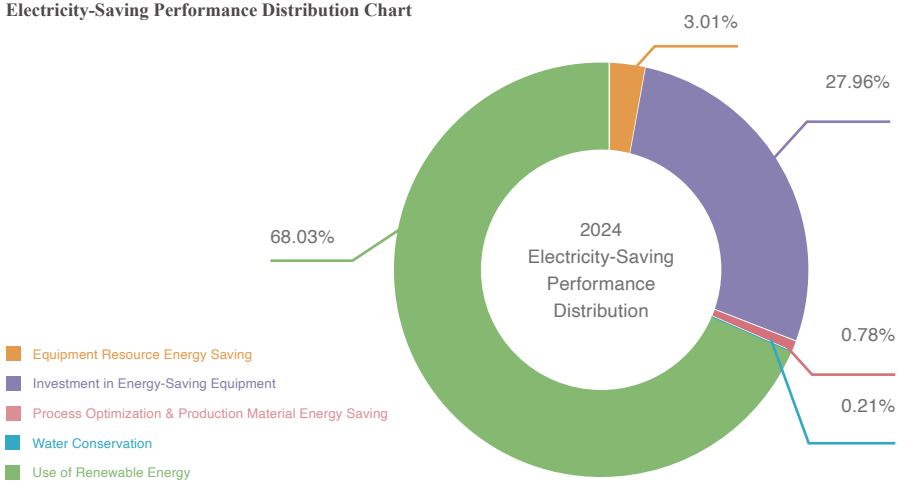
2022	280
2023	1,096
2024	1,196

Note:

1.The annual carbon absorption capacity of one Daan Forest Park is approximately 389 metric tons of CO_2 (Source: Bureau of Energy, Ministry of Economic Affairs).

2.The electricity emission factor for 2024 is 0.474 kg CO_2e per kWh (Source: Bureau of Energy, Ministry of Economic Affairs).

Electricity-Saving Performance Distribution Chart



Electricity-Saving Case Studies



Replacement of 500RT Chiller Unit in the Plant



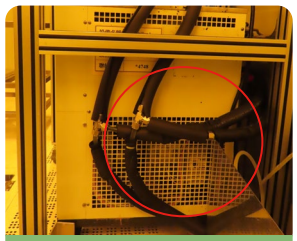
Replacement of High-Energy-Consumption Air Compressor



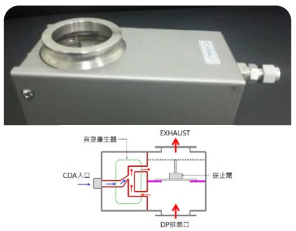
Replacement of Low-Efficiency Resin



Cooling Tower Energy Efficiency Enhancement by Replacing with Energy-Saving Fan Blades



DESCUM Chiller Integration and Series Connection
- From one-on-one changed to one-on-two for power saving



Installing a Power Saving Unit (PSU) inverter(reduces Dry Pump idling pressure and lowers equipment power consumption by up to 30%, supporting energy efficiency goals.)

5.3 Water Resource Management

In response to climate change and the increasing scarcity of water resources, Winstek has progressively increased the volume of recycled process and equipment water across all sites to replace freshwater demand. This initiative aims to conserve water resources, protect the environment, and reduce the company's impact on nature.

5.3.1 Water Resource Risk Management

Key indicators such as water supply volume and effluent water quality risk are used to identify potential water-related risks that the facilities may face. Winstek has established comprehensive contingency mechanisms and water resource allocation plans to enhance operational resilience and ensure stable and continuous production.

Water Resource Risk	Drought, flooding, non-compliance of wastewater discharge standards

Potential Operational Impact

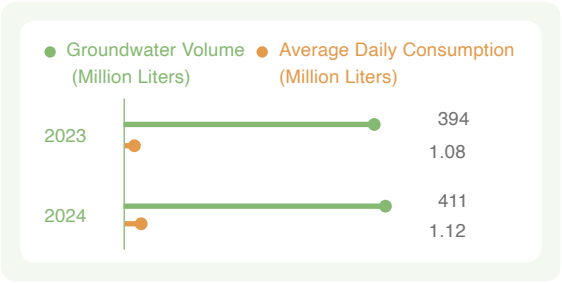
- Production may be affected, leading to increased operational costs and reduced revenue
- Inability to deliver on time or disruption of deliveries

Adaptation Measures

- Strengthen water resource management and monitoring
- Deploy water tankers to support sites facing water shortages
- Conduct regular inspections of process equipment across all plants
- Install real-time wastewater monitoring systems and outsource regular testing of discharged water to ensure compliance with environmental regulations
- Promote water recycling and reuse in production processes

Winstek is located in a region classified as having medium water stress. The primary sources of water used are surface water from the Touqian River and water from the Baoshan Reservoir. In 2024, the company's average daily water consumption was approximately 1.12 million liters, with a total annual water usage of 411 million liters. The water consumption over the past two years is shown in the following table:

Water Resource Usage in the Past Two Years



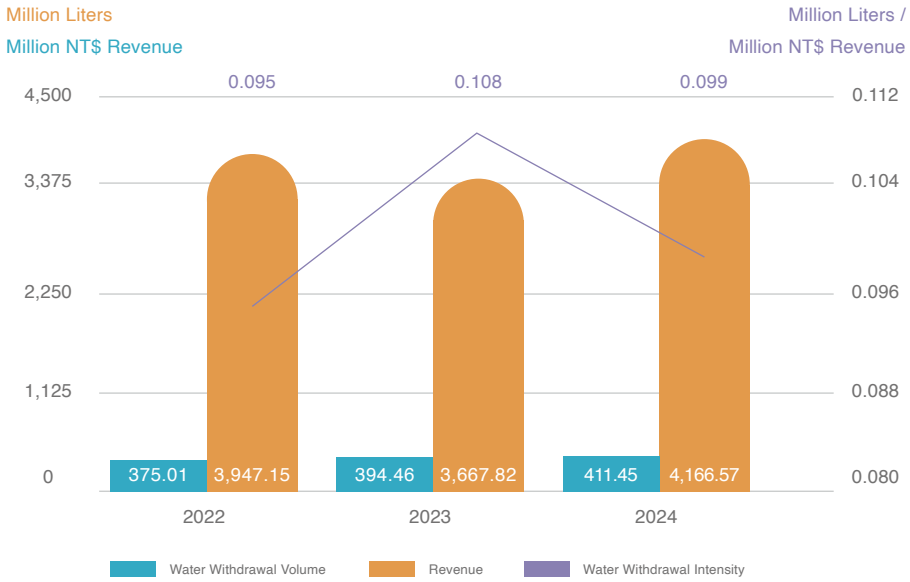
5.3.2 Water Conservation Policies and Guidelines

To improve water use efficiency and reduce the potential environmental impact of water consumption, Winstek implements comprehensive water resource management across all sites based on four key water conservation strategies: "Reduce Process Water Usage," "Minimize Wastewater Discharge," "Increase System Recovery Rate," and "Conserve Domestic Water Use." The company continually enhances water recovery from equipment and reduces process water consumption to gradually decrease overall water demand. This approach supports dual objectives of source reduction and water reuse, while actively seeking new opportunities for water conservation. By implementing a strategy of "expanding sources and reducing consumption," Winstek advances its commitment to environmental sustainability. Water conservation measures include:

Cooling Tower Management	1. Increase cycles of concentration to effectively reduce wastewater discharge 2. Continuously monitor water quality and assess chemical dosing needs 3. Reuse RO concentrate in cooling towers and scrubbers to reduce freshwater usage
Employee Water Conservation Awareness	Conduct periodic campaigns to raise employee awareness and participation in water conservation initiatives

Through the implementation of these measures, Winstek continuously improves processes and equipment annually, leading to stable and optimized water management. Looking ahead, the company will continue enhancing equipment water use and increasing process water recovery rates, aiming to reduce water withdrawal intensity year by year and move toward more efficient resource utilization.

Trends of Water Withdrawal Volume and Intensity Over the Past Three Years



Note:
1.Water Withdrawal Intensity = Water Withdrawal Volume / ConsolidatedRevenue (Million NT$)
2.Baseline Year for Water Withdrawal Intensity Reduction: 2024 (The target to reduce water withdrawal intensity will be implemented starting 2025; therefore, 2024 is set as the baseline year for subsequent performance evaluation.)
3.Water Withdrawal Intensity Reduction Target: 1% reduction in 2025, followed by a 0.5% reduction each subsequent year. By 2029, the water withdrawal intensity is expected to decrease by 3% (compared to the baseline year 2024).

5.3.3 Wastewater Management Measures

To ensure that both the volume and quality of discharged water comply with regulatory standards, Winstek implements key control mechanisms, including automated safety controls, real-time monitoring systems, surveillance systems, and personnel audits. Wastewater treatment facilities are regularly maintained, and effluent is analyzed and monitored to enhance wastewater management performance. In addition, strict monitoring and review processes are applied to process chemicals to ensure upstream risks are well controlled.

Winstek has established internal control standards that exceed regulatory requirements and continuously monitors and complies with domestic environmental regulations, while staying abreast of policy developments and trends. In accordance with regulations, wastewater is sampled and analyzed quarterly by certified third-party laboratories, and results are reported on schedule. In 2024, there were no cases of effluent exceeding regulatory limits, demonstrating effective pollution risk control and no adverse impact on the surrounding environment.

Plant Wastewater Quality Test Results



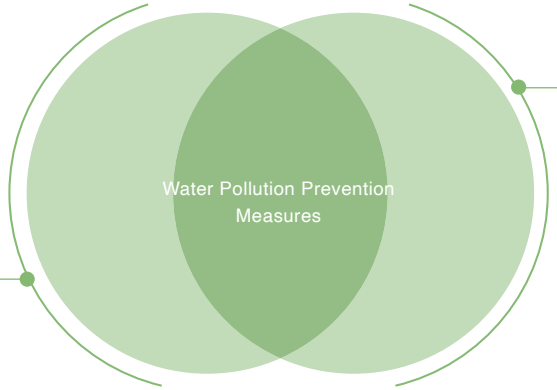
Note:
1.The above data is based on the water quality parameters required under the Regulations for Water Pollution Control Measures and Testing Reporting Management. Sampling is conducted every three months, and average values are calculated to one decimal place.
2.All discharge water items not listed above have also been tested in accordance with applicable regulations and meet the discharge standards for wafer fabrication and the semiconductor industry.

Winstek has established a 24-hour real-time effluent monitoring display that is accessible to the public through an open platform, promoting transparency in environmental information. This real-time monitoring allows both internal and external stakeholders to track effluent water quality conditions simultaneously, fostering a shared responsibility for environmental oversight. (For detailed instructions, please visit the Winstek official website | ESG | Environmental Protection section.)

5.3.4 Water Pollution Prevention Measures

To effectively prevent water pollution risks and minimize potential environmental impacts, Winstek adopts a systematic management and early-warning mechanism, continuously reinforcing protective measures in both processes and equipment.

A rolling review process is implemented using the PDCA (Plan-Do-Check-Act) management cycle to address pollution sources resulting from process changes, ensuring that pollution control strategies are up-to-date and reducing potential environmental impact.



All treatment systems are designed based on the N+1 redundancy principle to ensure stable 24/7, year-round operation. These are integrated with real-time monitoring systems that record operational parameters; if values exceed preset thresholds, the system immediately triggers alerts to enable prompt response and mitigation by responsible personnel, thereby reducing the risk of escalation.

5.4 Waste Management

Winstek has established the "Category Waste Working Instruction" to regulate the classification, collection, storage, and treatment of industrial waste in accordance with environmental thinking throughout the product life cycle. As production capacity continues to grow, these management measures aim to effectively control waste generation, improve environmental hygiene, and prevent a proportional increase in waste output that could lead to potential environmental risks.

Environmental Requirements for Suppliers	Suppliers are required to use reusable packaging containers. If reuse is not feasible, recyclable materials must be used. Waste generated during the delivery process should also be recyclable or fall under publicly recognized categories of reusable waste, in order to jointly fulfill environmental responsibilities.
Source Control During Production Stage	Materials used in production processes are subject to source control to avoid using raw materials or equipment components that are difficult to treat with existing environmental technologies. Opportunities for recycling and reuse of raw materials and waste are regularly reviewed to reduce resource waste and environmental impact.
Promotion of Sustainable Employee Behavior	All new employees are required to complete environmental, health, and safety (EHS) training. Regular awareness campaigns are conducted during meal breaks to reinforce waste sorting practices and enhance employee awareness and implementation of EHS principles. In addition, trash and recycling bins are placed in designated areas such as pantries and vending machine zones, with at least three-category sorting standards in place, encouraging employees to actively participate in waste segregation and support environmental sustainability through daily behavior.
Waste Treatment and Circular Economy Promotion	Waste disposal channels are reviewed annually to ensure their appropriateness. Following the cradle-to-cradle principle, Winstek is committed to minimizing the amount of waste sent directly to incineration or landfill, and to improving reuse rates. Certain types of waste are also reprocessed into raw materials through collaboration with external vendors, contributing to circular economy outcomes and actively moving toward the goal of zero waste.

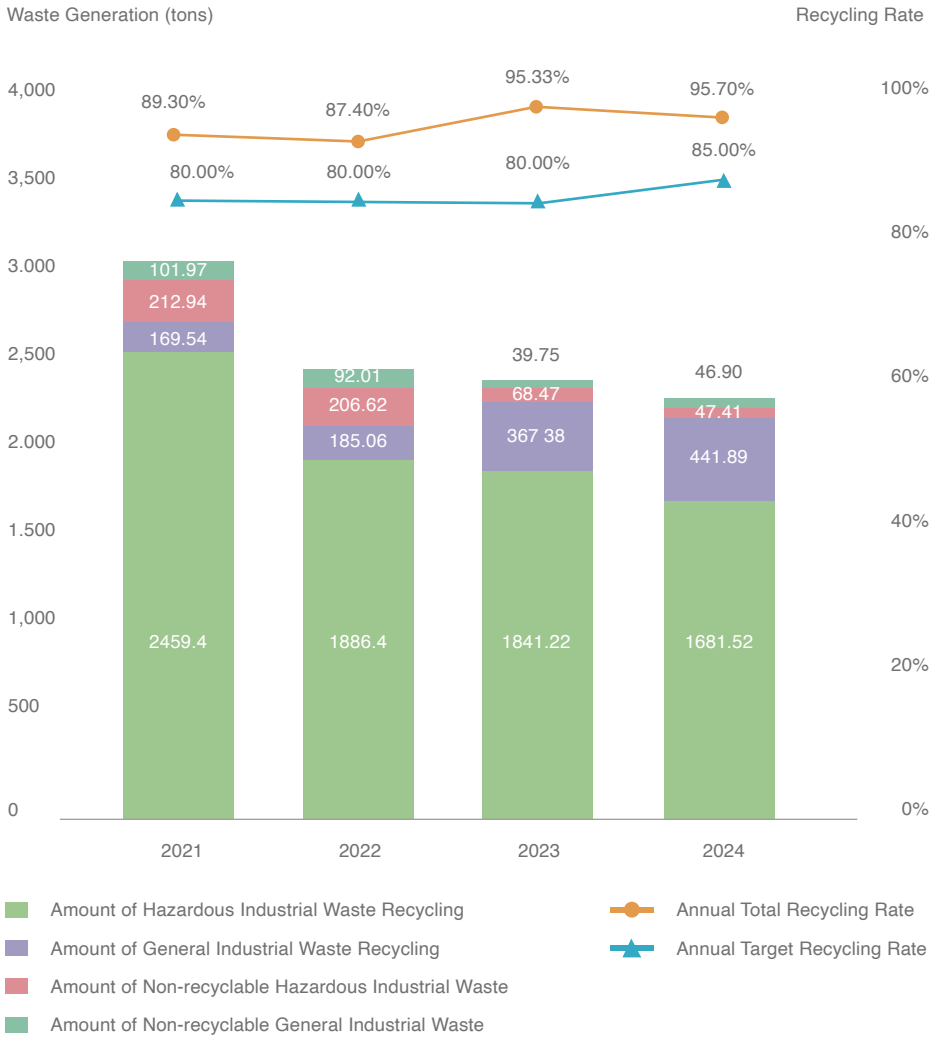
Starting in 2024, Winstek has set a five-year target to achieve a waste recycling rate of ≥90%. Recyclable waste categories include resource waste (paper, plastic, pallets, iron and aluminum cans), hazardous waste (chemical waste liquid, sludge, empty drums), electronic scrap, fluorescent tubes, and general domestic waste.

Waste Recycling and Reuse Targets

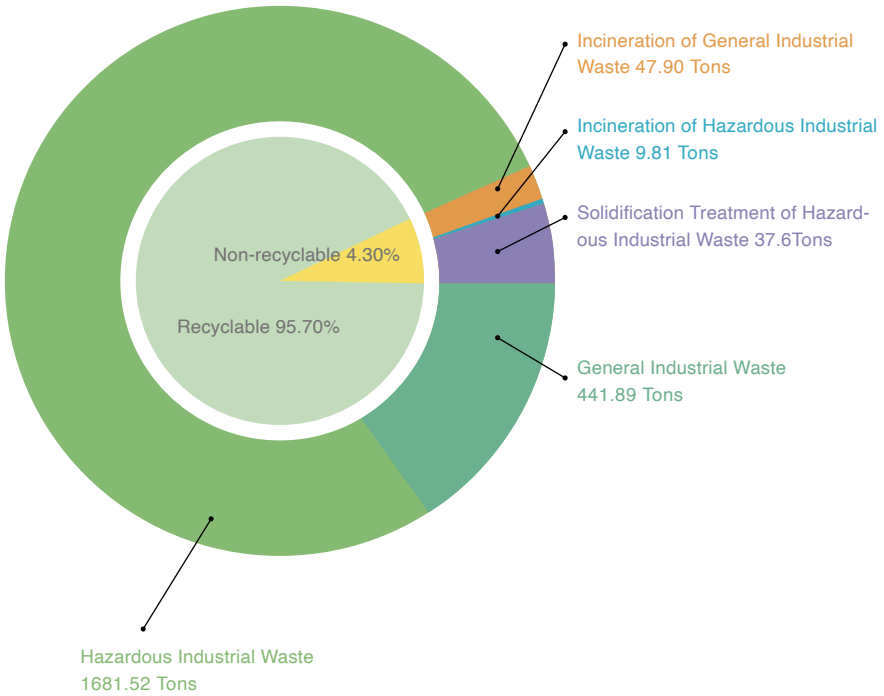


In 2024, Winstek generated a total of 2,218.72 metric tons of waste, all of which was properly removed and treated by qualified contractors, with ongoing regular audits and management in place. To improve the waste recycling rate, we actively collaborated with treatment facilities that do not use incineration or solidification, thereby reducing environmental impact. The total amount of waste has continued to decline over the past four years. In 2024, the overall recycling rate reached 95.70%, representing a 0.37% increase compared to the previous year. Among the waste, 157.95 metric tons were categorized as circular economy waste, accounting for 7.12% of the total waste.

Trends in Waste Generation and Recycling Rate



2024 Waste Profile Distribution Chart



Waste Statistics Overview for the Past Two Years

Year		2023			2024		
Hazardous / Final Treatment Method		General Industrial Waste	Hazardous Industrial Waste	Proportion	General Industrial Waste	Hazardous Industrial Waste	Proportion
		Disposal Volume (Tons)		(%)	Disposal Volume (Tons)		(%)
Recyclable	Circular Reuse	0	137.72	5.94%	0	157.95	7.12%
	Recycling	143.00	0	6.17%	130.86	0	5.90%
	Reuse	224.38	1,703.50	83.21%	311.03	1,523.57	82.69%
	Subtotal	367.38	1,841.22	95.33%	441.89	1,681.52	95.70%
Non-Recyclable	Incineration	39.75	5.89	1.97%	47.90	9.81	2.60%
	Solidification and Landfilling	0	62.58	2.70%	0	37.60	1.69%
	Subtotal	39.75	68.47	4.67%	47.90	47.41	4.30%
Total		407.13	1,909.69	100%	489.79	1,728.93	100%

Note:

1.Circular Reuse: Refers to waste generated by the company that, after being processed by treatment facilities, is supplied back to the company through distributors for circular utilization.

2.Recycling: Refers to waste designated by government announcements for reuse, which is removed and recycled by resource recovery vendors.

3.Reuse: Refers to waste transported by the company to treatment facilities, where valuable resources are extracted through chemical, physical, or thermal processes for reuse.

5.5 Air Pollution Control

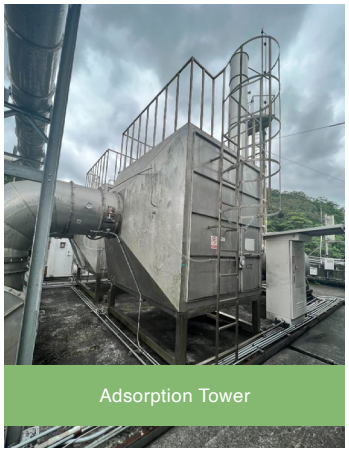
With the growing global attention to air quality issues, air pollution control has become a key aspect of corporate sustainable development. Since the early stages of its plant establishment, Winstek has incorporated air pollution control planning, actively implementing related measures and enhancing pollution source management through internal audits and self-assessment mechanisms. Through equipment maintenance, employee training, and standardized operating procedures, Winstek effectively carries out pollution control efforts, striving for continuous improvement of environmental quality and prevention of potential hazards.

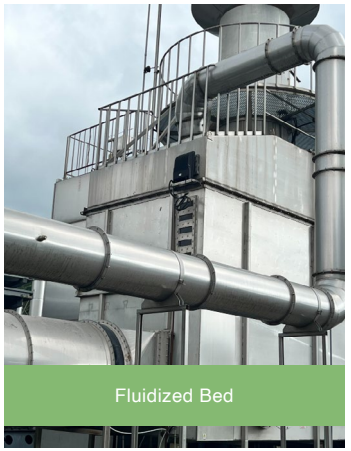
▪ Air Pollution Control

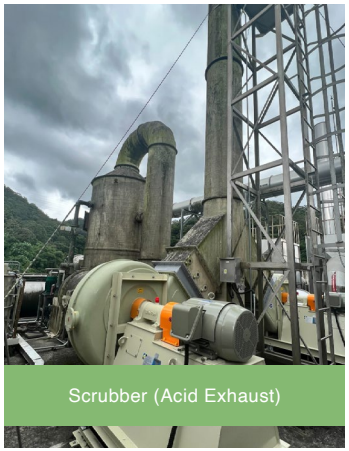
Air pollutants emitted from Winstek's manufacturing processes include acid exhaust gas, alkaline exhaust gas, and volatile organic compounds (VOCs). As there are no combustion or high-temperature destruction processes involved, sulfur oxides (SOx) are not generated. Acid and alkaline exhaust gases are primarily treated using wet scrubber systems, while VOCs are treated through fluidized beds and adsorption towers. To ensure that exhaust emissions comply with regulatory standards, Winstek has established a comprehensive protection and management mechanism, including continuous monitoring systems, personnel inspections and audits, regular equipment maintenance, and strict review and control of process chemicals. The company also continues to allocate budgets for exhaust gas treatment to uphold environmental quality.

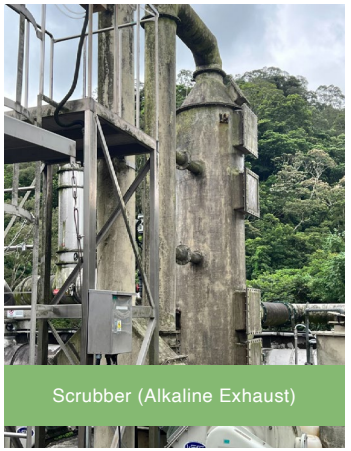
Air Pollutant Emission Concentration Test Results

Test Item	Permissible Concentration	Unit	Test Result		
			2021	2022	2024
VOCs	14	ppm	Compliance	Compliance	Compliance
HF	0.6	kg/hr	Compliance	Compliance	Compliance
F^-	10	mg/Nm^3	Compliance	Compliance	Compliance
NH_3	0.387	g/s	Compliance	Compliance	Compliance
H_2SO_4	0.1	kg/hr	Compliance	Compliance	Compliance
HNO_3	0.6	kg/hr	Compliance	Compliance	Compliance

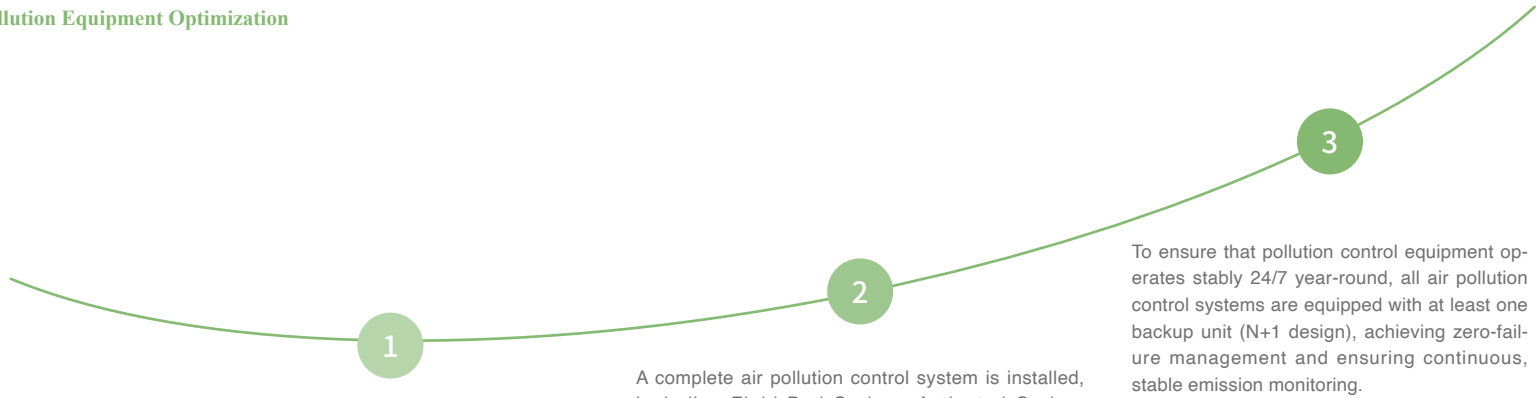

Adsorption Tower


Fluidized Bed


Scrubber (Acid Exhaust)


Scrubber (Alkaline Exhaust)

- **Air Pollution Equipment Optimization**



In the production process stage, Winstek proactively assesses potential environmental impact factors and strives to minimize environmental effects.

A complete air pollution control system is installed, including Fluid Bed Carbon, Activated Carbon Adsorption Columns, and Wet Scrubbers, effectively preventing odors and reducing various pollutants to enhance air pollution control performance.

To ensure that pollution control equipment operates stably 24/7 year-round, all air pollution control systems are equipped with at least one backup unit (N+1 design), achieving zero-failure management and ensuring continuous, stable emission monitoring.

5.6 Environmental Expenditure

Winstek upholds the concept of environmental sustainability by actively promoting waste reduction, energy saving, and resource recycling measures. The company is committed to reducing the use of virgin resources and strengthening the practice of a green circular economy.With rising environmental awareness and increasingly stringent regulatory standards, Winstek continuously enhances its environmental management efforts to ensure that wastewater treatment, air pollution control, and waste removal operations comply with domestic emission standards and regulatory requirements. The company allocates an annual environmental budget primarily aimed at improving and upgrading sewage treatment, air pollution control, waste management, and related monitoring activities to enhance overall environmental performance.Since its establishment in 2000, Winstek has invested hundreds of millions of New Taiwan Dollars in pollution prevention equipment and the replacement of outdated facilities, as well as the introduction of energy-efficient equipment, demonstrating its long-term commitment to pollution prevention and energy saving with carbon reduction.In 2024, Winstek's environment-related expenditures include water quality testing fees, industrial waste treatment fees, air pollution fees, water pollution fees, energy equipment improvement fees, and environmental management costs. The total expenditure amounted to NT$57,192,157, reflecting the company's strong emphasis on and ongoing investment in environmental management.

6

Friendly Workplace

6.1 Talent Attraction and Retention
6.2 Compensation and Benefits
6.3 Talent Cultivation and Development
6.4 Commitment to Human Rights
6.5 Labor-Management Communication
6.6 Occupational Safety and Health
6.7 Health Promotion



Winstek believes that sustainable development begins with care for people. We regard the creation of a friendly workplace as one of our key sustainability missions. We are committed to protecting human rights, promoting harmonious labor-management relations, building a safe and healthy work environment, and placing strong emphasis on talent development, employee retention, and overall well-being. Short-, medium-, and long-term goals for these relevant topics are outlined in the table below:

Occupational Safety and Health ★	Short-Term Goals (2024)	Mid-Term Goals (2025–2028)	Long-Term Goals (2029 and beyond)
Health Check-Up Participation Rate	≥95%	≥95%	≥95%
Major Occupational Incidents	0cases	0cases	0cases
Occupational Diseases	0cases	0cases	0cases
Talent Recruitment, Retention and Development ★			
Overall Turnover Rate	<13%	<13%	<13%
Retention Rate of Newly Hired Taiwanese Employees[2]	≥75%	≥78%	≥80%
Completion Rate of Employee Ethics Training	100%	100%	100%
Average Training Hours per Employee	≥120 hours	≥120 hours	≥120 hours

Notes:

1. ★ indicates a material topic for Winstek in the current reporting year.
2. Retention rate of newly hired Taiwanese employees excludes those who leave during the 3-month probation period.



Material Topic Talent Recruitment, Retention and Development

By integrating a comprehensive training and development system, we cultivate top talent and lay a solid foundation for sustainable operations.

Management Approach

Goals and Targets

To attract and retain outstanding talent, Winstek offers competitive compensation and benefits, fair promotion opportunities, and a comprehensive training and development system. We work hand in hand with our employees to promote the company's steady growth and achieve sustainable operations. Short-, medium-, and long-term goals have been set regarding overall turnover rate, retention rate of newly hired Taiwanese employees, completion rate of employee ethics training, and average training hours per employee (see the beginning of this Chapter for details).

Commitment

Through due diligence and early-warning communication mechanisms, we strengthen our talent development framework, design attractive compensation and promotion systems, and foster diverse and open channels for labor-management communication. These initiatives aim to create a supportive work environment and a harmonious workplace culture where employees can continue to grow.

Management Measures

- Attracting and retaining top talent as a stable driver of the company's long-term development.
- Ensuring equal access to employment and training opportunities, regardless of gender, race, religion, political affiliation, or nationality.
- Developing industry-competitive compensation strategies and diverse benefits, and providing retirement security in accordance with the law to retain qualified talent and strengthen employee cohesion.
- Offering fair opportunities for promotion and training, and adjusting salaries based on reasonable performance evaluations.
- Fostering a harmonious workplace through healthy labor-management relations and legal participation in labor and health insurance programs, as well as allocating welfare funds for employee activities.
- Establishing employee grievance channels to promptly address and resolve issues.
- Implementing strategic talent development, nurturing a diverse workforce, and enhancing the company's competitiveness and value.

Winstek strictly complies with all labor-related regulations and has established internal policies such as the "Sexual Harassment Prevention and Handling Guidelines," "Work Rules," "Employee Recruitment and Employment Management Guidelines," and the "The Occupational Safety and Health Guidelines and the OSH Organization and Staffing Structure." These documents have been submitted to the relevant government authorities for approval to ensure compliance with labor standards and to safeguard employees' health and safety.

In line with the Responsible Business Alliance (RBA) Code of Conduct, Winstek is committed to providing a safe, healthy, diverse, and inclusive workplace. The company has built an open and transparent labor-management communication mechanism, supported by fair compensation and promotion systems, a comprehensive training and development framework, and diverse employee benefits. Winstek also promotes professional ethics and trade secret protection, fostering a harmonious and respectful work environment. Through performance incentives and profit-sharing programs, employees are encouraged to realize their full potential and grow with the company, laying a solid foundation for sustainable development.

In terms of human rights protection, Winstek complies with the "Labor Standards Act" and related regulations, and clearly declares its commitment to upholding fundamental employee rights, including respect for freedom of employment, prohibition of child labor, no forced labor, and humane treatment. Discrimination and sexual harassment in any form are strictly prohibited. Winstek values the dignity and equality of every employee, regardless of race, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status.

To foster a friendly and inclusive workplace, the company has implemented policies for the prevention of sexual harassment, along with dedicated hotlines and email addresses for complaints and whistleblowing, ensuring protection mechanisms are in place. In addition, Winstek enforces a personal data protection policy to prevent unfair treatment of individuals involved in complaints. Through a sound human resources management system, we continue to strengthen employee care, labor-management harmony, and workplace respect, aiming to create a happy and inclusive working environment.



6.1 Talent Attraction and Retention

6.1.1 Diverse Workforce Composition

As of December 2024, Winstek had a total of 969 employees, including 724 Taiwanese employees (74.72%) and 245 foreign employees (25.28%). The workforce composition over the past two years is shown in the table below:

Category \ Gender			2023				2024			
			Female		Male		Female		Male	
			Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Job Function		Direct Labor	292	31.60%	58	6.30%	322	33.23%	72	7.43%
		Indirect Labor	117	12.70%	271	29.40%	113	11.66%	268	27.66%
		Management	62	6.70%	123	13.30%	62	6.40%	132	13.62%
Nationality	Local Employees	Under 30	63	6.83%	132	14.30%	57	5.88%	131	13.52%
		Age 31–50	199	21.56%	253	27.41%	195	20.12%	257	26.52%
		Over 51	35	3.79%	36	3.90%	41	4.23%	43	4.44%
		Subtotal	297	32.18%	421	45.61%	293	30.23%	431	44.48%
	Foreign Employees	Under 30	97	10.51%	16	1.73%	114	11.76%	19	1.96%
		Age 31–50	77	8.34%	15	1.63%	90	9.29%	22	2.27%
		Over 51	0	0%	0	0%	0	0.00%	0	0.00%
		Subtotal	174	18.85%	31	3.36%	204	21.05%	41	4.23%
Gender Subtotal			471	51.03%	452	48.97%	497	51.29%	472	48.71%
Total Headcount			923				969			

Notes:
1. Supervisors refer to employees at the team leader level and above.
2. Age group percentage is calculated as: (Number of male + female employees in the age group) / (Total number of employees in the job category)
3. Non-employee workers include staff from catering, security, cleaning, and café services. The number of such workers over the past two years is shown in the table below.
4. In 2024, foreign direct labor accounted for 25.28% of total headcount, while overseas employees accounted for 0%.

	2023	2024
Catering (persons)	3	3
Security (persons)	3	3
Cleaning (persons)	5	5
Café Staff (persons)	1	1
Total	12	12

6.1.2 Talent Recruitment

Talent is an important asset to the company. Winstek is committed to creating a challenging and sustainable learning work environment. In addition to determining salary levels based on employees' educational background, professional knowledge, technical skills, and years of service, the company also maintains stable recruitment of qualified talent. Winstek provides industry-competitive compensation strategies, comprehensive talent cultivation and development mechanisms, performance appraisal and promotion systems, diverse benefits, and statutory retirement plans, all aimed at enhancing the overall personnel management system.

Every year, Winstek formulates a business plan to identify the new year's manpower needs and directions for each department. Departments submit recruitment requests to the Human Resources Department based on actual needs, and job openings are posted through multiple recruitment channels. The company also has an internal transfer mechanism, allowing employees to apply for internal positions according to their personal career plans, thereby improving their professional abilities.

In 2024, Winstek's recruitment channels include job banks, campus recruitment, employee referrals, government employment service centers, job fairs, headhunting firms, partnerships with universities and colleges, online recruitment, internal recruitment, and bulletin boards. The goal is to recruit top talent with relevant science and engineering backgrounds or cross-disciplinary integration abilities to develop higher-specification products and technologies, further improve production capacity and machine automation, and drive profit growth.

All recruitment at Winstek is for full-time employees; there are no dispatched or temporary workers. Adhering to a policy of diverse employment, every interviewee is treated equally without discrimination based on gender, disability, or other factors. Winstek also sets a fixed quota for employing persons with disabilities and respects the cultures and customs of foreign employees, with no violations related to their work rights or human rights reported. Through these measures, we aim to encourage more women and people with disabilities to join Winstek, realize their potential, and create value for the company.

▪ Male and Female Employee Hiring and Turnover Ratios in the Past Two Years

To promote a diverse and equal employment environment, interviews are conducted based on ability and job fit, without discrimination by gender, race, religion, political affiliation, or nationality. The turnover rate has remained stable over the past two years with no significant changes. The gender ratios of new hires and departures in the past two years are shown in the table below:

Category	Gender / Age Group	2023				2024			
		Female		Male		Female		Male	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
New Hires	Under 30	51	10.83%	46	10.18%	46	9.26%	44	9.32%
	Age 31–50	28	5.94%	16	3.54%	23	4.63%	27	5.72%
	Over 51	0	0.00%	1	0.22%	1	0.20%	3	0.64%
	Subtotal	79	16.77%	63	13.94%	70	14.08%	74	15.68%
	Total Headcount	142				144			
	Percentage of Total Employees	15.38%				14.86%			
Turnover	Under 30	9	1.91%	23	5.09%	15	3.02%	28	5.93%
	Age 31–50	19	4.03%	31	6.86%	15	3.02%	19	4.03%
	Over 51	2	0.42%	1	0.22%	0	0.00%	3	0.64%
	Subtotal	30	6.37%	55	12.17%	30	6.04%	50	10.59%
	Total Headcount	85				80			
	Percentage of Total Employees	9.21%				8.26%			

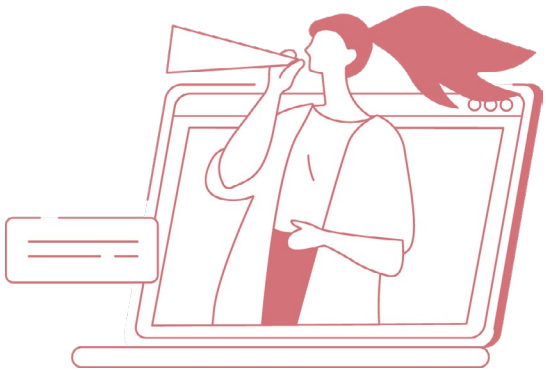
Notes:

1. New hires are defined as employees who joined in 2024 and have completed at least three months of employment.
2. The age group proportion of new hires is calculated as follows: for the under-30 age group, it is the number of new hires under 30 divided by the total number of employees of the same gender and age group for that year.
3. The age group proportion of departures is calculated as follows: for the under-30 age group, it is the number of departing employees under 30 divided by the total number of employees of the same gender and age group for that year.
4. The gender subtotal proportion calculation: for example, for new hires in this category, it is the total number of male or female new hires for that year divided by the total number of employees of the same gender for that year.
5. The calculation of new hire or departure rates by gender: for example, it is the number of female or male new hires or departures in that year divided by the total number of female or male employees for that year.
6. The total proportion calculation: for example, for new hires in this category, it is the total number of new hires in that year divided by the total number of employees in that year.
7. Foreign employees whose contracts expire are not counted as departures.

▪ Promoting Employment of Persons with Disabilities

In accordance with Taiwan's “People with Disabilities Rights Protection Act”, enterprises are required to employ persons with disabilities who are capable of working, with the number of such employees reaching no less than 1% of the total workforce. If the weighted total fails to meet the mandated threshold, companies must regularly pay a "compensatory subsidy" to the Employment Promotion Fund for Persons with Disabilities under the competent labor authority.

Winstek provides full-time employment opportunities for persons with disabilities. As of 2024, the company has employed nine persons with disabilities, achieving a weighted employment ratio that meets the 1% statutory requirement. TSEC is committed to people-centered management and strives to foster a mutually beneficial and harmonious labor-management relationship.



6.2 Compensation and Benefits

6.2.1 Compensation System

Talent is Winstek's most valuable asset. To attract and retain top talent, the company has formulated a competitive overall compensation strategy, serving as a key driver for sustainable development. Taking into account industry trends, the overall economy, and corporate culture, Winstek has established a compensation and benefits system that offers attractive and competitive packages to attract and retain talent. Salary adjustments are made not only based on promotions but also on individual performance, with an average annual adjustment rate of approximately 3% to maintain the company's overall compensation competitiveness. In addition, in accordance with the company's Articles of Incorporation, 0.1% to 15% of operating profit is allocated as employee remuneration to reward outstanding performance, boost morale, and enhance work efficiency. The company complies with government labor laws and regularly participates in salary surveys and evaluations of industry salary levels, integrating operating performance to review employee salary standards.

To ensure fairness and transparency in salary policies, Winstek has established a three-member Compensation Committee, which holds meetings twice a year to review the allocation of compensation to directors, supervisors, and employees, and submits proposals to the Board of Directors for approval. For details on the operation of the Compensation Committee, please refer to page 27 of the 2024 Annual Report and the company's website.

- **Remuneration Policy for the Highest Governing Body and Senior Management**

1. The remuneration paid to directors, the President, and Vice Presidents of the company is handled in accordance with the company's Articles of Incorporation and the management salary standards. It is reviewed by the Compensation Committee and approved by the Board of Directors.
2. Directors' and managers' remuneration is processed according to Article 28 of the company's Articles of Incorporation. If there is a profit in the current year, 0.1% to 15% shall be allocated for employee remuneration and no more than 3% for directors' remuneration. The procedure for determining remuneration takes into account the company's overall operating performance, industry risks and development trends, as well as the individual's position, responsibilities, performance achievement rate, contributions to the company, and involvement in company operations. Considerations include the implementation of the company's core values, business management capabilities (e.g., ethical conduct), leadership skills, communication and coordination abilities, and overall management indicators to ensure reasonable compensation. The reasonableness of performance evaluations and compensation is periodically reviewed by the Compensation Committee and the Board of Directors, and the remuneration system is reviewed as needed based on actual operating conditions and relevant laws.
3. For details on compensation and benefits, please refer to pages 11–14 of the 2024 Annual Report.

- **Disclosure of Compensation Information for Full-Time Employees Not in Supervisory Positions**

Path: Market Observation Post System > Summary Reports > Corporate Governance > Employee Benefits and Compensation Statistics > Full-Time Employee Salaries (Non-Supervisory) / Disclosure of Compensation Information for Full-Time Employees Not in Supervisory Positions

6.2.2 Employee Benefits

In accordance with the "Employee Welfare Fund Act," Winstek allocates funds to the Employee Welfare Committee, which oversees a variety of welfare measures to ensure employee well-being. In addition to providing statutory insurance benefits required by law—including Labor Insurance and National Health Insurance—the company also offers supplementary cancer insurance, medical insurance, accident insurance, and group insurance.



Employee Health Care

In compliance with legal requirements, Winstek employs on-site nurses to provide immediate health care services to employees. An annual free health check-up is offered to detect and treat potential health issues early, preventing disease. Additionally, monthly on-site physician services are provided to offer professional health guidance and advice. For employees on work injury or sick leave, a return-to-work evaluation plan is implemented as appropriate. Winstek also partners with designated hospitals and the Qionglin Health Center to conduct smoking prevention campaigns, health seminars, preventive care programs, and cancer screenings to support employee health.



Friendly Childcare Measures

The company has established breastfeeding rooms and designated parking spaces for pregnant employees, giving them priority access. Winstek has also partnered with 22 nearby childcare facilities to provide employees with diverse childcare solutions, helping them balance work and parenting responsibilities.



Emergency Assistance

Winstek has established an emergency assistance policy that allows employees who are unable to work due to serious illness, family long-term care, or property damage to apply for emergency relief funds to ensure their basic living needs are met. In 2024, there were no cases in which serious illness or other reasons prevented employees from working and led to financial hardship.

Other Employee Benefits

Statutory Benefits

- National Health Insurance, Labor Insurance, Unemployment Insurance, Health Checkups, Minimum Wage, Pension, Severance Pay, Occupational Injury Compensation, Sick Leave, Bereavement Payments, Employee Welfare Fund
- Regular Leave, Annual Leave, Maternity Leave, Parental Leave, Paternity Leave, Menstrual Leave, Family Care Leave, Public Leave, Personal Leave
- Services provided by the Employee Welfare Committee

Allowances and Subsidies

- Meal Allowance, Travel Allowance
- Childbirth Subsidy, Marriage Subsidy
- Birthday Gifts, Three Festival Bonuses, Labor Day Bonus
- Hospitalization Subsidy, Funeral Condolence Payments

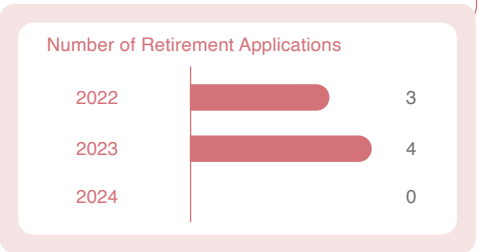
Other Benefits

- Family Day, Meal Subsidies
- Discounts at Convenience Stores and Partnered Shops
- Free Parking

Employee Retirement Pension

In accordance with the Labor Standards Act and the Labor Pension Act, Winstek has designed a retirement pension system to safeguard employees' future pension entitlements. The company contributes 6% of employees' wages monthly to individual pension accounts managed by the Bureau of Labor Insurance according to the contribution tier table. Additionally, defined benefit pensions are continuously contributed to the statutory accounts to ensure employees' financial security after retirement.

Number of Retirees in the Past Three Years



Parental Leave

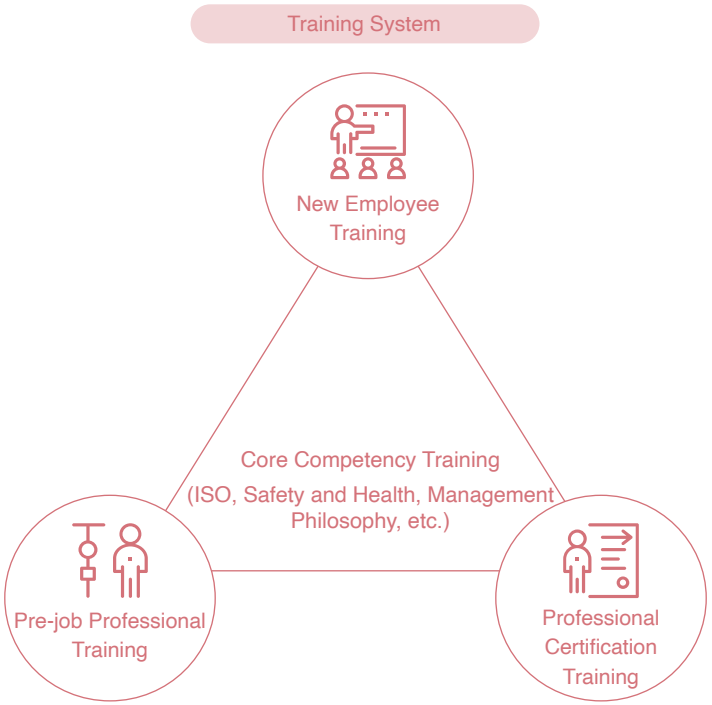
IWinstek complies with government regulations allowing all eligible employees, regardless of gender, to apply for parental leave. The following table summarizes the number of applications and returns to work in the past two years:

Category \ Gender	2023			2024		
	Female	Male	Total	Female	Male	Total
Number of Employees Eligible for Parental Leave (A)	13	27	40	14	34	48
Number of Actual Applicants (B)	5	0	5	4	2	6
Application Rate (C = B/A)	38.46%	0%	12.50%	28.57%	5.88%	12.50%
Number of Employees Expected to Return This Year (D)	8	0	8	4	2	6
Number of Actual Returns (E)	4	0	4	2	1	3
Return Rate (F = E/D)	50.00%	0%	50.00%	50.00%	50.00%	50.00%
Number of Returns in Previous Year (G)	4	0	4	4	0	4
Number of Employees Remaining After One Year (H)	3	0	3	3	0	3
Retention Rate (I = H/G)	75.00%	0%	75.00%	75.00%	0%	75.00%

Notes:
According to Article 16 of the Gender Equality in Employment Act, employees may apply for parental leave until each child reaches three years of age.
Number of employees eligible for parental leave in 2023 = from 2020 to 2023
Number of employees eligible for parental leave in 2024 = from 2021 to 2024

6.3 Talent Cultivation and Development

To equip employees with the necessary job skills, Winstek encourages each department to arrange internal or external training courses based on their needs, while flexibly adjusting according to individual employee requirements. Effective career development programs are provided, and professional instructors are periodically invited to deliver specialized skills and technical training to help employees enhance their professional capabilities.



6.3.1 Continuing Education and Training System

Every year, based on the company's operational plan, an annual training plan and training system are developed (as shown in the adjacent figure), covering new employee orientation, pre-job professional training, and professional certification training. Training topics include company history, organizational structure, business philosophy, corporate culture, ethical standards, labor and human rights laws, regulations and policies, green environmental concepts, quality systems, occupational health and safety, manufacturing process overview, as well as company environment and employee benefits. Furthermore, to assist employees in understanding the workplace environment and policies, mandatory general and professional competency courses are arranged after onboarding according to position and job level, aiming to enhance employee skill development at all levels. Through the training management system, course implementation progress is effectively tracked and managed to improve training efficiency and outcomes, cultivating talent aligned with organizational development needs, strengthening core competitiveness, and achieving sustainable growth. The table below summarizes the average training hours per employee over the past two years:

Hours / Category		2023		2024	
		Total Hours	Average Training Hours per Employee	Total Hours	Average Training Hours per Employee
Gender	Male	114,260.10	242.08	59,091.30	125.19
	Female	59,925.00	120.57	57,557.10	115.81
Job Category	Direct	50,547.20	144.42	73,965.10	187.73
	Indirect	111,316.50	286.90	41,019.30	107.66
	Supervisor	12,321.40	66.60	1,664.00	8.58
Total		174,185.10	188.72	116,648.40	120.38

Notes:
1.Average Training Hours for Male Employees = Total Training Hours of Male Employees / Number of Male Employees at Year-End
2.Average Training Hours for Female Employees = Total Training Hours of Female Employees / Number of Female Employees at Year-End
3.Average Training Hours for Direct Employees = Total Training Hours of Direct Employees / Number of Direct Employees at Year-End
4.Average Training Hours for Indirect Employees = Total Training Hours of Indirect Employees / Number of Indirect Employees at Year-End
5.Average Training Hours for Supervisors = Total Training Hours of Supervisors / Number of Supervisors at Year-End
6.Average Training Hours per Employee = Total Training Hours / Total Number of Employees at Year-End

6.3.2 Performance Management and Employee Development

Through a formalized performance appraisal system, Winstek strengthens its human resources framework to enhance overall organizational effectiveness and competitiveness. Performance evaluations are conducted annually or quarterly based on job titles. Supervisors execute fair, reasonable, and objective assessments following operational guidelines, comprehensively evaluating employee work performance, attendance records, job responsibilities, and results. These evaluations serve as the basis for salary adjustments—including base salary, meal allowances, special allowances—and bonus payments. New employees undergo an initial appraisal after three months of employment to help supervisors and colleagues clearly understand the company's expectations regarding behavior, result orientation, and personality traits, ensuring employees quickly integrate into teams and align with corporate goals.

The performance appraisal system not only helps employees clearly understand their roles and objectives but also emphasizes consensus building between supervisors and subordinates on work goals. The system integrates both evaluative and developmental functions, providing specific feedback and growth suggestions through performance discussions. This encourages continuous learning, professional advancement, and potential development to handle higher responsibilities.

In 2024, 100% of employees subject to appraisal participated in the performance evaluations, with strict adherence to gender equality principles, ensuring no disparities based on gender. Additionally, the company uses an internal recommendation system to appoint management personnel, ensuring talent is promoted appropriately and further discovering and nurturing key talents within the organization.

Overall, Winstek leverages the performance management system to motivate and guide employees, strengthen strategic human resource management, assist employees to become capable assistants to supervisors and core corporate forces, and continuously promote steady development and sustainable growth.

Number of Promotions Through Performance Appraisals in the Past Three Years



6.4 Commitment to Human Rights

Policy: Diversity, Equality, and Human Rights Protection

Management Approach

Goals and Targets

We are committed to creating a human-rights-friendly workplace that respects diversity, achieves equality, and promotes inclusion, fostering an organizational culture that is challenging and supports continuous learning.

Commitment

By employing due diligence and early warning communication methods with a core focus on humane treatment, we proactively prevent discrimination, workplace bullying, and other unlawful violations, creating a safe working environment that upholds gender equality, diversity respect, and human rights protection.

Management Measures

- All employees, regardless of gender, race, religion, political affiliation, nationality, or other factors, are equally entitled to employment and training opportunities.
- Welfare funds are allocated in accordance with the "Worker's Welfare Fund Act" to participate in labor insurance and health insurance.
- Any form of forced labor and exploitation is strictly prohibited, ensuring all labor conditions comply with legal and human rights standards.
- Anti-workplace bullying and sexual harassment prevention measures are promoted, along with providing friendly reporting channels and handling mechanisms to prevent unlawful violations.

Winstek with labor regulations and has established management measures for foreign workers, demonstrating its commitment to protecting employees' labor rights and interests.

The company is committed to adhering to relevant labor laws and regulations, while referencing international labor conventions and the Responsible Business Alliance (RBA) Code of Conduct to establish a comprehensive labor and human rights management system. Winstek regularly conducts forced labor risk assessments through the "Labor and Ethics Risk Assessment Form," with the results consistently evaluated as low risk. To ensure the protection of labor and human rights, the company has formulated relevant policies and codes covering key issues such as working hours and wages, humane treatment, non-discrimination, prevention of workplace bullying, and freedom of association. These also include measures to prevent involuntary labor, prevent sexual harassment, protect maternity rights in the workplace, and safeguard employees from unlawful harm during duty.

Through institutionalized management and continuous improvement mechanisms, Winstek actively fosters a fair, safe, and respectful working environment, fulfilling its commitment to labor and human rights.

Indicator	Human Rights Item	Target	2024 Implementation Status
Avoidance of Child Labor	• No employment of child labor • Young workers under the age of 18 are not allowed to engage in work that may endanger their health or safety, including night shifts or overtime	• No child labor employed • No night shifts or overtime for young workers	No child labor or young workers employed
Non-Discrimination	Number of discrimination-related disputes and complaints	No incidents of discrimination	No incidents of discrimination
Freedom of Association	Respect employees' rights to freedom of association and collective bargaining; operations with significant risks to these rights have been identified	No violations of freedom of association	No violations of freedom of association
Forced Labor	Prohibit all forms of forced labor; operations with a high risk of causing forced or compulsory labor disputes have been identified, and actions have been implemented to help eliminate such risks	No incidents of forced or compulsory labor occurred	No incidents of forced or compulsory labor occurred
Elimination of Workplace Violence and Unlawful Infringements	Prohibit all forms of discrimination, harassment, and retaliation	No incidents of rights infringement	• All managerial personnel completed the self-assessment checklist • Company-wide employee training and awareness campaigns conducted • Company-wide employee training and awareness campaigns conducted

To fulfill the company's commitment to labor and human rights, Winstek has established the "Recruitment and Employment Management Guidelines," which clearly prohibit the use of child labor and set protective standards for young workers, including restrictions on night shifts. Regarding foreign workers, in addition to complying with applicable labor laws, Winstek has formulated specific regulations for the management of international labor brokers and foreign employee living arrangements to ensure their labor rights are protected.

The Human Resources Department regularly conducts forced labor risk assessments. In the event of any violations, relevant information will be disclosed to the responsible supervisors, and reminders will be issued to prevent recurrence of similar incidents.

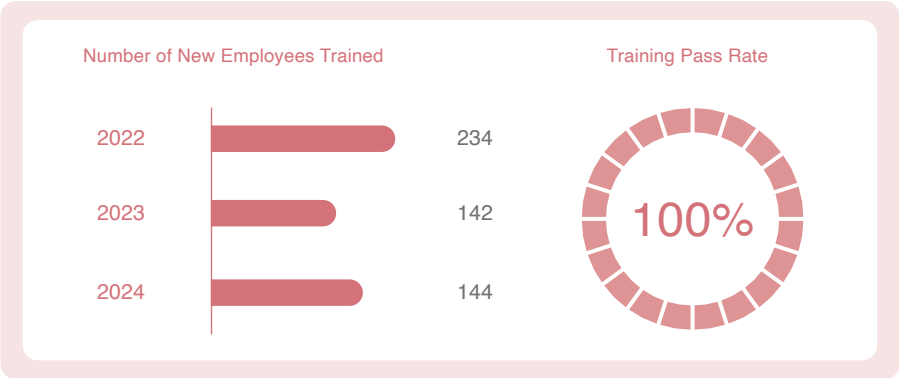
To enhance employee awareness of labor rights and corporate social responsibility, the Human Resources Department serves as the dedicated unit for human rights management and is responsible for organizing onboarding training for new employees. In 2024, Winstek promoted various training activities related to human rights protection, including six health promotion courses and two general courses on creating a friendly workplace. A total of 2,015 participants completed the training, accumulating 1,061 training hours. The training program arrangements were as follows:



On the day of onboarding, a 30-minute session is provided to promote corporate social responsibility and labor rights policies. Through videos, presentations, and explanations by staff, new employees are introduced to relevant regulations, personal rights, and the company's grievance mechanisms.

Upon completion of the training, a written test is conducted to ensure employee understanding of the content. Employees who do not meet the passing criteria are required to retake the training to reinforce their knowledge of labor and human rights protection.

Recent results of training implementation



In 2024, no significant operational changes occurred. In the event of any major operational changes, Winstek will comply with Article 16 of the Labor Standards Act by providing advance notice of 10, 20, or 30 days, depending on the employee's length of service, as required by law.

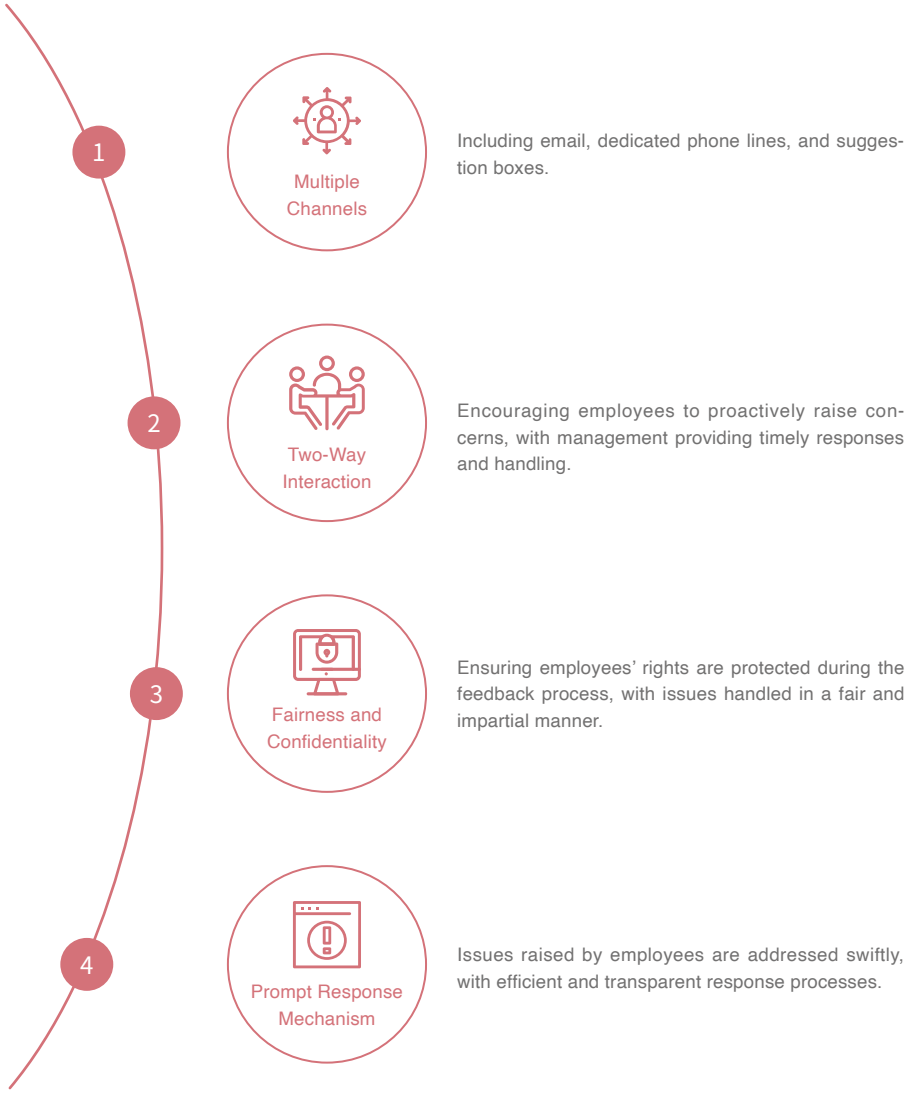
6.5 Labor-Management Communication

Winstek values employees' voices and actively fosters a harmonious and trusting labor-management relationship by providing diversified communication channels to facilitate coordination and consensus between both parties. Since its establishment, Winstek has maintained harmonious labor-management relations and has never experienced losses due to labor disputes. The likelihood of future losses resulting from labor disputes is estimated to be very low.

▪ Diversified Labor-Management Communication Channels

To ensure the smooth operation of communication mechanisms, the company has established and operates the following labor-management communication bodies in accordance with legal requirements: Labor-Management Meetings, Employee Welfare Committee, Occupational Safety and Health Committee, and Labor Retirement Fund Supervisory Committee. These organizations are filed with and approved by competent authorities and operate regularly. In both the Employee Welfare Committee and Occupational Safety and Health Committee, labor representatives outnumber management representatives to ensure employees' participation rights are fully implemented. Moreover, through Labor-Management Meetings, employee representatives convey suggestions and opinions on specific issues from colleagues. Discussions and negotiations during these meetings help reach consensus with the company, effectively promoting two-way communication between policy and practice. Each communication platform performs its duties, jointly creating a cooperative foundation for mutual benefit between labor and management.

The company has also established a comprehensive employee feedback and grievance mechanism with the following features:



Winstek respects employees' legal rights to freedom of assembly and association and neither opposes nor interferes with employees' lawful organization or participation in related groups. The numbers of labor and management representatives in the labor-management communication organizations in 2024 are shown in the table below:

Communication Organization	Number of Labor Representatives	Number of Management Representatives
Labor-Management Meeting	10	10
Occupational Safety and Health Committee	10	20
Employee Welfare Committee	16	2
Labor Retirement Fund Supervisory Committee	2	5

▪ Operation of Labor-Management Meetings

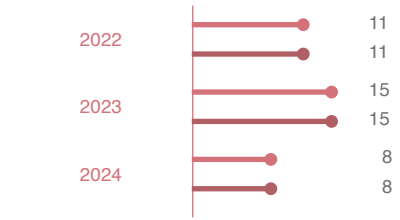
Winstek has established labor-management meetings as a formal consultation system to promote cooperation and coordinate relationships between labor and management. The meetings are composed of 5 management representatives and 5 labor representatives. Labor representatives are elected by all employees through voting, with guaranteed seats reserved for both male and female representatives to ensure diverse voices are fully expressed. Meetings are held quarterly, aiming to prevent labor disputes through autonomous, equal, and open dialogue mechanisms, fostering consensus and jointly solving problems.

▪ Employee Suggestion Box and Grievance Protection Mechanism

To provide employees with a safe channel to express their opinions, the company has installed suggestion boxes in prominent and some discreet locations at the workplace and dormitories. Employees can submit suggestions, raise issues, or file complaints through these boxes, with the option to remain anonymous.

The company encourages employees to report issues through proper management channels. It strictly prohibits any form of retaliation against employees who provide suggestions or participate in investigations, including but not limited to dismissal, demotion, discrimination, harassment, blacklisting, intimidation, or any other adverse employment actions.

Employee Complaints in the Past Three Years



Response Method

Depending on the nature of each case, responses are provided either individually or through anonymous announcements.

6.6 Occupational Safety and Health

▌Material Topic ▌Occupational Safety and Health

Safety and Health Policy: A Safe, Healthy, and High-Quality Work Environment with Zero Occupational Accidents

Management Approach

Goals and Targets

Through institutionalized management and preventive mechanisms, we continuously improve occupational safety and health (OSH) performance. Short-, medium-, and long-term goals have been set regarding health check-up participation rate, major occupational injury accidents, and occupational diseases (see the beginning of this Chapter for details).

Commitment

Through due diligence and early-warning communication mechanisms, providing employees with a safe, healthy, and quality workplace, while also ensuring the safety of contractors and visitors entering the facility.

Management Measures

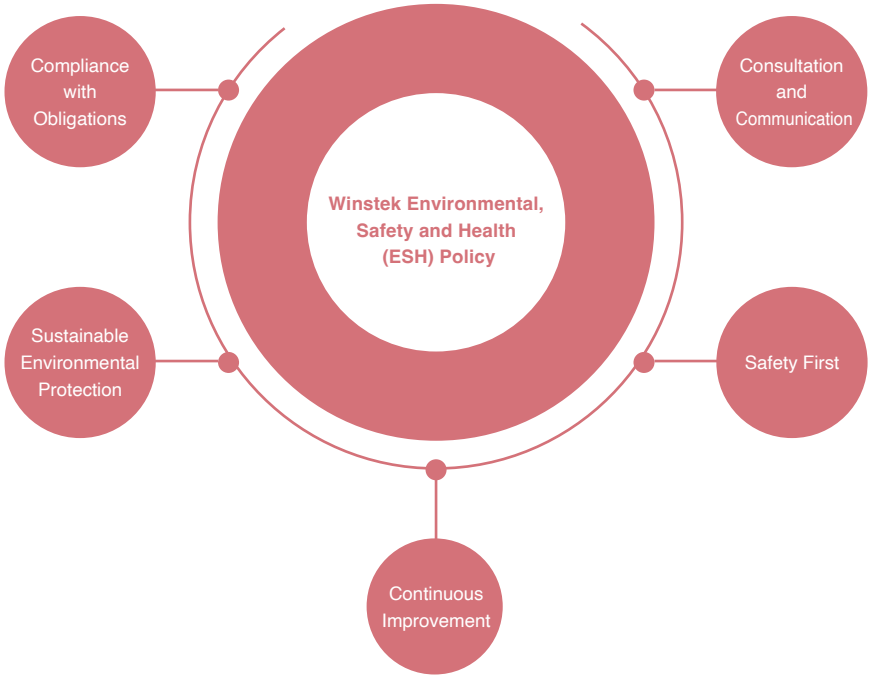
- ◉ Implement systematic risk control and hazard prevention in accordance with the ISO 45001 Occupational Health and Safety Management System and related OSH regulations.
- ◉ Comply with OSH laws and other requirements, and continuously improve hazard identification, risk assessment, and control measures.
- ◉ Enforce an automatic inspection system, regularly conduct OSH audits and on-site inspections to enhance real-time response capabilities.
- ◉ Regularly conduct occupational safety and health training, emergency response drills, and workplace environment monitoring to raise employees' safety awareness and emergency preparedness.
- ◉ Promote health promotion initiatives and workplace health management, focusing on employees' physical and mental well-being to prevent occupational diseases.
- ◉ Establish smooth employee consultation and participation mechanisms to foster a positive safety culture in the workplace.

Winstek is committed to providing employees with a safe, healthy, and high-quality working environment, while also ensuring the safety of contractors and visitors. In accordance with the ISO 45001 Occupational Health and Safety Management System and relevant OSH regulations, the company has established Occupational Safety and Health Work Guidelines to assist departments in identifying operational hazards, developing safe work standards, and preventing potential accident risks.

Winstek obtained OHSAS 18001 certification for its Occupational Health and Safety Management System in 2006 and successfully transitioned to ISO 45001 in 2021, passing third-party verification. The company continues to apply the PDCA (Plan-Do-Check-Act) management cycle to ensure the continual improvement and effective implementation of the system. Internal audits and third-party audits are conducted regularly to ensure the OSH system remains compliant with standards and aligns with actual operations.

To ensure minimal environmental impact during work processes, Winstek adopts the best available technologies in health and hazard control. The company is committed to complying with relevant laws and high-standard safety practices to meet all applicable environmental, health, and safety (EHS) standards and other requirements.

Environmental objectives are established and implemented through internal and external communication, advocacy, and operational reviews, with the aim of preventing workplace hazards and reducing environmental impact. We strive to enhance energy efficiency, reduce greenhouse gas emissions, promote source reduction, implement circular economy practices, and ensure effective resource utilization. Continuous development of green production technologies is pursued in line with the Montreal Protocol and hazardous substance management requirements.



We establish consultation and communication channels to strengthen engagement with personnel, suppliers, contractors, neighboring communities, and stakeholders, and to convey EHS policies and related requirements effectively.

We proactively identify potential risks and implement an autonomous inspection system to achieve the goal of zero accidents.

We continuously evaluate, review, and improve our performance in environmental protection and occupational safety and health, aiming to minimize the impact of production activities on the environment and employee safety. We are committed to environmental protection and the prevention of occupational accidents.

▪ Occupational Safety and Health Professional Certifications

During the construction of new facilities or the renovation of existing ones, relevant departments including manufacturing, management, IT, and EHS conduct safety and health risk assessments. In accordance with regulatory requirements, the EHS Office assigns a sufficient number of qualified personnel holding professional safety and health certifications. The number of certified OSH personnel and statutory license holders in 2024 is listed below:

Certified Safety and Health Manager 1	Safety and Health Administrator (Class B Technician) 5	Occupational Health Nurse 1	Responsible Safety and Health Supervisor (Category A) 2
Fire Prevention Manager 1	First Aid Responder 49	Security Supervisor 3	Security Inspection Officer 2
Forklift Operator (over 1 ton) 21	Radiation Protection Personnel 16	Supervisor for Designated Chemical Substances Operations 12	Supervisor for Organic Solvent Operations 11
Aerial Work Platform Operator 2	Supervisor for Oxygen-Deficient Work 1	Supervisor for Lead Operations 2	High-Pressure Gas Equipment Operator (Designated Equipment) 2

▪ Occupational Safety and Health System & Self-Inspection Management

Winstek has established an Occupational Safety and Health (OSH) system in accordance with legal requirements, covering a wide range of activities including: OSH management systems and training, autonomous inspection of production equipment, workplace environment monitoring, internal safety and health audits, health examinations and medical care, emergency response and drills, occupational injury management, legal reporting, and contractor management and construction audits.

To effectively prevent operational risks, Winstek has implemented the following self-management measures:

Institutionalized Personnel Training

Including pre-employment training, on-the-job training, and certification programs.

Risk Identification and Tiered Management

Regular evaluation of potential operational risks, classification, and the development of corresponding protective strategies.

Standardized Equipment Safety Procedures

Establishment of standard operating procedures (SOPs) to ensure safe use of machinery and equipment.

Personal Protection and Environmental Monitori

Provision of appropriate personal protective equipment (PPE), regular workplace environment monitoring, and employee health checks.

Enhanced Disaster Prevention and Emergency Response

Execution of emergency response drills and evacuation exercises to strengthen real-time crisis response capabilities.

Medical Support and Post-Disaster Management

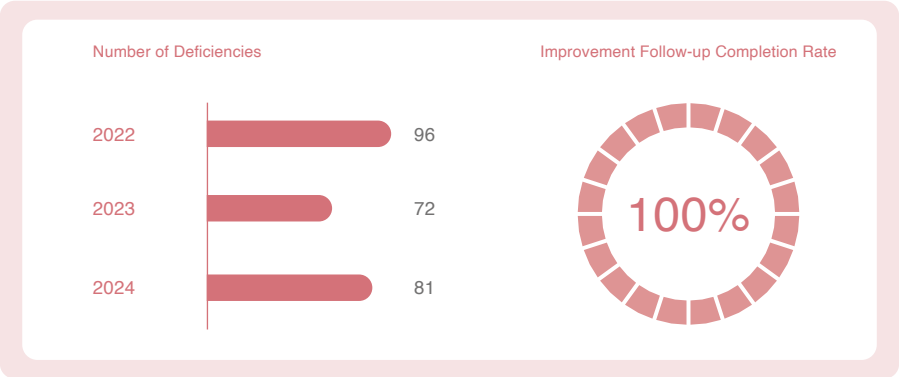
Immediate provision of medical assistance and occupational injury investigation and handling in the event of incidents to prevent recurrence.

During the planning and construction of new or renovated facilities, safety and health considerations are integrated from the outset in accordance with local regulations, international standards, and internal company guidelines. The EHS Office oversees the planning, auditing, and improvement of safety and health aspects to ensure that hardware and facility designs incorporate safety measures from the source, effectively preventing hazards.

In operational OSH management, Winstek also emphasizes: control of high-risk tasks, contractor access and construction safety management, chemical safety management, and occupational incident analysis and statistics. Comprehensive measures such as workplace environment monitoring, emergency response procedures, and regular fire drills are planned to ensure that even in emergencies, the risk of harm to personnel, property, the environment, and operations is minimized.

To ensure the effectiveness of improvement actions and enhance risk prevention mechanisms, Winstek has implemented a system of scheduled and unscheduled inspections/audits by supervisors. These inspections cover workplace environments, operational processes, and employee behavior. Through onsite inspections and real-time feedback, potential issues are identified early and corrective actions taken promptly, improving working conditions, reducing operational risks, and reinforcing employee awareness and engagement in safety and compliance. This mechanism has been integrated into daily management and aligned with ESG continuous improvement initiatives as a long-term strategy to prevent recurrence. In 2024, all deficiencies and anomalies identified were corrected by the responsible units according to improvement plans and recommendations. Follow-up verifications confirmed that all corrective measures had been implemented, and all deficiencies were fully resolvd.

Number of Deficiencies Found in Recent Years Through Self-Inspections



▪ Occupational Safety and Health Training

To ensure that new employees are familiar with company operations from day one, Winstek provides Occupational Safety and Health (OSH) training during employee onboarding. Assessments are conducted based on training content to promote awareness of OSH and safe working practices.

Recent OSH Training Overview

Annual Training Hours and Related Metrics / Training Category	2023			2024		
	Sessions	Participants	Total Training Hours	Sessions	Participants	Total Training Hours
New Employee OSH Training	76	581	1,162	66	574	1,148
On-the-Job Employee OSH Training	77	77	824	72	103	705
Emergency Response Training	6	1,895	1,963.5	6	2,063	2,475
Total	159	2,553	3,949.5	144	2,740	4,228
Average Training Hours per Employee	4.28			4.43		

Notes:
Average training hours per employee = Total annual training hours / Number of employees at year-end

▪ Autonomous Inspections and Workplace Environment Monitoring

In addition to routine inspections conducted by employees and internal/external audits by relevant departments, Winstek commissions third-party impartial agencies to perform safety inspections and verifications on facilities, equipment, and machinery—such as elevators, electrical installations, buildings, and fire safety systems. The company has established an "Industrial Safety and Health Management Operating Procedure," under which workplace environment monitoring is conducted semiannually. These assessments monitor employees' actual working conditions and evaluate their exposure to physical and chemical hazards to ensure the safety and comfort of the working environment. All testing results in 2024 complied with relevant regulatory requirements.

▪ Emergency Response and Drills

Employees are Winstek's most valuable asset. To minimize disaster impacts, the company has established an in-house firefighting team and developed a "Disaster Emergency Response Procedure Manual." Each year, Winstek conducts various scenario-based evacuation and emergency drills, including fire, earthquake, chemical spills, civil defense, emergency medical response, and Emergency Response Team (ERT) exercises. Local fire departments are also invited to the site to provide instruction and observe drill effectiveness. Improvement actions are taken based on observations. In addition, regular traffic safety campaigns are held to increase employee participation and compliance, minimizing the impact of disasters on both employees and the company.

The Emergency Response Center is equipped with the following:

Response Information	Fire & Life-Support Monitoring Systems
Site layout plans, evacuation route maps, emergency response management procedures.	Fire protection system, gas detection system, emergency smoke extraction system, surveillance and video systems, chemical emergency shut-off system, public address system, etc.

Response Equipment	First Aid Facilities
Protective clothing, personal protective equipment (PPE), respiratory protection, spill control materials, warning devices, etc. To ensure business continuity even if the main Emergency Response Center is impacted by a disaster, basic response kits with essential information and materials are also placed in accessible and strategically safe locations.	In line with emergency medical guidelines, Winstek provides AEDs (automated external defibrillators), emergency showers, eyewash stations, and first aid kits at work sites.

Winstek's Emergency Response Protection



Emergency Response Training Photos

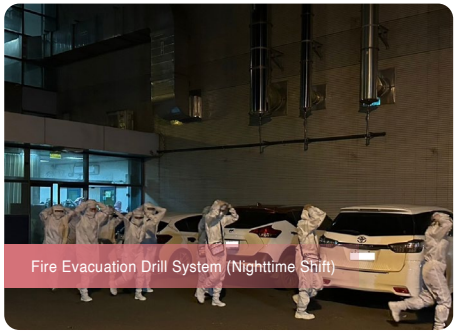

Fire Evacuation Drill System (Daytime Shift)


Fire Evacuation Drill System (Nighttime Shift)


Traffic Safety Awareness Campaign


Fire Alarm Control Panel Operation Training


Earthquake Evacuation Drill (Daytime Shift)


Fire Evacuation Drill System (Nighttime Shift)


Fire Extinguisher Operation Training


Fire Extinguisher Operation Training


Emergency First Aid Training


Chemical Spill Response Drill


SCBA (Self-Contained Breathing Apparatus) Training

Winstek has been awarded “Excellence” and “Outstanding Excellence” certificates for several consecutive years by the Hsinchu County Government Civil Defense Corps, in recognition of its training achievements.

▪ Hazard Identification, Opportunities and Risk Assessment

Interdepartmental hazard identification teams are established to identify potential routine and non-routine hazards related to departmental operations, areas, equipment, and physical or psychological conditions of personnel. Risk assessments are conducted by employees and serve as the basis for occupational safety and health system risk control, incident prevention, and continuous improvement. In 2024, a total of 16 departments participated, identifying 671 hazard factors and implementing corresponding control measures.

2023	Next Year's Improvement Plan
Medium and High-Risk Hazard Factors : 2 items	(1) Conduct regular traffic safety campaigns to reduce employee traffic accidents (2) Replace outdated air compressors and chillers (3) Install solar photovoltaic systems

2024	Next Year's Improvement Plan
Medium and High-Risk Hazard Factors : 3 items	(1) Conduct regular traffic safety campaigns to reduce employee traffic accidents (2) Implement “sludge resource reuse” to reduce carbon emissions (3) Replace air pollution control equipment to reduce VOC emissions concentration

▪ Occupational Injury Management

Winstek places great importance on the root causes of every occupational injury and has established a comprehensive incident reporting and handling procedure through the “Accident Handling and Investigation Guidelines.” In the event of an incident, relevant departments must follow the prescribed reporting and response procedures. The Safety and Health Office, labor representatives, and department supervisors jointly conduct investigations and analyses to identify root causes, clarify the relationship between the incident and the work performed, and develop corrective and preventive measures. If recurrence occurs, the effectiveness of the existing measures is re-evaluated.

To strengthen the prevention of occupational injuries, Winstek continues to implement worksite observation, training, workplace inspections, and internal/external audits to reduce potential operational hazards and environmental risks, and to enhance employees' overall safety awareness.

In addition to in-factory risk control, Winstek also emphasizes employees’ commuting safety. Through irregular unit meetings and bulletin board announcements, the company promotes defensive driving and traffic safety education to reduce the risk of traffic accidents during commuting.

Occupational Injury Statistics in Recent Years

Year	2022	2023	2024
Number of Reported Cases (cases)	0	0	0
Disabling Injury Frequency Rate (FR)	0	0	2.24
Disabling Injury Severity Rate (SR)	0	0	2
Frequency-Severity Index (FSI)	0	0	0.06
Occupational Fatality Rate	0	0	0
Occupational Diseases (cases)	0	0	0

Notes:
Occupational injury statistics exclude traffic accidents.
Disabling Injury Frequency Rate (FR) = Total number of disabling injuries / Total work hours × 1,000,000
Disabling Injury Severity Rate (SR) = Total lost workdays due to disabling injuries (excluding fatalities) / Total work hours × 1,000,000
Frequency-Severity Index (FSI) = √(FR × SR / 1,000)
Occupational Fatality Rate = Number of fatalities due to occupational injuries / Total work hours × 1,000,000

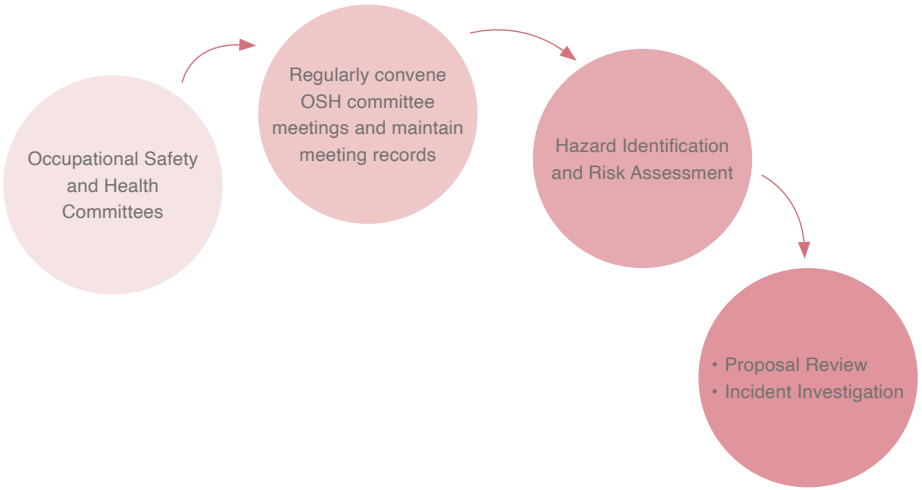
Causes and Improvement Measures of Occupational Injuries in 2024

Fall	Fast walking or jogging in the workplace	Improvement Measures	Promote the prohibition of fast walking or jogging to avoid fall-related hazards
Fall	After signing a document, the employee did not turn around before stepping back and failed to notice an oncoming vehicle. The employee showed low awareness of environmental risks.	Improvement Measures	・Encourage yielding and mutual reminders in confined workspaces ・Enhance safety awareness campaigns

▪ Communication and Consultation

Employees within the company may raise occupational safety and health (OSH) concerns, request consultations, or provide feedback at any time through available communication channels such as telephone, email, and the employee suggestion box. They may also express opinions through the labor representatives, who will bring these topics to the Occupational Safety and Health Committee meetings for discussion. Regular OSH training sessions are held on-site, and safety and health information is shared and promoted through email announcements and other channels.

Both Winstek Semiconductor Co., Ltd. and Winstek Semiconductor Technology Co., Ltd. have established Occupational Safety and Health Committees. The General Manager serves as the Chairperson of the Committee. In accordance with the law, labor representatives are elected to provide a formal channel for face-to-face communication between management and employees on environmental, safety, and health issues. Committee meetings are held quarterly to discuss matters related to occupational safety and health, and implementation measures are reviewed and updated as necessary.



For external communication and advocacy, stakeholders may express their occupational safety and health (OSH) concerns through various channels (such as telephone, email, annual supplier conferences, or contractor toolbox meetings). These concerns are recorded and addressed by the OSH management unit. We also take every opportunity to communicate the company's safety, health, and environmental policies to customers, contractors, suppliers, and other stakeholders, in order to prevent and mitigate potential negative impacts on occupational safety and health.

6.7 Health Promotion

▪ Health Promotion

The company is committed to promoting workplace health. Beyond complying with the basic legal requirements for labor safety and health management, the company further invests resources and care into cultivating health awareness, promoting health activities, providing guidance on healthy diets, and managing workplace health to safeguard the physical and mental well-being of every employee. Our health promotion covers the following five key areas: health care and medical support, ergonomic hazard assessment and management, prevention of abnormal work loads, suitability assessment for middle-aged and older workers, and protection and management of maternal health.

Health Promotion Measures

Health Awareness

- Education and announcements on prevention of infectious diseases
- Promotion of epidemic prevention concepts and response
- Promotion of screening for four major cancers
- Arrangement of COVID-19 and influenza vaccinations

Health Activities

- Fitness exercise classes, healthy diet lectures
- Formation of clubs for badminton, hiking, camping, cycling, etc., with subsidies provided
- Walking activities
- Factory anniversary celebrations
- Family day events

Healthy Diet

- Ingredients, seasonings, and oils all comply with national certified qualified products
- No use of flavor enhancers
- Low oil, low sugar, low sodium
- Calorie labeling
- Encouragement to bring reusable eco-friendly tableware
- Provision of healthy meal options
- Regular food safety testing for group meals

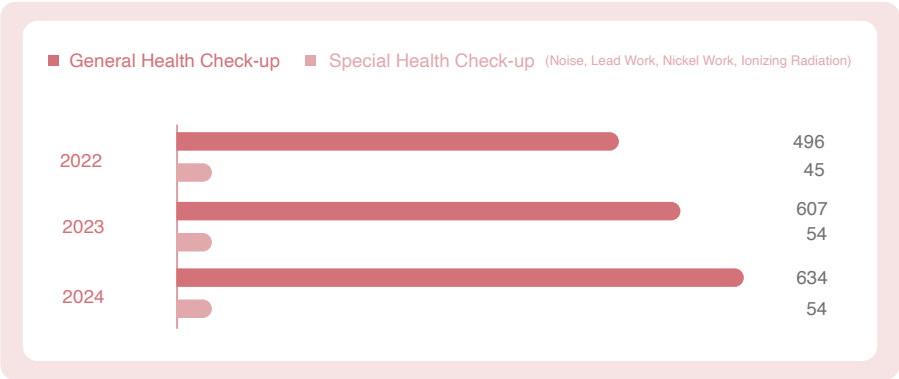
Health Management

- Employee health check-ups
- Special operations health examinations
- Prevention and improvement of ergonomic hazards
- Protection and management of maternal health
- Assessment and management of abnormal workload hazards
- Assessment and management of suitable work for middle-aged and older employees
- Health grading management and health guidance
- Prevention of occupational diseases and workplace risk visits, risk identification and management, and assistance in job placement recommendations

▪ Health Care and Medical Attention

The company values employee health management, exceeding regulatory requirements. Every year, free health check-ups are provided for employees, and special health examinations are arranged for those engaged in particularly hazardous health-related operations. Health check results are statistically analyzed to identify potential disease-causing factors. Based on health risk levels, graded management is implemented to monitor high-risk groups, promote workplace health, and prevent occupational diseases, providing employees with comprehensive medical care services.

Health Check Categories and Participation Numbers in the Past Three Years



Notes:Examination items are conducted in accordance with the Labor Health Protection Regulations.

According to the health check results from the past two years, the diagnosis rates of the three highs (hypertension, hyperlipidemia, diabetes) and metabolic syndrome are shown in the figure below. The diagnosis rates of hyperlipidemia and high cardiovascular risk groups show a downward trend, while the other items have slightly increased, but the increase rate is within 0.9%. The company actively promotes various health promotion measures, including holding health seminars to promote correct health knowledge, offering physical fitness exercise courses to increase employee activity levels, and providing low-oil, low-sugar, and low-sodium meal options through group catering to reduce the risk of chronic diseases. In the future, we will continue to strengthen health management and prevention mechanisms, hoping to gradually improve employee health levels.

Diagnosis rates of the three highs and metabolic syndrome in health checks over the past two years



In addition, the company has dedicated occupational health service medical personnel who proactively assist in arranging consultations for employees with abnormal health check results, maternal health protection, abnormal work load, and health management for middle-aged and senior employees. For those classified under Level 3 management or higher, on-site physicians conduct comprehensive evaluations and provide employees with more comprehensive health guidance based on their health status and job nature.

General Health (Physical) Check-up Classification Management

	Follow-up Frequency	Management Measures
1st Level Management	1 year	• Regular health care and promotion • Regular health check-ups
2nd Level Management	6 months	• Regular health care and promotion • Regular health check-ups
3rd Level Management	3-6 months	• Appropriate health consultation interviews • Regular follow-up and care records
4th Level Management	1 month	• Cases listed as target groups for in-plant health promotion activities • Health consultation interviews, regular follow-up and care records
5th Level Management	Priority improvement	• Assess severity of employee's illness and notify for re-examination follow-up • Job function evaluation, job redesign for suitability recommendations

Special Hazardous Health Work Classification Management

	Annual number of people	Management Measures
1st Level Management	43	• Physician's overall assessment: No abnormalities • Provide individual health guidance to the worker
2nd Level Management	11	• Physician's overall assessment: Abnormality, unrelated to work • Physician will specify tasks unsuitable for the worker and other necessary handling and precautions • Provide individual health guidance to the worker
3rd Level Management	0	• Physician's overall assessment: Abnormality, unable to determine correlation with work; further evaluation by an occupational medicine specialist is required • Occupational medicine specialist should reclassify according to evaluation results and complete reporting within 30 days of follow-up examination
4th Level Management	0	• Physician's overall assessment: Abnormality related to work • If occupational medicine specialist evaluates that exposure to workplace hazards still exists, hazard control and related management measures should be implemented

▪ Sustainable Healthcare Partnerships

To improve employees' access to medical care and quality of life, the company has signed agreements with two professional medical institutions, offering discounted medical fees and comprehensive healthcare services. This helps alleviate employees' life pressures and promotes a good doctor-patient relationship.

▪ Attention to Statutory Infectious Diseases

In response to seasonal flu (such as H1N1, Influenza A, B) and emerging infectious diseases (such as COVID-19), the company acts prudently. Every year, it collaborates with county and city health authorities to arrange medical personnel to provide flu vaccinations on-site, effectively reducing the risk of infectious disease transmission in the workplace. Additionally, epidemic prevention information is posted on bulletin boards to raise employee health awareness and self-management ability, accumulating experience in epidemic response and strengthening the company's resilience in both routine and emergency situations.

▪ Ergonomic Hazard Assessment and Management

To reduce ergonomic health risks caused by poor working postures, repetitive motions, or inappropriate operating environments, the company controls from the source. It provides ergonomic safety education and training for employees concerning production area machinery design and handling operations, enhancing correct posture and risk awareness. Projects promoting ergonomic assessment and improvement include introducing better equipment for machine maintenance work, such as lifting devices, lift carts, and jigs for replacing components, helping to reduce maintenance workload.

The company reviews the use of fully and semi-automated auxiliary equipment to reduce workplace hazards. For work arrangements, task scheduling and personnel rotation are managed via the MES system to avoid prolonged high workload operations. For employees who must use microscopes long-term for visual inspection, image-assisted inspection equipment is gradually introduced to reduce manual work and visual strain, with vision tracked annually during health checkups. To prevent musculoskeletal disorders triggered by repetitive tasks, occupational health personnel annually conduct surveys assessing body aches and the impact on work for all employees in conjunction with annual health examinations. High-risk groups are managed based on these assessments, and the Occupational Safety and Health Office, together with unit supervisors, conducts workplace visits to identify ergonomic risks and develop improvement plans to reduce long-term occupational injury risks.

▪ Maternal Health Protection and Management

In accordance with the "Gender Equality in Employment Act," the company provides statutory protections such as prenatal check-up leave, maternity leave, paternity leave, and parental leave. Furthermore, it builds a friendly workplace environment by setting up lactation rooms and refrigeration facilities to assist female employees in smoothly returning to work after childbirth and continuing breastfeeding.

To protect pregnant and breastfeeding women from potential workplace hazards, the company has established a comprehensive maternal health protection management process. It eliminates tasks that pose maternal health risks and conducts qualitative and quantitative risk assessments. Taking individual differences into account, it classifies employees into general management and graded management categories. A contracted occupational physician performs comprehensive evaluations and implements on-site adjustments and necessary protective measures to ensure maternal health and workplace safety.

Additionally, the company provides reserved parking spaces for pregnant employees and maternal-related preferred stores. Regular surveys are conducted to understand their needs, and pregnancy and childcare information is provided before maternity leave, demonstrating care and support for female employees and promoting a workplace culture of gender equality and diversity inclusion.

Photo of lactation room





▪ Annual Highlights of Health Promotion Execution



Special Health Check-up

Number Assessed

54

individuals were examined

100%

examination rate

Results

All classified as Level 1 or Level 2 management

Follow-up Status

No follow-up required



General Health Check-up

Number Assessed

634

individuals were examined

100%

examination rate

Results

Health examination risk classification includes five levels;

139 individuals

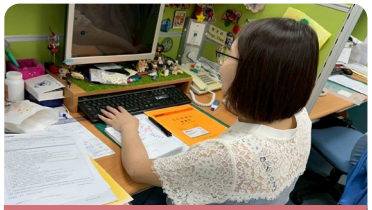
were classified as Level 4 or Level 5

Follow-up Status

Follow-up and health education

100%

completed



Maternal Health Protection Plan

Number Assessed

16

evaluations conducted

Results

All classified as Level 1 management

Follow-up Status

No follow-up required



High-Risk Management for Abnormal Workload (Overwork Scale)

Number Assessed

64

evaluations conducted

Results

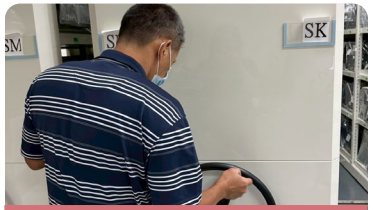
15 individuals

identified as high risk

Follow-up Status

100%

risk control completed



High-Risk Management for Middle-aged and Older Workers Work Adaptation Assessment

Number Assessed

56

evaluations conducted

Results

16 individuals

identified as high risk

Follow-up Status

100%

health interview guidance completed



High-Risk Management for Ergonomics Program

Number Assessed

634

evaluations conducted

Results

6 individuals

with suspected hazards scoring above 3

Follow-up Status

100%

health interview guidance completed (Hazards unrelated to work after assessment)

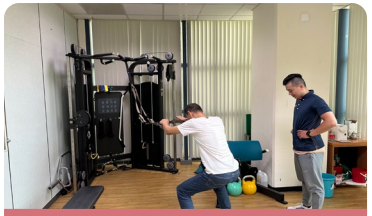


Influenza and COVID-19 Vaccination

Results

150 participants

received vaccinations



Executive Physical Fitness Program

Results

Scheduled

weekly

sessions



Move for Health



Introduction to Notifiable Infectious Diseases



Workplace Diet and Health



Basic First Aid Training

Health Seminars and Activities

Results

69 participants

joined



Health Promotion Administration's Four Major Cancer Screenings

Results

25

examinations were conducted



Health Clinic Services (On-site Health Services)

Results

4 sessions held by physicians

36 sessions

held by contracted nurses

A total of

206 individuals

received services

7

Social Prosperity

7.1 Participation in External Organizations

7.2 Social Engagement

7.3 Employee Participation in Events

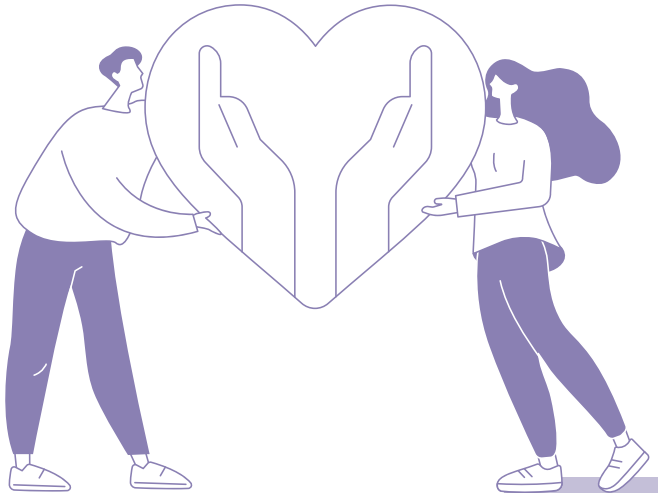


Winstek is committed to promoting social co-prosperity, focusing on public welfare and community engagement. Through the investment of resources and care, the company aims to achieve mutual growth and a win-win development for both the enterprise and society.

7.1 Participation in External Organizations

To effectively leverage the power of the industry and stay abreast of industry development trends, Winstek has joined domestic industry associations. As a member, the company actively participates in various forums and seminars organized by the associations, maintaining close interaction and communication with the industry to jointly plan for industrial co-prosperity.

Organization Name	Role
Wuhua Industrial Park Manufacturers' Association	Member
IC Packaging and Testing HR Managers' Association	Member
Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)	Member
Xiuhu Civil Defense Team	Member
Hualong Village Community Development Association	Member
Hsinchu County Chamber of Commerce	Member



7.2 Social Engagement

	2024	Historical Cumulative Total
Amount Invested	529,966	2,515,202 NTD
Employee Participation	339	2,453 instances of participation
Hours Invested	4	28 hours
Number of Beneficiaries	200	575 individuals



Notes:
The estimation method for volunteer cost = Hours Invested × Average Hourly Wage of Non-supervisory Employees at Winstek in the Current Year

▪ Social Public Welfare

Adhering to the philosophy of "giving back to society what is taken from society" and the spirit of sustainable social development, Winstek actively promotes various public welfare activities and encourages employee participation. The company continuously pays attention to disadvantaged groups, responds to social needs, fosters social citizenship awareness, exerts social influence, and fulfills corporate social responsibility.

Small Donation, Great Love



Target Group Genesis Social Welfare Foundation

Results

Invoice Donation: 998 receipts collected

Spare Change Donation: 16,021 NTD

(Ongoing for 6 years;
cumulative donation: 124,134 NTD;
total invoices donated: 29,443)

Description

Donation boxes for invoices and spare change are set up within the company premises, encouraging employees to contribute at any time. Small acts of kindness come together to create a powerful force of love, supporting public welfare and ensuring that love is always present.

The Bread Charity Sale for Children Are Us



Target Group Children Are Us Sheltered Workshop & Bakery

Results

Charity Sale Donation: 35,255 NTD

Employee Participation: approximately 293 participant times

(Ongoing for 8 years;
cumulative donation: 259,800 NTD;
cumulative employee participation: approximately 2,165 participant times)

Description

Children Are Us Sheltered Workshop & Bakery was invited to the company to sell their handmade bread on-site, supporting individuals with intellectual disabilities in achieving self-reliance and moving toward a more independent life.

Love in the Air with Pomelos



Target Group Genesis Social Welfare Foundation

Results

Charity Sale Donation: 24,620 NTD

Employee Participation: approximately 26 participant times

(Ongoing for 8 years;
cumulative donation: 238,270 NTD;
cumulative employee participation: approximately 233 participant times)

Description

In collaboration with the Genesis Social Welfare Foundation, Winstek participated in the Mid-Autumn Festival pomelo and gift box charity sale. While enjoying festive treats, employees also supported locally grown Baoshan pomelos and contributed to the foundation's care for vegetative patients and the elderly.

Mid-Autumn Festival Charity Gift Box Sale for Children Are Us



Target Group Children Are Us Foundation

Results

Charity Sale Donation: 8,070 NTD

Employee Participation: approximately 20 participant times

(Ongoing for 2 years;
cumulative donation: 32,998 NTD;
cumulative employee participation: approximately 55 participant times)

Description

To celebrate the Mid-Autumn Festival, Winstek supported the Children Are Us Foundation by encouraging employees to purchase their charity gift boxes. Through each thoughtful order, we delivered love and hope to help enrich the lives of individuals with intellectual disabilities.

▪ Community Engagement

Winstek is located in Qionglin Township, Hsinchu County. Due to its geographical setting, the company has a deep understanding of the urgent need for social resources among elderly individuals and children in remote and indigenous communities. As a result, we actively focus on supporting disadvantaged groups by providing care and assistance, while also paying close attention to local environmental and cultural issues. Through concrete actions, we give back to society and create sustainable, shared value.

Caring for Disadvantaged Local Families



Target Group: Disadvantaged Families in Qionglin Township

Results:
Amount Invested: 100,000 NTD
Number of Beneficiary Households: approximately 50
(Ongoing support for 5 years; cumulative donation: 500,000 NTD; approximately 250 households benefited)

Description:
As a local enterprise, Winstek has long been committed to public welfare and caring for the neighborhood. We have donated to disadvantaged families in Qionglin Township to provide warmth during the cold winter. This benevolent act was recognized and commended by the Qionglin Township Mayor with a certificate of appreciation, affirming our dedication to the local community.

Giving Back to Local Students



Target Group: Wulong Elementary School, Qionglin Township, Hsinchu County

Results:
Amount Donated: 180,000 NTD
Beneficiaries: approximately 150 person-times
(Continuous investment over 5 years; cumulative donation: 330,000 NTD; approximately 275 students benefited; 10 Kaiby Robots donated, benefiting all students in the school)

Description:
For many years, we have continuously supported Wulong Elementary School in Qionglin by assisting in improving teaching facilities and enhancing the learning environment. Winstek's support has created better educational conditions for local students, contributing to educational equity.

Streetlight Sponsorship

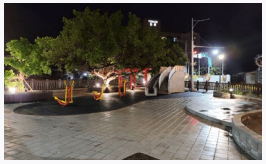


Target Group: Qionglin Township Office, Hsinchu County

Results:
Streetlights Sponsored: 20 units
Amount Invested: 24,000 NTD
(Sustained investment over 4 years; cumulative amount invested: 96,000 NTD)

Description:
To enhance nighttime lighting and safety in the neighborhood, we applied to the Qionglin Township Office to sponsor streetlights. The coverage includes the Zhulin Interchange and the Hualong Village Luliaokeng area. Through practical actions, we illuminate the community, support local infrastructure, and demonstrate our spirit of corporate social responsibility.

Community Clean-up and Environmental Maintenance



Target Group: Wulong Village Community Park, Qionglin Township

Results:
Amount Invested: 132,000 NTD
Total Hours Contributed: 4 hours
(Ongoing contribution over 7 years; cumulative investment: 924,000 NTD; total of 28 hours contributed)

Description:
We regularly dispatch personnel to participate in the community's annual cleaning activities and donate funds for maintenance and cleaning. Working hand in hand with residents, we help maintain a clean environment, improve community image, and jointly build a livable, tidy, and vibrant living space.

Supporting Local Religious Beliefs and Cultural Heritage



Target Group: Luliaokeng Stone Lord & Lady Temple

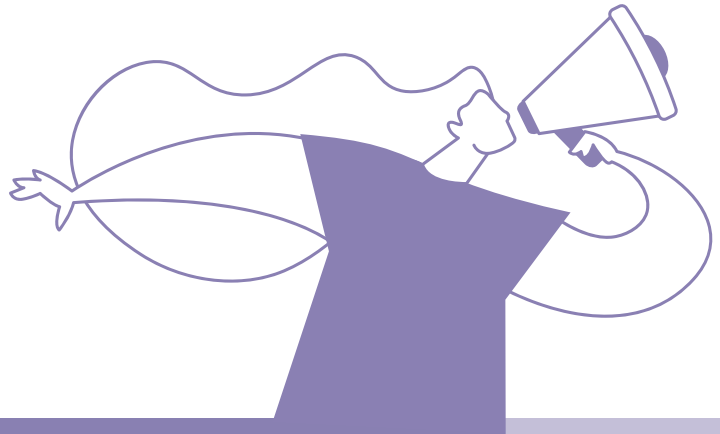
Results:
Amount Invested: 10,000 NTD

Description:
To deepen local connections, Winstek donates funds for the repair of local temples, supports traditional festivals and religious cultural heritage, strengthening the emotional bonds and sense of identity between the company and the community.

▪ Campus Recruitment Activities

Winstek actively participates in campus recruitment events to attract outstanding young talents, working together to create a bright future for both the company and the community.

University	Campus Recruitment Fair		Campus Career Exploration Seminar	
	Number of Sessions	Number of Beneficiaries	Number of Sessions	Number of Beneficiaries
National Formosa University	2	45	2	160
Minghsin University of Science and Technology	1	12	-	-
National United University	1	15	-	-
Chung Hua University	1	19	-	-
National Chiayi University	1	25	-	-
Ming Chi University of Technology	1	5	-	-
Total	7	121	2	160



Campus Recruitment Fair



Campus Recruitment Event at National Formosa University



Campus Recruitment Event at Minghsin University of Science and Technology



Campus Recruitment Event at National Chiayi University

Campus Career Exploration Seminar



Career Exploration Seminar at National Formosa University



Internship Seminar

▪ Industry–Academia Collaboration

Since 2022, Winstek has collaborated with the Department of Mechanical Design Engineering at National Formosa University to cultivate practical professionals. Both parties jointly promote internship cooperative teaching and professional training, establishing an internship development program where Winstek is responsible for student training and internship guidance. In coordination with the university, career seminars and industry expert sharing sessions are organized, covering resume writing, interview skills, and semiconductor industry development trends to enhance students' self-marketing abilities for entering the workforce.

Through this collaboration with academia, Winstek actively promotes the integration of industry and education and enhances youth technical skills. This year, we provided internship opportunities to 14 students, demonstrating our commitment to nurturing the next generation of talent.



Faculty Internship Visits to the Company

▪ Providing Local Employment Opportunities

Winstek recruits manpower from surrounding communities. Currently, the number of employees from nearby areas reaches 776, which helps promote local economic development, deepens the connection between the company and the region, and fosters a positive interaction and shared prosperity.

7.3 Employee Participation in Events

Club Activities (Badminton, Hiking, Camping, Cycling, etc.)



To encourage employees to engage in activities beneficial to physical and mental health, the company supports employee-formed clubs by providing an annual subsidy of 15,000 NTD. This funding covers instructor fees, training expenses, materials, and venue rental. Currently, there are four main clubs: Hiking Club (12 members), Camping Club (27 members), Badminton Club (35 members), and Cycling Club (28 members). Each club organizes at least two events annually to promote cross-departmental interaction and enrich employees' work-life balance.

Company Anniversary Celebration



April 26 marks Winstek's anniversary. The annual company celebration is lively, featuring a fair with a variety of food stalls and free meal vouchers for employees. The event fosters a joyful atmosphere, enhancing employee cohesion and sense of belonging.

Region	Qionglin Township	Zhudong Township	Hengshan Township	Zhubei City	Hsinchu City	Guanxi Township	Beipu Township	Xinpu Township	Hukou Township	Xinfeng Township	Jianshi Township	Baoshan Township	Emei Township	Wufeng Township
Number of Employees	313	224	65	54	54	16	16	11	6	6	4	4	3	0

8

Appendix

Appendix 1: GRI Standards Index
Appendix 2: SASB Standards Index
Appendix 3: Climate-Related Information for Listed and OTC Companies
Appendix 4: Third-Party Assurance Statement



Appendix 1: GRI Standards Index

Statement of Use	Statement of Use Winstek reports with reference to the GRI Standards for the period from January 1, 2024, to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

General Disclosures

GRI Standards	Information Disclosed	Section / Description	Page
GRI 2: General Disclosures	2-1 Organizational Details	2.1 Company Profile	23
	2-2 Entities Included in the Organization's Sustainability Report	0.Report Overview and Scope	6
	2-3 Reporting Period, Frequency and Contact Point	0.Report Overview and Scope	6
	2-4 Restatements of Information	• One legal violation case in 2022 has been added. • Changes to key topic-related indicators: Energy-related indicator revised to "Electricity Intensity" Target for "Average Training Hours per Employee" has been adjusted downward "Frequency-Severity Indicator (FSI)" has been removed • Corrections made to the boundary and number of non-employee workers • Correction to the ratio of new hires and employee turnover in 2023	34 65, 81 83 84
	2-5 External Assurance	Appendix 4	118
	2-6 Activities, Value Chain and Other Business Relationships	3.1 Operational Products and Services	44
	2-7 Employees	6.1.1 Diverse Workforce Composition	83
	2-8 Workers Who Are Not Employees	6.1.1 Diverse Workforce Composition	83
	2-9 Governance Structure and Composition	2.2 Corporate Governance	25
	2-10 Nomination and Selection of the Highest Governance Body	2.2 Corporate Governance	25
	2-11 Chair of the Highest Governance Body	2.2 Corporate Governance	25
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impact	2.2 Corporate Governance	25
	2-13 Delegation of Responsibility for Managing Impacts	1.1 Sustainable Development Organization	8
	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.1 Sustainable Development Organization	8
	2-15 Conflicts of Interest	2.2 Corporate Governance	25

GRI Standards	Information Disclosed	Section / Description	Page
GRI 2: General Disclosures	2-16 Communication of Critical Concerns	1.2 Stakeholder Communication	9
	2-17 Collective Knowledge of the Highest Governance Body	2.2 Corporate Governance	25
	2-18 Evaluation of the Performance of the Highest Governance Body	2.2 Corporate Governance	25
	2-19 Remuneration Policies	2.2 Corporate Governance	25
	2-20 Process to Determine Remuneration	2.2.3 Functional Committees	29
	2-22 Statement on Sustainable Development Strategy	Message from the Management	4
	2-23 Policy Commitments	6.Friendly Workplace	80
	2-24 Embedding Policy Commitments	6.Friendly Workplace	80
	2-25 Processes to Remediate Negative Impacts	1.3.4 Management Approaches for Material Topics and the SDGs 2.3.4 Implementation Effectiveness of Integrity Management 3.3 Customer Management and Service 6.5 Labor-Management Communication	17 33 50 90
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.3 Integrity Management	31
	2-27 Compliance with Laws and Regulations	2.4 Management Philosophy, Business Ethics, and Regulatory Compliance	33
	2-28 Membership Associations	7.1 Participation in External Organizations	105
	2-29 Approach to Stakeholder Engagement	1.2 Stakeholder Communication	9
	2-30 Collective Bargaining Agreements	The company does not have a labor union formed by employees. The purpose of collective agreements is to safeguard workers' rights and establish stable labor relations. Winstek has established work rules that comply with the standards of the Labor Standards Act, which have been filed with the competent authority. In addition, regular labor-management meetings are held internally to promote communication and coordination between labor and management. Although no collective agreement is in place, employee rights are protected in accordance with relevant laws and internal policies, ensuring harmonious labor relations.	-

Material Topics

GRI Standards	Information Disclosed	Section	Page
GRI 3: Material Topics	3-1 Process to Determine Material Topics	1.3 Materiality Analysis	13
	3-2 List of Material Topics	1.3 Materiality Analysis	13
★ Information Security			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6 Information Security Management	37
★ Corporate Governance and Tax Policies			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 207 ★ Tax	207-1 Approach to tax	3.2.2 Tax Policy	49
★ Integrity Management and Business Ethics			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 205 Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	2.4 Management Philosophy, Business Ethics, and Regulatory Compliance	33
	205-3 Confirmed incidents of corruption and actions taken	2.4 Management Philosophy, Business Ethics, and Regulatory Compliance	33
GRI 206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3 Integrity Management	31
★ Climate Change			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 305 Emissions	305-1 Direct (Scope 1) GHG Emissions	5.1 Climate Change	64
	305-2 Energy Indirect (Scope 2) GHG Emissions	5.1 Climate Change	64
	305-3 Other Indirect (Scope 3) GHG Emissions	5.1 Climate Change	64
	305-4 GHG Emissions Intensity	5.1 Climate Change	64
	305-5 Reduction of GHG Emissions	5.2.2 Energy-Saving Activities and Promotion	71
★ Energy Resource Management			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 302:Energy	302-1 Energy consumption within the organization	5.2.1 Energy Consumption and Energy-Saving Planning	69
	302-3 Energy intensity	5.2.1 Energy Consumption and Energy-Saving Planning	69

GRI Standards	Information Disclosed	Section	Page
★ Occupational Safety and Health			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 403 Occupational Safety and Health	403-1 Occupational Safety and Health Management System	6.6 Occupational Safety and Health	91
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.6 Occupational Safety and Health	91
	403-3 Occupational Health Services	6.7 Health Promotion	98
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.5 Labor-Management Communication	90
	403-5 Worker Training on Occupational Health and Safety	6.6 Occupational Safety and Health	91
	403-6 Promotion of Worker Health	6.7 Health Promotion	98
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	6.7 Health Promotion	98
	403-8 Workers Covered by an Occupational Health and Safety Management System	6.7 Health Promotion	98
	403-9 Work-Related Injuries	6.6 Occupational Safety and Health	91
	403-10 Work-Related Ill Health	6.7 Health Promotion	98
★ Talent Recruitment, Retention and Development			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
GRI 401 Employment	401-1 New Employee Hires and Employee Turnover	6.1.2 Talent Recruitment	83
	401-2 Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	6.2.2 Employee Benefits	85
GRI 404 Training and Education	404-1 Average Hours of Training Per Year Per Employee	6.3.1 Continuing Education and Training System	87
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	6.3.2 Performance Management and Employee Development	88
GRI 408 Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	6.4 Commitment to Human Rights	88

Customize Material Topics

GRI Standards	Information Disclosed	Section	Page
★ Risk Management			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
Voluntary Disclosure	Voluntary Disclosure	2.7 Risk Management	40
★ Customers Relationship Management			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
Voluntary Disclosure	Voluntary Disclosure	3.3 Customer Management and Service	50
★ Regulatory Compliance			
GRI 3: Material Topics	3-3 Management of Material Topics	1.3 Materiality Analysis	13
Voluntary Disclosure	Voluntary Disclosure	2.4.3 Regulatory Compliance	34

Appendix 2: SASB Standards Index

Topic	SASB Code	Accounting Metric	Nature	Page	Content Description
Greenhouse Gas Emissions	TC-SC-110a.1	Gross global Scope 1 emissions	Quantitative	68	Scope 1: 4,151.2199 tCO_2e
		Amount of total emissions from perfluorinated compounds		68	PFCs Emissions: 3,649.6660 tCO_2e
	TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Quantitative	65 19	The year 2024 is designated as the base year for emissions reduction. In comparison to the base year, Winstek aims to reduce emissions by: 310 tCO_2e by 2025 2,220 tCO_2e by 2028 ≥ 2,850 tCO_2e by 2029
Energy Management in Manufacturing	TC-SC-130a.1	Total energy consumed	Quantitative	70	216,370.76 gigajoules (GJ)
		Percentage grid electricity		70	96.97%
		Percentage renewable		70	2.84%

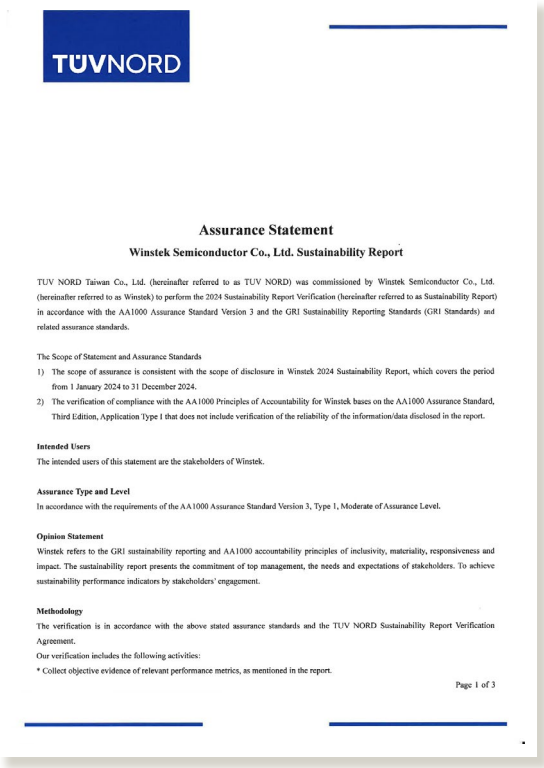
Topic	SASB Code	Accounting Metric	Nature	Page	Content Description
Water Management	TC-SC-140a.1	Total water withdrawn, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	73	411 million liters
			-	-	Currently, no sites are located in high water-stress areas. The percentage of water withdrawal from high water-stress areas: 0%
Waste Management	TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	Quantitative	77	Hazardous Waste: 1728.93 tons
			Quantitative	77	Recycling Rate: 95.70%
Employee Health and Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Qualitative	91	Please refer to the relevant sections on Occupational Safety and Health.
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee safety and health violations.	Quantitative	-	The company has incurred no financial losses due to violations related to employee health and safety.
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	83	Direct Foreign Employees: 25.28% Overseas Employees: 0%
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	62	Compliant with international regulations such as RoHS and REACH, as well as customer requirements. Also conforms to the IEC 62474 material declaration list, with a reporting threshold of 0% as required by IEC 62474.
	TC-SC-410a.2	Processor energy efficiency at a system level for: (1) servers, (2) desktops, and (3) laptops	Quantitative	-	The company's products are not applicable to the terminal product areas listed in the indicators.
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	-	Please refer to the description in the Supplier Management section.
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	33	None

Activity Metrics	Accounting Metric	Nature	Page	Content Description
TC-SC-000.A	Total production volume	Quantitative	47	Wafer Testing 250,697 kpcs IC Testing 75,162 kpcs Wafer-Level Packaging 449,867 kpcs
TC-SC-000.B	Percentage of production from owned facilities	Quantitative	-	100%

Appendix 3: Climate-Related Information for Listed and OTC Companies

Item	Description
1. Describe the Board and management's oversight and governance of climate-related risks and opportunities.	Refer to Chapter 5, Green Production
2. Describe how identified climate risks and opportunities impact the company's business, strategy, and financial planning over the short, medium, and long term.	Refer to the company's annual report – "Implementation of corporate governance," Item 6: Climate-related information for TWSE/TPEx Listed Companies
3. Describe the financial impacts of extreme weather events and transition actions.	Refer to the company's annual report – "Implementation of corporate governance," Item 6: Climate-related information for TWSE/TPEx Listed Companies
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management framework.	Refer to Chapter 5, Green Production
5. If scenario analysis is used to assess climate resilience, disclose the scenarios, parameters, assumptions, analytical factors, and key financial impacts.	None
6. If a transition plan is in place to manage climate-related risks, describe its content, along with metrics and targets used to identify and manage physical and transition risks.	None
7. If internal carbon pricing is used as a planning tool, disclose the basis for the price setting.	None
8. If climate-related targets are set, disclose the covered activities, greenhouse gas emission scopes, timeframe, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used, disclose the source and amount of offsets or the number of RECs.	Refer to Chapter 5, Green Production; Section 1.3.4 Management Approaches for Material Topics and the SDGs
9. Greenhouse gas inventory and assurance status, along with reduction targets, strategies, and specific action plans.	Refer to Chapter 5, Green Production

Appendix 4: Third-Party Assurance Statement



TÜVNORD

Assurance Statement

Winstek Semiconductor Co., Ltd. Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by Winstek Semiconductor Co., Ltd. (hereinafter referred to as Winstek) to perform the 2024 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

1) The scope of assurance is consistent with the scope of disclosure in Winstek 2024 Sustainability Report, which covers the period from 1 January 2024 to 31 December 2024.
2) The verification of compliance with the AA1000 Principles of Accountability for Winstek bases on the AA1000 Assurance Standard, Third Edition, Application Type I that does not include verification of the reliability of the information/data disclosed in the report.

Intended Users

The intended users of this statement are the stakeholders of Winstek.

Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

Opinion Statement

Winstek refers to the GRI sustainability reporting and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

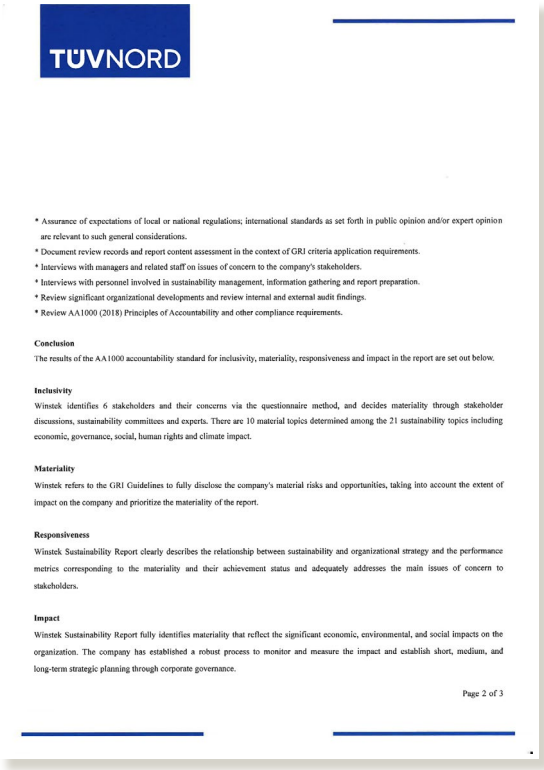
Methodology

The verification is in accordance with the above stated assurance standards and the TUV NORD Sustainability Report Verification Agreement.

Our verification includes the following activities:

* Collect objective evidence of relevant performance metrics, as mentioned in the report.

Page 1 of 3



TÜVNORD

* Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
* Document review records and report content assessment in the context of GRI criteria application requirements.
* Interviews with managers and related staff on issues of concern to the company's stakeholders.
* Interviews with personnel involved in sustainability management, information gathering and report preparation.
* Review significant organizational developments and review internal and external audit findings.
* Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

Inclusivity

Winstek identifies 6 stakeholders and their concerns via the questionnaire method, and decides materiality through stakeholder discussions, sustainability committees and experts. There are 10 material topics determined among the 21 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

Winstek refers to the GRI Guidelines to fully disclose the company's material risks and opportunities, taking into account the extent of impact on the company and prioritize the materiality of the report.

Responsiveness

Winstek Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status and adequately addresses the main issues of concern to stakeholders.

Impact

Winstek Sustainability Report fully identifies materiality that reflect the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short, medium, and long-term strategic planning through corporate governance.

Page 2 of 3



TÜVNORD

GRI Sustainability Reporting Standards

Winstek Sustainability Report refers to the GRI 1 to GRI 3 universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meets the requirements for disclosure.

Limitations

The financial report of Winstek was certified by PricewaterhouseCoopers (PWC Taiwan), the accounting firm appointed by the company. The data of carbon emission verification was verified by the third party, DNV Business Assurance Co., Ltd.

Independent Statements and Competence

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 150 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and Winstek are mutually independent organizations, and there is no conflict of interest with Winstek or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of Winstek, TUV NORD bases on the Winstek verification agreement, and does not assume any legal or other responsibilities. Winstek is responsible for responding to any questions that intended users concerned.

The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1,ISO 14067, ISO 45001, SA 8000, ISO 50001, ISO 27001 etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team bases on extensive knowledge and experience in the industry to provide professional advice in this assignment.

Jack Yeh
General Manager
Date of Issuance: 2025.06.10
TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei 10669 Taiwan, R.O.C.

AA1000
Licensed Assurance Provider
0007S

Page 3 of 3

Winstek

Winstek Official Website

Winstek Sustainability Report

