Winstek

2025

Winstek Sustainability Report



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Foreword

About This Report
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About This Report

Winstek Semiconductor Co., Ltd. (Winstek) publishes its 2025 Sustainability Report (the "Report") to disclose its management approaches and performance in the areas of corporate governance, environmental sustainability, and social responsibility. We will continue to enhance the transparency and credibility of relevant information and demonstrate Winstek's commitment and determination to advancing sustainable governance to all stakeholders.

Reporting Period

The information disclosed in this Report covers Winstek's sustainability achievements, and performance for the period from January 1, 2025 to December 31, 2025. Sustainability Reports are published annually and made available on the Company's website.

- Current Edition: Published in August 2026
- Previous Edition: Published in August 2025
- Next Edition: Expected to be published in August 2027

Boundary and Scope

The scope of information disclosed in this Report is consistent with that of the consolidated financial statements and covers Winstek Semiconductor Co., Ltd. and its subsidiary, Winstek Semiconductor Technology Co., Ltd. (hereinafter collectively referred to as "Winstek" and "Winstek Technology").

Note: Winstek Semiconductor Co., Ltd. and its subsidiary, Winstek Semiconductor Technology Co., Ltd., completed a simplified merger, with March 1, 2026 as the merger effective date.

Reporting Standards

- The GRI Standards issued by the Global Reporting Initiative (GRI).
- The Semiconductor Industry Standard issued by the Sustainability Accounting Standards Board (SASB).
- The Task Force on Climate-related Financial Disclosures (TCFD) framework.
- Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
- Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

Restatement of Information

- The calculation methodology for project-based energy-saving measures was revised in 2024. Please refer to Section 5.2.3 "Energy-Saving Measures" for details.
- Corrections have been made to the workforce structure distribution data for the past three years. Please refer to Section 6.1.2 "Diverse Workforce Structure and Talent Recruitment" for details.

Internal Control

The Sustainable Development Department is responsible for the overall planning, coordination, and communication of the Company's annual Sustainability Report. Each year, the Sustainability Committee is responsible for providing the information required for the Report and preparing its content, which is then consolidated by the Sustainable Development Department. Upon completion of the annual Sustainability Report, it is reviewed by the Sustainability Committee and subsequently submitted to the Board of Directors for acknowledgment.

External Assurance and Verification

Financial Data 2024 2025

The financial data disclosed in this Report are derived from the consolidated financial statements audited by PwC Taiwan in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), Interpretations, and Interpretation Bulletins as endorsed and issued by the Financial Supervisory Commission. Unless otherwise specified, monetary amounts in this Report are presented in NT$ or in NT$ thousands. Other information is presented using generally accepted descriptions and numerical formats.

Organizational Greenhouse Gas Emissions Data 2024 2025

The organizational greenhouse gas (GHG) emissions data disclosed in this Report have been verified by DNV Business Assurance Co., Ltd. in accordance with the ISO 14064-1:2018 standard, and an assurance statement has been issued.

Report Quality 2024 2025

To ensure the quality of information disclosure, this Report was independently assured by TÜV NORD Taiwan with reference to the GRI Standards and the principles of AA1000 Assurance Standard v3, Type 1 Moderate Level Assurance. The assurance statement is provided in Appendix 4.

Contact Information and Feedback

Mr. Chang, Sustainable Development Department, Winstek Semiconductor Co., Ltd.

Winstek remains committed to its sustainability commitments and sincerely welcomes the continued guidance and encouragement of its stakeholders.

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Email:ESG@winstek.com.tw

Company Website: https://www.winstek.com.tw/html/home/index.html

Message from Management

Dear friends of Winstek:

In 2025, end-market demand experienced a moderate recovery, while the expansion of the artificial intelligence (AI) market drove growth in demand for related chips, leading to increased demand for advanced packaging and high-end testing services. Through the dedicated efforts of all employees, Winstek achieved revenue of NT$4.648 billion, representing an increase of 11.5% compared with 2024. At the same time, Winstek will continue to place sustainable development at the core of its business operations, regularly reviewing and refining its sustainability objectives at every stage while steadily strengthening corporate resilience.

Focus on Technology Development and Enhancing Product Value-added Services

Winstek continues to focus on the development of high value-added packaging and testing technologies, actively investing in the advancement of advanced packaging, heterogeneous integration, and high-end testing technologies, including 2.5D/3D packaging architectures and high-density interconnect technologies. These efforts are aimed at addressing the increasingly demanding requirements for packaging performance, reliability, and testing complexity driven by high-performance chips used in artificial intelligence (AI), high-performance computing (HPC), and other advanced applications. At the same time, Winstek continues to optimize its manufacturing capabilities and testing processes to improve yield rates and production efficiency. The Company also maintains close collaboration with key customers as well as material and equipment suppliers to jointly develop solutions that meet the requirements of next-generation products.

Advancing Low-carbon Operations and Strengthening Climate Resilience

As Winstek’s greenhouse gas emissions primarily originate from electricity consumption, the Company not only maintains the effective operation of its ISO 50001 Energy Management System but also completed the installation of a 257 kW self-consumption solar power generation system in the second quarter of 2025. The system is expected to generate approximately 280,000 kWh of electricity annually. Supported by existing renewable energy procurement agreements, Winstek reduced its greenhouse gas emissions intensity by 9.82% compared with the base year in 2025, demonstrating its achievements in low-carbon manufacturing and enhanced climate resilience.

Cultivating Talent and Building a Sustainable Workplace Environment

Winstek regards talent as its core competitive advantage and continues to invest in the development of local talent. The Company is committed to creating a safe, healthy, and employee-friendly working environment while embracing the principles of diversity and inclusion. By providing equal opportunities and fair treatment, Winstek fosters a workplace culture that respects individual differences and values diversity. To strengthen employees’ professional capabilities and career development, the Company not only regularly provides internal training programs and fully subsidizes external education and training, but also introduced a digital learning platform in 2025. The platform covers annual training programs, management competencies, and professional knowledge sharing, enabling employees to learn flexibly according to their individual needs without restrictions of time or location. At the same time, it helps new employees quickly acquire job-related skills, realize their potential, and create long-term value.

Promoting Social Co-prosperity and Creating Shared Value

Guided by the philosophy of “giving back to society what is taken from society,” Winstek continues to care for disadvantaged groups and maintain positive engagement with local communities. Through diverse forms of participation and resource investment, the Company responds to societal needs and strives to create a positive impact on society. These initiatives not only encourage employees to pay greater attention to and participate in social issues, but also strengthen the Company’s internal culture of sustainability by integrating social responsibility into daily operations and decision-making. Together with stakeholders, Winstek seeks to build a more inclusive, resilient, and sustainable society for the common good.

Future Outlook

In response to the rapidly changing global environment and industrial landscape, Winstek continues to deepen its sustainable development strategy and integrate it into the core of its business operations. While maintaining a strong focus on operational performance, the Company remains attentive to the long-term needs of society and the environment, responds to stakeholder expectations, and upholds a responsible approach to business management. Together with its value chain partners, Winstek will continue to advance sustainable development and move toward a future that balances growth with responsibility.



Huang, Hsing-Yang,
the chairman of Winstek

ESG Performance Highlights

Environmental Protection

Production Disruptions Caused by Climate-Related Disasters	GHG Emissions Intensity	Project Electricity Saving Rate	Water Withdrawal Intensity	Waste Recycling Rate
0 days	↓7.74 %	2.29 %	↓7.04 %	97.8 %

Social Co-prosperity

Major Occupational Accidents	Occupational Diseases	Total Turnover Rate	Employee Code of Ethics Training Completion Rate	Average Training Hours per Employee
0 cases	0 cases	11.17 %	100 %	105.29 hours

Corporate Governance

Pursuing Sustainable Profitability and Growth Revenue Compared with the Previous Year	Customer Satisfaction	Information Leakage Incidents	Major Regulatory Violations
↑11.5 %	86.4 points	0 cases	0 cases



1

Practicing Sustainable Operations

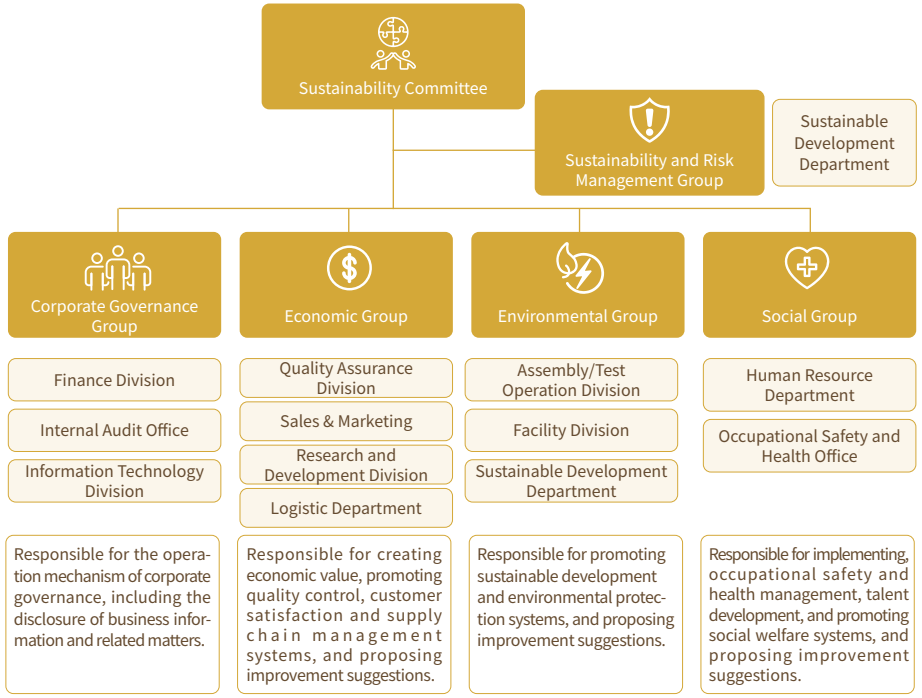
1.1 Sustainability Organization
1.2 Stakeholder Engagement
1.3 Materiality Assessment
1.4 Sustainability Goals and SDGs
1.5 Winstek's Sustainability Reporting Directions and Actions

1.1 Sustainability Organization

GRI 2-9

Winstek established the Sustainability Committee in 2023 as the highest-level body responsible for sustainable development within the Company. The Committee is supported by an executive team composed of department heads and organized into five working groups: the Sustainability and Risk Management Group, Corporate Governance Group, Economic Group, Environmental Group, and Social Group. The General Manager serves as Chairperson of the Committee and oversees its management and operations. Committee meetings are convened annually or on an ad hoc basis as required. As a cross-functional communication platform, the Committee is primarily responsible for managing, reviewing, and overseeing the Company's governance strategies for material ESG issues related to its operations, as well as the effectiveness of policy implementation and the achievement of sustainability objectives. It also ensures effective horizontal and vertical communication across the organization and reports its implementation results to the Board of Directors on a regular annual basis. The Board of Directors reviews the implementation of the sustainability strategies and action plans proposed by the Sustainability Committee and, when necessary, directs and oversees adjustments to ensure their effective execution.

Sustainability Committee Organizational Structure



The implementation status and work plans of the Sustainability Committee are regularly disclosed on the Winstek website.

1.2 Stakeholder Engagement

1.2.1 Stakeholder Identification

GRI 2-29-a-i

Winstek engages with stakeholders through a variety of communication channels to listen to their perspectives, gather feedback on issues of concern, and maintain open and effective dialogue. The Company values stakeholder needs and is committed to responding to their expectations in a timely manner.

Considering the Company's industry characteristics and operating model, the Sustainability Committee identifies groups and organizations that influence, or are influenced by, Winstek with reference to the five principles of the AA1000 Stakeholder Engagement Standard 2015 (AA1000 SES 2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Through this identification process, the Company has determined six stakeholder groups that are directly related to its operations: shareholders and investors, employees, customers, suppliers (including contractors), government agencies, and community residents.



1.2.2 Stakeholder Communication

GRI 2-12-b-i、2-16、2-29-a-ii、2-29-a-iii

Taking into consideration the nature of each stakeholder group, their issues of concern, and the objectives of stakeholder engagement, Winstek engages with stakeholders through a variety of communication channels. The Company reports its annual stakeholder engagement activities to the Board of Directors on a regular basis. In alignment with its sustainable development objectives, industry regulations and standards, and annual organizational goals, Winstek collects and evaluates sustainability-related issues, while designated representatives maintain regular or ad hoc communication with stakeholders. The results of stakeholder engagement in 2025 are summarized as follows:

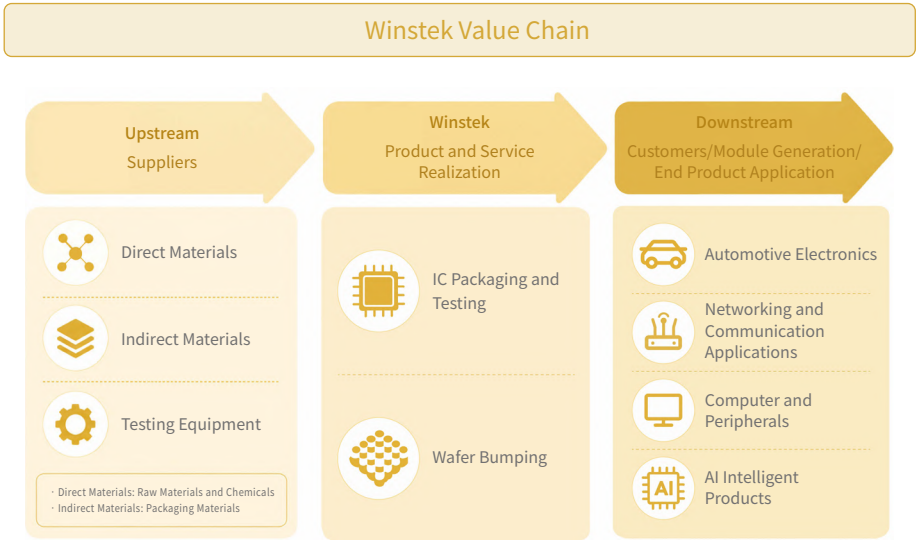
Stakeholder	Description of Relationships	Major Issues of Concern	Communication Channels	Communication Frequency	Responsible Unit	2025 Communication Results
Shareholders and Investors	Provide capital and governance support to the Company, with a focus on financial performance and sustainability performance, driving steady growth and long-term value creation.	Regulatory Compliance Operational Performance Information Security Customers Relationship Management Energy Resource Management Labor Relations Talent Recruitment, Retention and Development	Board of Directors	Quarterly	Finance Division	Held one domestic investor conference
			Annual General Shareholders' Meeting	Annually		
			Quarterly and Annual Financial Reports	Standing		
			MOPS	Quarterly/ Annually		
			Company Website	Standing		
			Investor Conference	As needed		
Customers	To provide operational momentum and market orientation for the Company by fostering collaboration to drive product innovation, enhance quality, and jointly realize a sustainable value chain.	Customers Relationship Management	Customer Complaint Handling and Response	Occasionally	Sales and Marketing Division	In accordance with customer schedules, 23 customer QBR meetings were completed as planned, enabling the Company to better understand customer needs and successfully meet the evaluation requirements.
			Customer Satisfaction Survey	Annually		
			Customer Meetings	Occasionally		
			Telephone / Email / Website	Occasionally		
Suppliers (Contractors)	As key partners in advancing a sustainable supply chain, suppliers help us enhance quality and efficiency while jointly promoting sustainable development goals.	Regulatory Compliance Operational Performance Customers Relationship Management Energy Resource Management	Supplier Evaluation	Quarterly	Logistic Department	• Raw material suppliers are evaluated quarterly, and all supplier performance indicators met the required standards. • A total of 17 suppliers were audited, and all suppliers met the required standards with no major deficiencies identified. • All material suppliers comply with regulations such as RoHS and REACH and ensure the use of non-hazardous substances. Customer products must comply with all applicable international regulations. • A cumulative total of 758 suppliers have signed the Supplier Sustainability Statement. • All suppliers are required to comply with Winstek' s RBA Code of Conduct policies, initiatives, and requirements.
			Supplier Audit	Annually		
			Green Products	Standing		
			Consultation Meetings	Occasionally		
Government Agencies	Business operations are based on compliance with requirements and legal regulations established by public authorities, and occasional participation in discussions or collaborations with public authorities to provide industry perspectives.	Information Security Customers Relationship Management Digital Transformation Occupational Safety and Health Labor Relations Talent Recruitment, Retention and Development	Government Agency Seminars / Forums / Briefings	Regularly / Occasionally	Human Resources Department Finance Division Internal Audit Office Sustainable Development Department Occupational Safety and Health Office	• Participated in a total of 35 regulatory seminars covering labor, environmental protection, finance, energy, and other related regulations. • In the 2025 Corporate Governance Evaluation, the Company ranked within the top 36%-50% of all TPEx-listed companies.
			Official Correspondence / Telephone	Occasionally		
			Competent Authority Inspections	Regularly / Occasionally		

Stakeholder	Description of Relationships	Major Issues of Concern	Communication Channels	Communication Frequency	Responsible Unit	2025 Communication Results
Employees	Serve as the core driving force behind the Company's operations and innovation, contributing to sustainable growth through professional expertise and teamwork.	Labor Relations	Company Website	Standing	Human Resources Department	• Labor-management meetings were held quarterly, during which a total of 27 agenda items were discussed. • A total of 37 announcements were posted on the electronic bulletin board. • A total of 5 matters were raised through the employee suggestion box, all of which were addressed, responded to, and formally closed. • A total of 4 employee forums were held for production-line personnel, during which 13 issues were raised. All issues have been addressed and resolved. • An online workplace friendliness awareness program was completed in October. No gender equality complaints were filed during the year. • The Employee Welfare Committee announced 35 promotional offers and vendor exhibition notices and convened Welfare Committee meetings on a quarterly basis. • HR personnel and department supervisors conducted employee care interviews with all newly hired and transferred employees during their first three months after onboarding. • In 2025, the Company introduced the "Digital Learning Platform," which includes annual training programs, Easy Management Learning courses, and a professional knowledge exchange forum. This platform enables employees to learn at their own pace without time or location constraints, enhancing the flexibility and convenience of learning while also helping new employees quickly acquire the knowledge required for their work. • An internal training needs survey is conducted annually in December. A total of 325 internal training courses were offered, with 17,312 participant attendances, achieving an average course satisfaction rate of 92.26%. In addition, 194 external training courses were attended, with a total of 223 participant attendances. • A total of 23 internal emergency response training sessions were conducted, totaling 26 hours, with 1,922 participant attendances. • A total of 58 external occupational safety certification training programs were arranged, totaling 520 hours, with 58 participant attendances.
			Labor-management Meetings	Quarterly		
			Intranet Website / Email / Official Notices / Bulletin Boards	Occasionally / Standing		
			Employee Suggestion Box, Grievance Hotline, and Email	Standing		
			Employee Forums	Quarterly		
			Gender Equality Committee	Standing		
			Employee Welfare Committee Meetings	Quarterly		
			Employee Counseling and Guidance / New Employee Employment Contract	Occasionally		
			Employee Performance and Learning Development Interviews	Annually		
			Proposal Improvement System	Standing		
			Education and Training Courses	Annually		
			Occupational Safety and Health Consultation	Occasionally		
Community Residents	Feedback from the community is an important source for our sustainable operations. We value the input of community residents in order to fulfill our corporate social responsibility.	Business Ethics Regulatory Compliance Operational Performance Information Security Customers Relationship Management Risk Management Climate Change Energy Resource Management Air Pollutant Control Water Resources Management Waste Management and Circular Economy Biodiversity Digital Transformation Innovative Products and Services Green Manufacturing Sustainable Supply Chain Management Occupational Safety and Health Labor Relations Talent Recruitment, Retention and Development Human Rights and Diversity and Inclusion Social Participation	Company Website and the MOPS	Standing	General Affairs Section	• Timely Disclosure of Material Information • A total of 13 community and public welfare events were held.
			Environmental Monitoring Information	Regularly		
			Social Welfare and Community Engagement Activities	Occasionally		

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 (AA1000 SES), Winstek has developed an impact-based materiality analysis framework to identify its material sustainability topics. In addition, material sustainability topics are integrated with Enterprise Risk Management (ERM) to identify sustainability topics that may pose risks from the perspective of organizational resilience and incorporate them into the sustainability management process. In addition to being used by Winstek in the preparation of its non-financial reports, the materiality assessment also serves as a reference basis for formulating the Company’ s long-term sustainability goals and strategies.

1.3.1 Value Chain



1.3.2 Material Topic Analysis Process and Results

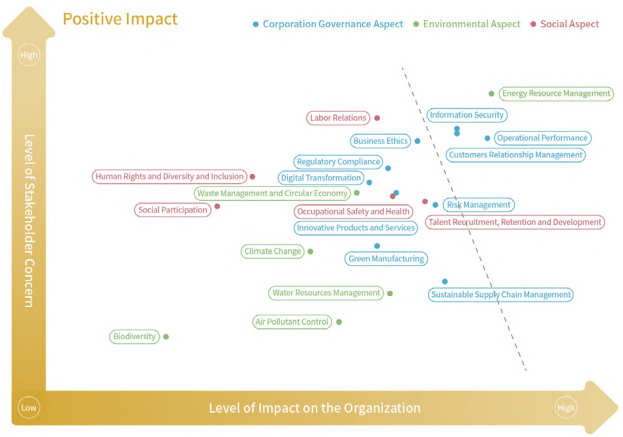
GRI 2-12、2-13、2-14、3-1

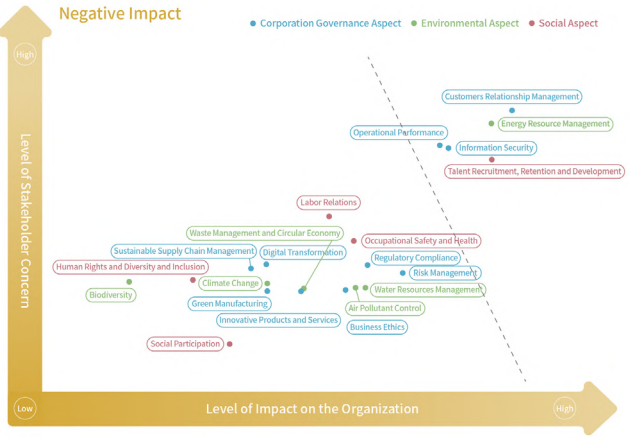
Each year, Winstek's Sustainability Committee collects internal and external sustainability topics within the scope of responsibility of each department. Based on the impacts generated by the “organization's” operating activities, industry characteristics, and value chain, and through stakeholder engagement and consultations with expert advisors, Winstek follows the principles of materiality, completeness, and stakeholder inclusiveness as required under GRI 3 of the 2021 GRI Standards to assess sustainability topics that have significant impacts on stakeholders.The results of the material topic identification process are then submitted to the Board of Directors for review and approval.

The Sustainability Committee is also responsible for reviewing and approving stakeholder communication activities, and reports the status of communications with stakeholders to the Board of Directors on a regular annual basis. The detailed assessment process is as follows:

Collection of Sustainability Issues	Collect sustainability-related issues involving the organization's internal and external operations and consolidate a total of 21 sustainability issues relevant to Winstek.
Stakeholder Identification	Through the AA1000 SES Stakeholder Engagement Standard, 6 major stakeholder groups were identified, including shareholders and investors, employees, customers, suppliers (contractors), government agencies, and community residents.
Materiality Assessment	▪ Stakeholder Concern Assessment: Understand stakeholders' level of concern regarding the positive and negative impacts of various issues, with a total of 227 valid questionnaires collected. ▪ Senior Management Impact Assessment: Members of the Sustainability Committee evaluate the positive and negative impacts of each issue on the Company's operations, with a total of 15 valid questionnaires collected. Statistical analysis was conducted on the questionnaire results. The positive and negative impacts were ranked separately, and impact issues with a product of stakeholder concern level and operational impact level greater than 15 were identified as material topics for disclosure in the report.
Determine Material Topics	Based on the material topic analysis results, a materiality matrix was developed. A total of 21 sustainable development issues were identified, and 5 material topics were ultimately confirmed through the assessment. The results of the material topic identification were then submitted to the Board of Directors for review and approval.
Establish Management Approaches	The 5 material topics were mapped to the corresponding GRI topics, and members of the Sustainability Committee established sustainability management objectives. With reference to the GRI Standards, internal information, data, and management approaches were collected and disclosed.

Materiality Matrix





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

Explanation of Differences in Material Topics Between 2025 and 2024

There were 5 material topics identified in 2025, representing a decrease of 5 topics compared with the previous year. In addition, certain topics were revised. The differences are explained as follows:

Dimensions	2024	2025	Explanation of Differences
Corporation Governance/Economic	Information Security Customers Relationship Management Regulatory Compliance Risk Management Corporate Governance and Tax Policies Integrity Management and Business Ethics	Information Security Customers Relationship Management Operational Performance	• Operational Performance: Added as a material topic. • Regulatory Compliance and Risk Management: Classified as general sustainability issues, with related information continuing to be disclosed in the Sustainability Report. • Integrity Management and Business Ethics: Renamed as “Business Ethics” and classified as a general sustainability issue, with related information continuing to be disclosed in the Sustainability Report. • Corporate Governance and Tax Policies: This sustainability issue was removed; however, related information continues to be disclosed in the Sustainability Report.
Environmental	Energy Resource Management Climate Change	Energy Resource Management	• Climate Change: Classified as a general sustainability issue, with related information continuing to be disclosed in the Sustainability Report.
Social	Talent Recruitment, Retention and Development Occupational Safety and Health	Talent Recruitment, Retention and Development	• Occupational Safety and Health: Classified as general sustainability issues, with related information continuing to be disclosed in the Sustainability Report.

1.3.3 Material Topic Management

GRI 2-12、2-13、2-25、3-2、3-3

The Board of Directors serves as the highest decision-making and supervisory body for the management of Winstek’s material topics. The Sustainability Committee is designated to be responsible for the management of material sustainability topics, with the General Manager serving as the Chairperson to oversee management activities, including reviewing and examining management approaches for material topics and proposing optimization and improvement recommendations. The Committee also establishes diverse stakeholder communication channels, regularly consolidates stakeholder feedback, assesses the nature and impact of such feedback, formulates corresponding actions or response strategies, and reports the results to the Board of Directors.

2025 Material Topic Boundaries and Impact Assessment

Material Topics	Policies	Commitment	Impact Assessment		Scope of Impact (Boundary)			Management Measures	Management Evaluation Mechanisms	Corresponding GRI Topics	Corresponding Chapter
			Positive Impact	Negative Impact	Suppliers (Contractors)	Company Operations	Customers				
Energy Resource Management	• Sustainable Development Best Practice Principles • Energy Policy	Committed to improving energy efficiency and increasing the use of renewable energy to support sustainable operations.	Reduce energy consumption and carbon emissions while lowering operating costs through energy conservation measures and the adoption of renewable energy.	The Company's expansion plans will increase electricity consumption and costs, resulting in higher greenhouse gas emissions.		●		Install solar power generation facilities, establish renewable energy procurement targets, and continuously monitor developments in renewable energy-related regulations. Implement the ISO 50001 Energy Management System, establish a standardized management framework, and develop energy efficiency management mechanisms.	• Third-Party Verification of ISO 50001 Certification • Occupational Safety,Health and Environmental Protection Committee	302-1 302-3 302-4	5.2.2 Energy Consumption 5.2.3 Energy Conservation Measures
Customers Relationship Management	Sustainable Development Best Practice Principles	Provide high-quality services and strengthen mutual trust in cooperation.	Meet customer and market demands, maintain high levels of satisfaction and strong cooperative relationships, and drive stable revenue growth.	Failure to respond to customer needs may result in the loss of business opportunities.		●	●	Maintain regular and occasional customer relationship management activities while keeping communication channels open, closely monitor market trends and customer needs, and ensure customer orders are retained and satisfaction continues to improve.	Customer Satisfaction Survey	Voluntary Disclosure	3.2.1 Customer Management and Services
Operational Performance	Sustainable Development Best Practice Principles	Maintain stable operations while balancing corporate growth and the shared interests of stakeholders.	Stable financial performance supports sustainable investment, innovation, and employee welfare.	Poor financial performance may adversely affect stakeholder interests.		●		Senior management regularly reviews operational performance indicators, and the Company regularly discloses financial information.	Board of Directors	201-1 201-4	2.3.2 Economic Value
Information Security	• Sustainable Development Best Practice Principles • Information Security Policy	Ensure information security and maintain the trust of customers and the enterprise.	Strengthen the protection of customer and corporate data, enhance trust and the stability of cooperative relationships, effectively reduce the risk of information security incidents, and improve overall organizational resilience.	If confidential information is disclosed, the Company may be subject to regulatory penalties or legal proceedings, resulting in damage to its internal and external image and reputation.		●	●	Implement information security risk identification and management, conduct regular disaster recovery drills for information systems, and ensure the confidentiality and security of customer information. Provide appropriate protection for important information, including data, information assets, and trade secrets.	• Information Security Education and Training • Third-Party Vulnerability Scanning • Email Security Management	418-1	2.6.5 Customer Privacy Management
Talent Recruitment, Retention and Development	• Sustainable Development Best Practice Principles • Labor Policy	Committed to attracting and developing outstanding talent to ensure the mutual growth of employees and the Company.	Enhance the Company's competitive advantages and growth momentum while fostering a positive corporate culture and image.	In an environment characterized by declining birth rates and the Company's expansion plans, failure to attract and retain outstanding talent may adversely affect business operations.		●		Provide competitive compensation and benefits as well as promotion systems, conduct regular employee performance and learning development interviews, establish annual training plans, regularly review training effectiveness, and strengthen employees' career capabilities.	• Performance Evaluation System • Employee Education and Training	401-1 401-2 401-3 404-1 404-2 404-3 408-1	6.1.2 Diverse Workforce Structure and Talent Recruitment 6.2.2 Welfare Measures 6.2.3 Childcare-friendly Workplace 6.3.1 Cultivation and Training 6.3.2 Performance Evaluation 6.4.1 Human Rights Policy

1.4 Sustainability Goals and SDGs

To fulfill the UN SDGs, we continue to focus on multiple SDGs and establish measurable performance indicators across the economic, environmental, and social dimensions. We also review annual achievement results to create sustainable impact through concrete actions.

● Achieved ○ Not Achieved

	Sustainability Issues	Metrics	2025 Target	2026 Target	2030 Target	2025 Progress Status	2025 Achievements	Corresponding SDGs
Corporate Governance / Economic	Regulatory Compliance	Major Regulatory Violations	0 cases	0 cases	0 cases	●	0 cases	
	Business Ethics	Corruption Cases	0 cases	0 cases	0 cases	●	0 cases	16
		Violations of Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	0 cases	0 cases	0 cases	●	0 cases	
	Information Security ★	Information Leakage Incidents	0 cases	0 cases	0 cases	●	0 cases	
	Customers Relationship Management ★	Customer Satisfaction	≥ 85	≥ 85	≥ 85	●	86.4 points	
	Operational Performance ★	Pursuing Sustainable Profitability and Growth	Positive Revenue Growth	Positive Revenue Growth	Positive Revenue Growth	●	Positive Revenue Growth	
	Risk Management	Improvement Rate of Material Risks	100%	100%	100%	●	No Material Risks	
	Sustainable Supply Chain Management	Winstek RBA Code of Conduct Self-Assessment Questionnaire Response Rate	100%	100%	100%	●	100%	12, 16
		Hazardous Substance-Free Compliance Rate	100%	100%	100%	●	100%	
		No Use of Conflict Minerals	100%	100%	100%	●	100%	

	Sustainability Issues	Metrics	2025 Target	2026 Target	2030 Target	2025 Progress Status	2025 Achievements	Corresponding SDGs
Environmental	Climate Change	Number of Production Downtime Days Caused by Climate-Related Disasters	0 case	0 cases	0 cases	●	0 cases	13
		Reduction Rate of GHG Emission Intensity	↓ 2%	↓ 4%	↓ 12%	●	↓ 7.74%	
	Energy Resource Management ★	Project Electricity Saving Rate	1%	1%	1%	●	2.29%	7, 13
		Reduction Rate of Electricity Intensity	1%	1.5%	3.5%	●	↓ 6.27%	
	Air Pollutant Control	Use of ODS-Containing Chemicals	0 cases	0 cases	0 cases	●	0 cases	
		VOCs Emission Intensity	-	2028: ≤ 1.571kg per NT$ million of revenue	<1 kg per NT$ million of revenue	-	-	
	Water Resources Management	Reduction Rate of Water Withdrawal Intensity	↓ 1%	↓ 1.5%	↓ 3.5%	●	↓ 7.04%	6
	Waste Management and Circular Economy	Waste Recycling Rate	≥ 90%	≥ 90%	≥ 90%	●	97.8%	13

	Sustainability Issues	Metrics	2025 Target	2026 Target	2030 Target	2025 Progress Status	2025 Achievements	Corresponding SDGs
Social	Talent Recruitment, Retention and Development ★	Total Turnover Rate	<13%	<13%	<13%	●	11.17%	
		Retention Rate of Newly Hired Taiwanese Employees	≥ 78%	≥ 78%	≥ 80%	●	94.9%	
		Employee Code of Ethics Training Completion Rate	100%	100%	100%	●	100%	
		Average Training Hours per Employee	≥ 120 hours	≥ 120 hours	≥ 120 hours	○	105.29 hours • Reason for Not Meeting the Target: This was primarily because the training hours for certain courses were recognized based on the actual time taken to complete the training rather than the originally designated course completion hours. As a result, when some employees completed the courses in a shorter period of time, their accumulated training hours were lower than expected. In addition, the Company established relatively ambitious training targets based on talent development needs,which also made overall achievement more challenging. • Future Improvement Measures: Going forward, training planning and progress tracking will be strengthened based on the nature of each course and actual implementation conditions. In addition, a diverse range of training programs will be arranged to increase employees' accumulated annual learning hours and more effectively achieve training objectives.	
	Occupational Safety and Health	Health Examination Participation Rate	≥ 95%	≥ 95%	≥ 95%	●	99.6%	
		Major Occupational Accidents	0 cases	0 cases	0 cases	●	0 cases	
		Occupational Diseases	0 cases	0 cases	0 cases	●	0 cases	

Note:
1. ★ : Winstek's Material Topics for the Current Year
2. Retention Rate of Newly Hired Taiwanese Employees: The percentage of newly hired Taiwanese employees who remain employed for more than three months after onboarding and are still employed at the end of the year.
3. Material Violations: Fines of NT$1 million or more.
4. GHG Emission Intensity: Metric tons of CO_2e / Consolidated Revenue (NT$ million) (Scope 1 and 2; base year: 2024)
5. Electricity Intensity: Non-Renewable Electricity Consumption (GJ) / Consolidated Revenue (NT$ million) (base year: 2024)
6. Water Withdrawal Intensity: Water Withdrawal (ML) / Consolidated Revenue (NT$ million) (base year: 2024)
7. VOCs Emission Intensity: kg / Consolidated Revenue (NT$ million)

1.5 Winstek's Sustainability Reporting Directions and Actions

After aligning with the UN SDGs, Winstek formulated its ESG strategy and implements sustainability objectives throughout its operations to achieve sustainable business development.

Five ESG Pillars

Corporate Governance
Operational Performance
Customer Satisfaction

Supply Chain
Green Procurement
Sustainable Partnerships

Green Production
Energy Saving and Carbon Reduction
Environmental Protection

Friendly Workplace
Diversity and Inclusion
Health and Safety

Social Prosperity
Community Welfare
Caring for the Vulnerable

Implement 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

2.1 Company Profile
2.2 Governance Structure
2.3 Economic Performance
2.4 Responsible Business Conduct
2.5 Internal Audit and Management Verification System
2.6 Information Security
2.7 Risk Management

Revenue ↑ **11.5%** compared to the previous year

0 cases of major regulatory violation

0 cases of violations of ethical business conduct

Strong cybersecurity performance, maintaining an **A rating** in third-party vulnerability assessments

Economic activities aligned with sustainable economic activities accounted for **53.55%** of annual consolidated revenue

2.1 Company Profile

GRI 2-1、2-28

Founded in 2000 and headquartered in Hsinchu County, Taiwan, Winstek provides one-stop semiconductor testing services, including bumping, wafer-level packaging, reliability testing, and failure analysis solutions. We provide comprehensive one-stop testing and assembly services to ensure the smooth and uninterrupted delivery of customer products. Equipped with advanced testing platforms and supported by experienced R&D and engineering teams, we help reduce customers' engineering burdens and prepare their products for commercial success in the shortest possible time.

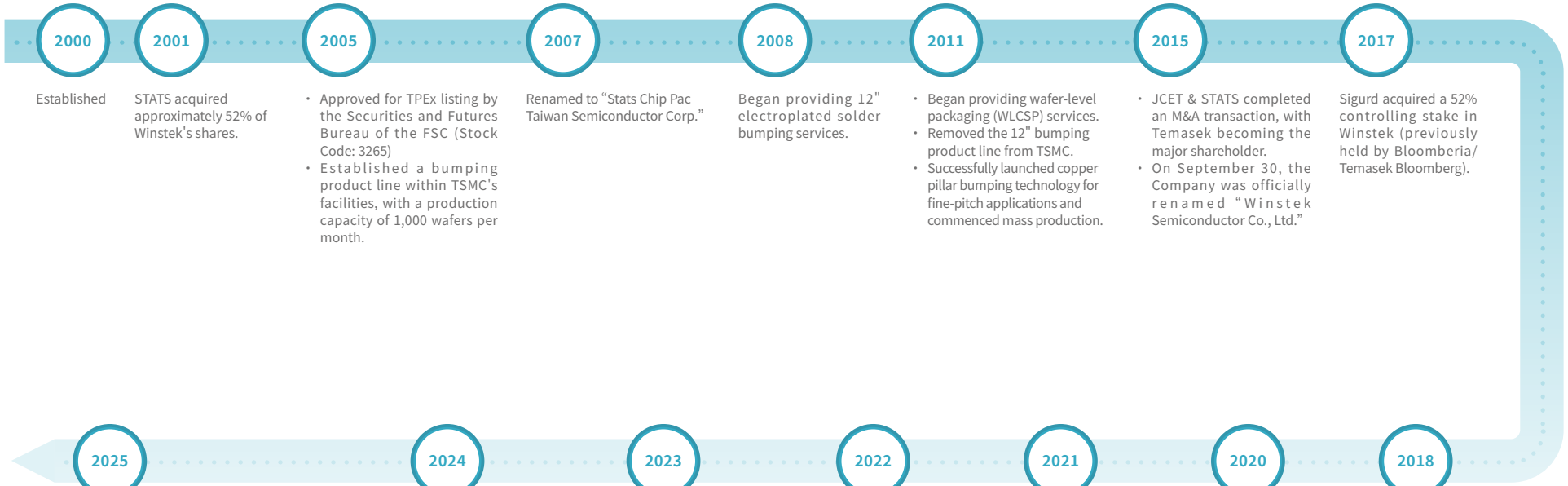
Since its establishment, Winstek has adhered to the corporate mission of "Integrity, Diligence, Pragmatism, and Sustainability." Guided by this philosophy, together with the dedication of all employees and the support of society, Winstek has grown steadily and established a solid foundation for development. Focusing on a technology-driven market approach to research and development, Winstek aims to enhance profitability through leading one-stop technology and product services, stay ahead of industry trends, and provide high-quality and reliable products and services. Winstek has also established the management philosophy of "Ethical Corporate Management and Frugality, Initiative and Enterprise, Prudence and Pragmatism, and Sustainability," encouraging every employee to act with integrity and goodwill, complemented by a proactive and enterprising attitude, striving for personal growth, contributing to the Company, and giving back to society. At the same time, we aspire for the Company to continue moving forward steadily through the dedicated efforts of all employees, while continuously pursuing business growth and providing society with more high-performance electronic products at reasonable prices.

Company Name	Winstek Semiconductor Co., Ltd.
Company Type	TPEx-listed
Date of Establishment	April 2000
Chairman of the Board	Huang, Hsing-Yang
General Manager	Weng, Chih-Li
Headquarters Location	No. 176-5, Luliaokeng, Neighborhood 6, Hualong Village, Qionglin Township, Hsinchu County
Industry Category	Electronic Components and Products Manufacturing
Main Products or Services	Wafer Level & Flip Chip CSP, Wafer Sort, IC Final Test
Paid-in Capital	NT$ 1,362,616,590
Number of Employees	1,056 (as of December 31, 2025)



Company History

Guided by its management philosophy, Winstek is committed to sustainable and steady business operations. The Company places strong emphasis on employee potential development, fostering seamless collaboration and innovative capabilities, thereby building a pragmatic and high-performing team that maximizes organizational effectiveness. Through continuous efforts to create new competitive advantages, Winstek strives to become a benchmark in the industry. With "Responsibility, Sincerity, and Wisdom" as the driving force behind its growth, Winstek has established a corporate culture centered on "Sustainability, Happiness, and Excellence." Since its establishment, Winstek has been committed to providing customers with high-quality and efficient services while fostering a pragmatic, excellence-driven, and streamlined corporate culture. Through these efforts, Winstek strives to become a high-growth, high-performance industry leader.



Corporate Sustainability Vision

Trend Response	In response to climate change, stakeholders have placed increasing focus and importance on corporate ESG management. We have developed corresponding measures for relevant issues and continue to advance our efforts in fulfilling corporate social responsibility.
Enhancing Competitiveness	In response to industry trends, we continuously improve quality standards and meet customer requirements. We uphold ethical corporate management and strengthen corporate governance.
Towards Sustainable Environmental Protection	We are committed to increasing the share of renewable energy usage, responding to government energy transition policies, implementing carbon reduction measures, and improving energy and resource efficiency to reduce the environmental impact of our operations.
Friendly and Harmonious Workplace	Create a friendly, healthy, and safe working environment, uphold human rights protection, and continue to engage in social contribution initiatives while deepening community care.
Practicing Corporate Responsibility	Integrate sustainability principles into corporate culture, balance sustainability with business growth, implement ESG practices to enhance corporate resilience, strengthen long-term sustainability value, and move toward sustainable operations.

Participation in External Organizations

To effectively integrate and leverage industry capabilities while staying abreast of industry development trends, the Company has joined domestic industry associations as a member. It actively participates in seminars and discussions organized by these associations, maintains close interaction and exchange with industry peers, and collaboratively contributes to shaping shared industry prosperity. In 2025, the Company joined industry associations, as listed below:

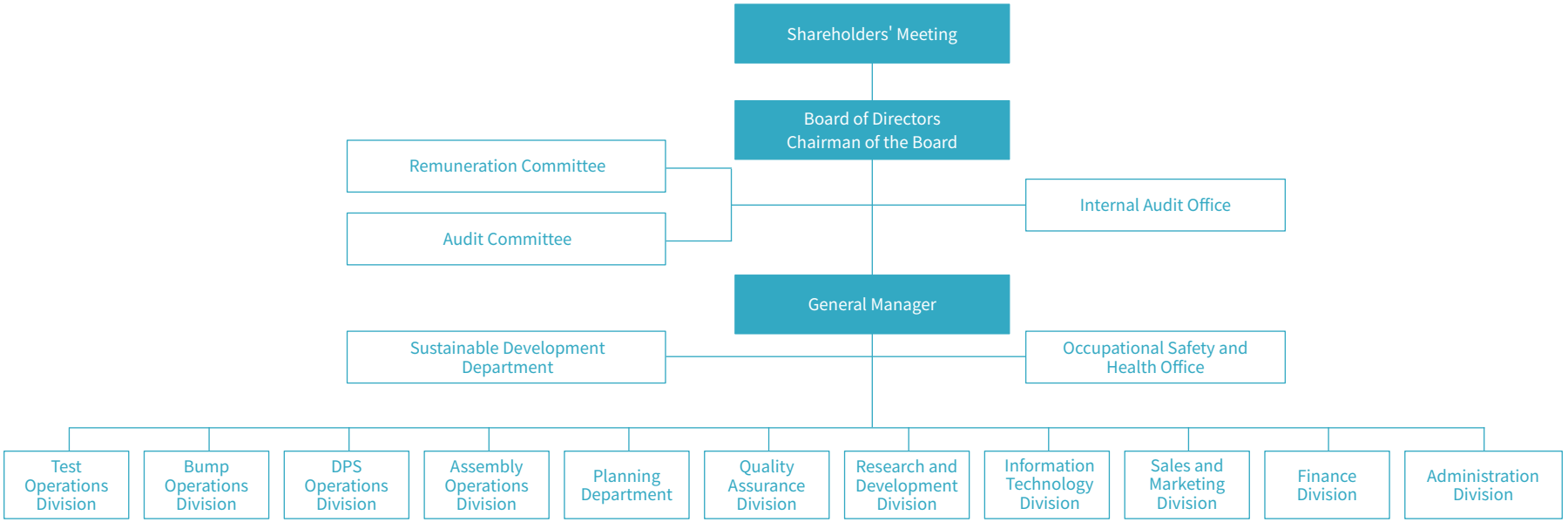
Name of Participating Organization	Participating Role
Wuhua Industrial Park Manufacturers Association	Member
IC Packaging and Testing HR Executives Association	Member
Taiwan Computer Emergency Response Team/ Coordination Center (TWCERT/CC)	Member
Xiuhu Civil Defense Team	Member
Hualong Village Community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

2.2 Governance Structure

2.2.1 Governance Framework

GRI 2-9、2-10、2-11、2-15、2-16、2-17、2-18、2-19、405-1 a.

The highest governing body of the Company is the Shareholders' Meeting, with shareholders electing Directors to form the Board of Directors. The Board serves as the highest governance body of the Company and is responsible for overall business decision-making. Under the Board, functional committees such as the Remuneration Committee and the Audit Committee are established to oversee matters including the remuneration of the Company and Directors, financial statements, and ESG key performance targets. Each committee is required to report its execution results and resolutions to the Board on a regular basis to safeguard the interests of the Company and its stakeholders.



Board Operations and Composition

The Board of Directors serves as a balancing and supervisory body between the Company's shareholders and management. It exercises the rights and fulfills the responsibilities delegated by shareholders, and formulates operational policies based on the interests of stakeholders. Internally, it appoints and oversees the management team, monitors the Company's operational performance, and resolves sustainability-related strategies while tracking implementation effectiveness.

The Company adopts a candidate nomination system for the selection of its Board members. Shareholders elect 9 to 11 directors from the list of candidates at the Shareholders' Meeting. The term of office for directors is three years, and they are eligible for re-election. The nomination and selection criteria take into account candidates' independence, professional background, and relevance to the Company's operational development, while also considering the diversity of the Board's composition. The current Board of Directors consists of 9 directors (including 3 independent directors) and 0 supervisors, all of whom are male. All members of the Board of Directors have backgrounds in business management, industry expertise, or finance and accounting.

Winstek holds Board meetings in principle once every quarter. In 2025, a total of 5 regular Board meetings and 0 extraordinary Board meetings were convened, with an average attendance rate of 100%. Please refer to page 15 of Winstek's 2025 Annual Report for details on each director's attendance and the content of the resolutions.

Winstek Board of Directors Information (Current term: June 6, 2023 to June 5, 2026)

Title	Term of Office (Years)	Name	Gender	Age	Concurrent Position(s) in the Company	Concurrent Key Position(s) in Other Companies	Functional Committees	
							Audit Committee	Remuneration Committee
Chairman	3	Huang, Hsing-Yang	Male	51 and Above	-	• 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		
Director	3	Weng, Chih-Li	Male	51 and Above	General Manager of the Company	• Director and President of Winstek Semiconductor Technology Co., Ltd. • Director and President of TST Co., Ltd.		
Director	3	Yeh, Tsan-Lien	Male	51 and Above	-	• 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		
Director	3	Wu, Min-Hung	Male	51 and Above	-	• 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		
Director	3	Kuo, Hsu-Tung	Male	51 and Above	-	• 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.		
Director	3	Hsieh, Chao-Hung	Male	51 and Above	-	• Senior Vice President of Sigurd Microelectronics Technology Co., Ltd. • President of Sigurd UTC Corporation • Director of Xi Xing Co., Ltd. and Sigurd UTC Corporation		
Independent Director	3	Lin, Min-Kai	Male	51 and Above	-	• Independent Director and Member of the Remuneration Committee, Sigurd	✓	✓
Independent Director	3	Wang, Dan	Male	51 and Above		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.	✓	✓
Independent Director	3	Wen-chou Vincent Wang	Male	51 and Above	-		✓	

The Company's “key material events” for communication with the Board of Directors include statutory Board responsibilities and key indicators from corporate governance evaluations. Verified complaint cases and corruption incidents with confirmed negative impacts are also included.

In 2025, a total of 11 key material matters were communicated with the Board of Directors. The related topics are as follows.

Sustainability Strategy Development and Promotion Plan	Climate Change Response	Operational Governance Measures
• Implementation of Sustainability • Stakeholder Communication Status • Review of the Annual Sustainability Report	• GHG Inventory and Verification	• Board Performance Evaluation Results • Implementation of Ethical Corporate Management • Implementation of Cybersecurity Management • Implementation of Intellectual Property Management Plans

Note:
1.Complaint: As stated in Article 23 of the Company's "Ethical Corporate Management Best Practice Principles," if a reported matter involves a director or senior executive, it shall be reported to the independent directors. In addition, if the personnel or unit responsible for handling reports in the Company discovers, through investigation, any material violation or any risk of significant damage to the Company, a report shall be prepared immediately, and the independent directors shall be notified in writing.
2.Negative Impact Cases: Acts as specified in Article 7 of the Company's "Ethical Corporate Management Best Practice Principles" ◦
(1)Bribery and Acceptance of Bribes
(2)Making Illegal Political Contributions
(3)Improper Charitable Donations or Sponsorships
(4)Offering or Accepting Unreasonable Gifts, Hospitality, or Other Improper Benefits
(5)Infringement of Trade Secrets, Trademark Rights, Patent Rights, Copyrights, and Other Intellectual Property Rights
(6)Engaging in Unfair Competition Practices
(7)Directly or Indirectly Harming the Rights, Interests, Health, or Safety of Consumers or Other Stakeholders During the Research and Development, Procurement, Manufacturing, Provision, or Sale of Products and Services

Directors' Continuing Education

Winstek arranges continuing education programs for its directors each year on professional skills and knowledge, as well as sustainability-related topics, to enhance the directors' professional capabilities and the Company's ability to respond to operational impacts. The courses and forums attended by directors in 2025 included net-zero pathways and carbon management, sustainability report preparation, AI development and business applications, risk management, digital technology, and artificial intelligence. The directors accumulated a total of 54 hours of continuing education. For details of each director's continuing education undertaken in 2025, please refer to page 23 of Winstek's 2025 Annual Report.

Remuneration Structure for Directors and Senior Executives

The remuneration of Winstek's directors includes payment, directors' remuneration, severance and pension payments, and expenses incurred in the execution of their duties. The Remuneration Committee considers industry benchmarks and individual directors' performance as the basis for adjusting their remuneration. In addition to fixed remuneration and severance and pension payments, performance bonuses are calculated based on the achievement of various performance indicators. For information on the remuneration of directors in 2025, the directors' remuneration bracket table, and the payment standards, please refer to page 12 of Winstek's 2025 Annual Report.

Winstek's senior management remuneration system is proposed by the Remuneration Committee to the Board of Directors for consideration and approved by the Board of Directors. In addition to fixed remuneration and severance and pension payments, performance bonuses are calculated based on the achievement of various performance indicators. The retirement system for senior management is the same as that for other employees. For information on the remuneration and remuneration bracket table of senior management in 2025, please refer to page 13 of Winstek's 2025 Annual Report.

Directors and Senior Management Resignation and Retirement Policies

The notice period for the departure of Winstek's directors and senior management is determined in accordance with local government regulations. The required notice period and severance pay calculation method are the same as those applicable to other employees. In addition to severance pay, no other payments or benefits in kind will be provided to departing directors and senior management. For details, please refer to page 69 of Winstek's 2025 Annual Report.

Linkage Between Directors' and Senior Management Remuneration and ESG Performance

To align directors' performance with the Company's sustainability vision, the Company incorporates ESG strategic objectives into the performance evaluation and remuneration structure of directors and senior management, and makes adjustments based on the progress of its sustainability initiatives. This approach helps ensure stable business growth and the pursuit of corporate innovation, while further strengthening the accountability of directors and senior management for the Company's sustainability vision.

Clawback Mechanism

To ensure sustainable development and ethical corporate management, if a material risk event occurs that is sufficient to affect the Company's reputation, or if a significant internal management failure occurs, then in accordance with Winstek's Ethical Misconduct Management Regulations, any director or employee who is disciplined due to misconduct shall have any previously approved remuneration or incentive revoked, and any bonus already paid shall be recovered in accordance with the relevant regulations.

Board Performance Evaluation

In principle, the Company conducts annual self-evaluations of the Board of Directors, functional committees (including the Audit Committee and the Remuneration Committee), and individual directors. To further enhance the effectiveness of Board operations and strengthen corporate governance, the Company also engages an external professional and independent institution or a team of external experts and scholars every three years to conduct a Board performance evaluation, which serves as a reference for improving the performance of the Board of Directors.

The performance evaluation of the Board of Directors covers the following five major dimensions:

1. Level of participation in the Company's operations (including participation in and decision-making on ESG matters)
2. Enhancement of the quality of Board decision-making
3. Board composition and structure
4. Election and continuing education of directors
5. Internal control

The performance evaluation of individual directors covers the following six major dimensions:

1. Understanding the Company's goals and missions
2. Understanding of directors' responsibilities
3. Level of participation in the Company's operations
4. Internal relationship management and communication
5. Professionalism and continuing education of directors
6. Internal control

2025 Performance Evaluation Results

Winstek's internal evaluation results for the current year were favorable, indicating that the Board of Directors and its functional committees operated effectively and in compliance with corporate governance requirements. In 2025, the Company engaged the Taiwan Institute of Ethical Business to conduct a performance evaluation of the Board of Directors. All Board members completed self-assessment questionnaires, and the third-party institution conducted on-site interviews with directors and relevant personnel and issued a performance evaluation report. The recommended improvement actions are presented in the table below. The evaluation result for 2025 was 4.76 out of 5.00, and the Company has reported the evaluation results to the Board of Directors.

	Recommended Improvements	Planned Improvement Measures
1	Pay attention to the diversity of Board composition to strengthen the functions of the Board of Directors.	The Company plans to recruit qualified candidates of different genders during the Board re-election upon the expiration of the current directors' term in 2026, in order to promote gender diversity on the Board and align with corporate governance trends.
2	Enhance the documentation of directors' remarks in Board meeting minutes.	The Company has recorded directors' remarks in accordance with the actual resolutions adopted.
3	Continuously optimize and establish an integrated risk assessment and management mechanism.	The Company will establish relevant mechanisms based on operational needs and business development requirements.

Board Performance Evaluation Implementation

Evaluation Scope	Evaluation Date	Evaluation Method	Evaluation Cycle	Evaluation Results
Overall Performance of the Board	January 1, 2025, to December 31, 2025	Internal Self-evaluation	Annually	All evaluation results exceeded 93.6 points.
Individual Board Members	January 1, 2025, to December 31, 2025	Internal Self-evaluation	Annually	All evaluation results exceeded 93 points.
Functional Committees (Audit Committee, Remuneration Committee)	January 1, 2025, to December 31, 2025	Internal Self-evaluation	Annually	All evaluation results exceeded 87 points.
Overall Performance of the Board	January 1, 2025, to December 31, 2025	Engagement of an External Independent Third-Party Institution for Evaluation	Once every three years	4.76 points (Total score of 5)

Note: The maximum score for the internal self-evaluation is 100 points.

Conflicts of Interest Management

Provisions on the avoidance of conflicts of interest are stipulated in Winstek's Rules of Procedure for Board Meetings, as well as the organizational charter of the Audit Committee and the Remuneration Committee. If a matter submitted to the Board involves the interests of a director, the director's spouse, a blood relative within the second degree of kinship, or a company with which the director has a controlling or subordinate relationship, the director shall explain the nature of such interest at the relevant Board meeting. Where there is a risk of prejudice to the interests of the Company, the director shall neither participate in the discussion nor vote on the matter, shall recuse himself or herself during the discussion and voting, and shall not act as a proxy for another director in exercising voting rights. The names of the relevant directors, descriptions of the material content, and details of the recusal are all recorded in the meeting minutes.

For information on related-party transactions, cross-shareholdings involving directors, controlling shareholders, or other interested parties in 2025, please refer to pages 51-52 of Winstek's 2025 Annual Report.

In addition, the Company has established various codes of conduct for different levels of personnel, including the Code of Integrity Conduct, the Code of Ethical Conduct for Directors and Managers, and the Employee Code of Professional Ethics. The Administration Division is responsible for overseeing the implementation of these codes and regularly reports the implementation results to the Board of Directors. As of the end of 2025, no conflict-of-interest incidents had occurred at Winstek.

2.2.2 Functional Committees

GRI 2-9、2-20

Remuneration Committee

The current Remuneration Committee consists of three members, including two independent directors and one external independent third party. The Committee meets the independence requirements prescribed by applicable regulations. Its term of office is from July 31, 2023 to June 5, 2026. The Company has established the Organizational Charter of the Remuneration Committee to govern the authority and responsibilities of the Remuneration Committee, which is responsible for formulating and periodically reviewing the remuneration policies and standards for the aforementioned members. The Remuneration Committee convenes two meetings in principle each year. In 2025, a total of two meetings were held, and the attendance rate of Committee members was 100%.

To enhance the transparency and fairness of the remuneration system and safeguard the rights and interests of stakeholders, the remuneration policy and the annual remuneration distributed to employees and directors are reviewed by the Remuneration Committee, approved by the Board of Directors, and reported to the shareholders' meeting. The remuneration distributed to employees and directors for the current year was reported at the shareholders' meeting on May 28, 2026.

Audit Committee

The Audit Committee of the Company consists of three independent directors, with a term of office from June 6, 2023 to June 5, 2026. Its responsibilities include reviewing the Company's financial statements, overseeing the appointment and independence of the certified public accountant, establishing or amending the internal control system, and supervising compliance with applicable laws and regulations by the Company's internal policies and procedures. The Audit Committee convenes one meeting each quarter in principle. When necessary, department heads, internal auditors, certified public accountants, legal counsel, and other relevant personnel may be invited to attend and participate in discussions. In 2025, a total of five meetings were held, and the attendance rate of Committee members was 100%. For information on the implementation of the Audit Committee's duties, please refer to page 17 of Winstek's 2025 Annual Report.

2.2.3 Communication Between Independent Directors, the Head of Internal Audit, and the CPAs

Communication Methods Between Independent Directors, the Head of Internal Audit, and the CPAs

1. The Company's Head of Internal Audit attends Audit Committee meetings and Board of Directors meetings on a quarterly basis and reports on the execution of audit activities. The independent directors have expressed no objections to the matters reported, and communication between the Head of Internal Audit and the independent directors has been effective. The independent directors provide their professional opinions on the matters reported, and the Company gives due consideration to the opinions of the independent directors.
2. The Company's Head of Internal Audit provides the independent directors with audit reports on a monthly basis for their review and communicates with them through email, telephone, and discussion meetings. Communication topics included discussions on the control environment, recommendations arising from internal audit activities, and areas requiring enhancement. These matters have been documented, tracked, and improvements have been implemented.
3. The CPAs communicates with the independent directors at least once a year, either in person or in writing, regarding the Company's financial condition and significant matters arising from the audit of the financial statements. If there are significant matters to be discussed by the Board of Directors, the CPA may also be invited to provide professional advice to enhance communication between the parties. The Company's Audit Committee maintains effective communication with the CPA.

Summary of Communications Between Independent Directors, the Head of Internal Audit, and the CPAs

1. The Company's independent directors maintain effective communication regarding the execution and effectiveness of internal audit activities.
2. Key communication matters during the most recent year are summarized below:
   (1) Assessment of the Effectiveness of the Internal Control System and the Internal Control System Statement
   (2) Implementation of Internal Audit and the Audit Plan
   (3) Discussion on the proposed amendments to certain sections of the "Internal Control System - Payroll Cycle"
   (4) Discussion on the proposed amendments to certain provisions of the "Sustainable Development Best Practice Principles"
   (5) Communication Between the Governance Unit and the CPA Regarding the Review of the Consolidated Financial Statements

2.2.4 Disclosure of Material Information

Winstek maintains an official website that discloses basic corporate information, product information, and financial information. The Company has also designated a spokesperson responsible for handling and responding to matters related to shareholders' rights and interests. In addition to holding investor conferences from time to time or participating in investment forums organized by institutional investors to announce and explain operating performance and future outlooks, the Company also uploads relevant information to the MOPS for stakeholders' reference. In addition, in accordance with applicable laws and regulations and prevailing industry practices, we regularly disclose information regarding our business activities, organizational structure, financial condition, and operating performance.



2.3 Economic Performance

2.3.1 Tax Policies

The Company complies with the tax laws and regulations of the countries in which its operating locations are situated, as well as the tax planning guidelines issued by the Organisation for Economic Co-operation and Development (OECD). It formulates tax strategies tailored to different tax jurisdictions and establishes reasonable intra-group pricing principles based on functions and risks, thereby fulfilling its tax responsibilities.

To effectively manage tax risks, the Company has established a tax governance unit responsible for assessing, identifying, and managing tax risks arising from changes in tax regulations and business activities in various countries, and for implementing appropriate measurement, management, and control measures. The Company's sustainable development strategy seeks to achieve a balance among corporate governance, environmental governance, and social governance, while facilitating communication with stakeholders. The Company's tax management aims to reduce audit and tax risks while ensuring that sufficient and reasonable tax payments are retained within each tax jurisdiction in which the Group operates.

Tax Strategy and Management Approaches

Highest Authority Responsible for Tax Governance	Board of Directors
Tax Implementation Unit	The Finance and Accounting Department discusses the Company's tax strategy on a quarterly basis and is responsible for day-to-day tax administration and tax filing practices.
Tax Audit Unit	The Internal Audit Office conducts an annual review of tax processing procedures, tax filing procedures, the internal control system, and compliance with tax laws and regulations.
Regulatory Compliance with Tax Laws and Regulations	File and pay taxes in accordance with the requirements of applicable local laws, regulations, and standards.
Tax Strategy	· All material operational decisions are made in compliance with applicable laws and regulations, and the related tax risk implications are assessed accordingly. · Transactions between related enterprises are conducted in accordance with the arm's length principle and comply with the internationally recognized transfer pricing guidelines issued by the OECD. · The Company complies with the Base Erosion and Profit Shifting (BEPS) Action Plan promoted by the OECD, ensuring that profits are supported by substantive economic activities. It obtains tax residency status in accordance with applicable laws and fulfills its tax obligations in compliance with local tax regulations. · The Company does not plan or conduct transactions in low-tax jurisdictions for tax avoidance purposes and ensures that such transactions have legitimate business purposes and substantive economic substance. · The disclosure of financial reporting information and tax information is conducted in accordance with applicable laws and regulations. · Based on the principle of integrity, the Company establishes relationships of mutual respect and effective communication with the tax authorities in the jurisdictions in which it operates.
Training for the Governance Unit	Members of the tax governance unit regularly participate in training programs provided by regulatory authorities or internal company training to strengthen their professional tax knowledge and capabilities. Participation in training programs during 2025 is summarized below.

Item	Training Institutions	Course Name	Training Date	Training Hours
1	Accounting Research and Development Foundation	Practical Analysis of Internal Control Related to "Management of Sustainability Information"	11/18/2025	6
2	Accounting Research and Development Foundation	Practical Compliance for Internal Audit and Internal Control Related to Financial Statement Preparation Following the Amendments to the "Regulations Governing the Establishment of Internal Control Systems"	12/03/2025	6
3	Securities and Futures Bureau, Financial Supervisory Commission	2025 IFRS Sustainability Disclosure Standards Seminar	10/14/2025	3
4	Securities and Futures Bureau, Financial Supervisory Commission	2025 Seminar on Required Compliance Matters for TPEx-Listed and Emerging Stock Companies	10/23/2025	3
5	Securities and Futures Bureau, Financial Supervisory Commission	2025 Seminar on the Adoption of International Financial Reporting Standards (IFRS) in Taiwan	12/22/2025	3
			Total	21

To ensure the effective operation of the tax management mechanism, the Internal Audit Office conducts internal audits annually, and external CPAs are engaged to perform verification procedures. The results of both the internal audits and external verification conducted in 2025 identified no violations of tax-related laws or regulations. The Company complies with its tax policies and applicable tax regulations and had no record of penalties imposed by competent authorities during 2025.

2.3.2 Economic Value

GRI 201-1、201-4

In Q4 of each year, each department prepares its budget for the following year. The Finance Division consolidates budgets and targets related to sales, production, procurement, payroll expenses, and other items, and prepares the projected income statement, balance sheet, and cash flow statement for submission to the General Manager for review. At the first Board meeting of the following year, the Chairperson or a designated representative reports the budget preparation results, which are then reviewed and approved by the Board of Directors.

Each month, the Finance Department consolidates the current period's financial statements, compares them against the budget and prior-period operating performance, and submits them to senior management meetings for discussion to review and improve operational strategies. Winstek's quarterly consolidated financial reports, annual consolidated financial reports, and parent company only financial reports are all disclosed on the Company's official website and the MOPS.

Operational Results

The annual operating plan (AOP) revenue target for the year was NT$4,385,844 thousand, while actual revenue reached NT$4,647,786 thousand, successfully achieving the annual revenue target. Driven by production line expansion and improved capacity utilization, the Company's operating momentum continued to strengthen. Going forward, the Company will continue to invest in the development of advanced packaging technologies to enhance competitiveness and create greater economic value.

In summary, the Company's consolidated revenue in 2025 was NT$4,647,786 thousand, representing an increase of 11.5% compared to 2024. Consolidated net profit after tax amounted to NT$746,536 thousand, with earnings per share after tax of NT$5.48. For further descriptions and analyses of other financial performance indicators, please refer to the Company's Annual Report.

Consolidated Financial Performance Over the Past Three Years

Item \ Year	2023	2024	2025
Consolidated Revenue (NT$ thousands)	3,667,818	4,166,570	4,647,786
Gross Profit (NT$ thousand)	1,103,534	1,078,589	1,221,379
Net Profit Before Tax (NT$ thousand)	1,009,645	1,040,240	914,360
Net Profit After Tax (NT$ thousands)	839,843	848,544	746,536
Earnings Per Share (NT$)	6.16	6.23	5.48
Cash Dividends (NT$ per share)	4.8	4.6	4.1

Note: Cash dividends represent the amounts approved for distribution under the earnings appropriation proposal for each reporting year (the distribution for 2025 was approved by the shareholders' meeting on March 6, 2026).

Analyzing the Company's consolidated financial position from the perspective of stakeholder economic value distribution under the GRI framework, the total direct economic value generated during the year (including operating revenue and non-operating income) amounted to NT$4,700,445 thousand. The total economic value distributed was NT$4,580,713 thousand. The top three categories of economic value distribution were operating costs (56.67%), employee salaries and benefits (24.70%), and cash dividends (13.68%). The economic value retained amounted to NT$119,732 thousand.

Economic Value Distribution (Unit: NT$ thousand)

Item		2024	2025
Direct Economic Value Generated	Operating Revenue	4,166,570	4,647,786
	Financial and Other Income	247,790	52,659
	Subtotal	4,414,360	4,700,445
Economic Value Distributed	Operational Costs	2,255,995	2,596,026
	Operating and Other Expenses	-	29,777
	Community Investment (donations, etc.)	446	239
	Employee Remuneration and Benefits	1,105,627	1,131,469
	Interest Expenses	12,052	28,574
	Cash Dividends	654,056	626,804
	Income Tax (Taiwan)	191,696	167,824
	Subtotal	4,219,872	4,580,713
Economic Value Retained		194,488	119,732

Note:
1.Economic Value Retained = Direct Economic Value Generated - Economic Value Distributed
2.Operating and Other Expenses have been presented net of Salaries and Benefits, Interest Expenses, and Community Investments, which are disclosed separately.
3.Community Investments include voluntary donations and support provided to society.

Government Financial Grants

The Company's shareholding structure does not include any government ownership. In addition, the Company received government subsidies totaling NT$14,278 thousand in 2025, primarily in the form of subsidies, tax exemptions, and tax credits (including interest subsidies under the Rooted in Taiwan program and investment tax credits).

Sustainable Economic Activities

To promote the integration of green finance and accelerate corporate progress toward net-zero transformation, the FSC, with reference to the EU Taxonomy framework, issued the "Reference Guidelines for the Recognition of Sustainable Economic Activities (2nd Edition)" in December 2024. The FSC encourages enterprises to voluntarily disclose whether their economic activities meet the criteria set forth in the Guidelines. The assessment is based on six environmental objectives, namely climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and biodiversity conservation and restoration, as well as social safeguards including United Nations human rights-related conventions and domestic labor-related regulations.

Winstek is engaged in semiconductor packaging and testing services. In accordance with the eligibility criteria set forth in the Guidelines, the Company has conducted internal reviews and assessments to strengthen its sustainability management mechanisms and voluntarily discloses its compliance status as shown in the table below. Among the Company's specific key manufacturing processes, the electricity consumption per unit of product in 2025 met the technical screening criteria under Assessment Criterion 1. The revenue generated from these activities accounted for 53.55% of the Company's total annual revenue.

Measurement Steps		Operating Economic Activities
Economic Activity Category		Semiconductors
Category of Economic Activities Applicable Under the Guidelines		✓ General Economic Activity ● Supportive Economic Activity
Percentage of Total Revenue in 2025 Attributable to the Operating Economic Activity		53.55%
Eligibility Criteria for Sustainable Economic Activities	Criterion 1: Whether the activity meets the technical screening criteria for "making a substantial contribution to any of the environmental objectives"	Compliant
	Criterion 2: Whether the activity meets the requirement of "do no significant harm to the six environmental objectives"	Compliant
	Criterion 3: Whether the activity meets the requirement of "not causing significant harm to social safeguards"	Compliant
	If any of the above three criteria are not met, whether a transition plan has been established	-
Sustainability Assessment Result of the Operating Economic Activity (Compliant / In Transition / Non-Compliant)		Compliant

Market, Production and Sales Overview

With the gradual increase in smartphone penetration, the overall smartphone market has entered a mature stage of development. Winstek continues to invest in research and development and has successfully developed a number of technologies and products, driving steady growth in operating performance.

Future Market Supply and Demand Conditions and Growth Prospects

Growth in the semiconductor market will be driven by emerging applications in information services, energy and environmental protection, and technology integration. In particular, AI, new energy technologies, and intelligent connectivity are expected to become the primary sources of market growth. The continued development of AI is driving growth in edge applications, making it a major force behind market expansion. In addition, driven by the trends of digitalization and intelligent technologies, wireless terminal devices are expanding beyond traditional product segments into vertical market applications. Major IC design companies have launched a variety of 5G SoC chipsets for smartphones, accelerating the penetration of 5G smartphones. Products such as AIoT devices, high-performance computing chips, and automotive image processing chips have also experienced rapid growth. The Company has proactively adjusted its product portfolio and capacity allocation, increasing the proportion of wafer bumping and wafer testing orders for 5nm and 4nm AI/HPC processors. In addition, the Company has expanded testing orders for 5nm WiFi 7 and high-performance computing (HPC) products, while continuing to increase its packaging capacity, providing growth momentum for 2025.

Competitive Advantages

1. The Company's management team possesses professional expertise in the semiconductor packaging and testing industry, extensive experience, and strong management capabilities that enable rapid response to market changes. The Company has established a comprehensive and rigorous operating system that enables it to respond promptly to any manufacturing process issues and resolve them efficiently. Test results are also communicated rapidly to customers, serving as a reference for customers to refine their wafer and IC designs.
2. This effectively shortens customers' product qualification cycles and reduces product development time and costs.
3. In response to the increasing complexity of customer product designs, and in alignment with customer requirements and future market trends, the Company continues to introduce automated, high-precision equipment and circuit design simulation software from world-renowned equipment manufacturers to meet customer needs and enhance service quality.
4. Long-term partnerships with international fabless semiconductor companies (Fabless) and major integrated device manufacturers (IDMs), with professional services and technical capabilities being highly recognized.
5. The Company provides a one-stop turnkey service encompassing wafer-level packaging, flip chip assembly, and testing (CP/FT), effectively reducing product lead times, manufacturing costs, and transportation risks. This not only meets customer requirements but also enhances the Company's overall service competitiveness.
6. The Company utilizes an internet-based system for the transmission of production information and product traceability records. This enables customers to monitor production status and schedules in real time, while effectively eliminating factors that may affect production efficiency due to human error, thereby enhancing the value and quality of customer service.

Opportunities, Risks, and Response Strategies for Future Development Prospects

Opportunities

The Company's R&D and process engineering personnel possess many years of industry experience and professional expertise, enabling them to respond rapidly to and resolve customer issues. Adhering to a customer-oriented philosophy and high standards of professional conduct, they provide optimal solutions and serve as long-term strategic partners trusted by customers.

The Company provides one-stop packaging and testing services and continuously optimizes process nodes, effectively shortening production cycle times while reducing transportation time, costs, and risks associated with back-and-forth logistics. In addition, to meet market trends and customer demand, the Company has proactively expanded its production capacity and invested in the most advanced equipment to satisfy customer requirements and provide its strategic partners with the most competitive solutions.

Looking ahead to the Company's development in AIoT and 5G-related high-performance computing fields, in addition to mass production of 5nm, 4nm, and 3nm flip chip bumping products in collaboration with strategic partners, the Company continues to introduce new customers with demand for advanced packaging and testing services for leading-edge process technologies.

Risks and Response Strategies

With the rapid demand for capital, coupled with production capacity expansion and the high cost of advanced testing equipment, testing service providers face increasingly urgent requirements for working capital and capital expenditures on machinery and equipment compared with the past.

Response Strategies: The Company maintains a sound financial structure and a high proportion of internally generated funds. Funding requirements can be met through net cash inflows from operating activities, capital market financing, and bank financing facilities.

The continued escalation of geopolitical conflicts and the U.S.-China technology rivalry has increased uncertainty in the operating environment of Taiwan's semiconductor industry. In particular, amid the restructuring of global supply chains, semiconductor companies face the challenge of navigating between the trends of de-Americanization and de-Chinaization while balancing their strategic positioning and investments between the world's two largest economies. This has become a critical challenge for the industry going forward.

Response Strategies: In response to the rapidly changing external environment, we will capitalize on emerging technology trends and expand our technology and market presence. The Company is currently working closely with material suppliers and customers to jointly develop new technologies and materials aimed at enhancing packaging and testing performance. In response to the trend of global supply chain restructuring, the Company has adopted a diversified supply chain management approach to ensure a stable supply of critical materials. Customized solutions are provided to strengthen long-term partnerships with key customers, ensuring continued leadership amid changes in the semiconductor industry and further reinforcing Winstek's role as a key strategic supply partner to its customers.

Due to growing AI-related demand, shortages in memory and substrate supply may occur, creating a risk of consequential impacts on demand for consumer electronics products.

Response Strategies: Diversify the product portfolio and develop new customers.

Future Strategy: Diversify the customer base amid U.S.-China tariffs and trade restrictions.

2In 2025, Taiwan accounted for the largest share of the Company's sales revenue at 35%, followed by the United States at 28% and China at 22%. The top three markets collectively accounted for 85% of total revenue. In response to the U.S. Department of Commerce's whitelist policy, Winstek, as a whitelist-approved company, is leveraging this advantage to develop a more diversified customer base and reduce customer concentration risk.

2.4 Responsible Business Conduct

2.4.1 Ethical Corporate Management

GRI 2-23、2-24、2-26、205-1、205-3、206-1

2.4.1.1 Implementation of Ethical Corporate Management Regulations

The Company conducts its business activities in accordance with the principles of fairness, honesty, integrity, and transparency. In line with the Responsible Business Alliance (RBA) Code of Conduct, the Corporate Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies, and the laws and regulations applicable in the jurisdictions where it operates, the Company has established ethical management policies and procedures to implement its commitment to ethical business practices and proactively prevent unethical conduct. The policy clearly specifies the matters that Company personnel should observe in the course of performing their duties. It identifies potential adverse impacts on different stakeholders arising from the Company's business relationships and establishes preventive measures and remediation mechanisms for specific risks. An independent oversight unit is also in place to continuously monitor the follow-up handling of incidents and dynamically improve and optimize the Company's commitment to responsible business conduct, thereby ensuring compliance with the standards and objectives of ethical management. The commitments under the Responsible Business Conduct Policy are as follows and are also disclosed in the Company's Annual Report and on the Company's website. The Company's Ethical Corporate Management Best Practice Principles shall be implemented upon approval by the Board of Directors and shall be submitted to all independent directors and reported to the shareholders' meeting. The same procedure shall apply to any amendments thereto.

Approving Authority	Implementing Unit	Policy Regulations	References
Board of Directors	Administration Division	Ethical Corporate Management Best Practice Principles of Winstek Semiconductor Co., Ltd.	Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies

Responsibilities of the Dedicated Unit

The dedicated unit responsible for ethical corporate management is the Administration Division, which is responsible for policy formulation, promotion, implementation, and whistleblowing matters. The unit reports on the status of implementation to the Board of Directors at least once annually. The Administration Division is provided with adequate resources and qualified personnel to handle the revision, implementation, interpretation, consultation services, and registration and filing of reports under these Procedures and Guidelines of Conduct, as well as to supervise their execution. Its primary responsibilities are as follows:

1. Assist in integrating integrity and ethical values into the Company's business strategies and, in compliance with applicable laws and regulations, establish relevant fraud prevention measures to ensure ethical corporate management.
2. Occasionally analyze and assess the risks of unethical conduct within the scope of the Company's operations, formulate programs to prevent unethical conduct accordingly, and establish standard operating procedures and codes of conduct related to business activities under each program.
3. Plan the internal organization, staffing, and responsibilities, and establish mutual supervision and checks-and-balances mechanisms for business activities within the scope of operations that are exposed to higher risks of unethical conduct.
4. Promotion and coordination of training programs on ethical management policies.
5. Plan whistleblowing mechanisms and ensure their effective implementation.
6. Assist the Board of Directors and management in reviewing and evaluating whether the preventive measures established to implement ethical management are operating effectively, and periodically assess compliance with relevant business procedures and prepare reports thereon.
7. Prepare and properly maintain documented information related to the ethical management policy, declarations of compliance, implementation and execution status, and other relevant records.

Preventive Measures for Ethical Corporate Management

The Company's prevention program shall, at a minimum, cover preventive measures for the following types of conduct:

1. Bribery and Acceptance of Bribes
2. Making Illegal Political Contributions
3. Improper Charitable Donations or Sponsorships
4. Offering or Accepting Unreasonable Gifts, Hospitality, or Other Improper Benefits
5. Infringement of Trade Secrets, Trademark Rights, Patent Rights, Copyrights, and Other Intellectual Property Rights
6. Engaging in Unfair Competition Practices
7. Directly or Indirectly Harming the Rights, Interests, Health, or Safety of Consumers or Other Stakeholders During the Research and Development, Procurement, Manufacturing, Provision, or Sale of Products and Services

Winstek Semiconductor conducts integrity risk assessments using the RBA Self-Assessment Questionnaire (Labor and Ethics Practice Risk Assessment). The assessment results indicate that there are no significant ethical corporate management risks, and no incidents involving violations of ethical corporate management have occurred in the past three years.

Ethical Corporate Management Activities

Before establishing a business relationship with any party, Winstek shall assess the legitimacy of agents, suppliers, customers, or other business partners, review their ethical management policies, and determine whether they have any record of unethical conduct, to ensure that their business practices are fair, transparent, and free from the solicitation, offering, or acceptance of bribes. When conducting the aforementioned assessment, appropriate due diligence procedures may be adopted to examine the following matters concerning business counterparties in order to understand the status of their ethical management practices:

1. The enterprise's country of incorporation, place of operation, organizational structure, business policies, and payment locations
2. Whether the enterprise has established an ethical management policy and the status of its implementation
3. Whether the enterprise operates in a country with a high risk of corruption
4. Whether the enterprise operates in an industry with a high risk of bribery
5. The enterprise's long-term operating performance and goodwill
6. Consult the enterprise's business partners regarding their opinions of the enterprise
7. Whether the enterprise has any record of unethical conduct, such as bribery or illegal political contributions

Anti-Bribery and Anti-Corruption

Winstek has established the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Prevention of Insider Trading" to ensure orderly business operations and maintain fair competition. These policies govern commercial purchasing and sales activities and prohibit all forms of improper gain, including corruption, extortion, embezzlement, and other unethical practices. Winstek clearly stipulates that in all business activities and external interactions, including dealings with government agencies, order negotiations conducted by customer business representatives, customer QC inspections, impartial product testing, inspections, and audit activities, it is prohibited to directly or indirectly offer, promise, provide, request, or accept any improper benefits outside the scope of legitimate transactions. Such improper benefits include cash, goods, or other advantages provided or received under any pretext, including rebates, promotional fees, advertising fees, service fees, reimbursement of various expenses, or domestic and overseas travel arrangements.

Regularly monitor potential violations and comply with the following requirements:

1. Maintain the highest standards of integrity in all business interactions.
2. No improper benefit shall be promised, offered, authorized, provided, or accepted.
3. Protection of intellectual property rights.
4. Fair trade, advertising, and competition.
5. Non-retaliation and identity protection.
6. Personal information shall not be disclosed without authorization.

In 2025, Winstek conducted corruption and bribery risk assessments through the RBA Self-assessment Questionnaire (Labor and Ethics Risk Assessment Form). The assessment results indicated no significant risks of corruption or bribery, and no incidents of bribery or corruption occurred.

2.4.1.2 Stakeholder Communication and Prevention

To guide and ensure that personnel at all operating locations and the Company's stakeholders understand the Company's ethical management policy, Winstek has implemented a series of measures and management mechanisms, including the execution of relevant documents and training programs. The Company also conducts due diligence on suppliers to facilitate their review and selection.

Status		Timing	Required Documents
Workers	Employees	Annually	Code of Conduct for Labor and Ethical Management, Procedures for Prevention of Insider Trading
Business Partners	New Suppliers	Before Signing	Supplier Sustainability Statement
	Current Suppliers	Upon Renewal Every Five Years or When Documents are Revised	Supplier Sustainability Statement

The Company conducts training courses related to ethical management, during which prohibited conduct in the performance of duties is explained. These courses include training on the RBA Code of Conduct, the Code of Conduct for Labor and Ethical Corporate Management, and the Code of Conduct for the Prevention of Insider Trading, with the aim of preventing unethical conduct. Training on ethical management was conducted in 2025. Training participation was categorized by employee type as shown below, with a completion rate of 100% for all categories.

	Number of Required Trainees	Number of Employees Trained
Direct	449	449
Indirect	475	475
Executives	71	71

Training Completion Rate 100%

2.4.1.3 Whistleblowing and Grievance Mechanism

Winstek focuses on respecting human rights, protecting intellectual property rights, and preventing improper transfers of benefits that may harm the interests of the Company, customers, and suppliers. To mitigate the impact of any conduct that violates ethical management principles or professional ethics, employees at all Winstek operating locations may report concerns through the internal whistleblower reporting procedure, while suppliers and other stakeholders may use the whistleblowing and grievance channels to report any illegal conduct or violations of ethical management standards. The relevant reporting channels are listed below. Reports are received by the Administration Division or the Internal Audit Office, which will investigate the reported matters and related evidence. If the reported matter involves a director or manager, it shall be reported to the independent directors. Whistleblowing cases shall be handled in a confidential manner and verified through independent channels. Every effort shall be made to protect whistleblowers, and their identities shall be kept strictly confidential. A Personnel Review Committee may be convened when necessary. If a reported case is verified to be true and involves material circumstances, the Company shall, in addition to handling the matter in accordance with applicable laws and regulations or relevant Company policies, disclose the matter on the MOPS and provide appropriate rewards to the whistleblower.

Whistleblowing Mailbox: Kim.Chen@winstek.com.tw,Legal@winstek.com.tw
Whistleblowing Hotline: +886-3-593-6565 ext. 2161,2169

To ensure the effective implementation of ethical management, the Company has also established an independent Internal Audit Office, which conducts internal audit activities on a regular and occasional basis each year.

2025 Implementation Effectiveness: No executives or employees violated the principles of integrity.

There were no formal whistleblowing or grievance cases reported in 2025.

2.4.1.4 Anti-competitive Behavior

Antitrust Regulations

To maintain fair market competition and promote economic efficiency, Winstek strictly complies with applicable domestic and international laws and regulations and avoids coordinating production volumes, sales volumes, pricing, or other similar activities with industry peers or associations. The Company has established relevant internal control systems, including management policies and training programs, supplemented by internal audit activities, to further prevent corruption, monopolistic practices, and other misconduct.

Management Approach

Winstek is committed to complying with antitrust laws and has established implementation programs in accordance with Taiwan regulations. The Company regularly reviews compliance topics related to the "Fair Trade Act", the "Antitrust Law", and other relevant regulations. Through risk assessments, it identifies operating locations and regulatory areas with potentially higher future risks and reviews and strengthens corresponding monitoring and preventive mechanisms.

Legal Proceedings

Winstek had no violations of laws and regulations related to anti-competitive conduct, antitrust, or monopoly practices through 2025. We will continue to implement the above management measures to reduce potential risks and prevent the occurrence of adverse incidents.

2.4.2 Regulatory Compliance

GRI 2-27

In accordance with the internal "Regulations for Legal Collection and Identification Procedures", Winstek regularly collects, consolidates, and identifies laws and regulations relevant to its operations. Whenever new regulations are introduced or existing regulations are amended, the responsible units immediately review whether current business models and practices are compliant and assist in communicating regulatory updates to all departments. Internal Audit has incorporated legal and regulatory compliance matters into the annual audit plan and carried out the audits accordingly. The parent company conducts annual audits of its subsidiary, Winstek, which include reviews of compliance with applicable laws and regulations. To safeguard the Company's legitimate rights and interests, employees are provided with timely education and awareness on relevant laws and regulations.

The Company had no material violations of laws or regulations in 2025. Following an inspection by the competent authority, one case of non-compliance was identified, resulting in a fine of NT$60,000. All deficiencies have since been fully corrected. Details of regulatory violations in 2025 are as follows:

Regulatory Provision Violated	Description of Regulatory Violation	Fine Amounts	Improvement Measures	Improvement Status
Article 14, Paragraph 1 of the Water Pollution Control Act	The number of influent pipelines to the wastewater treatment facilities and the names of the raw wastewater streams on site were inconsistent with the wastewater flow schematic specified in the permit documentation.	60,000	· Engineering Improvement: Pipeline consolidation and relabeling · Document Improvement: Revised the permit flow diagram	The Department of Environmental Protection confirmed during the on-site inspection that the corrective actions had been completed

Note: Material violations are fines of NT$1 million or more

Fines Paid in the Past Two Years

Year of Fine Payment	Number of Cases and Amount		2024	2025
Year of Payment	Violations Incident	Number of Cases	0	1
		Fine Amounts	0	60,000
Paid in Prior Years	Violations Incident	Number of Cases	0	0
		Fine Amounts	0	0

2.5 Internal Audit and Management Verification System

2.5.1 Internal Audit

To comprehensively review and evaluate the effectiveness of internal controls, as well as assess operational effectiveness and efficiency, the reliability, timeliness, and transparency of reporting, and compliance with applicable laws and regulations, Winstek has established an Internal Audit Office as an independent internal audit unit reporting directly to the Board of Directors.

Audit Targets	The audit scope includes the operations and activities carried out by each department of the Company.
Audit Plan	1. Planned Approach:Before the end of each year, the Internal Audit Office formulates the audit plan for the following year based on legal requirements and the results of risk assessments. The plan is submitted to the Board of Directors for review and approval and serves as the basis for the execution of audit activities. 2. Special Approach:Based on business needs, senior management or the head of the Internal Audit Office may designate specific audit topics and schedules. Auditors shall conduct the relevant audit activities within the designated timeframe.
Audit Process	1. Formulate the annual audit plan based on the results of risk assessments and conduct audit activities in accordance with the annual audit plan. 2. Conduct special audits as needed and provide management with timely information regarding existing deficiencies or potential risks. 3. Issue audit reports upon completion of audit activities and provide recommendations and improvement methods. 4. Continuously track the status of corrective actions for audit findings and prepare quarterly follow-up reports until all corrective actions have been completed and the case is closed. 5. After audit reports and follow-up reports have been approved, they shall be submitted to each independent director for review no later than the end of the month following the completion of the audit item.

Audit activities are carried out based on the annual audit plan formulated from the results of risk assessments and approved by the Board of Directors, providing management with information on the status of internal control operations. Special audits are also conducted as needed, and audit findings are fully communicated with the audited units to enable management to understand existing deficiencies or potential risks.

After completing audit activities, the Internal Audit Office issues written audit reports and follow-up reports. In addition to providing reports at the Board of Directors' regular quarterly meetings, the Internal Audit Office also reports to the Chairman and the Audit Committee on a monthly basis or whenever necessary.

There were no material internal control deficiencies in 2025. The Statement on Internal Control System is disclosed in the annual report and filed in accordance with applicable laws and regulations.

Audit Process Flowchart



2.5.2 Internal Management Systems

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

The internal management system is primarily divided into the following three categories:

Internal Control System

The internal control system covers the Company's entire operations. It encompasses management functions such as planning, organization, and control, as well as the nine major operational cycles and standard procedures adopted in business areas including sales, production, procurement, financing, payroll, fixed assets, information systems, investment, and research and development, all of which fall within the scope of the internal control system. Its primary purpose: To achieve "effective operation of the organization".

ISO Management Systems

For production, quality, environmental, and other related matters, ISO management systems have been established. Currently, the Company has obtained the following ISO certifications: ISO 9001 Quality Management System, IATF 16949 Automotive Quality Management System, 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, ISO 50001 Energy Management System, and RBA audit certification.

1. Certification Milestones
   Winstek was founded in 2000

Oct 2000	Jun 2004	Sep 2006	May 2010	Oct 2010	May 2018	May 2018	Mar 2021	Dec 2022	May 2023	Dec 2024
ISO 9001	ISO 14001	OHSAS 18001	ISO/TS 16949	SONY GP	ISO/IEC 17025	IATF 16949	ISO 45001	ANSI ESD S20.20	RBA VAP	ISO 50001



2. Responsible Business Alliance (RBA) Code of Conduct

A code of conduct developed for the electronics industry or industries in which electronics constitute a major component of the product, as well as their supply chains, to ensure safe working conditions, that workers are treated with respect and dignity, that business operations are environmentally responsible, and that ethical standards are upheld. The Company achieved a score of 184.5 in the VAP, obtaining Silver level certification.



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

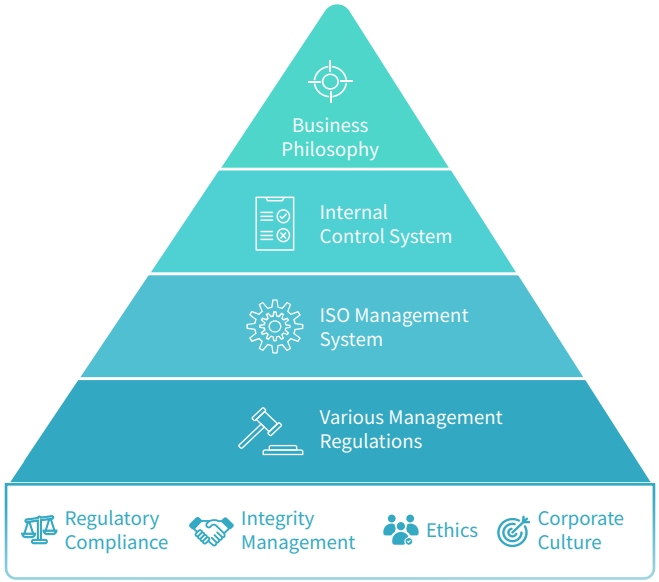
Robert F. Lederer
CEO, RBA

Various Management Procedures

For high operational risk control areas, such as personnel management systems, credit management procedures, and approval authority for various expenses, relevant management regulations have been established to reduce operational risks.

The three internal control management systems described above, namely the internal control system, ISO management systems, and various management procedures, are founded on regulatory compliance, ethical corporate management and business ethics, corporate culture, and management philosophy, enabling these three management systems to operate effectively and continuously improve in alignment with Winstek's sustainable business philosophy. Through these efforts, the Company enhances management effectiveness, product quality, and added value, thereby achieving its vision and mission of sustainable development.

Internal Control Management System

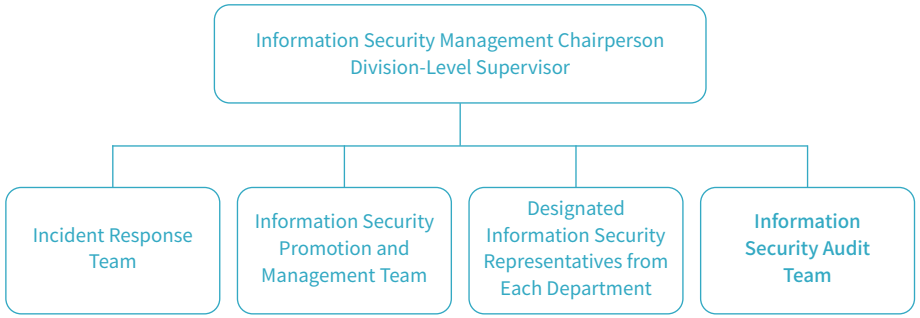


2.6 Information Security

2.6.1 Information Security Risk Management Framework

In 2021, the Company established an "Information Security Task Force", chaired by a director-level executive and composed of representatives from each functional unit. The task force is responsible for formulating the Company's information security policies, approving information security plans, coordinating resource allocation, and overseeing the promotion of information security-related initiatives. Information security meetings are held regularly each year, and may also be convened or extended as needed.

Information Security Organizational Structure



2.6.2 Information Security Management Policy

To ensure and strengthen the confidentiality, integrity, and availability of the Company's information assets, enhance employees' awareness of information security, comply with relevant regulatory requirements, and protect the Company from intentional or accidental internal and external threats.

To promote and implement various information security control measures, the Information Security Task Force holds regular meetings annually or as needed to plan and drive information security initiatives, conduct security inspections, adjust resources in a timely manner, and establish directions and measures for improving information security management. The Information Security Audit Team is responsible for performing information security audit activities and submitting information security audit reports and related recommendations to the Information Security Committee. In addition, all employees receive information security-related training and are required to comply with the Company's information security policies and regulations.

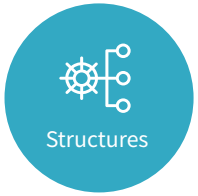
2.6.3 Specific Management Solution for Information Security

1. Company assets are classified according to their attributes, and their use and management are subject to appropriate control measures based on confidentiality classification. An "Information Asset Inventory" is prepared, assigned to dedicated personnel for custody and management, and periodically reviewed for accuracy to ensure the implementation of all control measures. In addition to conducting annual information security training programs, all new employees are required to receive information security training and pass an assessment.
2. Establish physical and environmental security protection measures for the information server room, and conduct regular maintenance and upkeep.
3. Establish communication and operational security management measures, including network security management, information equipment management, general equipment management, and secure management of data and software exchange.
4. Clearly define access control permissions for portable devices, software usage, user accounts and passwords, and backup systems, to prevent unauthorized access activities.
5. The acquisition, development, and maintenance of information systems shall be conducted in accordance with the Company's relevant regulations to prevent threats to information security.
6. Procedures for information security incident response and handling have been established.
7. Internal audits are conducted annually to perform information security audits and manage corrective and preventive actions.

2.6.4 Resources Invested in Information Security Management



1. Continuously conduct weekly risk analysis and patching activities for disclosed information system vulnerabilities.
2. The Company conducted inventory review and replaced key software and hardware equipment approaching EOL.
3. The antivirus system is maintained at the latest version. For operating systems that are no longer supported, network isolation measures have been strengthened and the frequency of external virus scanning has been increased.



1. Initiate a project to transition file transfer services to encrypted protocols to ensure confidentiality.
2. Develop a production database upgrade plan and complete the preparatory work. After upgrading to the new version, multiple system vulnerabilities can be fixed and the effectiveness of vendor maintenance can be ensured.
3. Implement DNSSEC for external DNS services to protect domain name security.
4. Fully replace internal network switches to expand the manageable scope of the network access control system.



1. Block internet access for computers using outdated operating systems to reduce risk.
2. Conduct social engineering drills and provide remedial training for high-risk users.
3. Share information security trends in supplier meetings, explain recent hacking techniques, and provide information on free social engineering simulation platforms to enhance the supply chain's information security awareness and defensive capabilities.
4. Continuously adjust configurations and apply vulnerability patches based on third-party vulnerability scanning reports to enhance overall security.

Losses, potential impacts, and response measures arising from material information security incidents in 2025 (where such items cannot be reasonably estimated, the fact that they cannot be reasonably estimated shall be stated): None.

2.6.5 Customer Privacy Management

GRI 418-1

At the beginning of cooperation with customers, to ensure that the trade secrets disclosed by both parties are properly protected and used by the other party, Winstek requires customers to sign confidentiality agreements. In view of this, the Company requires all employees to sign confidentiality documents upon employment, requiring employees and the customers and partners with whom they cooperate to uphold the ethical policy of "strictly protecting personal privacy and protecting the security of customers' and suppliers' business information". Relevant measures include:

- Once a customer provides its design to Winstek, it is converted into an internal customer code to prevent direct leakage of customer information. After formal production begins, it is further converted internally into an internal part number to facilitate communication.
- Each relevant internal unit has a dedicated information area for its exclusive use, which may not be accessed by unauthorized units.

Complaints regarding infringement of customer privacy or loss of customer data in the past three years: 0 cases

2.6.6 Implementation Effectiveness of Information Security Management

<table>
<tr><th>Management Items</th><th>Implementation Effectiveness</th></tr>
<tr><td>Information Security Education and Training</td><td>・For new employees, information security education (0.5 hours) is provided during new employee training to strengthen basic information security awareness.
・For all current employees, confidential information security online training and assessments are conducted regularly each year, with a post-training assessment pass rate of 100%.
・Social engineering drills are conducted annually. This year, enhanced awareness communication was provided for the 3.64% of high-risk users identified based on the drill results, and all of them completed email security enhancement training, with a post-training assessment pass rate of 100%.</td></tr>
<tr><td>Third-Party Vulnerability Scanning</td><td>Address vulnerabilities identified through SecurityScorecard, Panorays, and UpGuard scans, and maintain the Company's score at Grade A
<table>
<tr><th></th><th>Winstek's Score in 2025</th><th>Industry Average Score in 2025</th></tr>
<tr><td>Security Scorecard</td><td>92 (A)</td><td>N/A</td></tr>
<tr><td>Panorays</td><td>91 (A)</td><td>83 (B)</td></tr>
<tr><td>Upguard</td><td>867 (A)</td><td>N/A</td></tr>
</table></td></tr>
<tr><td>Email Security</td><td>・Encrypted email transmission, with SPF, DKIM, and DMARC authentication mechanisms enabled.
・Perform sandbox analysis on email links and attachments to block unsafe content.
・Confidential information classification labels are enabled in the email system to distinguish confidentiality levels.</td></tr>
</table>

2.7 Risk Management

To strengthen the risk management mechanism, the Company has established the "Business Continuity and Emergency Response Procedures", which have been approved by senior executives. These procedures include the identification of risk types, effective identification, analysis and assessment, control handling and management measures, as well as continuous monitoring of the likelihood of various risks and assessment of their potential severity, to enhance risk awareness among all employees, with the aim of controlling various risks within tolerable levels and ensuring the integrity, effectiveness, and optimized benefits of risk management.

Risk management mission: Establish and maintain an effective risk management system and continuously improve it to reduce operating costs, ensure the Company's continued profitability, create a quality work environment, and thereby achieve the Company's goal of sustainable operations.

To comply with laws and regulations, demonstrate corporate operational capabilities, reduce the likelihood of accidents, and minimize asset losses, thereby achieving the Company's goal of sustainable operations, the Company prioritizes sustainable development and risk management in business promotion. To ensure that the above concepts are fully integrated into operational management processes, we respond effectively to various uncertainties through proactive control actions and response mechanisms. We will continue to establish and strengthen systems related to enterprise risk management, while continuously enhancing employees' risk awareness and strengthening risk identification and response capabilities, thereby identifying potential risks and reducing their possible impacts.

2.7.1 Identification, Assessment, and Management of Emerging Risks

Winstek closely monitors trends in changes in the economic environment, identifies long-term risks and opportunities, and appropriately adjusts its business strategies to achieve its sustainable operations goals and long-term operating performance. Therefore, each risk management team collects relevant domestic and foreign information and assesses potential risk items for the Company's long-term operations. Through methods such as questionnaires or selection by senior managers or ESG Committee meetings, the issues that may have the greatest future impact are identified, and measures to mitigate impacts and response strategies are reviewed and submitted to senior executive meetings for resolution, serving as an important reference for formulating future business strategies.

Annual Identification of Material Emerging Risks

Collect internal and external information related to emerging risks ▶ Summarize relevant risk information and establish methods for identifying emerging risks ▶ Senior managers identify major emerging risks

Material Emerging Risk Evaluation

Identify potential issues related to major emerging risk events ▶ Forecast the possible impacts of each risk event and analyze emerging risk information ▶ Set material emerging risks

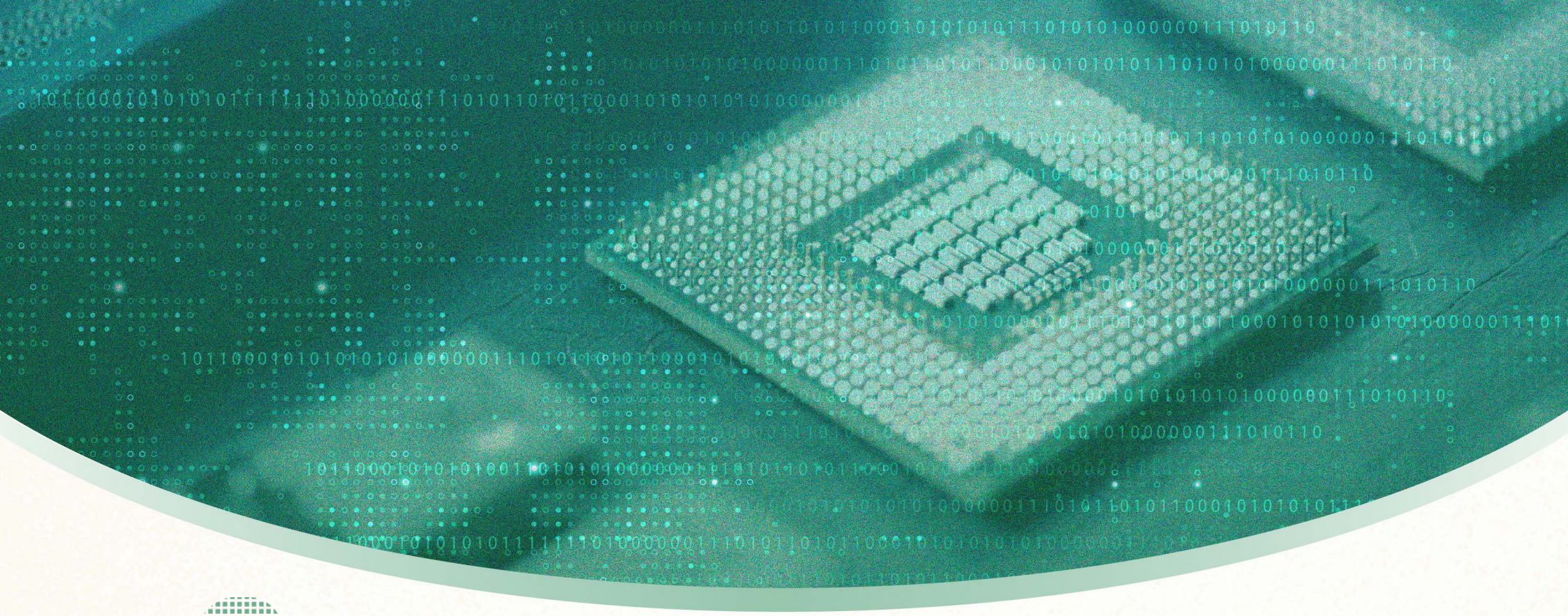
Management of Material Emerging Risks

Establish issues related to material emerging risk management strategies and plans ▶ Implement and monitor material emerging risk events ▶ Each risk management team tracks and controls effectiveness

2.7.2 Risks and Response Strategies

Through Winstek's "Business Continuity and Emergency Response Procedures", major risks were determined. No material risks were identified in 2025. The risks to corporate operations, failure consequences, and corresponding response strategies are as follows:

	Risk Factors	Failure/Functional Loss Consequences	Response Strategies
Non-material	Fire/Explosion	Loss of Human Resources, Equipment Damage, Product Scrapping	See section "6.5.1 Occupational Safety and Health Management" for details.
Non-material	Water Outage	Impacts on Production, Employee Health	See section "5. Environmental Friendliness" for details.
Non-material	Power Outage	Impacts on Production, Personnel Panic	See section "5. Environmental Friendliness" for details.
Non-material	Severe Earthquake	Loss of Human Resources, Equipment Damage, Product Scrapping	See section "6.5.1 Occupational Safety and Health Management" for details.
Non-material	Climate Change	Power Outages of 1-7 Days, Carbon Fee Collection, Customer Requirements for the Use of Renewable Energy	See section "5. Environmental Friendliness" for details.
Non-material	High-risk Infectious Diseases	Loss of Human Resources	See section "6.5.3 Health Promotion" for details.
Non-material	Supply-demand Imbalance	Impacts on Production	See section "4. Sustainable Supply" for details.
Non-material	Hazardous Substance Spills/ Discharges	Government-mandated Work Suspension, Fines	See section "5.3.3 Other Air Pollution Emissions" for details.
Non-material	Abnormal Information System Services	Unable to Obtain Customers' Procurement Orders, Unable to Contact Customers, Overdue Government Filings	See section "2.6 Information Security" for details.
Non-material	Geopolitics	Wafer Shortage, Customer Order Cancellation/Transfer, Unable to Ship to the Designated Location	In response to geopolitical instability, business units should diversify market development and, in line with supply chain requirements from major customers that may request a China Plus One strategy in the short-, mid-, and long-term, properly coordinate response measures with customers.
Non-material	Intellectual Property Protection	Leakage of Key Technologies, Affecting the Company's Competitiveness	See section "2.6 Information Security" for details.
Non-material	Human Resources Shortage	Impacts on Production	See section "6.1 Talent Attraction and Retention" for details.



3

Products and Customer Services

3.1 Products and Services

3.2 Customer Management and Product Quality

Customer satisfaction score: **86.4**

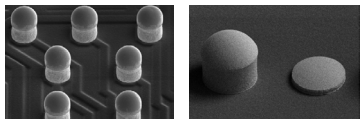
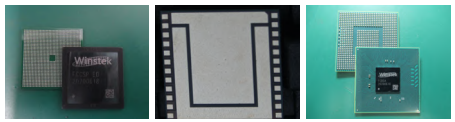
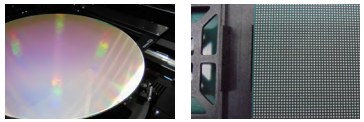
Continued certification to ISO 9001 and IATF 16949

3.1 Products and Services

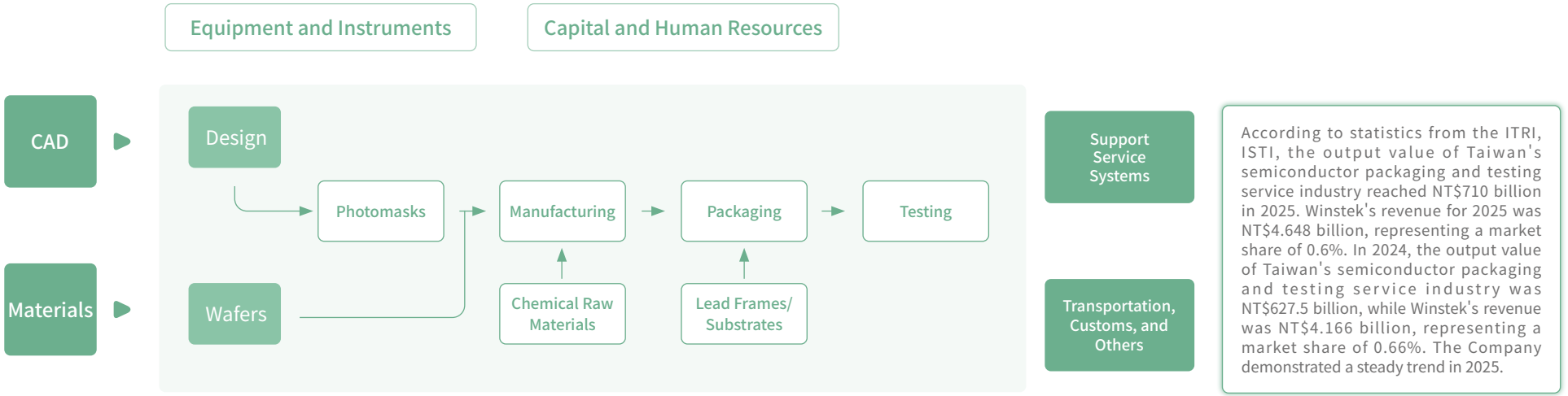
Winstek is located in Qionglin Township, Hsinchu County, and is primarily engaged in wafer testing, final testing, and wafer bumping. Since its establishment, Winstek has upheld the philosophy of "Customer Satisfaction, Pursuit of Excellence," focusing its research and development on technology-driven market leadership. By advancing technology and product innovation, Winstek enhances its competitiveness and profitability, keeps pace with industry trends, and continues to advance toward the development of next-generation semiconductor technologies.

Winstek's products are sold worldwide, with its manufacturing facilities located in Hsinchu, Taiwan. Its primary products are used as chip carriers during semiconductor packaging while also serving as interconnection pathways for external circuits. These products are classified as raw materials or carrier components used in the semiconductor packaging industry. Its primary customers are domestic and international IC packaging, design, and system companies. Winstek provides comprehensive one-stop testing and assembly services to ensure the seamless and uninterrupted delivery of customers' products.

Winstek's business is primarily divided into three major categories: Wafer Level & Flip Chip Chip Scale Package (Wafer Level & Flip Chip CSP), Wafer Sort, and Final Test.

Main Products		Application / Function Overview	End-use Applications
Wafer Level & Flip Chip CSP			
Bumping ・C4 LF Bump, Cu Pillar Bump & WLCSP ・BGBM (Back Side Grinding and Back Side Metal) ・Heterogeneous Bump		Interconnect bumps are formed directly on the chip to connect with the substrate, shortening the electrical signal path. Compared with traditional packaging technologies, this enables a higher I/O count, faster signal transmission, and improved power efficiency.	・Mobile Processors ・PC CPUs ・Graphics Cards ・AI Accelerators ・Microcontrollers ・RF Signal Conversion Devices ・Various Sensors ・Power Conversion Devices
DPS (Die Process Service) ・Wafer Thinning ・Wafer Singulation ・Tape & Reel		The wafer is thinned, diced, and packaged into the required form for subsequent semiconductor packaging processes.	
Flip Chip Assembly ・FCCSP ・FCBGA ・FCLGA		The thinned and diced chips are mounted onto the substrate using flip-chip technology. Compared with the traditional wire bonding package, this packaging method provides better power efficiency.	
Wafer Sort			
8" and 12" Wafer Sort		・Provide 24-hour probe card repair services ・Wafer sort for bumped wafers, thin wafers, and multi-die (x16/x32/x64) wafers ・Customize real time data process and transmit ・Test Program Development and Engineering Support ・Yield Improvement: Yield monitoring and real-time feedbac	・Consumer Electronics ・Communication Products ・HPC Products ・Gaming Graphics Cards
IC Final Test			
QFP/QFN/BGA Final Test		・Test Platform Conversion ・Change Kit / Socket Fabrication Services ・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

Summary of Product Categories by Application



(Source: ITRI, ISTI, IT IS Project)

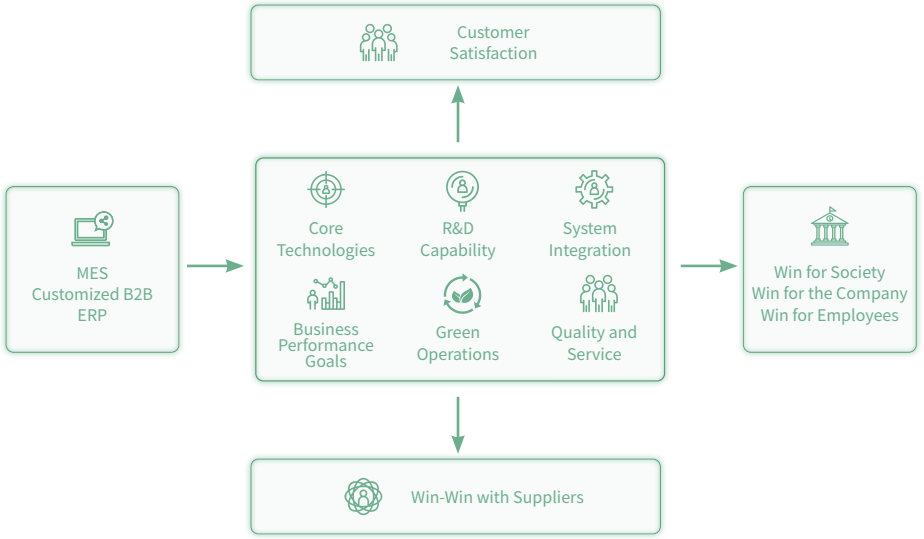
3.2 Customer Management and Product Quality

3.2.1 Customer Management and Services

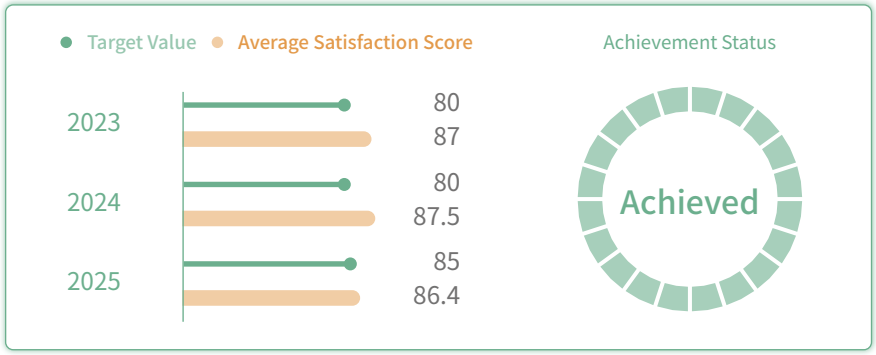
Customer Maintenance and Satisfaction Survey

The Company conducts an annual customer satisfaction survey through its Quarterly Business Review. The survey is carried out by personnel from the Sales and Marketing Division and the Customer Management Department using methods including in-person visits, fax, email, postal mail, and video conferences. During the survey process, the Company actively communicates with customers to understand their needs and obtains confirmation and feedback on the evaluation items. Customer satisfaction data are completed by customers and recorded in the survey forms. The internal management team subsequently compiles and analyzes the results, and incorporates the survey findings and 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 objective for achieving sustainable operations and growth. To enhance the effectiveness of customer satisfaction management, the Company leverages its Manufacturing Execution System (MES), Customized B2B Customer Data Transmission System, and Enterprise Resource Planning (ERP) system to provide optimized solutions in terms of cost, quality, and service (including delivery). This approach embodies the Company's philosophy of creating a win-win-win outcome for customers, suppliers, and Winstek, thereby establishing a solid foundation for long-term partnerships.



Customer Satisfaction Survey Results



In accordance with customers' schedules, 23 customer QBR meetings were completed as scheduled in 2025 to understand customer needs and fulfill the evaluation requirements.

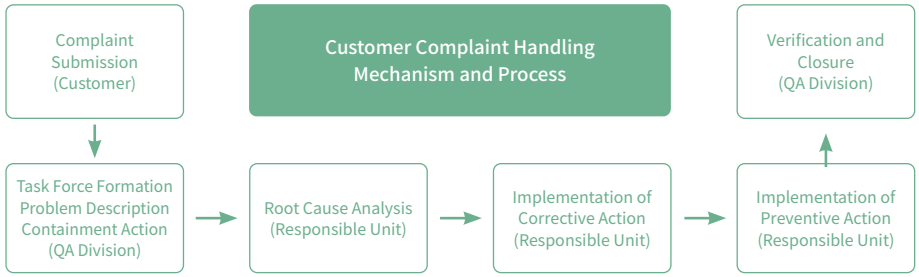
Customer Feedback and Response Handling

To promptly address customer inquiries and needs, in addition to the Sales and Marketing Division and the Quality Assurance Division handling matters in accordance with established standard operating procedures, customers may also provide feedback directly through multiple channels, including the sales service hotline and email, to ensure that all customer needs are addressed promptly. Upon receiving customer feedback or complaints, the relevant department promptly forwards the information to the responsible internal department for handling to safeguard customer rights and interests and enhance service quality.

Customer Complaint Handling Mechanism and Process

When a customer complaint or feedback is received, the customer complaint handling procedure is immediately initiated. The Quality Assurance Division is responsible for verifying the reported issue and taking immediate corrective action to reduce the recurrence of similar incidents and prevent future customer complaints.

When a customer complaint occurs, the 8D Problem Solving Method is applied as appropriate. An improvement team is established to identify the root cause of the problem and implement both short-term and long-term corrective actions, followed by a review of the effectiveness of the implemented measures. At the same time, personnel re-education is conducted to establish mechanisms for preventing recurrence, reinforce a culture of continuous improvement, and continuously enhance the quality of Winstek's products.



3.2.2 Product Quality

In a manufacturing environment characterized by global competition and rapid technological advancement, Winstek is committed to optimizing design and processes to provide highly reliable and highly 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 of all employees that must be upheld through cross-functional collaboration across all operational processes. To ensure that products and services consistently meet international standards and customer requirements, Winstek continues to promote Total Quality Management (TQM) and lean manufacturing principles, while regarding quality management as one of the Company's core business strategies. QM measures are as follows:

Comply with regulatory requirements to ensure product safety and environmental protection	All material suppliers are required to comply with international regulations such as the EU RoHS Directive and REACH Regulation to ensure the use of non-hazardous substances and to assist customers in successfully meeting relevant certification and regulatory requirements for their products.
Comprehensively integrate quality management into all processes	From order receipt, planning, procurement, production, and quality control to shipment and after-sales service, every stage of the process is carried out in accordance with standard operating procedures. Process optimization and technology upgrades are continuously implemented to enhance quality consistency and customer satisfaction.
Prevention first to reduce variation and waste	Preventive quality control methods are adopted to reduce manufacturing defects, process variation, and resource waste, ensuring that products meet customers' high standards in terms of functionality, cost, quality, delivery, and service, while enhancing operational efficiency and competitive advantage.
Promote company-wide continuous improvement	A "Continuous Improvement Procedure" has been established to foster innovative thinking, with a focus on automation, intellectual property protection, energy conservation and carbon reduction, and green product development, thereby delivering high-quality and sustainable solutions to customers.

Winstek will continue to uphold the highest standards, embed a culture of quality throughout the organization, and strive to be customers' most trusted partner as it advances toward a stable and sustainable future.

Product Safety and Regulatory Compliance

Winstek places great importance on customer specifications and applicable standards. Continuous evaluation and improvement are carried out throughout every stage of product development, certification, and customer use, with these efforts reflected in product quality to enhance product safety and reliability.

Based on international environmental regulations, industry standards, and customer requirements governing the prohibition and restriction of hazardous substances, Winstek uses these requirements as the basis for stringent control over all components and raw materials. A comprehensive hazardous substances management system has been established and implemented in the following areas:

Awareness and Education	Through employee training and ongoing awareness programs, Winstek enhances employees' understanding of environmental protection and hazardous substances management regulations, while embedding the principles of the Responsible Business Alliance (RBA) into daily operations.
Raw Materials and Supplier Management	Strengthen incoming material inspection capabilities and require suppliers to comply with environmental regulations and customer requirements to ensure effective control at the source.
Process Monitoring and Shipment Inspection	Implement quality risk prevention and abnormality monitoring mechanisms throughout the production process, while applying stringent controls during incoming material inspection and outgoing inspection to ensure that products meet health, safety, and environmental requirements prior to delivery.

Through the continuous implementation of the above measures, the Company had no incidents of non-compliance with health and safety regulations related to products or services, nor any violations of product and service information or labeling regulations in 2025. The Company also continues to regularly review and update its hazardous substances management standards in accordance with international regulations, customer requirements, and global environmental trends to reduce the potential impact of its products on the environment and ecosystems.

Quality Management System and Internal Implementation

To enhance product quality consistency and reduce the risk of defects, the Quality System Department leads all departments in continuously improving the quality management system, including:

1. Continuously reduce product defect rates and enhance process control
2. Identify abnormalities at an early stage to prevent quality issues from affecting customers
3. Strengthen employees' problem-solving capabilities and quality awareness through internal quality training and quality improvement initiatives
4. Promote quality improvement initiatives to accelerate responses to customer needs and market changes

Through company-wide participation and systematic improvement, Winstek continues to strengthen its control over product and service quality while upholding the highest standards to ensure that every product reflects its commitment to safety and reliability.



Continuously maintain certification to the ISO 9001 Quality Management System and the IATF 16949 Automotive Quality Management System

1. Automotive Quality Management System

Winstek has obtained certification to the ISO 9001 and IATF 16949 Quality Management Systems and maintains 100% compliance with quality standards and regulatory requirements. To implement the Company's quality policy and ensure that quality principles are deeply embedded in every employee, Winstek continues to promote quality awareness and provide Automotive Quality E-learning training. The effectiveness of awareness programs and training is regularly reviewed to foster a quality culture with company-wide participation.

2. Continuous Improvement Measures

1. Use advanced production process technologies to optimize process and resource allocation, improving product manufacturing efficiency and quality stability
2. Establish production-related automation systems to reduce the risks associated with manual operations and enhance production efficiency
3. Establish standardized processes to help ensure consistent product quality and service
4. Systematically manage and track problems or defects, and implement appropriate measures to improve product quality and service
5. Promote supplier management by establishing an open and transparent communication mechanism, strengthening mutual trust and collaboration, and achieving a win-win partnership across the supply chain
6. Establish a customer feedback system to proactively collect customer feedback and continuously optimize products and services, ensuring customer expectations are met and customer satisfaction is enhanced

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

CIP

- CIP / 6S
- Quality Training
- Experience Sharing
- Problem Solving / Ford 8D
- Internal Audit
- Automotive Quality System (VDA 6.3 Developments)

Quality Engineering

- Customer Requirements
- Customer-related Audits
- Customers Quality System
- Customer Specifications / Document Control



Supplier Quality Engineering

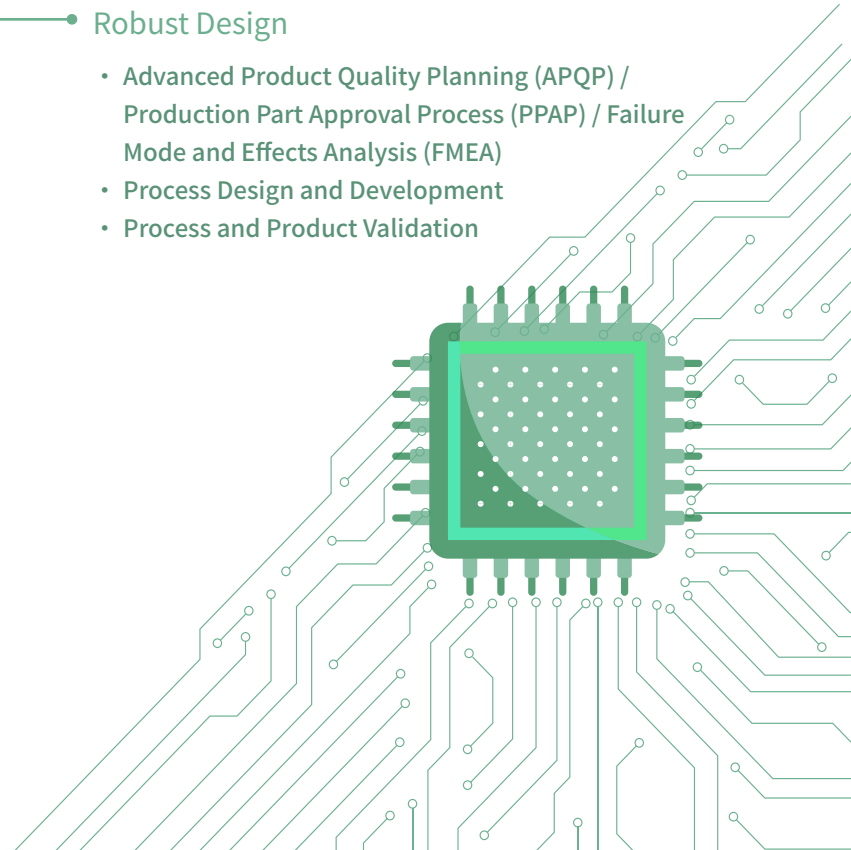
- Raw Material Quality Management
- Supplier Management

Robust Design

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

Manufacturing and Quality Control

- Control Plan / Statistical Process Control (SPC) / Measurement Systems Analysis (MSA)
- Automotive Quality System / Manufacturing Execution System (MES)
- Process Change Control
- Nonconforming Product Management
- Reduce Abnormalities
- Shipment Quality Control





4

Sustainable Supply

4.1 Industry Supply Chain
4.2 Supply Chain Management
4.3 Sustainable Supply Chain Management
4.4 Ethical Procurement

Local procurement accounted for **93%** of total raw material purchases

100% conflict-free minerals sourcing

0 major non-conformities identified in on-site RBA supplier audits

4.1 Industry Supply Chain

4.1.1 Industry Overview

GRI 2-6

The Company operates in the downstream segment of the semiconductor industry and is primarily engaged in wafer testing, final testing, and wafer bumping packaging, representing a technology-intensive business. Compared with 2024, in 2025 the Company's industry, upstream suppliers, downstream customers, and other business relationships benefited from the influx of spillover orders resulting from the whitelist effect, leading to an increase in the number of the Company's new customers.

Semiconductor packaging and testing are indispensable midstream and downstream processes in the semiconductor industry supply chain. These processes primarily involve dicing wafers into individual chips, packaging the chips, and performing electrical and functional testing on the packaged devices to ensure their quality and reliability.

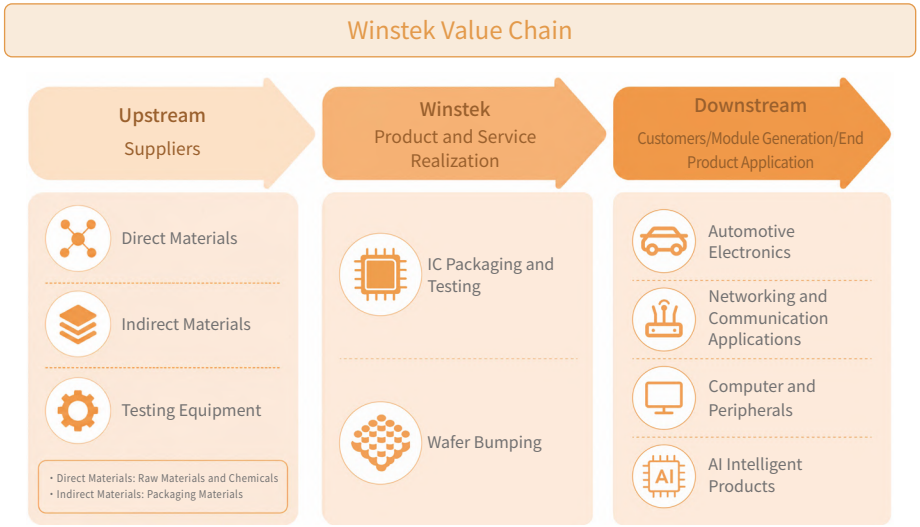
The Company's corporate headquarters are located in Hsinchu County, and its primary manufacturing facilities are also located in Hsinchu County. The Company's products and services are provided across markets including Taiwan, the United States, China, Europe, and Singapore, with Taiwan serving as the primary market, accounting for 35% of total revenue.

4.1.2 Supply Chain Structure

GRI 2-6、204-1

The Company's value chain primarily includes upstream suppliers such as raw material suppliers, equipment manufacturers or distributors, spare parts suppliers, engineering contractors, and information service providers, which supply the Company with raw materials, machinery and equipment, spare parts, facility engineering services, information systems, and office consumables. After production, processing, packaging, and testing, the Company provides its products and services to downstream corporate customers.

Value Chain



To strengthen its competitive advantage and enhance supply chain management, Winstek identifies key materials based on direct materials accounting for the top 85% of procurement spending, as well as single-source or irreplaceable direct materials. These key materials include photoresist, polyimide, target, anode, and solder balls. Winstek regards suppliers of these key materials as long-term strategic partners and continuously implements risk management and improvement guidance to ensure stable supply chain operations. By deepening collaborative partnerships, Winstek pursues a mutually beneficial, win-win strategy that further strengthens the resilience and sustainable development capabilities of the overall supply chain.

Upstream Suppliers in the Value Chain

Winstek maintains close and diverse partnerships with its suppliers. As of the end of 2025, the Company had 1,199 qualified suppliers covering procurement categories including raw materials, machinery and equipment, spare parts, and facility engineering. Based on procurement type, suppliers are classified into three categories: manufacturing, facility engineering, and other services.

Supplier Categories		Number of Suppliers	Proportion
Domestic / Overseas	Domestic Suppliers	1,136	94.75%
	Overseas Suppliers	63	5.25%
	Total	1,199	100%
Type	Manufacturing (raw materials, machinery and equipment, spare parts, etc.)	362	30.19%
	Facility Engineering (construction, mechanical and electrical engineering, air conditioning, etc.)	50	4..17%
	Other Services (outsourced testing, office equipment and consumables, information technology supplies, etc.)	787	65.64%
	Total	1,199	100%

Note: "Qualified suppliers" refer to suppliers that have had actual transactions with the Company on a cumulative basis over the years.

Major Suppliers

The Company classifies suppliers based on their procurement contribution. Major suppliers are defined as direct and indirect material suppliers with transaction amounts exceeding NT$20 million in the previous year, domestic direct material suppliers, and on-site contractors with personnel stationed at the Company's facilities in 2025. For major suppliers, the Company continuously maintains supplier relationships, conducts performance evaluations and risk management, and regards them as strategic partners in jointly advancing the sustainable development of the supply chain.

Overview of Upstream Suppliers in 2025

Supplier Type	Number of Suppliers	Geographic Distribution	Services or Products Provided by Suppliers	Business Relationships	Proportion of Total Procurement Amount by Supplier Category
Major Suppliers	45	Domestic: 40 Overseas: 5	Raw Materials, Machinery and Equipment	Long-term	48%
Other Suppliers	664	Domestic: 600 Overseas: 64	Spare Parts, Facility Engineering Services, Information Systems, and Office Consumables	Long-term, Short-term, Contract-based	52%

Note: Only suppliers with actual transactions during the reporting year are included here.

Number of Suppliers and Procurement Proportion Amount Over the Past Three Years

Supplier Type		2023	2024	2025
Major Suppliers	Number of Suppliers	40	42	45
	Proportion of Procurement Amount (%)	48%	48%	48%
Other Suppliers	Number of Suppliers	655	670	664
	Proportion of Procurement Amount (%)	52%	52%	52%

Local Procurement

To support Taiwan's local economy and promote local employment, Winstek gives priority to developing local suppliers and implementing the localization of materials. This approach reduces unnecessary air and sea freight costs as well as the carbon footprint generated during material transportation, while achieving both cost efficiency and environmental objectives. In 2025, local procurement accounted for 93% of the Company's raw material procurement amount.

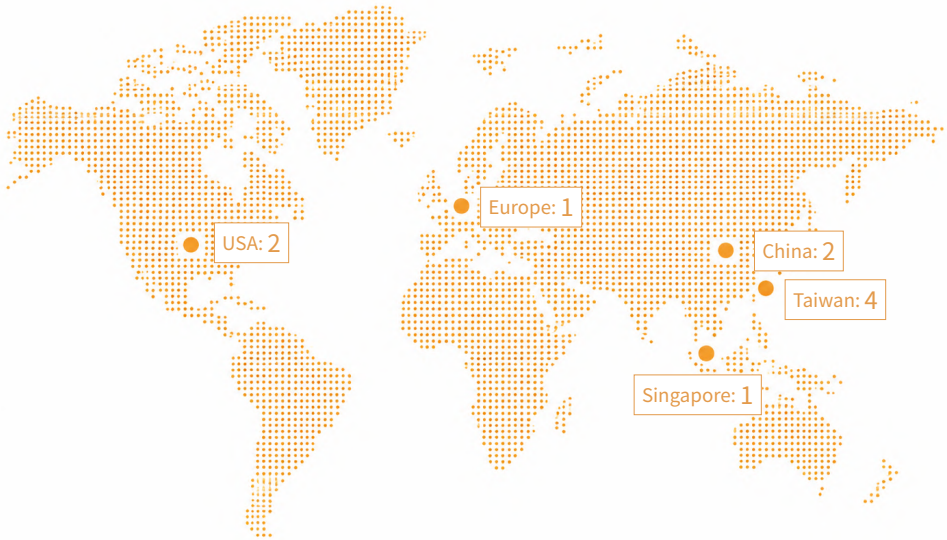
Note:
1.Raw material suppliers accounted for 30% of the Company's total procurement amount in 2025.
2.Local procurement is defined based on the supplier's registered location, meaning that the supplier's registered country is the same as the country where Winstek's manufacturing facilities are located.

Downstream Customers in the Value Chain

The downstream segment of the Company's value chain consists of corporate customers, to whom the Company primarily provides semiconductor packaging and testing products and services. Compared with 2024, the geographic distribution of the Company's corporate customers changed in 2025. Driven by spillover orders, the number of customers in China increased.

Overview of Downstream Customers in 2025

Downstream Type	Geographic Distribution	Services or Products Provided by the Company	Business Relationships
Enterprise	Geographic Distribution of the Top 10 Customers is shown below.	Packaging and Testing	Long-term



4.2 Supply Chain Management

4.2.1 Supply Chain Management Policy

The Company manages supplier sustainability through the RBA Code of Conduct and the CSR Supplier Selection and Evaluation Procedure. Suppliers are audited and managed in areas including labor, health and safety, the environment, ethical standards, and management systems. Both new and existing suppliers are required to follow these requirements as guiding principles, working together toward sustainable development, environmental protection, and other shared objectives. The Company's supply chain management policy comprises three stages: new supplier evaluation, existing supplier risk management, and supplier improvement guidance. These measures apply to both major suppliers and other suppliers.

Three Stages of Supplier Management

Supplier Registration Management	Winstek RBA Code of Conduct, Confidentiality Agreement
Supplier Evaluation Criteria	Quality, Price, Capacity and Delivery, Technology, Responsibility, and Service
Supplier Improvement Measures	Training and Guidance, Improvement Within a Specified Timeframe

New Supplier Evaluation

To strengthen supply chain stability and quality control, the Company has established procedures for selecting qualified suppliers. Through appropriate management and evaluation, the Company ensures that suppliers of raw materials and components meet its requirements for product quality, delivery, price (cost), technology, and service, while continuously pursuing improvement. These efforts help secure a stable source of supply, reduce the risk of production disruptions caused by supply shortages, and foster mutually trusting and stable partnerships with suppliers for shared growth and enhanced overall competitiveness.

When onboarding new suppliers, they are required to submit a Supplier Basic Information Form, Company Registration Certificate, Confidentiality Agreement, Declaration of Non-use of Prohibited Substances, ISO certificates, and a Business Continuity Plan, as well as sign a Conflict-free Minerals Declaration and Supplier Sustainability Declaration. These requirements ensure that suppliers comply with quality standards, regulatory requirements, and Winstek's RBA Code of Conduct, thereby establishing a responsible supply chain management mechanism.

New Supplier Selection Process

New Supplier Requirement ▶ Supplier Document Review ▶ Material Sample Qualification ▶ Supplier Audit ▶ Qualified Supplier

Existing Supplier Risk Management

Winstek has established a supplier management system and related standards, conducts regular supplier performance evaluations, and performs document reviews or on-site audits based on risk assessments. The Company also actively maintains long-term cooperative relationships with suppliers to reduce costs, improve delivery speed and flexibility, enhance product competitiveness, maximize profitability, and create a win-win partnership.

Evaluation Frequency	Conducted quarterly evaluations
Evaluation Item	Quality, Price, Capacity and Delivery, Technology, Responsibility, and Service
Evaluation Target	Each quarter, all suppliers are evaluated by production line, including suppliers of direct materials, critical indirect materials, and packaging materials.
Improvement Requests	If a supplier fails to meet the required standards, the supplier will be required to submit a corrective action plan, and its implementation effectiveness will be monitored to ensure continuous improvement.

Supplier Evaluation Criteria and Proportion



2025 Supplier Evaluation Results and Disposition

Scoring Grade	Score	Description	Assessment and Disposition	Number of Suppliers	Proportion
A	≥ 70	Excellent	Normal Transactions	86	100%
B	60~69	Good	Improvement Within a Specified Timeframe 1	0	0%
C	< 60	Improvement Required	Consider Suspension of Procurement 2	0	0%

Note:
1.Dispositions for Grade B Suppliers: Required to submit a corrective action plan within two weeks.
2.Dispositions for Grade C Suppliers: Please refer to "Supplier Improvement Guidance."

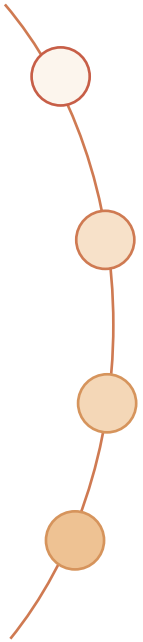
Supplier Improvement Guidance

The Company works closely with its suppliers. Suppliers that receive an unsatisfactory evaluation result (Grade C) are placed under restricted transaction status and are required to visit the Company's facilities to review the evaluation results with the relevant personnel and submit a corrective and preventive action plan for improvement. If the required improvements are not completed within the specified timeframe, the supplier will be classified as a disqualified supplier and will not be eligible to reapply for qualification within six months.

4.2.2 Supply Chain Audit Effectiveness

Each year, Winstek determines the need, type, frequency, and scope of audit activities based on supplier risk analysis, including product safety and regulatory requirements, supplier performance, and QMS certification level.

The Company had a total of 86 qualified suppliers in 2025. Of these, 17 suppliers were scheduled for annual audits, and all 17 audits were completed by the end of the year, including one newly qualified supplier. All audited suppliers met the Company's requirements, and no major deficiencies were identified during the audits.



Audit Plan
Supplier audit plans are prepared annually based on the audit scope, frequency, and risk assessment, and the audits are carried out accordingly. Priority is given to suppliers with higher risks or lower performance

Significant Change Audit
If a supplier undergoes a major change or has significant deficiencies, an audit is conducted as necessary, with the audit scope and key focus areas clearly defined

Supplier Audit Items
Conducted in accordance with the Winstek Supplier Audit Checklist

Audit Report
Includes major nonconformities, minor nonconformities, and opportunities for improvement. For major nonconformities, a 5 Why analysis is required to identify the root cause

Note: "Qualified suppliers" here refer only to raw material suppliers that had actual transactions during the reporting year and are formally registered and managed in the GPM system as qualified suppliers. If a raw material is no longer used, the corresponding supplier will be removed from the qualified supplier list.

4.2.3 Supplier Guidance and Training

To strengthen suppliers' awareness of and commitment to quality and sustainability, Winstek holds supplier conferences to communicate its quality and environmental, safety and health(ESH) policy, prohibited substances requirements, conflict minerals requirements, and the RBA Code of Conduct.

Through training and policy communication, Winstek enhances suppliers' awareness of social responsibility and their practical implementation capabilities, working together to build a responsible and sustainable supply network.

2021 July

Held an online supplier conference to promote the RBA Code of Conduct, green products, and the Green Supply Chain Management Platform.

2021 November

The GPM system was officially launched to effectively manage hazardous substances used by suppliers.

2022 November

- Held an online supplier conference to promote the RBA Code of Conduct, green product management, carbon footprint awareness, and supplier information security.
- Effectively manage hazardous substances used by suppliers, with records retained for 15 years.

2023

The Company's website provides policies related to hazardous substances requirements and the RBA Code of Conduct.

2024 November

Held an online supplier conference to promote quality and hazardous substances requirements, information security, Safety Data Sheets (SDS), conflict minerals requirements, GHG reduction, and the RBA Code of Conduct.

2025

Continued to use the GPM system to manage hazardous substances used by suppliers, established a Green Environmental Regulatory Compliance Survey, and required all suppliers to reconfirm that their raw materials comply with the latest regulatory requirements.

4.3 Sustainable Supply Chain Management

4.3.1 Sustainability Code of Conduct and Implementation Principles

The Company has established the Supplier Sustainability Code of Conduct based on the RBA Code of Conduct as the fundamental values for managing its supply chain. This Code covers labor, health and safety, environmental management, business ethics, and management systems to ensure that suppliers provide a safe working environment, treat employees with respect and dignity, conduct environmentally responsible business operations, and uphold ethical business practices. Winstek has established mutually beneficial partnerships with its suppliers and requires its business partners to mitigate the risk of supply disruptions arising from environmental, human rights, labor conditions, or strike-related issues, thereby enhancing the overall sustainability and resilience of the supply chain.

Winstek requires all new suppliers to sign the “Supplier Sustainability Statement.” As of the end of 2025, a total of 758 suppliers had completed the signing, committing to comply with applicable laws, regulations, and ethical standards.

Winstek also communicates its sustainability management policy to suppliers and, through regular audits, evaluates whether suppliers' sustainability performance complies with the requirements of the respective management systems, ensuring that suppliers continue to meet Winstek's expectations.

4.3.2 Self-evaluation and On-site Audits

Audit Status

For major suppliers, the Company conducts self-evaluation in accordance with the RBA Code of Conduct by issuing the “Supplier Sustainability Management Evaluation Form.” In 2025, a total of 17 major suppliers were evaluated.

In addition, in accordance with internal requirements, on-site audits are conducted once every two years. The audit targets are major suppliers located in Taiwan. Based on the “Supplier Sustainability Management Evaluation Form,” the audit team conducts on-site verification of suppliers' compliance. Any nonconformities identified during the on-site evaluation are required to be corrected and are subject to follow-up. Special cases may be handled separately on a case-by-case basis. The audit is closed only after confirmation by the Winstek audit team. In 2025, a total of seven suppliers underwent on-site audits, representing 15.56% of all major suppliers. None of the audited major suppliers were classified as high-risk suppliers. No major nonconformities were identified among the suppliers that underwent on-site audits during the reporting year.

Note: High-risk major suppliers are defined as those that score below 65% in at least five sections of the RBA Self-Assessment Questionnaire (SAQ), or that receive any nonconforming priority findings through an RBA assessment.

For overseas direct material suppliers, Winstek provides the “Supplier Sustainability Management Evaluation Form” for self-evaluation. The assessment evaluates suppliers' specific policies and practices regarding environmental protection, labor and human rights, labor conditions, and occupational health and safety. In 2025, a total of 10 suppliers completed the self-assessment (including three RBA members that were already in compliance with the relevant requirements and were therefore exempt from completing the form), and no major issues were identified in the completed self-assessment responses.

RBA Audit Results of Major Suppliers

The Company classifies nonconformities identified during RBA audits into priority nonconformities and other nonconformities to develop corresponding corrective actions. According to the Company's 2025 audit results, no suppliers were found to have serious violations or major nonconformities requiring immediate reporting. Based on an analysis of the audit results for the reporting year, the priority nonconformity rate was 0%, while the other nonconformity rate was 71.43%.

Note:
1.Priority Nonconformity Rate = Number of suppliers with at least 1 priority nonconformity / Total number of audited suppliers
2.Other Nonconformity Rate = Number of suppliers with at least 1 major or minor nonconformity / Total number of audited suppliers

A total of 8 audit nonconformities were identified during the reporting year. Corrective actions were implemented for all identified nonconformities, resulting in a 100% completion rate for corrective actions. The major nonconformities identified included the absence of evacuation route markings on emergency evacuation maps and the fact that fire and earthquake evacuation drills were conducted only for day-shift personnel and should be extended to include night-shift personnel. The Company requires suppliers to submit a Corrective Action Plan (CAP), which is reviewed by the Company. Improvement progress is monitored on a monthly basis, and follow-up audits are conducted in the subsequent year to verify the effectiveness of the corrective actions.

RBA Nonconformity Rate and Corrective Action Completion Rate by Category of Major Suppliers

Audit Results		Labor	Health and Safety	Environment	Business Ethics	Management Systems
Nonconformity Rate (%)	Priority Nonconformities	0%	0%	0%	0%	0%
	Other Nonconformities	14%	71%	0%	29%	0%
Corrective Action Completion Rate (%)	Priority Nonconformities	-	-	-	-	-
	Other Nonconformities	100%	100%	-	100%	-
	Total Corrective Action Completion Rate	100%	100%	-	100%	-

Note: Nonconformity Rate
1.Priority Nonconformity Rate = Number of audited suppliers with at least 1 priority nonconformity in the respective category / Total number of audited suppliers
2.Other Nonconformity Rate = Number of suppliers with at least 1 major or minor nonconformity in the respective category / Total number of audited suppliers

Improvement Measures

In 2025, the identified nonconformities were distributed across the categories of labor, health and safety, and business ethics. For corrective actions addressing identified nonconformities, the Company implements a time-bound improvement approach, continuous monitoring, and supplier guidance and management. Suppliers with nonconformities are required to establish monitoring mechanisms, and their improvement progress is tracked on a regular basis to reduce the risk of recurrence.

4.3.3 Supplier Environmental, Social Responsibility, and Delivery Management Mechanisms

Suppliers that enter the Company's facilities to perform engineering work or maintenance services are required not only to comply with the relevant provisions of procurement contracts and purchase orders, but also to undergo an environmental review conducted by the EHS personnel in accordance with the "Contractor Management Guidelines."

In addition, new suppliers undertake that their manufacturing plant management, production processes, and the products or services they provide comply with all applicable legal requirements. Under the procurement contract, suppliers warrant that the production, manufacturing, labeling, packaging, storage, handling, transportation, import/export, delivery, installation, commissioning, and provision of products or services comply with all applicable laws and regulations of the relevant jurisdictions.

Winstek also provides guidance, reminders, and audits for suppliers across the five key areas of social responsibility: labor, health and safety, environment, ethics, and management systems.

4.3.4 Green Supply Chain

Winstek is committed to the development of green products. In 2010, it obtained SONY's "Green Partner" certification and has continuously maintained the validity of the certification, serving as a partner in SONY's green supply chain.

Green Procurement

Winstek continues to promote green procurement. Raw material suppliers are required to provide third-party test reports, such as compliance with the EU RoHS Directive and REACH Regulation, certifying that their products do not contain environmentally hazardous prohibited substances (in compliance with the Environmental Management Substance Control Requirements set forth in Appendix 9.1 of Winstek Document G-ES-018), thereby ensuring that products meet customer requirements and applicable international regulations.

Green Certification Requirements

Winstek demonstrates comprehensive capabilities in hazardous substance management by collecting relevant documentation annually, including material test reports, to ensure that materials supplied by suppliers comply with customer requirements and applicable international regulations.

Green Product Management (GPM) System

Since 2021, Winstek has implemented the Green Product Management (GPM) System. To ensure that all products comply with applicable green product regulations, the Company has strengthened control mechanisms at the raw material source. Through its procurement and incoming material inspection processes, Winstek ensures that raw materials that do not comply with green product requirements are neither purchased nor accepted. Through the GPM system, Winstek effectively ensures that products comply with applicable green product regulations from the source. The conceptual framework of the GPM system is illustrated below:



4.4 Ethical Procurement

4.4.1 Responsible Mineral Sourcing - Conflict Minerals Management

Conflict minerals refer to minerals mined in conflict-affected and high-risk areas by armed groups through practices involving human rights abuses. According to Regulation (EU) 2017/821 on conflict minerals issued by the European Union, mandatory due diligence on conflict minerals has been required within the EU since January 1, 2021, to ensure that their sources comply with the standards of the Organisation for Economic Co-operation and Development (OECD) or other internationally recognized equivalent standards, thereby preventing supply chains from being associated with human rights issues such as child labor, exploitation, or illegal mining.

Note: The definition of conflict minerals is based on the latest template published by the Responsible Minerals Initiative (RMI).

Winstek complies with the RBA Code of Conduct and implements a "Non-Conflict Minerals" procurement policy. The Company communicates its conflict minerals policy to suppliers, requiring them to commit to and comply with the policy, and to trace the sources of the minerals used in their products. Suppliers are also required to communicate these requirements throughout their upstream supply chain as part of fulfilling their corporate social responsibility. The Company is committed to implementing effective supply chain management by establishing relevant policies and management procedures to ensure the legitimacy of raw material sources. The "Responsible Minerals Sourcing Policy" is also published on the Company's website.

Winstek Responsible Minerals Sourcing Policy

- In accordance with the OECD "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas", or an equivalent and recognized due diligence framework, Winstek conducts due diligence using the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) developed by the Responsible Minerals Initiative (RMI).
- Clearly communicate with suppliers and require them to trace the source of metals in their products to ensure Winstek's supply chain is free of conflict minerals.
- Suppliers are required to sign the "Conflict-Free Minerals Commitment".

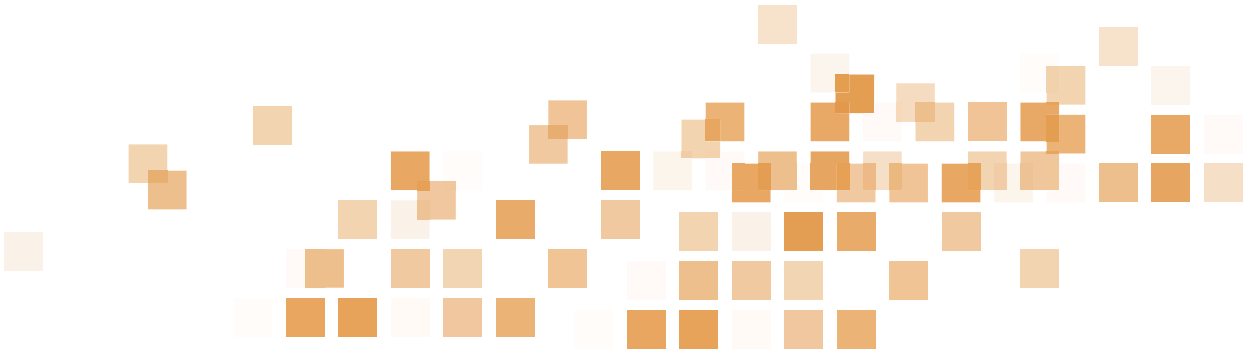
Conflict Minerals Management Process

Winstek requires all raw material suppliers to sign a "Conflict-Free Minerals Commitment" prior to supplier qualification and registration. This requirement is intended to ensure that all materials, products, and components delivered to Winstek and its subsidiaries do not directly or indirectly contain conflict minerals. Should international standards or regulatory requirements change such that the current commitment no longer satisfies the latest requirements, Winstek will revise the commitment accordingly and request suppliers to re-sign the updated version.

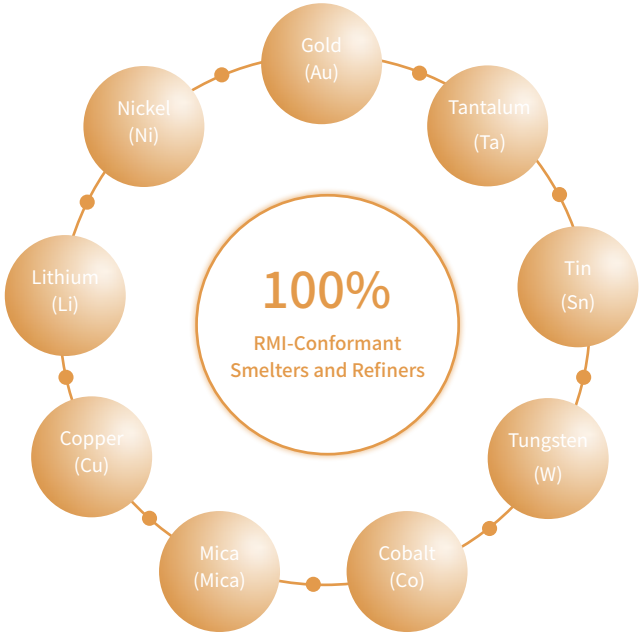
In addition, suppliers providing direct materials, indirect materials, packaging materials, or other materials that ultimately become part of products or packaging delivered to customers are subject to annual conflict minerals due diligence. In accordance with the standards established by the Responsible Minerals Initiative (RMI), Winstek conducts supplier surveys using the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT), requiring suppliers to disclose the sources of minerals used in their products. This process helps ensure that minerals are not sourced from conflict-affected and high-risk areas (CAHRAs) and that supplier practices comply with customer requirements and applicable regulations.

As part of the review process, Winstek verifies whether the smelters and refiners identified in supplier declarations have been validated through the Responsible Minerals Assurance Process (RMAP). If any smelter or refiner is found not to be conformant with RMAP requirements, the supplier will be required to submit and implement a corrective action plan within a specified timeframe and resubmit the relevant survey information. Should a supplier fail to provide adequate corrective actions or demonstrate satisfactory improvement, Winstek reserves the right to suspend procurement activities with the supplier in order to enforce its conflict-free minerals policy.

In 2025, Winstek conducted supplier surveys using the latest versions of the CMRT and EMRT. The minerals covered by these reporting templates include gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), mica, copper (Cu), graphite, lithium (Li), and nickel (Ni). According to the survey results, the minerals used in Winstek's products include gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), mica, copper (Cu), lithium (Li), and nickel (Ni). Furthermore, 100% of the identified smelters and refiners associated with these minerals were recognized by the RMI as conformant smelters and refiners, demonstrating the Company's commitment to responsible sourcing and sustainable supply chain management.



Overview of Minerals Used by Winstek



Responsible Minerals Management Mechanism

Compliance

- Comply with international regulations, the Responsible Business Alliance (RBA) Code of Conduct, and customer requirements.

Regular Review of Policies and Internal Documents

- Regularly monitor updates to applicable standards and requirements.
- Ensure policies and internal documents comply with the latest requirements.

Corrective Actions and Improvement

- If non-compliance is identified, require suppliers to submit corrective action plans and complete corrective actions within a specified timeframe.
- Suspend procurement activities when necessary.

Due Diligence

- Conduct due diligence annually and whenever the RMI reporting templates are updated.
- Perform supplier surveys using the latest RMI reporting templates (CMRT/EMRT).
- Ensure that 100% of mineral sources are supplied by RMI-conformant smelters and refiners.

4.4.2 Hazardous Substance Management

SASB : TC-SC-410a.1.

To protect health and environmental safety, Winstek strictly implements its hazardous substances management policy, has obtained SONY's “Green Partner” certification, and complies with the EU RoHS Directive (2011/65/EU), the EU Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) Regulation, and the IEC 62474 Material Declaration List. At the same time, Winstek is committed to complying with chemical substance management requirements established by governments and customers, and requires suppliers to comply with applicable restrictions and prohibitions on regulated hazardous chemical substances, thereby continuously strengthening green product supply chain management.

In response to the increasing international emphasis on the use and management of hazardous substances, Winstek focuses on reducing the use of hazardous substances during the product development process to minimize the impact of its products on the environment and human health. The Company uses substances listed in the IEC 62474 Declarable Substance List; however, the concentrations of such declarable substances in its products do not exceed the reporting thresholds specified by the applicable requirements and are therefore not subject to declaration.



5

Environmental Friendliness

5.1 Climate Change Risk and Opportunities
5.2 Energy Governance
5.3 Emissions Monitoring
5.4 Water Resources Management
5.5 Waste Management
5.6 Biodiversity
5.7 Environmental Expenditure

GHG emissions intensity ↓ **7.74%**

Energy-saving projects achieved an electricity-saving rate of **2.29%**

Renewable energy usage: **3.2 million kWh**

Water withdrawal intensity ↓ **7.04%**

Waste recycling rate: **97.8%**

5.1 Climate Change Risk and Opportunities

5.1.1 Climate Governance

Climate change is one of the world's most significant issues, with far-reaching impacts on public policy, industry, and society. In response to the increasing frequency of extreme weather events, Winstek remains committed to sustainable operations and has established its climate governance framework with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), issued by the Financial Stability Board (FSB). To enhance resilience to climate-related risks, Winstek follows the TCFD framework to identify climate-related risks and opportunities, assesses their potential impacts through cross-functional collaboration, and continuously strengthens its response strategies to mitigate climate impacts while capturing transition opportunities.

Winstek TCFD Disclosure Framework

Governance	• The Board of Directors regularly reviews and oversees climate change-related matters. • The Sustainability Committee regularly reports to the Board of Directors on the implementation of climate change-related initiatives
Strategy	• Identify short-, mid-, and long-term climate risks and opportunities • Assess the impact of material risks and opportunities on the Company's operations and finances
Risk Management	• With reference to the TCFD framework, identify climate-related risks and opportunities through the collection of information from reports issued by international organizations, industry peer analyses, and relevant regulations • Based on the results of the climate risk assessment, incorporate climate change into the Company's risk management framework and establish corresponding response strategies and management measures
Metrics and Targets	• Implement Energy Conservation and Carbon Reduction Projects • Use of Renewable Energy • Strengthen Climate Resilience and Response Capabilities • Reduce GHG Emissions Intensity • Reduce Electricity Intensity • Reduce Water Withdrawal Intensity

Climate Governance Framework and Operating Mechanisms

The Company's Board of Directors, as the highest governing body for corporate governance, incorporates climate-related issues into its corporate governance and business strategy. Through the ongoing oversight of the implementation of various risk management mechanisms, the Board seeks to ensure that, while the Company's business continues to grow, climate change–related management measures are effectively implemented, demonstrating the Company's commitment to climate governance.

The Company's climate-related matters are managed by the Sustainability Committee and the Sustainable Development Department under the leadership of the General Manager. The Committee consists of representatives appointed by the relevant departments and is responsible for identifying, assessing, and managing climate-related risks and opportunities, as well as formulating corresponding strategies and targets to ensure the effective implementation of climate actions.

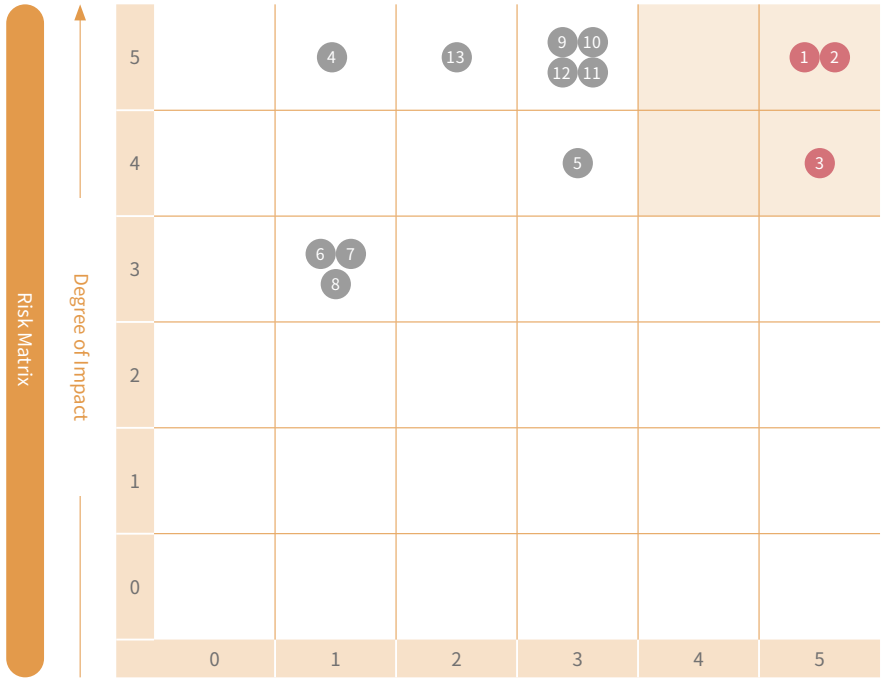
Operating Structure	Frequency	Role
Board of Directors	At least once a quarter	Highest governance level, overseeing the strategic direction of sustainability- and climate-related decisions
Sustainability Committee	Annually / Occasionally	Promote ESG and climate change management, review sustainability strategies and action plans, and coordinate cross-functional implementation initiatives
Occupational Safety, Health and Environmental Protection Committee	Quarterly	Oversee EHS and environmental protection matters to ensure the effective implementation of related management measures
Sustainable Development Department	Occasionally	Implement Sustainability and climate governance initiatives

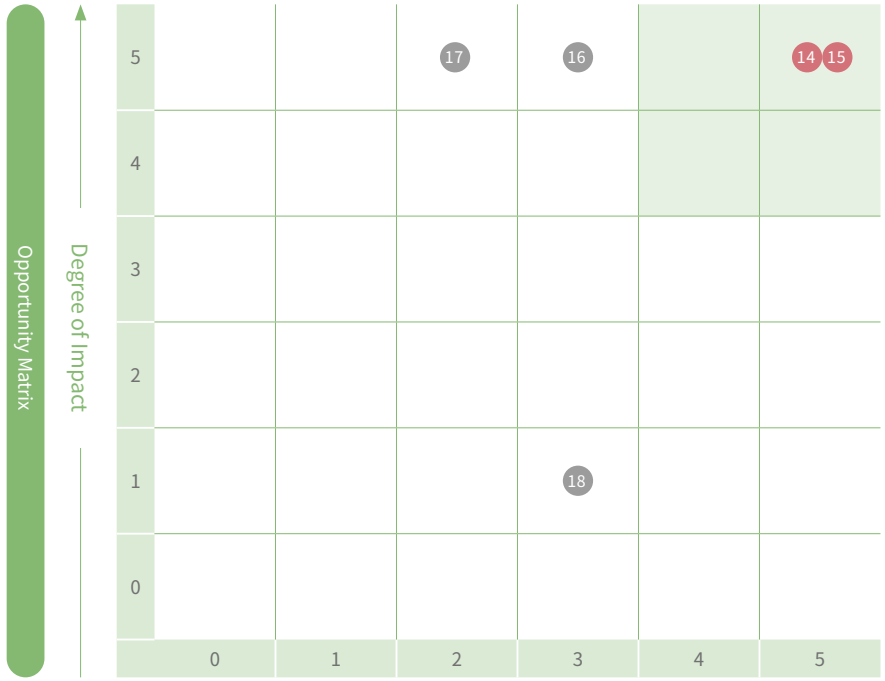
5.1.2 Identification of Climate Risk and Opportunities

With reference to Winstek's operating characteristics, regulatory requirements, and climate-related disclosures by industry peers, Winstek uses the TCFD recommendations as guiding principles to discuss and identify climate-related risks and opportunities. In 2025, a total of 13 climate-related risks and 5 climate-related opportunities were identified and evaluated and prioritized based on their potential impact and likelihood of occurrence. Items with scores exceeding 4 for both "impact" and "likelihood of occurrence" are classified as material climate-related risks and opportunities. Ultimately, 3 material climate-related risks and 2 material climate-related opportunities were identified, and their impacts on the organization were further assessed to mitigate the impact of climate-related risks and capture future transition opportunities.



Climate Change Risk and Opportunities Matrix





		Risk	
		Transition Risks	Physical Risks
Material	Policy and Regulatory Risks	1 Renewable Energy Regulations 2 Carbon Tax 3 Cap-and-Trade and Emissions Trading Schemes	
Non-material	Policy and Regulatory Risks	4 General Environmental Regulations	5 High Temperatures 6 Typhoons 7 Drought (Low Rainfall) 8 Flooding (Heavy Rainfall)
	Technology Risks	9 Demand for Low-carbon Products/Services 10 Transition to Low-carbon Technologies 11 Investment in New Technologies	
	Market Risks	12 Changes in Customer Preferences 13 Market Information Uncertainty	

		Opportunities
Material	Products and Services Opportunity	14 Changes in Consumer Preferences
	Energy Source Opportunity	15 Use of Low-carbon Energy
Non-material	Products and Services Opportunity	16 Research, Development, and Innovation for New Products and Services 17 Develop and/or Expand Low-carbon Products and Services
	Resource Efficiency Opportunity	18 Recycling and Reuse

5.1.3 Impact Assessment of Climate Risk and Opportunities

Under the oversight and direction of the Board of Directors and the Sustainability Committee, the Company assesses the actual and potential impacts of material climate-related risks and opportunities on its operations, strategy, and financial performance. The assessment considers factors including the magnitude of impact, timing of occurrence, value chain implications, and financial impacts. Based on the assessment results, the Company develops corresponding management strategies and response measures to proactively address the impacts of climate change, strengthen organizational climate resilience, and capture potential business opportunities arising from the low-carbon transition.

Financial Impacts and Management Actions for Material Climate-related Risks and Opportunities

Transition Risks	Material Risks / Opportunities	Description	Financial Impacts of Risks/ Opportunities	Expected Timing of Occurrence	Management Actions	Financial Impact of Management Actions
Policy and Regulatory Risks	Carbon Tax	An environmental tax (including carbon fees) imposed on products or services that generate greenhouse gas emissions, with the tax levied based on the volume of emissions	Costs and Expenses ↑	Short-term	Reduce energy consumption and greenhouse gas emissions, adopt energy-efficient equipment, and increase the use of renewable electricity to reduce carbon tax liabilities	Costs and Expenses ↓ Capital Expenditures ↑
Policy and Regulatory Risks	Cap-and-Trade and Emissions Trading Schemes	Mandatory regulatory measure. The government will establish emissions caps and allocate carbon emission allowances to different industries. These emission allowances may be traded in the carbon market	Costs and Expenses ↑	Short-term	Effectively monitor emissions, proactively plan emission reduction and efficiency improvement measures, and reduce the cost of purchasing emission allowances	Costs and Expenses ↓ Other Income ↑
Policy and Regulatory Risks	Renewable Energy Regulations	Establish relevant regulations to promote renewable energy and enhance energy diversification	-	Short-term	Increase the proportion of renewable electricity procurement in accordance with regulatory requirements, and invest in on-site solar power generation or long-term renewable electricity purchase agreements	Costs and Expenses ↑ Capital Expenditures ↑

Opportunities	Material Risks / Opportunities	Description	Financial Impacts of Risks/ Opportunities	Expected Timing of Occurrence	Management Actions	Financial Impact of Management Actions
Energy Source Opportunity	Use of Low-carbon Energy	Adopt low-carbon energy sources, such as solar and wind power	-	Long-term	Increase renewable electricity procurement and implement energy-efficient equipment	Operating Revenue ↑ Costs and Expenses ↓ Capital Expenditures ↑
Products and Services Opportunity	Changes in Consumer Preferences	Invest in carbon reduction initiatives in response to changing consumer and market preferences	-	Long-term	Strengthen sustainability communication and disclose carbon reduction achievements to enhance the competitiveness of the Company and its supply chain	Operating Revenue ↑

Note: Short-term is 1-3 years; mid-term is 3-10 years; long-term is more than 10 years

5.1.4 Climate-related Metrics and Targets

Based on its key strategies for addressing climate-related risks and opportunities, the Company has established climate-related metrics covering GHG emissions, energy and resource consumption, and water resources to monitor management performance. For the related targets and progress, please refer to Section 1.4, “Sustainability Targets and the SDGs.”

5.2 Energy Governance

5.2.1 Energy Management

Increasing energy shortages and the growing impacts of climate change have made energy management and the energy transition key priorities on the international policy agenda. Energy selection and consumption not only affect corporate costs but are also closely related to environmental protection and operational safety. Improving energy efficiency and reducing energy consumption help lower costs and mitigate climate-related risks.

Winstek has established an energy policy, implemented climate change mitigation and adaptation measures, and continues to invest in energy-saving technologies and equipment. Since 2024, Winstek has implemented the ISO 50001 Energy Management System and has continuously maintained third-party certification. The Company also promotes the use of renewable energy and completed the installation of on-site solar power generation facilities for self-consumption in Q2 2025. Winstek continues to improve energy and resource use efficiency and increase the proportion of renewable energy use to reduce reliance on purchased electricity. To support the implementation of the Energy Management System, Winstek has expanded energy conservation initiatives for both production equipment and facility systems. The Company has identified significant energy-consuming equipment, established energy performance indicators (EnPIs), and developed standards for measuring energy-related performance. It continues to enhance energy management across both production and facility operations while formulating management objectives and energy-saving initiatives. The Company also conducts awareness campaigns to strengthen employees' understanding of energy conservation and carbon reduction, supporting the achievement of sustainable business operations.

Winstek Energy Policy

- **Regulatory Compliance**: Commit to complying with applicable government regulations and international standards related to energy management
- **Energy Conservation and Carbon Reduction**: Establish specific energy-saving targets and implement feasible initiatives to reduce GHG emissions.
- **Renewable Energy**: Use an appropriate proportion of renewable energy in response to international trends and market developments
- **CIP**: Continuously drive improvements and optimize processes to strengthen energy management capabilities and achieve the Company's sustainable development objectives

5.2.2 Energy Consumption

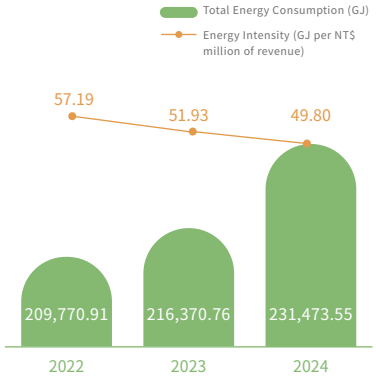
GRI 302-1、302-3

In 2025, Winstek's total energy consumption was 231,548.68 gigajoules (GJ), with an energy intensity of 49.82 GJ per NT$ million of revenue. Purchased electricity (non-renewable energy) accounted for approximately 94.78% of the Company's total energy consumption, significantly exceeding all other energy sources, and therefore represents the primary focus of its GHG emissions and energy management efforts.

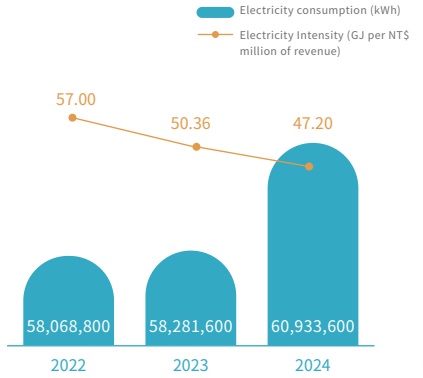
In response to the Company's energy consumption profile, Winstek has actively introduced renewable energy since 2024 to reduce its reliance on purchased electricity, thereby lowering GHG emissions and minimizing the environmental impacts of its operations.

Winstek set an annual target of reducing electricity intensity by 1% in 2025 and achieved an actual reduction of 6.27%. Energy intensity in 2025 also decreased compared with both 2023 and 2024, primarily due to the implementation of the ISO 50001 Energy Management System, the promotion of renewable energy use, the installation of solar power generation facilities, and higher revenue than in the previous two years. Going forward, the Company will continue to improve energy and resource use efficiency and increase the proportion of renewable energy use to reduce its reliance on purchased electricity.

Energy Consumption and Intensity



Electricity Consumption and Intensity



Note: "Electricity consumption" refers to non-renewable electricity consumption.

Energy Consumption

Consumption Item		Unit	Energy Consumption			Energy Consumption Proportion (%)		
			2023	2024	2025	2023	2024	2025
Purchased Non-renewable Energy	Fossil Fuels	gigajoules (GJ)	723.22	408.58	586.79	0.34%	0.19%	0.25%
	Purchased Electricity	kWh	58,068,800	58,281,600	60,933,600	99.66%	96.97%	94.77%
		gigajoules (GJ)	209,047.68	209,813.76	219,360.96			
	Purchased Thermal Energy	gigajoules (GJ)	-	-	-	-	-	-
	Purchased Cooling Energy	gigajoules (GJ)	-	-	-	-	-	-
	Purchased Steam	gigajoules (GJ)	-	-	-	-	-	-
	Others	gigajoules (GJ)	-	-	-	-	-	-
Purchased Renewable Energy	Solid Renewable Fuels	gigajoules (GJ)	-	-	-	-	-	-
	Biofuels	gigajoules (GJ)	-	-	-	-	-	-
	Purchased Electricity	kWh	-	1,707,895	3,101,154	-	2.84%	4.82%
		gigajoules (GJ)	-	6,148.42	11,164.15			
	Others	gigajoules (GJ)	-	-	-			
Self-generated Energy	Solar Power	kWh	-	-	100,457	-	-	0.16%
		gigajoules (GJ)	-	-	361.65			
	Wind Power	gigajoules (GJ)	-	-	-	-	-	-
	Hydropower	gigajoules (GJ)	-	-	-	-	-	-
Total Non-renewable Energy Consumption		gigajoules (GJ)	209,770.91	210,222.34	219,947.75	100%	97.16%	95.02%
Total Renewable Energy Consumption		gigajoules (GJ)		6,148.42	11,525.80	0%	2.84%	4.98%
Total Energy Consumption		gigajoules (GJ)	209,770.91	216,370.76	231,473.55			
Energy Intensity		GJ per NT$ million of revenue	57.19	51.93	49.80			
Electricity Intensity		GJ per NT$ million of revenue	57.00	50.36	47.20			

Note:
1.The calorific values are based on the latest energy calorific values published on the Ministry of Environment's Energy Information website. Energy consumption is calculated by multiplying the amount of energy used by the corresponding unit calorific value and converting the result into GJ.
(1)Electricity calorific value conversion: 1 kWh = 0.0036 GJ
(2)Diesel calorific value conversion: 1 L = 0.0361 GJ
(3)Gasoline calorific value conversion: 1 L = 0.0317 GJ
(4)Liquefied Petroleum Gas (LPG) calorific value conversion: 1 metric ton = 46.43 GJ

2.Fossil Fuels: The fossil fuels used by the Company include diesel, gasoline, and LPG.
3.As the Company operates in the manufacturing industry, revenue (per NT$ million) is used as the denominator for calculating intensity
4.Energy Intensity = Total Energy Consumption (Renewable Electricity + Non-renewable Electricity + Diesel + Gasoline + LPG) / Consolidated Revenue (NT$ million)
5.Electricity Intensity = Non-Renewable Electricity Consumption (GJ) / Consolidated Revenue (NT$ million)
6.Electricity Intensity Reduction Target: Please refer to Section 1.4, "Sustainability Targets and the SDGs"

5.2.3 Energy Conservation Measures

GRI 302-4、305-5

Renewable Energy Targets and Development Strategy

In response to the global decarbonization trend and the government's 2050 Net-Zero Emissions policy, Winstek actively promotes energy conservation and renewable energy initiatives to effectively manage GHG emissions. Recognizing that purchased electricity accounts for the majority of its overall carbon footprint, the Company has adopted a dual-track strategy of renewable electricity procurement and the installation of solar power generation facilities. Through this approach, Winstek aims to progressively increase the proportion of renewable energy use, reduce its reliance on purchased electricity, enhance energy resilience, gradually establish a green energy-based power structure, and support the government's energy transition and net-zero pathway.

1 Purchase Green Electricity

In support of the government's renewable energy policy, Winstek upholds its corporate social responsibility by actively managing GHG emissions and continuing to participate in the renewable electricity market, advancing toward a low-carbon and sustainable operating model. In 2025, Winstek procured 3,101,154 kWh of renewable electricity and plans to procure a cumulative total of 21,600,000 kWh between 2024 and 2028. The Company will also review and update its renewable electricity procurement plan in 2026 to assess renewable electricity demand for the period from 2027 to 2040, thereby continuously strengthening its energy transition and decarbonization strategy.

2 Installation of Solar Power Generation Facilities

In June 2025, the Company completed the installation of on-site solar power generation facilities for self-consumption with an installed capacity of 257 kW. The system is expected to generate approximately 280 MWh of electricity annually, equivalent to the average monthly electricity consumption of nearly 812 households. To effectively monitor power generation performance, the Company has also established a monitoring system that provides real-time information on electricity generation, solar irradiance, and cumulative historical power generation, enabling management teams to stay informed of the latest operating status at all times. In addition, a solar power monitoring display has been installed in the lobby to present real-time system performance and power generation results, allowing employees, visitors, and customers to gain a better understanding of the Company's tangible achievements in promoting green energy.

Note: In 2025, the average monthly household electricity consumption was 345 kWh (Source: Taipower)





Routine Energy Conservation Measures

Continue to promote employee awareness of energy conservation and carbon reduction while implementing a range of routine energy-saving measures covering lighting, air conditioning, office equipment, and meeting spaces to create an energy-efficient workplace.

Lighting Energy Conservation	· During the lunch break, the person in charge of each office area assists in turning off the lights. Employees who need to continue working may relocate to a meeting room · After working hours, the person in charge of each office area assists in turning off office lighting to reduce unnecessary electricity consumption.
Air Conditioning Energy Conservation	After working hours, the person in charge of each office area assists in turning off the air conditioning to avoid unnecessary energy consumption caused by continuous operation
Computer Energy Conservation	Employees turn off their computers after working hours, with only equipment required for remote access or production line monitoring remaining in operation
Conference Room Energy Conservation	After using a meeting room, turn off the lights, air conditioning, computers, and projection equipment, and follow the energy-saving practice of “turn on when in use, turn off when leaving”

Annual Electricity Conservation Performance and Sustainability Benefits

Plan and implement specific annual electricity conservation measures, including replacing equipment with energy-efficient alternatives, improving equipment energy efficiency, and optimizing production processes, to progressively reduce GHG emissions and environmental impacts while strengthening environmentally friendly operational practices. The 2025 electricity conservation target was to achieve an annual project-based electricity savings rate of 1%. A total of eight electricity conservation measures were implemented during the year, resulting in electricity savings of approximately 1,506,972 kWh and an actual project-based electricity savings rate of 2.29%. Annual carbon emissions were reduced by approximately 702 metric tons of CO_2e, equivalent to the annual carbon dioxide sequestration of approximately 1.84 Daan Forest Parks.

Energy Conservation Initiatives

2023

1. 7 Equipment and Resource Energy Conservation Initiatives
2. 5 Energy-efficient Equipment Investment Initiatives
3. 1 Office Environment Energy Conservation Initiative
4. 2 Production Material Energy Conservation Initiatives
5. 5 Process Optimization Initiatives
6. 2 Water Conservation Initiatives
7. 3 System Optimization Initiatives

2024

1. 5 Equipment and Resource Energy Conservation Initiatives
2. 5 Energy-efficient Equipment Investment Initiatives
3. 2 Process Optimization Initiatives
4. 1 Water Conservation Initiatives

2025

1. 2 Equipment and Resource Energy Conservation Initiatives
2. 3 Energy-efficient Equipment Investment Initiatives
3. 3 Process Optimization Initiatives

Electricity Saved (kWh)

2023	2,217,897
2024	814,656
2025	1,506,972

Energy Saved (GJ)

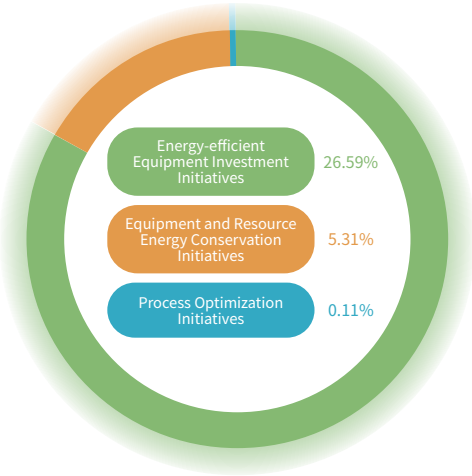
2023	7,984
2024	2,933
2025	5,425

Carbon Reduction (metric tons of CO_2e)

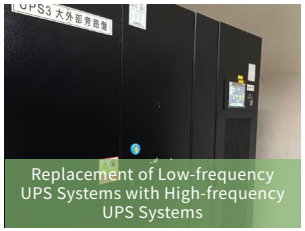
2023	1,096
2024	386
2025	702

Note:
1.The annual carbon dioxide sequestration of one Daan Forest Park is approximately 389 metric tons (Source: Energy Administration, Ministry of Economic Affairs).
2.The 2025 electricity emission factor was 0.466 kg CO_2e/kWh (Source: Energy Administration, Ministry of Economic Affairs).

2025 Electricity Conservation Performance Distribution



Electricity Conservation Case Studies


Replacement of Low-frequency UPS Systems with High-frequency UPS Systems

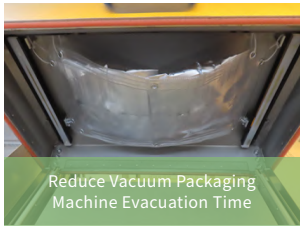

Replacement of Magnetic Bearing Chillers

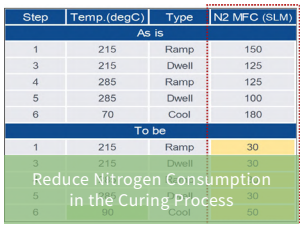

Purchase of High-efficiency Sorting Equipment


Reduce Chiller Power Consumption in the UBM ETCH Process



Flux Clean Equipment Software Upgrade


Reduce Vacuum Packaging Machine Evacuation Time



Step	Temp.(degC)	Type	N2 MFC (SLM)
As is			
1	215	Ramp	150
3	215	Dwell	125
4	285	Ramp	125
5	285	Dwell	100
6	70	Cool	180
To be			
1	215	Ramp	30
3	215	Dwell	30
5	90	Ramp	30
6	90	Cool	50

Reduce Nitrogen Consumption in the Curing Process

5.3 Emissions Monitoring

5.3.1 GHG Inventory

GRI 305-1、305-2、305-3、305-4

Global climate change has accelerated as a result of excessive GHG emissions, leading to increasingly frequent extreme weather events, including droughts and floods across both the Northern and Southern Hemispheres. In 2025, the global average temperature remained at a historic high, making it the third warmest year on record, at 1.47° C above the pre-industrial level, with significant impacts on economic development and social stability worldwide. As a responsible global corporate citizen, Winstek is committed to fulfilling its environmental responsibilities by conducting its 2025 GHG inventory in accordance with the ISO 14064-1:2018 international standard. It also continues to promote ISO 14067 product carbon footprint assessments and establish energy conservation and carbon reduction targets. In addition, an internal management mechanism has been established to report the progress of the GHG inventory and verification to the Board of Directors on a quarterly basis, strengthening senior management's participation in and oversight of climate actions.

GHG Inventory Standards and Boundaries

In accordance with ISO 14064-1:2018, the Company adopted this standard for its GHG inventory. The operational control approach was used to define the organizational boundary in compliance with the requirements of the local competent authority, which prioritizes the operational control approach. Direct emissions from stationary and mobile combustion sources within the inventory boundary were included in the inventory. The significance of each emission source was assessed based on its emission impact and the accuracy of its quantification method. The results were used to determine whether Categories 3 to 6 should be included in the GHG inventory. An independent third party was engaged to conduct verification, ensuring the transparency and reliability of the data. The Company has established 2025 as the base year for its GHG calculations (as described in the table below) and regularly evaluates and monitors the organization's GHG emissions.

Scope	Base Year	Total Base Year Emissions (metric tons of CO_2e)	Base Year Setting Description
Scopes 1 to 3	2025	73,444.20	The base year for this site under the ISO 14064-1:2018 GHG inventory was originally set as 2024. However, to progressively align with the international GHG Protocol by incorporating additional Scope 3 inventory categories, the quantification methodology has changed from that used in 2024. Considering the difficulty of obtaining information required to recalculate the original base year, the Company has reset 2025 as the base year for the GHG inventory at this site. Any future changes to the base year will also be made in accordance with the Company's established requirements.

The organizational boundary for the current year includes all operating sites and is consistent with the scope of Winstek's financial statements. The reporting boundary includes Category 1 (stationary combustion sources, such as generators; process emissions; mobile combustion sources from transportation, including company vehicles and forklifts; and fugitive emissions), Category 2 (purchased electricity), and Category 4 (purchased goods and services, capital goods, fuel- and energy-related activities, and waste generated in operations). Major sources of potential GHG emissions within the reporting boundary were identified. The inventory covers five types of GHGs: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC_s), and perfluorocarbons (PFC_s).

The emission factor approach was adopted for the calculations. Activity data were multiplied by the applicable emission factors and Global Warming Potential (GWP) values to calculate the annual carbon dioxide equivalent (CO_2e) emissions, which are expressed in metric tons of carbon dioxide equivalent (tCO_2e). Emission factors are based on the latest Greenhouse Gas Emission Factors published by the Ministry of Environment, Executive Yuan, and GWP values are adopted from the IPCC Sixth Assessment Report (IPCC AR6, 2021). Activity data are sourced from the Continuous Emissions Monitoring System (CEMS), engineering calculations, mass balance, procurement records, and financial system data.

GHG Emissions and Intensity

In 2025, Winstek's Category 1 GHG emissions were 4,309.25 tCO_2e, Category 2 emissions were 28,395.06 tCO_2e, and Category 3 to Category 6 emissions were 40,739.90 tCO_2e. Total GHG emissions within the reporting boundary were 32,704.30 tCO_2e for Scope 1 and Scope 2 emissions, and 73,444.20 tCO_2e for Scope 1, Scope 2, and Scope 3 emissions combined. Using consolidated revenue (NT$ million) as the denominator, GHG emissions intensity was 7.04 tCO_2e per NT$ million of revenue.

Total GHG emissions (Scope 1 and Scope 2) increased by 2.9% compared with the base year. The increase was primarily attributable to production capacity expansion, which resulted in higher emissions. The Company will continue to implement energy-saving projects and reassess its renewable energy procurement needs. GHG emissions intensity decreased by 7.74% compared with the base year, primarily due to the implementation of the ISO 50001 Energy Management System, the promotion of renewable energy use, the installation of solar power generation facilities, and higher revenue than in the base year.

GHG Emissions Analysis Table(Unit: tCO_2e)

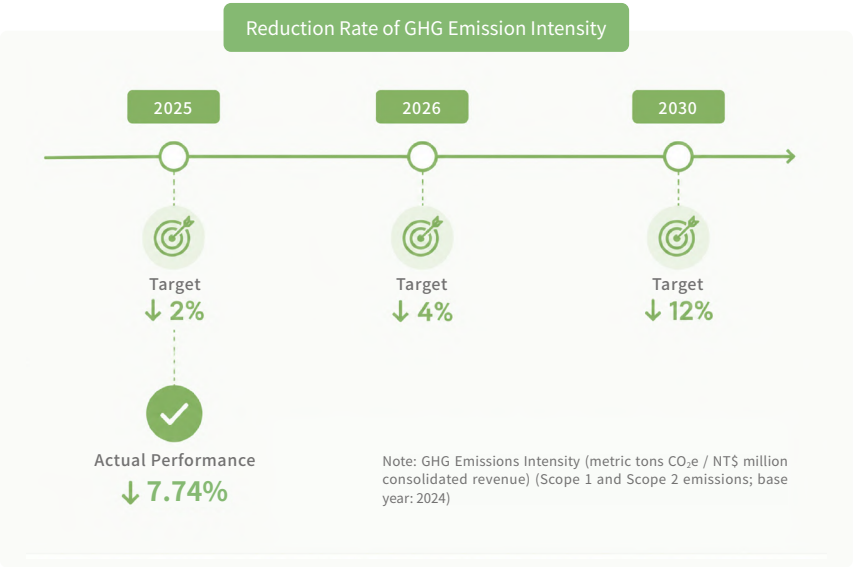
Item		2023	2024	2025
Category 1		3,646.80	4,151.22	4,309.25
Proportion (%)		9.13%	9.25%	5.87%
Category 2		28,685.99	27,625.48	28,395.06
Proportion (%)		71.81%	61.58%	38.66%
Category 3		-	-	-
Proportion (%)		-	-	-
Category 4		7,614.36	13,085.17	40,739.90
Proportion (%)		19.06%	29.17%	55.47%
Category 5		-	-	-
Proportion (%)		-	-	-
Category 6		-	-	-
Proportion (%)		-	-	-
Total Emissions	Scope 1+2	32,332.79	31,776.70	32,704.30
	Scope 1+2+3	39,947.14	44,861.86	73,444.20
Biogenic Combustion Emissions		0	0	0
Category 1 Perfluorinated Compounds (PFCs)		3,167.43	3,649.67	3,635.87
GHG Emissions Intensity (tCO_2e/NT$ million in revenue)		10.89	7.63	7.04

Note:
1.The 2025 electricity emission factor was 0.466 kg CO2e/kWh (Source: Energy Administration, Ministry of Economic Affairs).
2.GHG Emissions Intensity = (Scope 1 + Scope 2) / Consolidated Revenue (NT$ million)
3.GHG Reduction Base Year: 2024
4.GHG Reduction Target: Reduction in GHG Intensity (see "1.4 Sustainability Targets and SDGs" for details)

5.3.2 GHG Reduction

GRI 305-5

Winstek has conducted GHG inventories since 2017. Due to changes in the inventory scope in 2024, the GHG reduction base year was reset to 2024. The GHG reduction targets are presented in the table below. For the corresponding action plans, please refer to Section 5.2.3 "Energy Conservation Measures." Progress and performance are tracked on a regular basis. The electricity emission factor approach was adopted to quantify GHG reductions. Based on electricity savings data and the published electricity emission factor, GHG reductions resulting from the reduction measures were estimated at approximately 702 metric tons of CO_2e, with Category 2 representing the primary source of emissions reduction.



5.3.3 Other Air Pollution Emissions

GRI 305-6、305-7

As global attention to air quality continues to grow, air pollution prevention has become an important aspect of corporate sustainability. Since the establishment of its manufacturing facilities, Winstek has incorporated air pollution prevention into its operational planning, actively implemented relevant measures, and strengthened pollution source management through internal audits and self-assessment mechanisms. Through equipment maintenance, employee training, and standardized operating procedures, air pollution control measures are effectively implemented to continuously improve environmental quality and prevent potential environmental impacts.

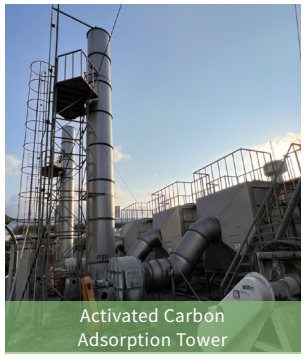
The primary air pollutants generated at all Winstek facilities include waste acid gases, waste alkaline gases, volatile organic compounds (VOCs), nitrogen oxides (NO_x), sulfur oxides (SO_x), and particulate matter (PM) produced during the integrated circuit manufacturing process. Waste acid gases and waste alkaline gases are primarily treated using scrubber systems. Volatile organic compounds (VOCs) are treated using fluidized bed systems, zeolite concentrator wheels, direct-fired thermal oxidizers, and adsorption towers (backup). Nitrogen oxides (NO_x), sulfur oxides (SO_x), and particulate matter (PM) are treated using zeolite concentrator wheels and direct-fired thermal oxidizers. To monitor and control air pollutant emissions, in addition to installing air pollution control equipment, protection and management mechanisms have been established, including continuous monitoring systems, personnel inspections and audits, regular equipment maintenance, and stringent review and control of process chemicals. A qualified third-party organization is commissioned annually to conduct emission testing at on-site exhaust outlets. Budgets for exhaust gas treatment are also allocated on an ongoing basis to maintain environmental quality and ensure that all air pollutant emissions comply with or are more stringent than applicable government regulatory requirements.

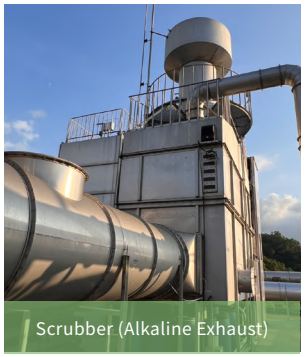
To comply with the requirements of the Montreal Protocol, Winstek verifies whether new materials contain ozone-depleting substances (ODS) during the material introduction stage. As of 2025, no ODS emissions had occurred.

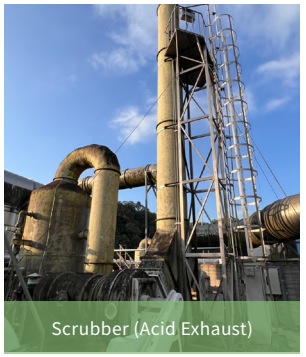
Air Pollutant Control Equipment


Zeolite Concentrator Wheel + Direct-fired Thermal Oxidizer


Fluidized Bed


Activated Carbon Adsorption Tower


Scrubber (Alkaline Exhaust)


Scrubber (Acid Exhaust)

Equipment Optimization

1. Potential environmental impact factors are assessed during the production process planning stage to minimize environmental impacts

2. Comprehensive air pollution control systems, including wet scrubbers, fluidized bed systems, zeolite concentrator wheels with direct-fired thermal oxidizers, and activated carbon adsorption towers (backup), are installed to effectively prevent odors, reduce air pollutant emissions, and enhance air pollution control performance

3. To ensure the stable 24-hour operation of air pollution control equipment throughout the year, all air pollution control systems are equipped with at least one backup system (N+1 design), achieving a zero-failure management objective and ensuring continuous and stable emissions monitoring

Air pollutant emissions over the past three years are presented in the table below. Among them, VOC emissions in 2025 increased by 62% compared with 2024, primarily due to increased raw material consumption. Nitrogen oxides (NO_x), sulfur oxides (SO_x), and particulate matter (PM) were newly reported in 2025, primarily due to the installation of a zeolite concentrator wheel with a direct-fired thermal oxidizer as a new air pollution control system.

Air Pollutant Emissions Over the Past Three Years(Unit: kg)

Item	2023	2024	2025
Nitrogen Oxides (NO_x)	-	-	32.40
Sulfur Oxides (SO_x)	-	-	97.19
Persistent Organic Pollutants (POPs)	-	-	-
Volatile Organic Compounds (VOCs)	884.53	1,506.23	2,442.99
Hazardous Air Pollutants (HAPs)	-	-	-
Particulate Matters (PM)	-	-	-
Ozone-Depleting Substances (ODS)	-	-	-

Note:
1.Description of Measurement Method: Based on the measured concentration / hourly consumption on the sampling day × total annual consumption of VOC raw materials.
2.Coefficient Source:Estimated based on testing reports
3.Due to the installation of a zeolite concentrator wheel with a direct-fired thermal oxidizer as a new air pollution control system in 2025, nitrogen oxides (NO_x), sulfur oxides (SO_x), and particulate matter (PM) were newly added to the air pollutant inventory (Par.).

5.4 Water Resources Management

5.4.1 Water Resources Risk Management

GRI 303-1

Winstek's Qionglin Plant is located in an area with low to medium water resource risk, and its primary water source is groundwater. To address climate change and increasing water scarcity, Winstek uses water supply availability and environmental wastewater discharge quality risk as key indicators to identify water-related risks that may affect its operations. Comprehensive contingency mechanisms and water resource allocation plans have been established to strengthen operational resilience and ensure stable production.

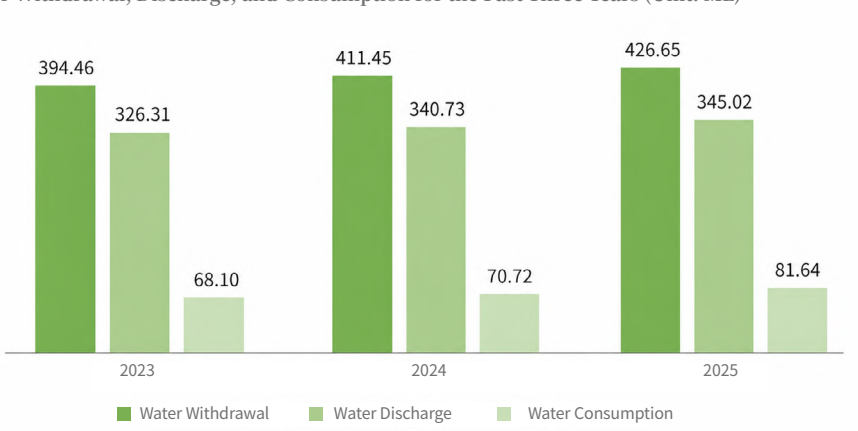
Water Resources Risk	Drought, flooding, and wastewater failing to meet discharge standards
Potential Operational Impacts	• Production disruptions resulting in increased operating costs and reduced revenue • Inability to deliver products on schedule or interruption of deliveries
Adaptation Measures	• Strengthen water resource management and monitoring • Inspect process equipment at each plant • Install a real-time wastewater monitoring system and regularly commission third-party testing of wastewater effluent quality to ensure compliance with environmental regulatory discharge standards • Promote process water recycling and reuse

5.4.2 Water Withdrawal, Discharge, and Consumption

GRI 303-3、303-4、303-5

In 2025, Winstek's water withdrawal was 426.65 ML, wastewater discharge was 345.02 ML, and water consumption was 81.64 ML. Compared with the previous year, water withdrawal increased by 3.5% and water consumption increased by 15.4% in 2025, primarily due to production line expansion and increased production output. Parameters are planned to be optimized to increase the volume of reclaimed water, and a water recycling system will be established to reduce overall water consumption, improve water use efficiency, and achieve sustainable water use.

Water Withdrawal, Discharge, and Consumption for the Past Three Years (Unit: ML)



5.4.3 Water Conservation Policy and Guidelines

To improve water use efficiency and reduce the potential environmental impacts of water use, all Winstek facilities actively promote water resource management in accordance with four core water conservation principles: "reduce process water use," "reduce wastewater discharge," "increase system water recovery rate," and "conserve domestic water use." Continuously increase the volume of reclaimed water and reduce process water consumption to progressively decrease plant water demand, achieve the dual objectives of source reduction and water recycling, and continue to identify new water conservation opportunities by implementing a strategy of increasing water resources while reducing water consumption to promote environmental sustainability. Water conservation measures are as follows:

Cooling Tower Management

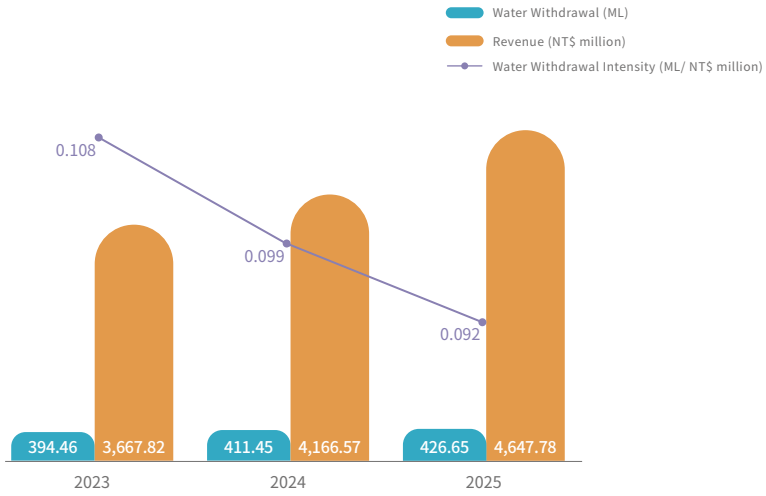
1. Increase the cycles of concentration to effectively reduce wastewater discharge
2. Continuous water quality monitoring and chemical dosing evaluation
3. Recover condensate from air conditioning systems and low-contamination rinse water from production lines for reuse in cooling towers and scrubbers, thereby reducing water use at the source

Promote Employee Awareness of Water Conservation

Conduct awareness campaigns occasionally to enhance employees' awareness of and participation in water conservation.

An annual target of a 1% reduction in water withdrawal intensity was set for 2025, and the actual reduction reached 7.04%. Through the implementation of water conservation measures, continuous improvements to production processes and equipment have steadily optimized overall water management. In 2025, the process water recycling rate reached 14%.

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



Note:
1.Water Withdrawal Intensity = Water Withdrawal (ML) / Consolidated Revenue (NT$ million)
2.Water Withdrawal Intensity Reduction Target: Please refer to Section 1.4, "Sustainability Targets and the SDGs"

5.4.4Wastewater Management Measures

GRI 303-2

To ensure that both the quantity and quality of wastewater effluent comply with regulatory standards, the primary control mechanisms include automatic control and protection measures, real-time monitoring systems, surveillance systems, and personnel audits. Wastewater treatment facilities are maintained regularly, and wastewater effluent is analyzed and monitored to enhance wastewater management effectiveness. In addition, process chemicals are subject to stringent monitoring and review to ensure risks are controlled at the source.

Winstek has established internal control standards that are more stringent than regulatory requirements and continues to monitor and comply with domestic environmental regulations while keeping abreast of environmental policies and trends. Wastewater sampling and analysis are conducted quarterly by qualified testing institutions in accordance with regulatory requirements, and the required reports are submitted on a regular basis. In 2025, all wastewater effluent complied with the applicable regulatory discharge standards, demonstrating Winstek's effective control of pollution risks without causing adverse impacts on the surrounding environment.

Plant Wastewater Quality Monitoring Data



Note:
1.The data presented above are based on the water quality parameters required under the Water Pollution Control Measures and Test Reporting Management Regulations. Testing is conducted once every three months, and the reported values represent the average of the quarterly results, rounded to one decimal place.
2.Effluent parameters not included in the table above are tested in accordance with the Water Pollution Control Measures and Test Reporting Management Regulations, and all comply with the effluent discharge standards applicable to the wafer manufacturing and semiconductor industry.

Winstek has established a 24-hour real-time effluent discharge monitoring system, allowing the public to view actual discharge conditions through a public platform, thereby enhancing the transparency of environmental information. At the same time, the real-time monitoring data enables both on-site personnel and the public to simultaneously monitor changes in effluent quality, jointly fulfilling the responsibility of environmental oversight. (For related procedures, please visit the Winstek website | ESG Sustainability | Environmental Protection)

5.4.5 Water Pollution Prevention Measures

To effectively prevent water pollution risks and reduce potential environmental impacts, Winstek adopts systematic management and early warning mechanisms while continuously strengthening protective measures for its manufacturing processes and equipment.

- Conduct rolling reviews and adopt the PDCA management approach to address pollution sources arising from changes in manufacturing processes, ensuring that pollution prevention and control strategies remain up to date and reducing potential environmental impacts.
- All treatment equipment is designed based on the N+1 redundancy principle to ensure stable operation 24 hours a day, 365 days a year. An integrated real-time monitoring system continuously records operating parameters. When any parameter exceeds the preset threshold, the system immediately issues an alert, enabling relevant personnel to respond and take corrective actions promptly, thereby reducing the risk of further escalation.

5.5 Waste Management

5.5.1 Waste Management Policy

GRI 306-2

The Company has established a responsible unit to oversee the management, handling, and reporting of industrial waste generated from its operations. An Industrial Waste Management Plan is prepared and submitted in accordance with local regulations, and all waste disposal practices are carried out in compliance with applicable local requirements.

The Company records the types and quantities of waste and tracks waste flows through the online reporting system and the internal management system. Annual waste generation is compiled based on actual weighbridge records. All waste is collected, transported, and disposed of by qualified external waste treatment contractors. Waste transportation manifests issued by the external contractors are obtained, and regular audits are conducted to ensure that the contractors handle industrial waste in accordance with the Company's requirements.

Waste Management Strategies and Targets

Winstek has established the "Waste Management Operation Guidelines" to regulate the classification, collection, storage, and treatment of industrial waste based on environmental considerations throughout the product life cycle. While continuing to enhance production capacity, Winstek aims to effectively manage waste and improve environmental sanitation through management measures, preventing waste generation from increasing proportionally with production growth and thereby reducing potential environmental risks.

Environmental Requirements for Suppliers

Promote the use of reusable packaging containers. Where reuse is not feasible, encourage the use of recyclable materials. Waste generated during the supply process should, to the greatest extent possible, consist of recyclable materials or waste designated for recycling, thereby jointly fulfilling environmental protection responsibilities.

Source Control During the Production Stage

Implement source control over the use of materials in manufacturing processes to avoid using raw materials and equipment materials that are difficult to treat with current environmental protection technologies. In addition, review opportunities to recycle and reuse process materials and waste in order to reduce resource waste and environmental impacts.

Promotion of Employee Practices

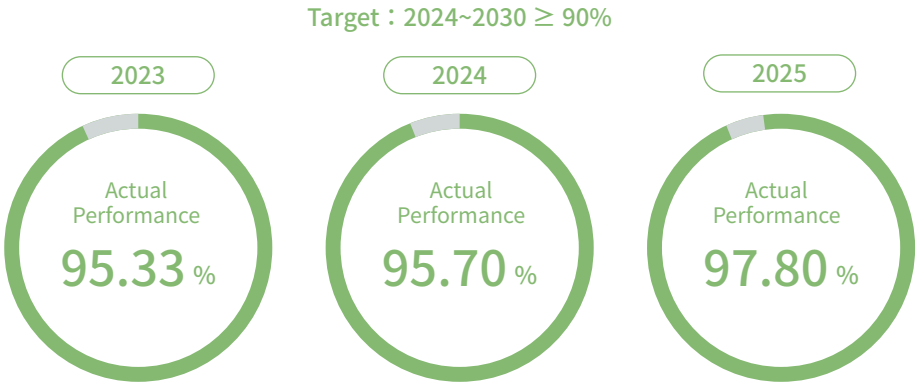
New employees are required to complete ESH training. In daily operations, regular awareness campaigns are conducted during meal periods to reinforce waste sorting practices and enhance employees' awareness and implementation of ESH principles. To further support waste reduction efforts, reusable tableware and utensils are adopted for on-site catering services, reducing the consumption and disposal of single-use items through source reduction. Additionally, waste and recycling bins are provided at designated locations, such as pantries and vending machine areas, with at least three waste-sorting categories to enable employees to actively practice waste segregation and support sustainability and environmental protection goals through their daily actions.

Waste Treatment and Circular Economy Promotion

Waste disposal channels are reviewed annually to ensure their appropriateness. Guided by the cradle-to-cradle concept, Winstek is committed to minimizing the amount of waste sent directly to incineration plants or landfills and increasing the waste reuse rate. Some waste is also recycled into raw materials through collaboration with suppliers, achieving the benefits of a circular economy and actively advancing toward the goal of zero waste.

The Company has set a waste recycling rate target of ≥ 90%. Recyclable waste categories include recyclable materials (paper, plastics, steel and aluminum cans), hazardous waste (chemical waste liquids, sludge, and empty containers), electronic scrap, fluorescent lamps, and municipal solid waste.

Waste Recycling Rate Targets and Actual Performance

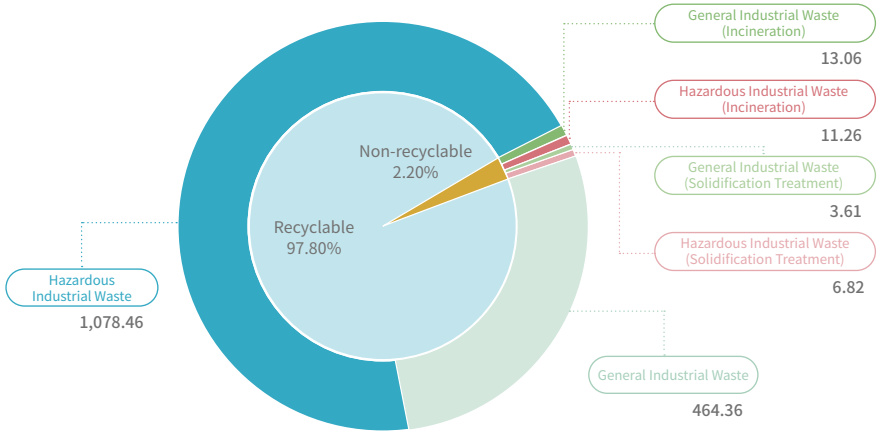


5.5.2 Waste Removal and Disposal

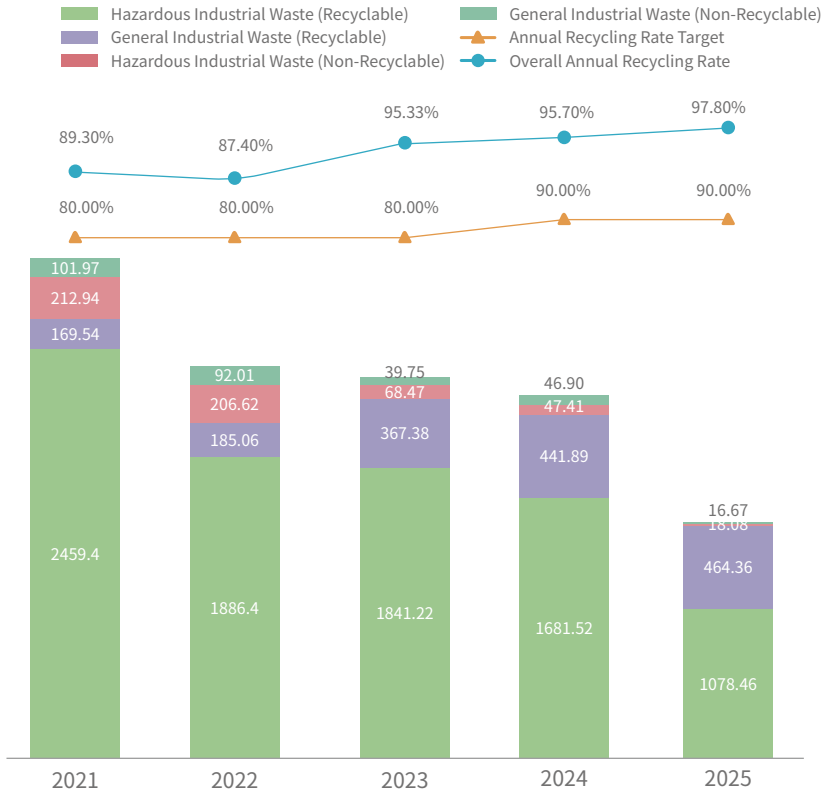
GRI 306-3、306-4

All waste generated at the Company's facilities is entrusted to qualified contractors for proper collection and treatment, ensuring full compliance with applicable regulations. Regular audits and ongoing management are conducted to ensure continued compliance. In 2025, the total amount of waste generated was 1,577.57 metric tons, of which 1,096.54 metric tons (69.51%) was hazardous industrial waste and 481.03 metric tons (30.49%) was general industrial waste. The total amount of waste has continued to decline over the past five years. In 2025, the overall waste recycling rate reached 97.8%, an increase of 2.1% compared with the previous year. Among the total waste generated, 150.14 metric tons were classified as circular economy waste, accounting for 9.52% of the total waste, representing an increase of 2.4% from the previous year. The total amount of waste generated in 2025 decreased by 29% compared with the previous year, primarily due to process optimization implemented in 2025, during which chemicals with lower environmental impacts were adopted, allowing the related waste liquids to be treated in-house. To improve the waste recycling rate and reduce environmental impacts, we actively collaborate with waste treatment contractors that employ non-incineration or non-solidification technologies, demonstrating our commitment to resource circularity and sustainability.

2025 Waste Distribution Overview (Unit: Metric Tons)



Waste Generation and Recycling Rate Trends (Unit: Metric Tons)



Waste Statistics Overview for the Past Three Years

Year		2023			2024			2025		
Final Disposal Method	Hazardous	General Industrial Waste	Hazardous Industrial Waste	Proportion	General Industrial Waste	Hazardous Industrial Waste	Proportion	General Industrial Waste	Hazardous Industrial Waste	Proportion
		Waste Removal (metric tons)		(%)	Waste Removal (metric tons)		(%)	Waste Removal (metric tons)		(%)
Recyclable	Circular Recycling	0	137.72	5.94%	0	157.95	7.12%	0	150.14	9.52%
	Recycling	143.00	0	6.17%	130.86	0	5.90%	84.35	0	5.35%
	Reuse	224.38	1,703.50	83.21%	311.03	1,523.57	82.69%	380.01	928.32	82.93%
	Subtotal	367.38	1,841.22	95.33%	441.89	1,681.52	95.70%	464.36	1,078.46	97.80%
Non-recyclable	Incineration	39.75	5.89	1.97%	47.90	9.81	2.60%	13.06	11.26	1.54%
	Solidification and Landfilling	0	62.58	2.70%	0	37.60	1.69%	3.61	6.82	0.66%
	Subtotal	39.75	68.47	4.67%	47.90	47.41	4.30%	16.67	18.08	2.20%
Total		407.13	1,909.69	100%	489.79	1,728.93	100%	481.03	1,096.54	100%
		2,316.82		-	2,218.72		-	1,577.57		-

Note:
1.The classification of hazardous and non-hazardous waste is determined in accordance with the local regulations applicable at each site
2.Circular Recycling: Refers to products derived from the Company's waste after processing by waste treatment contractors, which are subsequently supplied back to the Company through distributors for reuse.
3.Recycling: Refers to waste designated by the government for recycling and reuse, which is collected and processed by recycling service providers for resource recovery
4.Reuse: Refers to the Company's waste being transported to waste treatment contractors, where valuable resources are recovered through chemical, physical, thermal, or other treatment processes for reuse.

5.6 Biodiversity

Winstek recognizes that biodiversity is a fundamental pillar supporting the natural environment and human society and is also an indispensable core issue in achieving the global SDGs. In response to the rapid development of international initiatives such as the Taskforce on Nature-related Financial Disclosures (TNFD), the Company is progressively strengthening its capability to manage natural capital.

When identifying sustainability issues, the Company also includes "Biodiversity" within the scope of its assessment. According to the assessment results, this issue does not currently pose significant risks or impacts to the Company's operations. Nevertheless, guided by a forward-looking approach to sustainability, the Company continues to identify it as an issue of ongoing concern in order to respond to evolving global biodiversity governance.

Biodiversity Sensitivity Assessment

To ensure that its operations do not have undue impacts on the ecological environment, the Company uses the Taiwan Ecological Network to assess the environmental risks associated with its operating sites. The assessment results indicate that the Company's operating sites are located within industrial parks, with no biodiversity-sensitive areas identified within a 2-kilometer radius.

Ecological Conservation and Operational Management Measures

Although the current risk level is relatively low, the Company continues to uphold the precautionary principle by implementing the following management measures at its operating sites:

Avoidance	Prioritize avoiding ecologically sensitive areas and protected landscapes when planning new facilities or expansion projects.
Minimization	Improve equipment efficiency and reduce resource consumption and emissions to minimize potential impacts on the surrounding environment.
CIP	Regularly assess the ecological sensitivity of the Company's operating sites and monitor international biodiversity governance trends and guidance.

Winstek will continue to implement relevant measures to minimize the impacts of its operations on the natural environment. We believe that protecting biodiversity and maintaining healthy ecosystem services are not only corporate social responsibilities but also essential cornerstones of a sustainable future.

5.7 Environmental Expenditure

Winstek is committed to environmental sustainability by actively promoting waste reduction, energy conservation, and resource circularity initiatives. The Company is dedicated to reducing the consumption of virgin resources and strengthening the implementation of a green circular economy. As environmental awareness continues to grow and regulatory standards become increasingly stringent, Winstek continues to strengthen its environmental management practices to ensure that wastewater treatment, air pollution control, and waste collection and disposal operations comply with domestic emission standards and applicable regulatory requirements. The Company allocates an annual environmental protection budget primarily for the improvement and enhancement of wastewater treatment, air pollution control, waste treatment, and related monitoring and management to improve overall environmental performance. Since its establishment in 2000, the Company has invested hundreds of millions of NT$ in purchasing pollution control equipment, replacing aging equipment, and introducing energy-efficient equipment, demonstrating its long-term commitment to pollution prevention, energy conservation, and carbon reduction. In 2025, Winstek's environmental expenditures included water quality testing fees, industrial waste treatment fees, air pollution control fees, water pollution control fees, energy equipment improvement costs, and other environment-related management costs, with total expenditures amounting to NT$43,431,334, demonstrating the Company's strong commitment to environmental management and continued investment in environmental protection.



6

Friendly Workplace

6.1 Talent Attraction and Retention
6.2 Remuneration and Benefits
6.3 Talent Cultivation and Development
6.4 Respect for Human Rights
6.5 Occupational Safety

Average training hours per employee: **105.29 hours**

All human rights risk assessments were rated as **low risk**

0 occupational injury cases

6.1 Talent Attraction and Retention

6.1.1 Talent Management

GRI 402-1

Winstek regards its employees as the Company's most valuable asset. Accordingly, based on the labor laws and regulations applicable in the locations where it operates, the Company has established human resource management procedures, remuneration mechanisms, and work rules. The Company also regularly reviews the latest regulatory requirements to safeguard employees' fundamental labor rights. The Company explicitly prohibits child labor, discrimination, workplace sexual harassment, forced labor, and other such practices, and has established an independent grievance mechanism to provide employees with a safe, equal, and inclusive working environment.

The Company places emphasis on education, professional experience, technical expertise, integrity, and commitment when recruiting employees. The Company also employs persons with disabilities in accordance with applicable laws and regulations to safeguard their right to work. Employees at the same job grade or competency level are entitled to the same benefits, remuneration standards, and training opportunities, without distinction based on gender, age, nationality, or other factors. Performance evaluations are conducted annually as the basis for employee retention, promotion, salary adjustments, and bonus allocation.

Advance Notice Period for Termination Due to Significant Operational Changes

If the Company encounters significant operational changes, such as operational organization adjustments, workforce demand adjustments, force majeure events, or determines that an employee is unsuitable for the position, it shall notify the employee in advance in accordance with the notice period stipulated under the Labor Standards Act and pay severance accordingly.

- Employed for more than 3 months but less than 1 year: 10 days in advance
- Employed for more than 1 year but less than 3 years: 20 days in advance
- Employed for more than 3 years: 30 days in advance

No significant operational changes occurred in 2025.

6.1.2 Diverse Workforce Structure and Talent Recruitment

GRI 2-7、401-1、405-1、405-1 b.

Diverse Workforce Structure

As of the end of 2025, Winstek had a total of 1,056 employees, all of whom were regular employees, with no temporary employees. By employment type, all employees were full-time employees, with no part-time employees. There were 751 domestic employees (71.12%) and 305 foreign employees (28.88%). In addition, certain affairs of the Company are handled by contractors, such as security, cleaning, group catering, and coffee bar services. As of the end of 2025, the number of external workers engaged in the above services totaled 12. There were no significant changes in employment over the past three years.

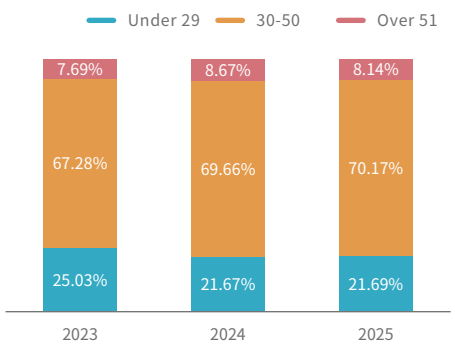
Workforce Structure for the Past Three Years

Category \ Gender			2023				2024				2025			
			Male		Female		Male		Female		Male		Female	
			Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Employment Type	Full-time Employees	Regular Employees	452	48.97%	471	51.03%	472	48.71%	497	51.29%	504	47.73%	552	52.27%
		Temporary Employees	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Part-time Employees		0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Job Category		Direct	58	6.28%	292	31.64%	72	7.43%	322	33.23%	81	7.67%	372	35.23%
		Indirect	271	29.36%	117	12.68%	268	27.66%	113	11.66%	274	25.95%	121	11.46%
		Executives	123	13.33%	62	6.72%	132	13.62%	62	6.40%	149	14.11%	59	5.59%
Nationality	Taiwan	Under 29	114	12.35%	44	4.77%	94	9.70%	33	3.41%	89	8.43%	29	2.75%
		30-50	274	29.69%	217	23.51%	294	30.34%	217	22.39%	313	29.64%	234	22.16%
		Over 51	36	3.90%	35	3.79%	43	4.44%	41	4.23%	48	4.55%	38	3.60%
		Subtotal	424	45.94%	296	32.07%	431	44.48%	291	30.03%	450	42.61%	301	28.50%
	Foreign	Under 29	7	0.76%	66	7.15%	10	1.03%	73	7.53%	16	1.52%	95	9.00%
		30-50	21	2.28%	109	11.81%	31	3.20%	133	13.73%	38	3.60%	156	14.77%
		Over 51	0	0%	0	0%	0	0.00%	0	0%	0	0%	0	0%
		Subtotal	28	3.03%	175	18.96%	41	4.23%	206	21.26%	54	5.11%	251	23.77%
Subtotal by Gender			452	48.97%	471	51.03%	472	48.71%	497	51.29%	504	47.73%	552	52.27%
Total Headcount			923				969				1056			

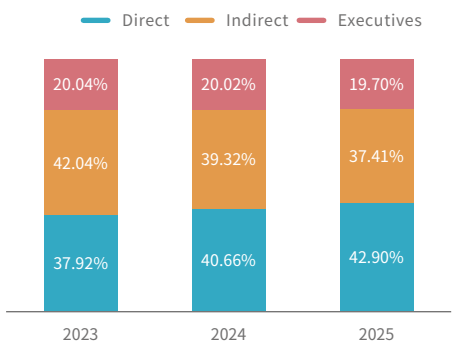
Note:
1.The data is calculated based on employees in service as of December 31, 2025
2.Full-time Employees: Employees whose weekly working hours meet the definition of weekly working hours for full-time employees under local regulations
3.Part-time Employees: Employees whose weekly working hours do not meet the definition of weekly working hours for full-time employees under local regulations.
4.The difference between regular employees and temporary employees lies in the type of employment contract signed
(1)Regular Employees: Employees engaged in continuous work under non-fixed-term contracts.
(2)Temporary Employees: Employees engaged in temporary, short-term, seasonal, or specific work under fixed-term contracts.
5.Supervisors: Section Chief level and above
6.Age ratio calculation method: Sum of male and female employees in the statistical item for the job grade / Total number of employees in the job grade
7.In 2025, the percentage of employees requiring work visas was 28.69%, while the percentage of overseas employees was 0%.
8.Non-employee workers: Including security, cleaning, group catering, and coffee bar services. The number of such workers over the past three years is shown in the table below

	2023	2024	2025
Group Catering (persons)	3	3	3
Security (persons)	3	3	3
Cleaning (persons)	5	5	5
Coffee Bar (persons)	1	1	1
Total	12	12	12

Age Distribution



Job Category Distribution



The Company's male and female employees accounted for 47.73% and 52.27%, respectively. Employees aged 30 to 50 represented the majority, accounting for 70.17% of the total workforce. In addition, the Company employed 8 persons with disabilities in accordance with applicable laws and regulations and continues to make relevant positions available. To uphold the Company's commitment to diversity and equality, the Company also employed 19 employees with Indigenous status.

Talent Recruitment

Talent is an important asset of the Company. Winstek is committed to creating a challenging work environment that supports continuous learning. The Company determines salary levels based on employees' academic and professional background, professional knowledge, technical capabilities, seniority, and other factors, while steadily recruiting suitable talent. Providing an industry-competitive remuneration strategy, comprehensive talent cultivation and development mechanisms, performance evaluation and promotion systems, diverse benefits, and statutory retirement systems, while striving to enhance the overall personnel management system.

Each year, Winstek formulates its business plan to determine the workforce needs and direction of each hiring unit for the new year. Each unit submits manpower requests to the Human Resources Department based on actual needs, and job vacancies are posted through diverse recruitment channels. At the same time, an internal transfer mechanism is in place, allowing employees to proactively apply for internal positions based on their personal career plans and enhance their professional capabilities.

Talent recruitment channels include online job banks, campus recruitment, employee referrals, government employment service stations, job fairs, headhunters, collaborations with universities and colleges, online recruitment, internal recruitment, and billboard advertising. The goal is to recruit top talent with relevant science and engineering backgrounds or cross-disciplinary integration capabilities to develop higher-end products and technologies, further enhance production capacity and equipment automation, and create profit growth.

Adhering to a diverse employment policy, treating every interviewee equally, and ensuring that no differential treatment is made based on gender, disability, or other factors. At the same time, employing a required quota of employees with disabilities and respecting the cultures and customs of foreign employees, with no incidents involving violations of their labor rights or human rights having occurred. Through these measures, we hope to enable more women and persons with disabilities to join Winstek, realize their potential, and create value for the Company.

New Hires and Turnover

To promote a diverse and equal employment environment, interviews are conducted based on the alignment between capabilities and job requirements, without distinction based on gender, race, religion, political affiliation, or nationality. We have a comprehensive recruitment system and look forward to the shared growth and development of employees and the Company, while also respecting employees' choices in career transition. In 2025, the Company recruited a total of 188 new employees, including 86 males and 102 females, mainly employees aged 29 and below. In addition, 118 employees resigned, including 4 retirees, comprising 64 males and 54 females. Reasons for resignation included personal/family reasons, salary/new job, system/management, and other factors. To safeguard employees' rights and enhance the recruitment system, managers of the responsible units conduct exit interviews with all departing employees to gain a clear understanding of their reasons for leaving, serving as a reference for subsequent improvements in human resource management. The turnover rate has remained stable over the past three years, with no significant changes.

New Hires and Turnover Overview for the Past Three Years

Category	Gender / Age	2023				2024				2025			
		Male		Female		Male		Female		Male		Female	
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
New Hires	Under 29	42	34.71%	40	36.36%	34	32.69%	38	35.85%	42	40.00%	50	40.32%
	30-50	20	6.78%	39	11.96%	37	11.38%	31	8.86%	39	11.11%	50	12.82%
	Over 51	1	2.78%	0	0%	3	6.98%	1	2.44%	5	10.42%	2	5.26%
	Subtotal by Gender	63	44.27%	79	48.33%	74	51.05%	70	47.15%	86	61.53%	102	58.41%
	Total Headcount	142				144				188			
	Percentage of Total Employees	15.38%				14.86%				17.80%			
Turnover	Under 29	15	12.40%	9	7.44%	25	24.04%	11	10.58%	23	21.90%	11	10.48%
	30-50	35	11.86%	33	11.19%	29	8.92%	25	7.69%	35	9.97%	33	9.40%
	Over 51	3	8.33%	4	11.11%	3	6.98%	0	0%	6	12.50%	10	20.83%
	Subtotal by Gender	53	32.59%	46	29.74%	57	39.94%	36	18.27%	64	44.38%	54	40.71%
	Total Headcount	99				93				118			
	Percentage of Total Employees	10.73%				9.60%				11.17%			

Note:
1.New hires are defined as employees who joined the Company in 2025 and completed at least three months of service
2.The turnover rate includes voluntary resignations, involuntary terminations, and retirements
3.Foreign employees whose employment contracts expire are not included in the number of employee departures
4.Age ratio calculation for new hires: Using the proportion of employees aged 29 and below as an example, the calculation method is the number of new hires aged 29 and below divided by the number of employees of the same gender in that age group for the year
5.Age ratio calculation for employee departures: Using the proportion of employees aged 29 and below as an example, the calculation method is the number of departing employees aged 29 and below divided by the number of employees of the same gender in that age group for the year
6.Calculation of subtotal ratio by gender: Using new hires as an example, the calculation method is the total number of male or female new hires for the year divided by the total number of employees of the same gender for the year
7.Calculation of male or female hiring or turnover rate: The number of male or female employees hired or leaving during the year divided by the total number of male or female employees for the year
8.Calculation of total ratio: Using new hires as an example, the calculation method is the total number of new hires for the year divided by the total number of employees for the year.

6.1.3 Labor-management Communication

GRI 2-30

Winstek is committed to fostering harmonious and mutually trusting labor-management relations by establishing diverse and effective communication channels, including labor-management meetings, production line meetings, the Employee Welfare Committee, and employee suggestion mailboxes, to safeguard the rights and obligations of both labor and management while making timely improvements to the working environment and related regulations.

The Company values employees' voices, actively promotes labor-management coordination and consensus, and ensures effective communication through institutionalized mechanisms. Since its establishment, Winstek has maintained sound labor-management relations, with no losses resulting from labor disputes. The likelihood of significant labor disputes occurring in the future is considered extremely low.

Communication Channels

	Labor-management Meetings	Production Line Meetings	Employee Welfare Committee	Employee Suggestion Box
Description	Meetings are held quarterly to establish an autonomous, equitable, and open dialogue mechanism aimed at preventing labor-management disputes, fostering consensus between both parties, jointly resolving issues, and effectively promoting two-way communication between policy and practice. A total of 4 labor-management meetings were held during the year.	Production line meetings are held quarterly to gain an understanding of suggestions and feedback from employees across production lines through an open dialogue mechanism, enabling both parties to communicate effectively, build consensus, and jointly resolve issues. A total of 4 production line meetings were held during the year.	Formulate or revise various employee welfare programs in accordance with applicable laws and regulations, the Company's Employee Welfare Regulations, and the Employee Welfare Committee Organizational Charter. Labor representatives outnumber management representatives, ensuring that employees' rights to participation are fully protected. A total of 4 Welfare Committee meetings were held during the year.	The Company has established multiple channels through which employees can safely express their opinions or file grievances, with anonymous reporting options available. The Company encourages employees to raise concerns through appropriate management mechanisms and is committed to ensuring that employees who submit suggestions or participate in investigations will not be subject to any form of retaliation, including dismissal, demotion, discrimination, harassment, blacklisting, intimidation, or any other adverse actions. This mechanism features the following characteristics: oMultiple Channels: Email, telephone hotline, suggestion boxes, etc. • Two-way Communication: Encouraging employees to proactively raise concerns, with management providing timely responses and follow-up actions. • Fairness and Confidentiality: Ensuring that employees' rights and interests are not affected and that issues are handled in a fair and impartial manner. • Rapid Response: Promptly addressing reported matters and ensuring that the response process is efficient and transparent. Note: Depending on the nature of the case, responses are provided either individually or through anonymous announcements.
Number of Reported Cases	27	13	20	5
Number of Closed Cases	27	13	20	5
Case Closure Rate	100%			

6.2 Remuneration and Benefits

6.2.1 Remuneration System

Talent is Winstek's most important asset. To attract and retain outstanding talent, the Company has established a comprehensive remuneration strategy that is competitive within the industry, serving as a fundamental driver of sustainable development. Taking into consideration the industry environment, the overall economy, and the Company's corporate culture, the Company has established a remuneration and benefits system that provides competitive remuneration and benefits to attract and retain talent. In addition to adjustments resulting from promotions, salaries are also adjusted based on individual performance, with an average annual salary increase of approximately 3% to maintain the Company's overall remuneration competitiveness. In addition, pursuant to the Company's Articles of Incorporation, 0.1% to 15% of operating profits is appropriated as employee remuneration to reward outstanding performance and enhance morale and work efficiency. The Company complies with government labor laws and regulations, regularly participates in salary surveys, evaluates industry remuneration levels and other relevant indicators, and reviews employee salary standards in conjunction with its operating performance.

To ensure that its remuneration policy is fair and transparent, the Company has established a Remuneration Committee, which convenes twice a year to review proposals for the remuneration of directors, supervisors, and employees before submitting them to the Board of Directors for approval. For information on the operation of the Remuneration Committee, please refer to page 27 of the 2025 Annual Report and the relevant information available on the Company's website.

Remuneration Policy for the Highest Governance Body and Senior Management

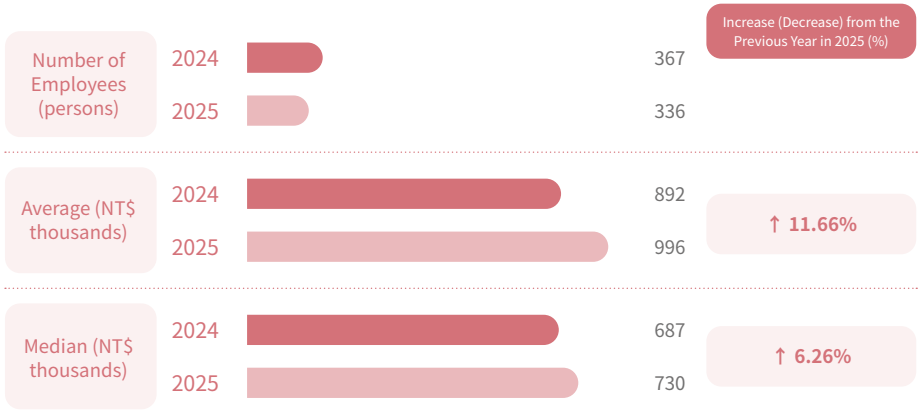
Remuneration for directors, the General Manager, and vice general managers is paid in accordance with the Company's Articles of Incorporation and the remuneration standards for managers, subject to review by the Remuneration Committee and approval by the Board of Directors.

The remuneration of the Company's directors and managers is determined in accordance with Article 28 of the Company's Articles of Incorporation. If the Company records a profit for the year, 0.1% to 15% shall be appropriated as employee remuneration and no more than 3% as directors' remuneration. In determining remuneration, consideration is given not only to the Company's overall operating performance, future industry risks, and development trends, but also to the individual's position, responsibilities, performance achievement rate, contribution to the Company, and level of participation in the Company's operations. Factors considered include the implementation of the Company's core values and operational management capabilities (such as integrity and ethical conduct), leadership, communication and coordination skills, and overall management performance indicators in determining reasonable remuneration. The related performance evaluations and the reasonableness of remuneration are regularly reviewed by the Remuneration Committee and the Board of Directors, and the remuneration system is reviewed as necessary in light of the Company's actual operating conditions and applicable laws and regulations. For the relevant remuneration information, please refer to pages 11-14 of the 2025 Annual Report.

Salary Information for Non-management Employees

In addition, the Company discloses salary information for full-time employees not serving in managerial positions in accordance with regulatory requirements. In 2025, the Company had 336 full-time employees not serving in management positions. Their average salary and median salary were NT$996 thousand and NT$730 thousand, respectively.

Statistics on the Average and Median Salaries of Full-time Employees Not Serving in Management Positions



Note:
1.The above salary information is publicly disclosed on the MOPS under Summary Reports > Corporate Governance > Employee Benefits and Remuneration Statistics > Salary Information for Full-time Non-Management Employees / Salary Information for Full-time Employees Not Serving in Management Positions.
2.As this information is disclosed for reporting by listed companies, it includes only Winstek Semiconductor Co., Ltd. and does not include Winstek Semiconductor Technology Co., Ltd.

6.2.2 Welfare Measures

GRI 401-2

Employee Benefits

To enhance employee engagement and strengthen market competitiveness, Winstek provides a wide range of employee benefits, including leave benefits exceeding statutory requirements, insurance, marriage, funeral, and childbirth gifts. In addition, the Company has established an Employee Welfare Committee responsible for promoting and planning various employee welfare programs. All full-time employees are entitled to the above benefits. The Company appropriates employee welfare funds in accordance with the "Employee Welfare Fund Act", which are used for various activities and subsidies. The Employee Welfare Committee regularly monitors the utilization of the welfare funds and employee feedback to ensure that the funds are used appropriately.

Standard Benefits

Insurance	• Enroll employees in Labor Insurance and National Health Insurance in accordance with the applicable statutory contribution brackets • Provide additional cancer insurance, medical insurance, accident insurance, and group insurance
Leave benefits exceeding statutory requirements	• Exceeding statutory requirements, employees are entitled to annual leave upon completing three months of service
Employee Shareholding	None
Marriage, Funeral, Childbirth, and Festival Cash Gifts	• Marriage cash gift • Childbirth cash gift • Gift vouchers for the three major festivals, Labor Day, and birthdays • Hospitalization and funeral condolence payments
Employee Health Care	• Employ on-site nurses in accordance with applicable laws and regulations to provide employees with timely healthcare services • Provide one free labor health examination annually (exceeding statutory requirements) to facilitate early detection and early treatment, thereby preventing the occurrence of diseases • Provide monthly on-site physician services, offering professional health guidance and advice, and conduct timely return-to-work assessment plans for employees on occupational injury or illness leave • Invite contracted hospitals or the Qionglin Township Health Center to conduct employee health promotion activities, including tobacco hazard prevention, health seminars, preventive healthcare, and cancer screening
Family-Friendly Childcare Measures	• Establish a lactation (breastfeeding) room • Reserved parking spaces for pregnant women • Establish partnerships with 22 nearby childcare institutions to provide employees with diverse childcare options and support them in balancing work and childcare responsibilities
Emergency Assistance	Establish Emergency Assistance Regulations under which employees who are unable to report to work due to a serious illness, long-term family caregiving responsibilities, or damage to real property resulting in financial hardship may apply for emergency assistance payments from the Company to ensure their basic living needs. No cases of employees being unable to report to work due to major injury or illness resulting in financial hardship for their families occurred in 2025.

Other Welfare Measures

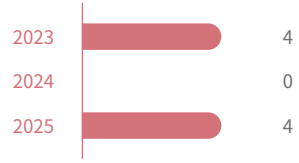
Subsidies and Allowances	• Health Examination Subsidies • Travel Allowance • Meal Gathering Allowance • Meal Subsidies • Education and Training Subsidies (for courses arranged by employees themselves, excluding Company-designated training programs)
Welfare Activities	• Family Day • Plant Celebration Activities • Walking Event • Club Activities • Year-end Party
Others	• Flexible Working Hours • Free Parking • Convenience Store Discounts and Partner Merchants

Employee Retirement

To safeguard the rights and interests of retired employees, the Company has established a retirement pension system in accordance with the "Labor Standards Act" and the "Labor Pension Act," and makes pension contributions in accordance with applicable laws and regulations to protect employees' future pension entitlements. In Taiwan, for employees covered by the old pension system, retirement benefits are paid from the "Labor Pension Reserve Fund Account" upon meeting the eligibility requirements for retirement. For employees covered by the new pension system, retirement benefits are paid from the "Individual Labor Pension Account."

Retirement System		Pension Contributions
Old Scheme	For employees in Taiwan, those who joined the Company on or before June 30, 2005, are entitled to years of service under the old pension system in accordance with the Taiwan Labor Standards Act and the Labor Pension Act. For employees in Taiwan, those who joined the Company on or after July 1, 2005, are entitled to years of service under the new pension scheme.	In accordance with the "Labor Standards Act," 2% of employees' total monthly salaries is contributed each month to the "Labor Pension Reserve Fund Account" at the Bank of Taiwan. Contributions to the defined benefit pension plan are also continuously made to the statutory account to ensure employees' financial security after retirement.
New Scheme		In accordance with the "Labor Pension Act," 6% of employees' total monthly salaries is contributed each month based on the contribution salary classification table and deposited into the "Individual Labor Pension Account" administered by the Bureau of Labor Insurance.

Number of Retirees in the Past Three Years



6.2.3 Childcare-friendly Workplace

GRI 401-3

We are committed to creating a childcare-friendly environment. In addition to providing the statutory unpaid parental leave, the Company also offers childbirth subsidies, reserved parking spaces for pregnant women, flexible working hours, and partnerships with nearby childcare institutions to support employees with parenting responsibilities. A comfortable lactation (breastfeeding) room equipped with a refrigerator and freezer is also provided within the office, enabling female employees who are breastfeeding to do so without concern.

In 2025, the reinstatement rate for employees who applied for unpaid parental leave was 75%, and the retention rate one year after reinstatement was 66.67%. Among them, several employees resigned due to personal career planning.

Statistics of Unpaid Parental Leave

Item	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees Eligible to Apply for Parental Leave (A)	27	13	40	34	14	48	34	14	48
Actual Number of Applicants (B)	0	5	5	2	4	6	3	6	9
Application Rate (C=B/A)	0%	38.46%	12.50%	5.88%	28.57%	12.50%	8.82%	42.86%	18.75%
Number of Reinstated Employees During the Year (D)	0	8	8	2	4	6	2	2	4
Actual Number of Reinstated Employees (E)	0	4	4	1	2	3	1	2	3
Reinstatement Rate (F = E/D)	0%	0%	50%	50%	50%	50%	50%	100%	75%
Number of Reinstated Employees in the Previous Year (G)	0	4	4	0	4	4	1	2	3
Number of Reinstated Employees Remaining Employed 12 Months After Reinstatement in the Previous Year (H)	0	3	3	0	3	3	1	1	2
Retention Rate (I = H/G)	0%	0%	75%	0%	75%	75%	100%	50%	66.67%

Note:
1.In accordance with Article 16 of the Gender Equality in Employment Act, employees may apply for unpaid parental leave before each child reaches three years of age
2.Number of Employees Eligible to Apply for Parental Leave in 2023 = Number of Current Employees with Children Born Between 2020 and 2023
3.Number of Employees Eligible to Apply for Parental Leave in 2024 = Number of Current Employees with Children Born Between 2021 and 2024
4.Number of Employees Eligible to Apply for Parental Leave in 2025 = Number of Current Employees with Children Born Between 2022 and 2025

6.3 Talent Cultivation and Development

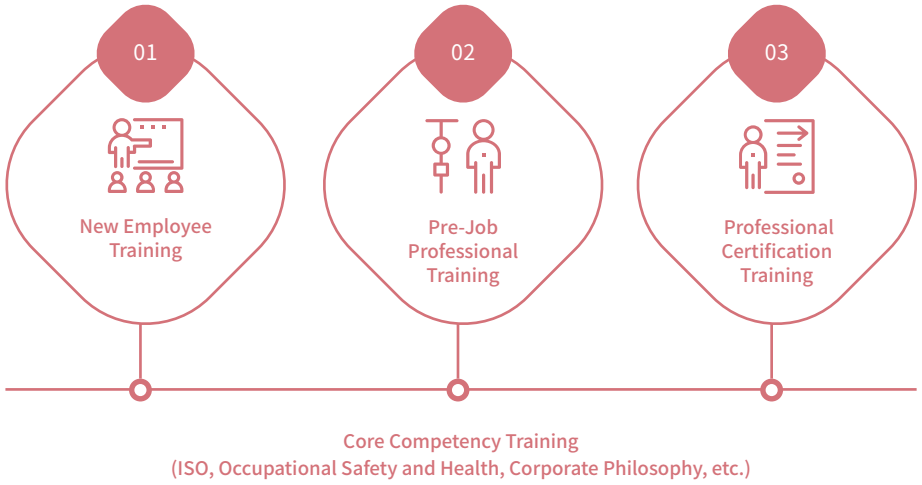
6.3.1 Cultivation and Training

GRI 404-1、404-2

To equip employees with the skills required for their work, internal or external training programs are arranged by each department according to its needs and are flexibly adjusted based on employees' individual needs. Provide effective career development training programs and occasionally engage professional instructors to deliver courses on professional skills and techniques, helping employees enhance their professional competencies in various areas.

Each year, based on the Company's operating plan, an annual training plan and training framework (as shown in the figure below) are developed, covering new employee training, pre-job professional training, professional certification training, and other programs. Training content includes the Company's history, organizational structure, management philosophy, corporate culture, code of ethics, labor and human rights laws and regulations, rules and regulations, policies, green environmental concepts, quality systems, occupational safety and health, an introduction to manufacturing processes, and the Company's environment and benefits. In addition, to help employees understand the working environment and relevant systems, required courses in general knowledge and professional competencies are arranged after employees join the Company according to their positions and job grades, enhancing competency development at all levels. Through the training management system, effectively track and monitor the progress of training programs, enhance training efficiency and effectiveness, cultivate talent that meets the needs of organizational development, strengthen the Company's core competitiveness, and achieve sustainable growth.

Training Framework



Education and Training Categories and Hours

Winstek values employees' competency development and firmly believes that only continuous, up-to-date education and training can enable employees and the Company to grow together. We provide diverse learning channels and training programs that combine depth and breadth to comprehensively enhance employees' skills and knowledge. The learning channels and training programs are shown in the table below.

Learning Channels

- On-the-job Training
- Physical Course
- Online Course
- External Education and Training
- Job Rotation
- Others

Course Category

- New Employee Orientation
- Professional Competency Courses
- Management Competency Training
- General Knowledge Courses
- Self-development Courses
- EHS Courses

In 2025, a total of 520 training courses were conducted, with 17,528 participant attendances and a cumulative total of 20,303 training hours. The training course overview is shown in the table below.

Course Category	Number of Training Courses Conducted	Total Participant Attendances	Total Training Hours
New Employee Orientation	252	2,123	2,637
Professional Competency Courses	169	1,183	3,919
Management Competency Training	7	95	946
General Knowledge Courses	15	11,528	9,258
Self-development Courses	15	391	448
EHS Courses	62	2,208	3,096
Total	520	17,528	20,303

Our employee education and training policy does not differ by gender. In 2025, the average training hours were 111.28 hours for male employees and 99.83 hours for female employees, with an average of 105.29 training hours per employee. The Company continues to increase its investment in employee education and training, actively cultivate talent, and support career development, with the aim of continuously strengthening employees' capabilities and creating a win-win outcome in which both the Company and its employees grow together.

Average Employee Training Hours Over the Past Three Years

Category		2023		2024		2025	
		Total Hours	Average Training Hours per Person	Total Hours	Average Training Hours per Person	Total Hours	Average Training Hours per Person
Gender	Male	114,260	252.79	59,091	125.19	56,083	111.28
	Female	59,925	127.23	57,557	115.81	55,105	99.83
Job Category	Direct	50,547	144.42	73,965	187.73	71,197	157.17
	Indirect	111,317	286.90	41,019	107.66	38,082	96.41
	Executives	12,321	66.60	1,664	8.58	1,908	9.17
Total		174,185	188.72	116,648	120.38	111,188	105.29

Note:
1.Average Training Hours for Male Employees = Total Training Hours for Male Employees / Total Number of Male Employees at the End of the Year
2.Average Training Hours for Female Employees = Total Training Hours for Female Employees / Total Number of Female Employees at the End of the Year
3.Average Training Hours for Direct Employees = Total Training Hours for Direct Employees / Total Number of Direct Employees at the End of the Year
4.Average Training Hours for Indirect Employees = Total Training Hours for Indirect Employees / Total Number of Indirect Employees at the End of the Year
5.Average Training Hours for Managers = Total Training Hours for Managers / Total Number of Managers at the End of the Year
6.Average Training Hours per Employee = Total Employee Training Hours / Total Number of Employees at the End of the Year
7.Supervisors: Section Chief level and above

Employee Transition Assistance Policy

Retired employees may experience a sudden loss of purpose after leaving the workplace. In addition, the loss of income, increased time spent with family members, and declining physical functions may give rise to psychological anxiety, family interaction issues, and daily care needs. Therefore, to help employees prepare for retirement in advance, Winstek provides consultation on retirement and re-employment-related topics, helping employees understand the issues they may face in retirement and plan for their retirement lives.

For employees who are dismissed due to internal organizational adjustments or force majeure, to reduce the psychological and financial stress during the transition period of unemployment and assist them in moving to their next job, the Company provides career transition consultation and guidance on external job search resources in addition to severance pay in accordance with applicable laws and regulations.

6.3.2 Performance Evaluation

GRI 404-3

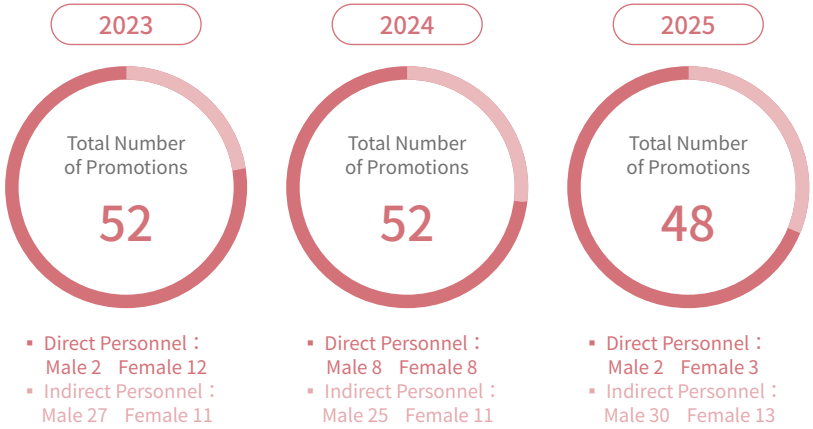
Through a systematic performance evaluation system, strengthen the Company's human resources system, thereby enhancing overall organizational effectiveness and competitiveness. The Company conducts performance evaluations annually or quarterly according to job title. Supervisors carry out fair, reasonable, and objective evaluations in accordance with operating procedures, comprehensively assessing employees based on their work performance, attendance records, job responsibilities, and performance results. The evaluation results serve as the basis for salary adjustments (including base salary, meal allowance, special allowance, etc.) and remuneration. New employees undergo their initial performance evaluation after completing three months of employment, helping supervisors and employees clearly understand the Company's expectations regarding behavioral performance, results orientation, and personal attributes, thereby ensuring that employees can quickly integrate into the team and align with the Company's objectives.

The performance evaluation system not only helps employees clearly understand their job roles and objectives, but also emphasizes the establishment of mutual understanding between supervisors and subordinates regarding work objectives. The system integrates both evaluative and developmental functions, while performance review meetings provide employees with specific feedback and development recommendations, encouraging continuous learning and professional growth to develop their potential and prepare them for greater responsibilities.

In 2025, 100% of employees subject to performance evaluation participated in the performance evaluation process. The Company also upholds the principle of gender equality, with no differences in the evaluation process based on gender. In addition, the Company appoints managerial personnel through an internal recommendation system to ensure that employees are promoted to positions that match their capabilities, while further identifying and cultivating key talent within the organization.

Overall, through its performance management system, Winstek leverages motivation and guidance to strengthen the strategic role of human resource management, helping employees become valuable support to supervisors and a core driving force of the Company, while continuously promoting the Company's steady development and sustainable growth.

Number of Employees Promoted Through Performance Evaluations in the Past Three Years



6.4 Respect for Human Rights

6.4.1 Human Rights Policy

GRI 2-23、2-24、2-26、408-1、406-1

To safeguard labor and human rights, the Company has established relevant management measures and codes with reference to international human rights conventions, including the Universal Declaration of Human Rights, The UN Framework and Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. These measures cover core issues such as working hours and wages, humane treatment, non-discrimination, anti-workplace bullying, and freedom of association, as well as the prevention of forced labor, sexual harassment prevention, maternity protection in the workplace, and measures for preventing unlawful infringement while performing duties, thereby safeguarding the fundamental rights of employees and stakeholders.

To ensure that suppliers and contractors also implement the Company's human rights policy, all suppliers and contractors are required to sign the "Supplier Sustainability Statement" and comply with its requirements. The Company also conducts annual audits to ensure that its human rights policy is consistently implemented by suppliers and contractors. For details, please refer to Section 4.2 "Supply Chain Management."

Human Rights Risk Identification and Policy Establishment

The Company complies with labor laws and regulations and has established management measures for foreign workers, demonstrating its commitment to safeguarding employees' labor and human rights, as well as their rights and interests. Committed to complying with applicable labor laws and regulations, while referencing international labor conventions and the RBA Code of Conduct to establish a comprehensive labor and human rights management system. No human rights-related incidents occurred at the Company during the reporting year.

Implementation of Human Rights Indicators

Child Labor

Indicator Content	Target	Achieved
• Prohibition of child labor • Workers under the age of 18 (young workers) are prohibited from performing work that may endanger their health or safety, including night shifts or overtime work	• No child labor employed • No night shifts or overtime work for young workers	Achieved

Discrimination

Indicator Content	Target	Achieved
Number of discrimination disputes and grievance cases	No discrimination incidents	Achieved

Freedom of Association

Indicator Content	Target	Achieved
Respect employees' rights to freedom of association and collective bargaining, and identify operations with significant risks of violating the rights to freedom of association and collective bargaining	No prohibition on freedom of association	Achieved

Forced Labor

Indicator Content	Target	Achieved
• Prohibit all forms of forced labor, and identify operations with significant risks of causing forced or compulsory labor disputes, as well as measures that help eliminate forced or compulsory labor	No significant forced or compulsory labor incidents occurred	Achieved

Workplace Violence and Unlawful Infringement

Indicator Content	Target	Achieved
Prohibit any form of discrimination, harassment, and retaliation	No violation incidents occurred	Achieved

Winstek identifies human rights risks based on past human rights incidents and industry-specific human rights risk factors. It evaluates potentially at-risk human rights issues and develops corresponding human rights policies and response measures accordingly. Each year, the Company conducts risk assessments through the "Labor and Ethical Practice Risk Assessment Form" to review human rights management and implementation practices. In addition to safeguarding the Company's employees, we also extend our scope of influence to suppliers to ensure that human rights are protected across both our operations and the supply chain. (For details of Winstek's Human Rights Policy, please refer to Official Company Website)

Human Rights Risk Assessment and Response

Child Labor

Low

- Establish the "Protection and Management Procedures for Child Labor, Children and Young Workers" to effectively protect child labor and young workers
- Strictly prohibit the employment of child labor and establish the "Protection and Management Procedures for Child Labor, Children and Young Workers" to provide remedial actions in the event of inadvertent use of child labor
- Young workers aged 16 to under 18 are prohibited from performing work that may endanger their health or safety, including night shifts or overtime work

Discriminatio

Low

- Establish the "Anti-Discrimination, Anti-Harassment, and Humane Treatment Management Procedures" to ensure respect for every employee, and strictly prohibit any form of discrimination during the recruitment process
- Establish the "RBA Code of Conduct Manual" to implement equal pay for equal work and a gender-equal remuneration policy

Freedom of Association

Low

- Establish the "Labor-management Conference Implementation Management Procedures" and the "Freedom of Association Management Procedures," and employees are entitled to freedom of association
- The Company holds regular labor-management meetings, with labor representatives elected by employees participating and providing feedback on their behalf

Forced Labor

Low

- Establish the "Forced Labor Prevention Management Procedures," prohibiting the use of any involuntary labor.
- Implement a zero recruitment fee policy, ensuring that employees are not required to pay any fees in order to obtain employment
- Provide all employees with employment agreements written in their native language, with the agreements clearly describing the terms and conditions of employment
- Provide migrant workers with their employment agreements prior to departure from their home countries, and ensure that no changes detrimental to the workers are made
- The Company and labor intermediaries do not retain employees' original identification documents or personal documents
- Employees may freely resign after providing reasonable notice, without facing any penalties or undue hindrance

Workplace Violence and Unlawful Infringement

Low

- Establish the "Workplace Unlawful Infringement Prevention Plan" and communicate it to all employees and other stakeholders, prohibiting any person from engaging in inhumane conduct toward employees
- Establish the "Rewards and Disciplinary Management Procedures," clearly stipulating that no disciplinary wage deductions are permitted.
- Establish the "Forced Labor Prevention Management Procedures," clearly stipulating that the Company shall not, under any circumstances, impose forced labor, punish employees, or deprive employees of their basic rights and entitlements.
- Employees who experience sexual harassment in the workplace may file a complaint. Upon receiving a complaint, the Company immediately establishes a committee and conducts a confidential investigation and handling process.
- Conduct hazard identification and risk assessment investigations on workplace unlawful infringement, and provide employee education to prevent discrimination and harassment incidents

To uphold the Company's commitment to labor and human rights, the "Recruitment and Employment Management Procedures" have been established, clearly prohibiting child labor and setting standards for the protection of young workers from night work. For migrant workers, in addition to complying with applicable labor laws and regulations, the Company has also established cross-border labor brokerage management guidelines and migrant worker living management guidelines to safeguard their labor rights and interests. The Human Resources Department regularly conducts forced labor risk assessments. In the event of any non-compliance, relevant information is disclosed to the responsible department supervisors for notification and corrective reminders to ensure that similar situations do not recur.

Human Rights Education and Training

To ensure employees, external workers, suppliers, and other external stakeholders understand Winstek's human rights policies, human rights policy training is provided to all new employees upon onboarding. In addition, the Company regularly conducts education and awareness initiatives through various channels, including training sessions, dedicated websites, employee suggestion and feedback channels, reporting platforms, contractual agreements, supplier conferences, and both formal and informal meetings, to ensure that all personnel understand their rights and the Company's requirements. All human rights policies are translated into English for employees and suppliers of different nationalities. Furthermore, all policies are publicly disclosed on the Company's official website and in its sustainability reports. In 2025, the total hours of human rights policy-related training at the Company amounted to 1,990 hours, with all employees completing the training, resulting in a 100% completion rate.

completion rate
100%

6.5 Occupational Safety

6.5.1 Occupational Safety and Health Management

GRI 403-1、403-2、403-4、403-5、403-7、403-8

Winstek values the safety and health of all workers (including employees and non-employees), and firmly believes that only a safe and healthy working environment can ensure secure operations and enable high efficiency and high quality. We have implemented the ISO 45001 Occupational Health and Safety Management System and, in accordance with local regulations at each operating site, adopted the PDCA cycle as the basis of our management framework to establish a systematic occupational health and safety management system.

The management system covers 100% of the scope, including all routine and non-routine operational activities across all sites, as well as potential occupational safety and health risks that may arise. We have established an Occupational Safety and Health Committee to assist in identifying workplace environmental risks, formulate management procedures and control processes, and establish safe work standards. The Company conducts annual risk and opportunity identification, and immediately re-evaluates and manages risks in the event of operational changes, occupational incidents, near-miss events, or regulatory updates, in order to reduce potential risks.

In addition, the Company upholds a philosophy of continuous improvement and effectively prevents occupational hazards through risk assessment, regulatory compliance, and education and training. Internal audits and third-party audits are conducted regularly to ensure that the system complies with international standards and aligns with actual operations, thereby creating a safer and healthier working environment.

Winstek ESH Policy

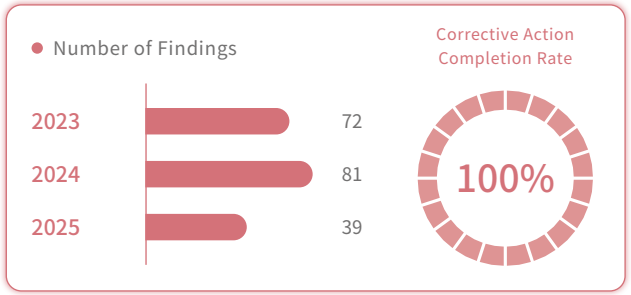
- **Compliance Obligations**: To ensure minimal environmental impact during work processes, the Company adopts the best available technologies for health and hazard control, and is committed to complying with relevant laws and high safety standards in operations, in order to meet various environmental, health, and safety standards and other requirements.
- **Sustainable Environmental Protection**: Establish environmental objectives and implement comprehensive management programs through internal and external communication, promotion, and operational reviews. To prevent any workplace hazards and reduce environmental impact. Improve energy efficiency, reduce GHG emissions, implement waste reduction at the source, promote circular economy practices, enhance efficient resource utilization, and continuously develop green manufacturing technologies in compliance with the Montreal Protocol and hazardous substances management requirements.
- **CIP**: Continuously assess, review, and improve our ESH performance, reduce the impacts of production activities on the environment and personnel safety, and remain committed to environmental protection and occupational accident prevention.
- **Prioritizing Safety**: Anticipate risks, implement the self-inspection system, and achieve the goal of zero occupational accidents.
- **Consultation and Communication**: Establish consultation and communication channels to strengthen interaction with employees, suppliers, contractors, local communities, and stakeholder groups, and communicate the Company's environmental, safety, and health policy and related requirements.

Internal Inspection and Audit System

To ensure the effective implementation of corrective measures and strengthen risk prevention, the Company has established a system under which supervisors conduct scheduled and unscheduled inspections and audits to continuously monitor and examine the workplace environment, operating procedures, and employee behavior. Through on-site inspections and timely feedback, the Company is able to identify potential issues at an early stage and implement corrective actions, thereby further improving the working environment, reducing operational risks, and enhancing employees' awareness of and participation in safety and compliance. This system has been incorporated into the Company's routine management processes and integrated with its ESG continuous improvement initiatives as a long-term strategy for preventing recurrence.

For deficiencies and nonconformities identified in 2025, the responsible departments completed corrective actions in accordance with the improvement plans. Subsequent verification confirmed that all deficiencies had been fully corrected, ensuring the effective implementation and continuous improvement of the management system.

Internal Inspection and Audit Findings and Corrective Actions Over the Past Three Years



OSH Committee

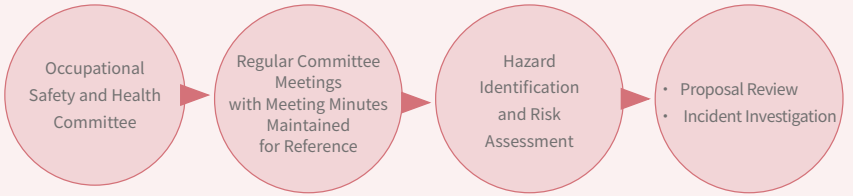
Winstek's OSH Committee is jointly composed of labor and management representatives. The Chairman of the Board serves as the Chair of the Committee, and the General Manager serves as the Acting Chair. Labor representatives account for more than one-third of the total committee members, and are elected by employees through an open nomination and election process. The OSH Committee convenes regular meetings on a quarterly basis to review the Company's OSH Management Procedures, the effectiveness of the implementation of various management procedures, occupational safety and health education and training programs, and occupational accident investigation reports.

The OSH Office is responsible for regularly conducting risk assessment procedures, planning and promoting occupational safety and health policies, arranging annual education and training programs, occupational health services, and health promotion activities, promoting occupational safety and health management policies, and publicly disclosing procedural documents in languages understandable to foreign employees, ensuring that all Winstek employees clearly understand the Company's occupational safety and health policies.

Worker Communication and Reporting Mechanisms

Internal

Employees may, at any time, communicate occupational safety and health-related opinions, seek consultation, or raise concerns through communication channels such as telephone, email, and the employee suggestion mailbox, or submit their opinions to employee representatives for occupational safety and health matters. These representatives present the issues for discussion at OSH Committee meetings. The Company also regularly conducts OSH education and training, and shares and promotes occupational safety and health information through announcements such as email.



External

For external communication and awareness, stakeholders may provide occupational safety and health-related feedback through various channels (such as telephone, email, supplier meetings, and contractor toolbox meetings), with the OSH Management Unit responsible for recording and handling such feedback. The Company also communicates its occupational safety, health, and environmental policies to customers, contractors, suppliers, and other stakeholders through various opportunities to prevent and mitigate adverse occupational safety and health impacts.

Hazard Identification and Risk Assessment

A hazard identification team comprising members from different departments has been established to conduct a comprehensive occupational safety and health risk identification annually. The assessment covers operational activities, work areas, equipment, and employees' physical and mental conditions to identify potential routine and non-routine hazardous events. Responsible personnel conduct risk assessments, which serve as an important basis for risk control, incident prevention, and continuous improvement of the occupational safety and health management system. During the reporting year, a total of 1,168 hazard items were identified, including 19 medium- and high-risk hazard factors. Corresponding corrective action plans were developed to effectively reduce risks and further strengthen the Company's occupational safety and health management. To enhance professional competence, hazard identification personnel from each department receive annual training on risk assessment methodologies to strengthen their hazard identification and risk control capabilities. If there is an imminent danger in the workplace, workers may stop work and evacuate to a safe location without endangering the safety of others. The Company is committed to ensuring that no adverse action will be taken against them, thereby safeguarding employees' safety rights and interests.

	2024	2025
Hazardous Items (No. of items)	739	1168
Medium- and High-Risk Hazard Factors (Items)	19	19
Number of Corrective Action Plans	5	6
Corrective Action Plan Name	· Enhance Waste Resource Recovery to Promote the Circular Economy · Safety Education, Training, and Awareness to Reduce Hazard Occurrence · Employee Health Promotion to Enhance Employees' Health Awareness · Installation of Solar Power Generation Equipment · Improve VOC Removal Efficiency and Reduce Emission Concentrations	· Regulatory Cloud - Regulatory Identification and Compliance Audit System · Cleaner Production · ESG Newsletter (Enhancing Employees' OSH Awareness) · Product Carbon Footprint (WLCSP) Verification · Chemical Cloud - Digital Chemical Management · Installation of Isolation Facilities for Air Compressor Equipment

Contractor Management

The Company places great importance on contractor safety management and ensures that all contractors comply with the Company's occupational safety, health, and environmental requirements before entering the site to perform work. We have established a comprehensive qualification review and site access management system, requiring contractors to sign an agreement to comply with the Company's regulations. Contractors are permitted to enter the site only after successfully passing the review process. Before entering the site, contractors are required to complete occupational safety and health training, and attend a coordination meeting and hazard communication briefing prior to the commencement of work. During the course of work, contractors are required to strictly comply with the Company's on-site safety work requirements, and the Occupational Safety and Health Management Unit conducts unscheduled on-site inspections. For special operations (such as hot work, work at height, lifting operations, confined space work, and pipe cutting/removal), contractors are required to fully implement appropriate safety protection measures to prevent accidents. We are committed to creating a high-quality working environment with zero occupational accidents and continuously improving our contractor management processes. In 2025, no occupational safety and health incidents involving contractor personnel occurred at any of the Company's sites.

Chemical Management

All chemical substances introduced or purchased by Winstek are subject to review and approval. Where required by applicable regulatory requirements, permits are obtained from the relevant competent authorities to ensure compliance with applicable regulations and the Company's internal standards. A comprehensive bilingual (Chinese and English) inventory has also been established, and appropriate protective facilities and personal protective equipment (PPE) are provided to safeguard employees' health. Management strategies have also been established for chemicals at three stages: before entering the site, during use, and after use.

Before Entering the Plant	During Use	After Use
Review the Safety Data Sheet (SDS) and verify whether the chemicals entering the site are regulated or prohibited substances.	Maintain Safety Data Sheet (SDS) records, post hazard labels, require the use of personal protective equipment, and register chemicals in accordance with applicable regulations.	Waste chemicals are collected and disposed of in accordance with the Waste Disposal Act.

In addition, the Company regularly conducts workplace environmental monitoring and performs unscheduled on-site safety inspections to ensure that management measures are effectively implemented, thereby reducing risks and safeguarding employees' safety.

Self-Inspection and Operating Environment Monitoring

Winstek conducts routine inspections of its facilities, equipment, and machinery through employees, as well as internal and external audits by relevant departments. In addition, independent third-party organizations are engaged to conduct safety inspections and certifications for elevators, electrical equipment, buildings, and fire safety equipment. The Company has also established the "Industrial Safety and Health Management Operating Procedures" and conducts workplace environmental monitoring semiannually to understand actual workplace conditions and evaluate employees' exposure to physical and chemical hazards, thereby ensuring a safe and comfortable working environment. All monitoring results in 2025 were in compliance with applicable regulatory requirements.

OSH Education and Training

OSH education, training, and awareness are fundamental to enhancing the occupational safety and health awareness of employees and contractors. Winstek arranges occupational safety and health training for new employees upon onboarding. All employees are required to complete general OSH training annually. In addition, knowledge and skills training is provided to employees and external workers based on the nature of their work and working environment in different departments, with the aim of enhancing safety awareness and preventing occupational accidents.

OSH Training Categories	2023			2024			2025		
	Sessions	Participants	Total Hours	Sessions	Participants	Total Hours	Sessions	Participants	Total Hours
OSH Education and Training for New Employees	76	581	1,162	66	574	1,148	58	641	1270
OSH Education and Training for Current Employees	77	77	824	72	103	705	57	3,155	3,520.5
Emergency Response Education and Training	6	1,895	1,963.5	6	2,063	2,475	4	1,061	1513
Total	159	2,553	3,949.5	144	2,740	4,228	119	4,857	6,303.5
Average Training Hours per Employee		4.28			4.43			5.97	
OSH Education and Training for Non-employee Workers	-	-	38	-	-	119	-	-	796

Note: Average employee training hours = Total annual training hours / Number of employees at the end of the year.

Emergency Response and Drills

The Company regards its employees as valuable assets. To minimize the impact of disasters on personnel and operations, it has established a self-defense fire brigade and formulated the "Disaster Emergency Response Guidelines." Various disaster prevention drills are planned and conducted annually, including fire, earthquake, chemical spill, civil defense corps, emergency medical response, and ERT training, as well as regional evacuation and disaster prevention drills, to ensure that employees are familiar with emergency response procedures.

In addition, the local fire department is invited to the Company's facilities to provide guidance and assess the effectiveness of emergency response measures, with comprehensive reviews and improvements implemented to address any identified deficiencies. In addition, traffic safety awareness campaigns are conducted regularly to enhance employee participation and implementation, thereby minimizing the impact of disasters on both employees and the Company.

Through comprehensive risk management measures, even in the event of an emergency, the risks of personal injury, property loss, environmental impact, and operational disruption can be effectively minimized.

The Emergency Response Center is equipped with the following facilities:

Emergency response information

Plant layout, evacuation route maps, and emergency response management procedures.

Fire Protection and Life Safety Monitoring

Fire protection system, gas monitoring system, emergency smoke exhaust system, surveillance and video recording system, emergency chemical supply shutoff system, public address system, etc.

Response Equipment

Protective clothing, personal protective equipment (PPE), respiratory protective equipment, spill response equipment, warning devices, etc. To address the possibility that the Emergency Response Center may be affected by a disaster, simplified emergency response equipment capable of providing sufficient information is strategically placed at appropriate locations to support the continued operation of emergency response activities when necessary.

Emergency Medical Equipment

In accordance with emergency medical response best practices, Automated External Defibrillators (AEDs), emergency showers, eyewash stations, first aid kits, and other emergency medical supplies are provided in the workplace.

Winstek's Emergency Response and Protective Measures



Photos of Emergency Response Training

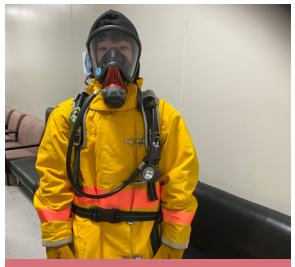

Fire Evacuation Drill


Fire Evacuation Drill


Earthquake Evacuation Drill


Earthquake Evacuation Drill


Chemical Spill Response Drill


SCBA Donning Training


Emergency Medical Response Training


Fire Extinguisher Operation Training


Traffic Safety Awareness Campaign

Winstek has received the “Excellent” and “Outstanding” awards from the Hsinchu County Civil Defense Brigade, presented by the Hsinchu County Government, for consecutive years in recognition of its training achievements.

6.5.2 Occupational Injuries and Diseases

GRI 403-9、403-10

Accident Investigation

Winstek has established standard OSH incident reporting procedures to implement a comprehensive incident reporting and response process. When an OSH incident occurs, the injured person, the supervisor of the work area, or other personnel present at the scene shall immediately respond in accordance with the OSH management procedures, providing information on the nature of the incident, the identity of the injured person, the incident location, the cause of the incident, and the extent of the injuries. The OSH Office, the labor representative of the relevant department, and the department supervisor jointly conduct an investigation and analysis of the incident, while also examining the working environment, personnel operations, and standard operating procedures at the time of the incident to identify any deficiencies or abnormalities. After determining the root cause of the incident, the OSH Office reports the investigation results and corrective action plan to the supervisor of the department where the incident occurred and to the OSH Committee. Together, they determine appropriate improvements to the working environment and standard operating procedures to prevent similar incidents from recurring and to ensure the continuous enhancement of occupational safety and health management.

To strengthen the prevention of occupational accidents, the Company continues to reduce potential operational hazards and environmental risks through measures such as work observation, education and training, workplace inspections, and internal and external audits, while enhancing overall occupational safety and health awareness among employees. In addition to on-site risk management, the Company also places great importance on employees’ commuting safety. Through occasional departmental awareness sessions and bulletin board announcements, the Company strengthens education on defensive driving and traffic safety awareness to reduce the risk of traffic accidents during employees’ commute.

Occupational Injury Management

Through education, training, awareness programs, and safety controls, no occupational accidents involving Winstek employees or non-employee workers occurred during the reporting year.

Statistics on Occupational Injuries and Diseases of Employees

Item		2023	2024	2025
Total Working Hours (hours)		1,814,144	1,943,304	1,988,416
Occupational Injury	Number of Fatalities	0	0	0
	Fatality Rate[1]	0	0	0
Severe Occupational Injuries	Number of Injuries[2]	0	0	0
	Rate[3]	0	0	0
Recordable Incidents	Number of Injuries[4]	0	2	0
	Rate[5]	0	1.03	0
Occupational Diseases	Number of Cases	0	0	0
	Incidence Rate[6]	0	0	0

Note:
1.Occupational injury fatality rate = Number of occupational injury fatalities / Total working hours × 1,000,000
2.Severe occupational injuries: Occupational injuries that result in an employee being unable or unlikely to return to their pre-injury health condition within six months, excluding fatalities.
3.Severe occupational injury rate = Number of severe occupational injuries / Total working hours × 1,000,000
4.Recordable Injury Cases: Refers to all occupational injury incidents that occurred during the reporting year, including severe occupational injuries and occupational injury fatalities.
5.Recordable injury rate = Number of recordable occupational injury cases / Total working hours × 1,000,000
6.Occupational disease incidence rate = Number of occupational disease cases / Total working hours × 1,000,000
7.The statistics presented in this table are compiled in accordance with the occupational accident reporting regulations of the Ministry of Labor.

Analysis of Employee Occupational Injury Incidents (Unit: Number of Cases)

Incident Type	2023		2024		2025	
	Recordable Incidents	Occupational Diseases	Recordable Incidents	Occupational Diseases	Recordable Incidents	Occupational Diseases
Physical Hazards	0	0	2	0	0	0
Chemical Hazards	0	0	0	0	0	0
Biological Hazards	0	0	0	0	0	0
Ergonomic Hazards	0	0	0	0	0	0
Psychosocial Hazards	0	0	0	0	0	0
Total	0	0	2	0	0	0

If a near-miss incident triggers a warning alarm, the Company will further strengthen standard operating procedures and management mechanisms for on-site personnel to reduce the risk of actual incidents occurring in the future. There were no near-miss incidents during the reporting year.

Violations of OSH-related Laws and Regulations

In 2025, Winstek incurred no financial losses as a result of violations of occupational safety and health-related laws or regulations.

6.5.3 Health Promotion

GRI 403-3、403-6

Healthy Workplace Promotion

The Company is committed to promoting workplace health. In addition to complying with regulatory requirements for occupational safety and health management, it further invests resources and care in fostering health awareness, promoting health-related activities, providing guidance on healthy eating, and implementing workplace health management to safeguard the physical and mental well-being of every employee. The Company's health promotion program encompasses the following five key areas: health care and medical services, ergonomic hazard assessment and management, prevention of abnormal workload, work suitability assessment for middle-aged and older employees, and maternal health protection and management.

Health Promotion Measures



Health Awareness

- Announcements on Education and Awareness for the Prevention of Infectious Diseases
- Awareness Campaign on Epidemic Prevention and Response Measures
- Promotion of Screening for the Four Major Cancers
- COVID-19 and Influenza Vaccination Arrangements



Healthy Diet

- All ingredients, seasonings, and cooking oils used in catered meals are certified products that comply with national standards
- Low-oil, low-sugar, and low-sodium catered meals
- Calorie labeling for catered meals
- Bring your own reusable tableware
- Healthy meal options provided
- Regular food safety inspections for catered meals





Health Activities

- Physical Fitness Classes and Healthy Diet Seminars
- Establishment of badminton, hiking, camping,cycling, and other clubs, with subsidies provided
- Walking Event
- Plant Celebration Activities
- Family Day

Health Management

- Employee Health Examinations
- Special Occupational Health Examinations
- Prevention and Improvement of Ergonomic Hazards
- Maternal Health Protection and Management
- Assessment and Management of Hazards Associated with Abnormal Workloads
- Work Suitability Assessment and Management for Middle-Aged and Older Employees
- Health Risk Classification Management and Health Guidance
- Prevention of occupational injuries and diseases, workplace risk management, identification and management of workplace risks, and recommendations to assist with appropriate job placement

Health Care and Medical Assistance

The Company places great importance on employee health management and exceeds regulatory requirements by providing employees with free annual health examinations. In addition, employees engaged in operations involving special health hazards are provided with specialized occupational health examinations. The Company compiles and analyzes health examination results to identify potential disease-causing factors, implements health risk classification management based on risk levels, follows up with high-risk groups, promotes workplace health and occupational disease prevention, and provides employees with comprehensive healthcare services.

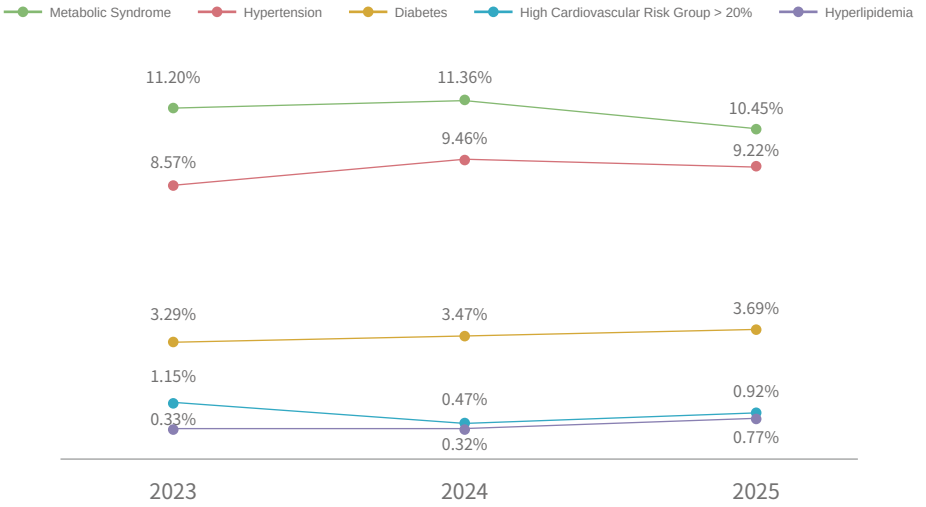
Health Examination Categories and Participation Over the Past Three Years (Unit: Participant-times)

Category	2023	2024	2025
General Health Examination	607	634	651
Special Health Examination (noise, lead operations, nickel operations, ionizing radiation)	54	54	44

Note:
1.Examination items are conducted in accordance with the Labor Health Protection Rules
2.Beginning in 2025, the Company discontinued the use of lead-containing chemicals at its facilities; therefore, special occupational health examinations related to lead operations are no longer conducted.

Based on the health examination results over the past three years, the prevalence of the three major chronic conditions (hypertension, hyperlipidemia, and diabetes) and metabolic syndrome is shown in the figure below. Among these conditions, the prevalence of metabolic syndrome and hypertension has shown a downward trend, demonstrating the effectiveness of the Company's ongoing health promotion initiatives. These include organizing health seminars to promote accurate health knowledge, offering yoga, aerobic exercise, and physical fitness classes to encourage greater physical activity among employees, providing fitness equipment at the workplace for employees' independent use, and offering low-oil, low-sugar, and low-sodium meal options through the Company's catered meal service. The Company will continue its efforts to strengthen health management and preventive measures, with the aim of progressively improving the overall health of its employees.

Prevalence of the Three Major Chronic Conditions and Metabolic Syndrome Based on Health Examination Results Over the Past Three Years



In addition, the Company employs dedicated occupational health service professionals who proactively assist in arranging physician consultations for employees with abnormal health examination results, those requiring maternal health protection, those exposed to abnormal workloads, and middle-aged and older employees requiring health management. Employees classified as Level 3 or above under the health risk classification management system are referred to an on-site physician for a comprehensive assessment. Based on their health condition and job characteristics, individualized health guidance is provided to support their overall well-being.

Health Risk Classification Management for General Health (Physical) Examinations

1 Level 1 Management

Follow-up Frequency: 1

Management Measures:
- Regular Health Care and Awareness Programs
- Regular Health Examination

2 Level 2 Management

Follow-up Frequency: 6 months

Management Measures:
- Regular Health Care and Awareness Programs
- Regular Health Examination

3 Level 3 Management

Follow-up Frequency: 3-6 months

Management Measures:
- Work Suitability Health Consultation Interviews
- Regular Follow-up and Health Care Records

4 Level 4 Management

Follow-up Frequency: 1 months

Management Measures:
- The individual is included as a target participant for the Company's workplace health promotion programs
- Health consultation interviews, regular follow-up, and health care records

5 Level 5 Management

Follow-up Frequency: Priority Improvement

Management Measures:
- Assess the severity of the employee's medical condition and notify the employee to undergo follow-up examinations
- Assessment of job duties and work capacity, with recommendations for job redesign based on work suitability

2025 Health Risk Classification Management for Special Hazard Operations

1 Level 1 Management

Number of Employees: 30

Management Measures:
- Physician's Overall Assessment: No abnormalities
- Provide Individual Health Guidance for Employees

2 Level 2 Management

Number of Employees: 14

Management Measures:
- Physician's Overall Assessment: Abnormalities unrelated to work
- The physician specifies the operations the employee is unfit to perform, along with other required actions and precautions
- Provide Individual Health Guidance for Employees

3 Level 3 Management

Number of Employees: 0

Management Measures:
- Physician's Overall Assessment: Abnormalities identified; unable to determine their work-relatedness, further assessment by an occupational medicine specialist is required
- An occupational medicine specialist shall reclassify the case based on the assessment results and complete the required reporting within 30 days after the follow-up examination

4 Level 4 Management

Number of Employees: 0

Management Measures:
- Physician's Overall Assessment: Abnormalities identified and determined to be work-related
- If an occupational medicine specialist determines that the employee remains exposed to workplace hazard factors, appropriate hazard control and related management measures shall be implemented

Partnerships for Sustainable Healthcare

To enhance employees' access to healthcare services and improve their quality of life, the Company has established partnerships with two professional medical institutions, providing employees with preferential medical fees and comprehensive healthcare services. These partnerships help alleviate employees' daily life pressures while fostering positive physician-patient relationships.

Monitoring of Notifiable Infectious Diseases

In response to the potential outbreak risks posed by seasonal influenza (such as H1N1, Influenza A, and Influenza B) and emerging infectious diseases, the Company takes a prudent approach by collaborating annually with local health authorities to arrange for healthcare professionals to administer influenza vaccinations on-site, effectively reducing the risk of infectious disease transmission in the workplace. In addition, the Company disseminates disease prevention information through bulletin board announcements to enhance employees' health awareness and self-management capabilities. It also continues to build experience in epidemic response, strengthening the Company's resilience in disease prevention under both routine and emergency conditions.

Ergonomic Hazard Assessment and Management

To reduce ergonomic health risks caused by poor working postures, repetitive movements, or unsuitable operating environments, the Company adopts a preventive approach by optimizing equipment design and material handling operations in production areas. Ergonomic safety training is provided to employees to reinforce proper working postures and risk awareness. In addition, the Company promotes ergonomic assessment and improvement initiatives, such as introducing improved equipment for machine maintenance operations and providing lifting devices, lifting carts, and dedicated fixtures for component replacement, thereby reducing the physical demands of maintenance work.

Evaluate the adoption of fully automated and semi-automated auxiliary equipment to reduce work-related hazards for employees. In terms of work arrangements, the Company utilizes the MES dashboard system for task scheduling and job rotation to prevent employees from performing high-workload tasks for extended periods. For employees who are required to use microscopes for visual inspections over extended periods, the Company has gradually introduced image-assisted inspection equipment to reduce manual operations and alleviate visual strain. Vision follow-up is also conducted as part of the annual health examinations. To prevent musculoskeletal disorders resulting from repetitive work, the Company's occupational health service personnel conduct an annual questionnaire survey in conjunction with the annual health examinations to assess musculoskeletal discomfort in different body regions and its impact on employees' work. Based on the assessment results, high-risk groups are identified and managed. Workplace visits are also conducted to identify ergonomic risk factors and develop improvement measures, thereby reducing the risk of long-term work-related injuries.

Maternal Health Protection and Management

In accordance with the "Gender Equality in Employment Act," the Company provides statutory protections including prenatal examination leave, maternity leave, paternity leave, and unpaid parental leave. In addition, the Company fosters a family-friendly workplace by providing lactation rooms and refrigeration facilities to support female employees in returning to work after childbirth while continuing to breastfeed.

To protect pregnant and breastfeeding employees from potential workplace hazards, the Company has established a comprehensive maternal health protection management process. Operations that may pose maternal health risks are excluded, and both qualitative and quantitative risk assessments are conducted. Individual differences are also taken into consideration, with employees classified under either general management or risk classification management. In addition, contracted occupational physicians conduct comprehensive assessments, and workplace adjustments together with necessary protective measures are implemented to ensure maternal health and workplace safety.

In addition, the Company provides designated parking spaces for pregnant employees and offers access to maternity-related partner merchants. Regular questionnaires are also distributed to understand and address employees' needs. Before employees begin maternity leave, the Company provides information on pregnancy and childcare, demonstrating its care and support for female employees while fostering a workplace culture of gender equality, diversity, and inclusion.

Photos of the Lactation (Breastfeeding) Room





Highlights of Annual Health Promotion Achievements

Special Health Examination



Number of Employees Evaluated

44 Employees Examined Examination Rate 100%

Results

All were classified under Level 1 or 2 management

Tracking Status

No tracking required

Employee Health Examinations



Number of Employees Evaluated

651 Employees Examined Examination Rate 99.6%

Results

Health examination risk classification management is divided into five levels, with a total of 164 employees classified under Level 4 and Level 5 management

Tracking Status

100% completion rate for follow-up examinations and health education

Maternal Health Protection Plan



Number of Employees Evaluated

Conduct Evaluation 5 persons

Results

All classified as Level 1 Management

Tracking Status

No tracking required

High-Risk Management of Abnormal Workloads (Overwork Assessment Scale)



Number of Employees Evaluated

Conduct Evaluation 651 persons

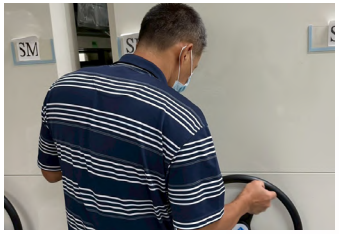
Results

A total of 19 employees were classified as high risk

Tracking Status

100% completion rate for risk control measures

High-Risk Management of Work Suitability Assessment and Management



Number of Employees Evaluated

Conduct Evaluation 222 persons

Results

A total of 16 employees were classified as high risk

Tracking Status

100% completion rate for health consultation and guidance

High-Risk Management under the Ergonomics Program



Number of Employees Evaluated

Conduct Evaluation 651 persons

Results

A total of 5 employees scored 3 or above, indicating suspected ergonomic hazards

Tracking Status

100% completion rate for health consultation and guidance

(determined to be unrelated to work following assessment)

Influenza and COVID-19 Vaccinations



Implementation Results

95 vaccinations administered

Physical Fitness Classes for Senior Management



Implementation Results

Conducted weekly

Cardio Boxing



Implementation Results

Conducted weekly

Yoga



Implementation Results

Conducted weekly

Health Seminars and Activities



Implementation Results

61 participants

Health Clinic (On-site Occupational Health Services)



Implementation Results

14 sessions conducted by physicians

6 sessions conducted by contracted nursing personnel

Served 544 people

2025 Workplace Health Promotion Self-Assessment



Implementation Results

Qualified

Committed to promoting workplace health by actively implementing workplace health promotion initiatives and creating a healthy working environment



7

Social Co-prosperity

7.1 Social Participation Results

7.2 Employee Participation in Company Events

Community investment: **NT$467,508**

9 career fairs participated in

8 career exploration seminars conducted

Winstek invests corporate resources while encouraging employees to participate collaboratively. Through a variety of initiatives conducted in partnership with long-term partner organizations and community venues, the Company seeks to enhance its positive impact on stakeholders.

7.1 Social Participation Results

	2025	Cumulative Total
Investment Amount	NT$467,508	NT$2,982,710
Employee Participation	1,446	3,899 participant-times
Beneficiaries Reached	80	655 participant-times

Social Welfare

Guided by the philosophy of "From society, for society" and the spirit of sustainable social development, Winstek actively promotes a wide range of public welfare initiatives and encourages employees to participate. The Company continues to support disadvantaged groups, respond to societal needs, foster social citizenship, create a positive social impact, and fulfill its corporate social responsibility.

Small Donations, Great Compassion



- **Targets**: Genesis Social Welfare Foundation
- **Results**: Collected 426 donation receipts
  NT$14,626 raised through coin donations
  >> The fundraising campaign has continued for 8 years,with cumulative donations totaling NT$138,760 and 29,869 receipts
- **Description**: Receipt and coin donation boxes are available throughout the Company, encouraging employees to make donations at any time. Every small act of kindness comes together to support charitable causes and ensure that compassion is always present.

Children Are Us Bakery Charity Sale



- **Targets**: Children Are Us Foundation Bakery
- **Results**: NT$50,182 donated through the charity sale
  Approximately 335 employee participations
  >>The charity sale has been held continuously for 10 years,with cumulative donations totaling NT$309,982 and approximately 2,500 employee participations
- **Description**: The bakery of the Children Are Us Social Welfare Foundation is invited to the Company to sell freshly baked bread, supporting individuals with intellectual disabilities in achieving self-sufficiency and helping them lead more independent lives.

Good Food Good Times



- **Targets**: Yu-Cheng Social Welfare Foundation - Jixian Sheltered Workshop
- **Results**: NT$15,000 donated through the charity sale
  Approximately 55 employee participations
- **Description**: By supporting the on-site sale of natural food products from Jixian Sheltered Workshop, the Company promotes a disability-friendly workplace, helping people with disabilities develop skills, build confidence, and move toward independent living while spreading the power of kindness together.

Community Engagement

Winstek is located in Qionglin Township, Hsinchu County. Owing to its geographic location, the Company has a deep understanding of the urgent need for social resources among older adults and children in rural and Indigenous communities. Therefore, Winstek actively supports disadvantaged groups by providing care and assistance, while also paying close attention to local environmental and cultural issues. Through concrete actions, the Company gives back to society and creates sustainable shared value.

Supporting Disadvantaged Local Families



Targets Disadvantaged Families in Qionglin Township

Results NT$16,500 invested
Approximately 80 families benefited
>> The initiative has continued for 6 years, with cumulative donations totaling NT$816,500 and approximately 330 families benefiting

Description As a local enterprise, Winstek has long been committed to public welfare and supporting the local community. During the Lunar New Year and Dragon Boat Festival, the Company provides donations to disadvantaged families in Qionglin Township, offering warmth and tangible support.

Streetlight Adoption



Targets Qionglin Township Office

Results 20 designated streetlights adopted
NT$24,000 invested
>> The program has continued for 6 years, with cumulative contributions totaling NT$120,000

Description To enhance nighttime lighting and public safety in the local community, the Company has applied to the Qionglin Township Office to adopt streetlights covering the areas around the Zhulin Interchange and Luliaokeng in Hualong Village. Through these practical actions, Winstek helps illuminate the community, support local infrastructure, and demonstrate its commitment to giving back to society.

Community Cleanup and Environmental Maintenance

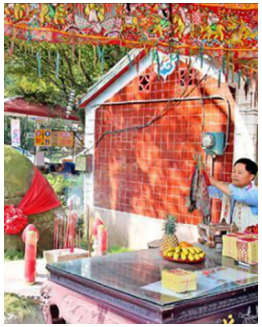


Targets Wulong Village Community Park

Results NT$132,000 invested
>> The program has continued for 8 years, with cumulative contributions totaling NT$1,056,000

Description The Company has long supported funding for community cleaning and maintenance, working together with local residents to preserve a clean environment, enhance the community's appearance, and create a livable, clean, and vibrant living environment.

Supporting Local Beliefs and Cultures



Targets Luliaokeng Shiye Shiniang Temple and Qionglin Wuhe Temple

Results NT$66,700 invested
>> The program has continued for 2 years , with cumulative contributions totaling NT$76,700

Description The Company supports the restoration, repainting, and gold leaf application ceremony for Shiye and Shiniang at the Shiye Shiniang Temple, as well as the Mazu Birthday celebration at Wuhe Temple. These contributions help preserve cultural heritage and promote traditional festivals, ensuring that local faith and traditions continue to thrive. Through corporate participation, the Company not only strengthens its ties with the local community but also encourages younger generations to rediscover and engage with local culture.

Connecting Campuses and the Workplace

To help students explore career paths and build connections with industry, the Company actively participates in campus activities. Through career fairs and career exploration seminars, it provides diverse resources and opportunities for engagement, helping students take their first step into the workplace.

Schools	Job Fair		Career Exploration Seminars	
	Number of Sessions	Number of Beneficiaries	Number of Sessions	Number of Beneficiaries
National Formosa University	1	60	1	150
Minghsin University of Science and Technology	-	-	1	70
National United University	1	50	-	-
Chung Hua University	1	60	1	70
National Chiayi University	1	30	-	-
Minth University of Science and Technology	1	20	-	-
Yu Da University of Science and Technology	1	20	-	-
Yuan Ze University	2	60	-	-
Tongtex Secondary High School	1	60	-	-
ITRI	-	-	2	60
Taoyuan Workforce Development Agency	-	-	1	30
Cake Job Platform	-	-	1	120
St. Aloysius Technical School	-	-	1	100
Total	9	360	8	600

Industry-Academia Collaboration

Since 2022, Winstek has collaborated with the Department of Mechanical Design Engineering at National Formosa University. To cultivate practical talent, both parties have jointly promoted internship-based cooperative education and professional training, establishing an internship training program under which Winstek is responsible for student training and internship supervision. In addition, in coordination with the university' s planning, career seminars and industry expert sharing sessions are organized, covering topics such as resume writing, interview skills, and semiconductor industry development trends, thereby enhancing students' self-presentation and employability skills for future entry into the workplace.

Through collaboration with academia, the Company promotes industry-academia integration and enhances young people's practical technical skills. In the current year, a total of 7 students were provided with internship opportunities. Through a talent strategy of "attraction through seminars, development through internships, and retention for employment," the Company not only brings new vitality into the organization but also demonstrates its commitment to cultivating the next generation of talent.



Providing Employment Opportunities for Local Residents

Winstek recruits manpower from surrounding areas of the Company, with 62 employees currently residing in nearby regions. This helps promote local economic development, strengthen the connection between the Company and the community, and establish positive interaction and mutual prosperity.



Job Fair



Job Fair


Career Exploration Seminars


Career Exploration Seminars

7.2 Employee Participation in Company Events

Club Activities (badminton, hiking, camping, cycling, etc.)








To encourage employees to engage in group activities that benefit both physical and mental health, the Company supports the formation of employee clubs and provides an annual subsidy of NT$15,000, which may be used for instructor fees, training expenses, materials, and venue rental. There are four major employee clubs: the Hiking Club (11 members), Camping Club (31 members), Badminton Club (30 members), and Cycling Club (12 members). Each year, at least two activities are organized per club to promote cross-department interaction and enhance employees' work-life balance.

Plant Celebration Activities




On April 26, the Company's anniversary, Winstek holds its annual factory celebration event. The festivities include a fair-style bazaar, free meal coupons for employees, and a variety of food stalls on site, creating a joyful atmosphere that enhances employee cohesion and sense of belonging.

Family Day




A Family Day bazaar is held, inviting employees and their families to participate. Free meal coupons and a variety of food stalls are provided to create a friendly and warm event atmosphere. Through such interaction and companionship, employees are able not only to "work at the Company" but also to feel a sense of connection and belonging in "living together with the Company."



8

Appendix

Appendix 1: GRI Content Index
Appendix 2: SASB Content Index - Semiconductor Industry
Appendix 3: Climate-related Information of Listed Companies
Appendix 4: Third-party Verification Statement

Appendix 1: GRI Content Index

Statement of Use	Winstek has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	Not Applicable

General Disclosures

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	2-3 Reporting period, frequency and contact point	Reporting Period	25
		Contact Information and Feedback	29
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		4.1.2 Supply Chain Structure	45
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	2-12 Role of the highest governance body in overseeing the management of impact	1.2.2 Stakeholder Communication	9
		1.3.2 Material Topic Analysis Process and Results	11
		1.3.3 Material Topic Management	13
	2-13 Delegation of responsibility for managing impacts	1.3.2 Material Topic Analysis Process and Results	11
		1.3.3 Material Topic Management	13

GRI Standard	Disclosure	Section / Description	Page
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	1.3.2 Material Topic Analysis Process and Results	11
	2-15 Conflicts of interest	2.2.1 Governance Framework	20
	2-16 Communication of critical concerns	1.2.2 Stakeholder Communication	9
		2.2.1 Governance Framework	20
	2-17 Collective knowledge of the highest governance body	2.2.1 Governance Framework	20
	2-18 Evaluation of the performance of the highest governance body	2.2.1 Governance Framework	20
	2-19 Remuneration policies	2.2.1 Governance Framework	20
	2-20 Process to determine	2.2.2 Functional Committees	24
	2-21 Annual total compensation ratio	Due to the company's privacy guidelines, we do not report the annual total compensation for the organization's highest-paid individual.	
	2-22 Statement on sustainable development strategy	Message from Management	5
	2-23 Policy commitments	2.4.1 Ethical Corporate Management	29
		6.4.1 Human Rights Policy	78
	2-24 Embedding policy commitments	2.4.1 Ethical Corporate Management	29
		6.4.1 Human Rights Policy	78
	2-25 Processes to remediate negative impacts	1.3.3 Material Topic Management	13
	2-26 Mechanisms for seeking advice and raising concerns	2.4.1 Ethical Corporate Management	29
		6.4.1 Human Rights Policy	78
	2-27 Compliance with laws and regulations	2.4.2 Regulatory Compliance	31
	2-28 Membership associations	2.1 Company Profile	17
	2-29 Approach to stakeholder engagement	1.2.1 Stakeholder Identification	8
		1.2.2 Stakeholder Communication	9
	2-30 Collective bargaining agreements	6.1.3 Labor-management Communication 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.	72
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.3.2 Material Topic Analysis Process and Results	11
	3-2 List of material topics	1.3.3 Material Topic Management	13
	3-3 Management of material topics	1.3.3 Material Topic Management	13

Material Topics Disclosures

GRI Standard	Disclosure	Section / Description	Page
Energy Resource Management			
3-3 Management of material topics		1.3.3 Material Topic Management	13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.2.2 Energy Consumption	57
	302-3 Energy intensity	5.2.2 Energy	57
	302-4 Reduction of energy consumption	5.2.3 Energy Conservation Measures	59
Operational Performance			
3-3 Management of material topics		1.3.3 Material Topic Management	13
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.3.2 Economic Value	26
	201-4 Financial assistance received from government	2.3.2 Economic Value	26
Information Security			
3-3 Management of material topics		1.3.3 Material Topic Management	13
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6.5 Customer Privacy Management	36
Talent Recruitment, Retention and Development			
3-3 Management of material topics		1.3.3 Material Topic Management	13
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	6.1.2 Diverse Workforce Structure and Talent Recruitment	72
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.2 Welfare Measures	74
	401-3 Parental leave	6.2.3 Childcare-friendly Workplace	75
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.3.1 Cultivation and Training	76
	404-2 Programs for upgrading employee skills and transition assistance programs	6.3.1 Cultivation and Training	76
	404-3 Percentage of employees receiving regular performance and career development reviews	6.3.2 Performance Evaluation	77
GRI 408：Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child	6.4.1 Human Rights Policy	78

Customize Material Topics

GRI Standard	Disclosure	Section / Description	Page
Customers Relationship Management			
3-3 Management of material topics		1.3.3 Material Topic Management	13
Customize topic	Customize topic	3.2.1 Customer Management and Services	40

General Topics Disclosures

GRI Standard	Disclosure	Section / Description	Page
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.1.2 Supply Chain Structure	45
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Corporate Management	29
	205-3 Confirmed incidents of corruption and actions taken	2.4.1 Ethical Corporate Management	29
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.1 Ethical Corporate Management	29
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	5.4.1 Water Resources Risk Management	64
	303-2 Management of water discharge-related impacts	5.4.4 Wastewater Management Measures	65
	303-3 Water withdrawal	5.4.2 Water Withdrawal, Discharge, and Consumption	64
	303-4 Water discharge	5.4.2 Water Withdrawal, Discharge, and Consumption	64
	303-5 Water consumption	5.4.2 Water Withdrawal, Discharge, and Consumption	64
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	5.3.1 GHG Inventory	61
	305-2 Energy indirect (scope 2) GHG emissions	5.3.1 GHG Inventory	61
	305-3 Other indirect (scope 3) GHG emissions	5.3.1 GHG Inventory	61
	305-4 GHG emissions intensity	5.3.1 GHG Inventory	61
	305-5 Reduction of GHG emissions	5.2.3 Energy Conservation Measures	59
		5.3.2 GHG Reduction	62
	305-6 Emissions of ozone-depleting substances (ODS)	5.3.3 Other Air Pollution Emissions	62
	305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	5.3.3 Other Air Pollution Emissions	62
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	5.5.1 Waste Management Policy	66
	306-3 Waste generated	5.5.2 Waste Removal and Disposal	66
	306-4 Waste diverted from disposal	5.5.2 Waste Removal and Disposal	66
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	4.3 Sustainable Supply Chain Management	49
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	6.1.1 Talent Management	70
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	6.5.1 Occupational Safety and Health Management	80
	Safety 2018	6.5.1 Occupational Safety and Health Management	80
	403-3 Occupational health services	6.5.3 Health Promotion	85
	403-4 Worker participation, consultation, and communication on occupational health and safety	6.5.1 Occupational Safety and Health Management	80
	403-5 Worker training on occupational health and safety	6.5.1 Occupational Safety and Health Management	80
	403-6 Promotion of worker health	6.5.3 Health Promotion	85
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.5.1 Occupational Safety and Health Management	80

General Topics Disclosures

GRI Standard	Disclosure	Section / Description	Page
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	6.5.1 Occupational Safety and Health Management	80
	403-9 Work-related injuries	6.5.2 Occupational Injuries and Diseases	84
	403-10 Work-Related Ill Health	6.5.2 Occupational Injuries and Diseases	84
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.2.1 Governance Framework	20
		6.1.2 Diverse Workforce Structure and Talent Recruitment	70
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	6.4.1 Human Rights Policy	78
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	4.3 Sustainable Supply Chain Management	49
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2.2 Product Quality	41
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	3.2.2 Product Quality	41

Appendix 2: SASB Content Index - Semiconductor Industry

Metrics Type	SASB Metric Code	Disclosure Topics	Disclosure Metrics	Nature	Content Summary	Section	Page
Metrics	TC-SC-110a.1	GHG Emissions	(1)Scope 1 total global emissions	Quantitative	Scope 1: 4,309.25 metric tons of CO_2e	5.3.1 GHG Inventory	61
			(2)Total emissions from PFCs		PFC emissions: 3,635.87 metric tons of CO_2e	5.3.1 GHG Inventory	61
Metrics	TC-SC-110a.2	GHG Emissions	Discussion of short-term and long-term strategies or plans for managing Scope 1 emissions, emissions reduction targets, and performance analysis of these targets.	Qualitative	See Section “1.4 Sustainability Goals and SDGs” for details.	1.4 Sustainability Goals and SDGs	14
Metrics	TC-SC-130a.1	Energy Management in Manufacturing	(1)Total Energy Consumption	Quantitative	231,473.55 GJ	5.2.2 Energy Consumption	57
			(2)Percentage of Grid Electricity		94.77%	5.2.2 Energy Consumption	57
			(3)Percentage of Renewable Energy		4.98%	5.2.2 Energy Consumption	57
Metrics	TC-SC-140a.1	Water Management	(1-1)Total Water Withdrawal	Quantitative	426.65 thousand cubic meters	5.4.2 Water Withdrawal, Discharge, and Consumption	64
			(1-2)Percentage of water withdrawn in areas of high or extremely high baseline water stress relative to total water withdrawal.		There are currently no facilities located in areas of high water stress; therefore, the percentage of water withdrawn in high water-stress areas relative to total water withdrawal is 0%.	5.4.1 Water Resources Risk Management	64
			(2-1)Total Water Consumption		81.64 thousand cubic meters	5.4.2 Water Withdrawal, Discharge, and Consumption	64
			(2-2)Percentage of water consumption in areas of high or extremely high baseline water stress relative to total water consumption.		There are currently no facilities located in areas of high water stress; therefore, the percentage of water withdrawn in high water-stress areas relative to total water consumption is 0%.	5.4.1 Water Resources Risk Management	64
Metrics	TC-SC-150a.1	Waste Management	(1)Weight of hazardous waste generated during manufacturing processes	Quantitative	Hazardous Waste: 1,096.54 metric tons	5.5.2 Waste Removal and Disposal	66
			(2)Percentage of hazardous waste recycled from manufacturing processes		Hazardous waste recycling and reuse rate: 98.35%	5.5.2 Waste Removal and Disposa	66
Metrics	TC-SC-320a.1	Labor Health and Safety	Description of efforts to assess, monitor, and reduce worker exposure to hazards that may affect human health.	Qualitative	See section "6.5 Occupational Safety" for details.	6.5 Occupational Safety	80

Metrics Type	SASB Metric Code	Disclosure Topics	Disclosure Metrics	Nature	Content Summary	Section	Page
Metrics	TC-SC-320a.2	Labor Health and Safety	Total monetary losses resulting from legal proceedings related to violations of employee health and safety regulations.	Quantitative	2025: None	6.5.2 Occupational Injuries and Diseases	84
Metrics	TC-SC-330a.1	Recruitment and Management of Global and Technical Workforce	Percentage of employees requiring work visas	Quantitative	28.69%	6.1.2 Diverse Workforce Structure and Talent Recruitment	70
Metrics	TC-SC-410a.1	Product Life Cycle Management	Percentage of product revenue from products containing IEC 62474 declarable substances.	Quantitative	The Company uses substances listed in the IEC 62474 Declarable Substance List; however, the concentrations of such declarable substances in its products do not exceed the reporting thresholds specified by the applicable requirements and are therefore not subject to declaration.	4.4.2 Hazardous Substance Management	52
Metrics	TC-SC-410a.2	Product Life Cycle Management	(1)Processor energy efficiency at the system level for servers.	Quantitative	The Company's products are not applicable to the end-use product categories specified in the indicator.	-	
			(2)Processor energy efficiency at the system level for desktop computers.		The Company's products are not applicable to the end-use product categories specified in the indicator.	-	
			(3)Processor energy efficiency at the system level for laptops		The Company's products are not applicable to the end-use product categories specified in the indicator.	-	
Metrics	TC-SC-440a.1	Raw Material Acquisition	Description of risk management related to the use of critical materials.	Qualitative	See section "4. Sustainable Supply" for details.	4. Sustainable Supply	44
Metrics	TC-SC-520a.1	Intellectual Property Protection and Competitive Conduct	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations.	Quantitative	2025: None	2.4.1 Ethical Corporate Management	29
Activity Indicators	TC-SC-000.A		Total Production Volume	Quantitative	Wafer Testing: 247,718 pcs Integrated Circuit Testing: 112,093 kpcs Wafer-level Packaging: 443,315 pcs	-	
Activity Indicators	TC-SC-000.B		Percentage of production from owned facilities	Quantitative	100%	-	

Appendix 3: Climate-related Information of Listed Companies

Risks and opportunities arising from climate change for the Company and the corresponding response measures adopted by the Company.

Item	Implementation Status
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	See Section "5.1 Climate Change Risks and Opportunities" for details.
2. Describe how identified climate-related risks and opportunities impact the Company's business, strategy, and financial planning (short-term, medium-term, and long-term).	See Section "5.1.3 Impact Assessment of Climate Risk and Opportunities" for details.
3. Describe the financial impacts of extreme weather events and transition actions.	See Section "5.1.3 Impact Assessment of Climate Risk and Opportunities" for details.
4. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	See Section "5.1 Climate Change Risks and Opportunities" ffor details.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and key financial impacts should be disclosed.	None
6. If a transition plan for managing climate-related risks is in place, its content should be disclosed, along with the indicators and targets used to identify and manage physical and transition risks.	See Section "5.1.4 Climate-related Metrics and Targets" and "1.4 Sustainability Goals and SDGs" for details.
7. If internal carbon pricing is used as a planning tool, the basis for determining the price should be disclosed.	None
8. If climate-related targets are set, the Company should disclose the scope of activities covered, GHG emission scopes, planning timeline, and annual progress toward achievement. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet such targets, the sources and quantities of offset credits or the number of RECs should be disclosed.	See Section "1.4 Sustainability Goals and SDGs" and "5.2.2 Energy Consumption" for details.
9. GHG inventory and assurance status, emission reduction targets, strategies, and specific action plans.	See Section "5.3 Emissions Monitoring"for details.

Appendix 4: Third-party Verification 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 2025 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 2025 Sustainability Report, which covers the period from 1 January 2025 to 31 December 2025.
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.
3) Sustainability Accounting Standards Board (SASB) Semiconductor industry sustainability accounting metrics.
4) Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators.
5) TCFD Climate Related Financial Disclosure Recommendation.

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 complies with the GRI Standards 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.

We assure that Winstek complies with the SASB Semiconductor industry sustainability accounting standards to disclose relevant metrics

We assure that Winstek complies with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators.

We assure that Winstek complies with TCFD's climate-related financial disclosure recommendations and discloses relevant metrics.

TÜVNORD

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.
* 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 and decides materiality through stakeholder engagement, sustainability committees and experts. There are 5 material topics determined among the 21 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

Winstek complies with the GRI Standards, SASB Semiconductor industry sustainability Indicators disclosure related metrics, Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators, and TCFD Climate Related Financial Disclosure Proposed Indicators 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.

TÜVNORD

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.

GRI Sustainability Reporting Standards

Winstek Sustainability Report complies with the GRI 1 to GRI 3 universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meet 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
Chairman

AA1000 Licensed Report 000-75/V3-32F45

Date of Issuance: 2026.05.27
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Winstek Official Website
Winstek Sustainability Report
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