Stock Symbol: 3265

Winstek Semiconductor Co., Ltd.

Winstek Semiconductor Co., Ltd.

2025
Annual Report

Printed on: February 28, 2026

Annual report website: http://mops.tse.com.tw

I. Name, job tile, contact telephone and email address of spokesperson and acting spokesperson:

Name of spokesperson	:	Kevin Liu
Job title of spokesperson	:	Finance Director
Contact Telephone Number	:	03-5936565 extn. 2133
Email address	:	kevin.liu@winstek.com.tw
Name of Acting Spokesperson	:	Huang Hou-Chi
Job Title of Acting Spokesperson	:	Vice General Manager of Test Operation Department
Contact Telephone Number	:	03-5936565 extn. 2201
Email address	:	steven.huang@winstek.com.tw

II. Address and Telephone Number of Headquarters, Subsidiary, and Factory:

Headquarters and Qionglin Factory	:	No. 176-5, Luliaokeng, Qionglin Township, Hsinchu County 307410, Taiwan, R.O.C.
Telephone Number	:	03-5936565
Hsinchu Science and Industrial Park Factory and Branch	:	No. 8, Keji 5th Rd., Hsinchu Science and Industrial Park, Hsinchu City 300
Telephone Number	:	03-5936565

III. Name, Address, Website, and Telephone Number of Stock Transfer Brokage:

Name	:	Stock Affairs Agency Department of Yuana Securities Co., Ltd.
Address	:	B1F, No. 67, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106045
Website:	:	www.yuanta.com.tw
Telephone Number	:	02-25865859

IV. Name of, Office, Website, and Telephone Number: Certified Public Accountant Who Prepares Recent Annual Report:

Name of Accountants	:	CPA Tian-Yi Lee & CPA Chih-Cheng Hsieh
Name of Accounting Office	:	PwC Taiwan
Address	:	27F, #333, Section 1, Keelung Rd. Taipei City
Website:	:	http://www.pwcglobal.com.tw
Telephone Number	:	02-27296666

V. Name of any exchanges where the company's securities are traded offshore, and the method by which to access information on said offshore securities:
NA

VI. **Company website:** http://www.winstek.com.tw

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One. Letter to Shareholders

In 2025, the rapid expansion of AI applications and continued strong demand for high-performance computing from data centers drove rapid growth in demand for server AI accelerators, data centers, and high-performance GPUs. Coupled with a moderate recovery in the terminal market, these factors boosted the core momentum of Taiwan's semiconductor industry growth. According to estimates by the Taiwan Semiconductor Industry Association (TSIA), the domestic semiconductor output value is estimated to reach NT$6.5 trillion in 2025, with an annual growth rate of 22.2%; the output value of Taiwan's IC packaging and testing industry is estimated to be NT$710.8 billion, with an annual growth rate of 14.0%. This growth was primarily driven by the continued expansion of the AI market, which led to stable growth in demand for advanced packaging. Moreover, increased AI chip testing time and complexity boosted the utilization rate of high-end testing capacity, while recovering demand in end markets has further strengthened overall industry demand.

With the collective efforts of all our employees and shareholders' and customers' support, the Company's overall business performance for the past year is reported as follows:

I. The consolidated operating income in 2025 was NT$4.648 billion, an increase of NT$481 million (11.5%) from NT$4.167 billion in 2024. The net income after tax in 2025 was NT$747 million, a decrease of NT$102 million (-12.0%) from NT$849 million in 2024. The earnings per share in 2025 was NT$5.48, a decrease of NT$0.75 from NT$6.23 in 2024.

II. Budget execution: The Company did not disclose financial forecasts for 2025.

Financial structure, debt service ability, and profitability analysis

Items		Standalone Financial Statements		Consolidated Financial Statements	
		2025	2024	2025	2024
Financial structure	Ratio of liabilities to assets (%)	8.7%	5.2%	30.8%	17.5%
	Ratio of long-term capital to fixed property (%)	383.6%	451.4%	165.9%	228.0%
Debt service ability	Current ratio (%)	291.7%	604.4%	343.1%	300.2%
	Quick ratio (%)	289.7%	600.0%	320.9%	283.1%
Profitability	Return on assets (%)	10.9%	12.8%	9.1%	11.2%
	Return on equity (%)	11.7%	13.7%	11.7%	13.7%
	Net profit rate (%)	40.4%	61.2%	16.1%	20.4%
	Earnings per share (NTD)	5.48	6.23	5.48	6.23

Research and Development Status

Looking ahead to the mid- and long-term development trend of the semiconductor industry, rapid growth in artificial intelligence (AI), high-performance computing (HPC), high-speed communication, and smart automotive applications is driving sustained expansion in demand for advanced processes, advanced packaging, and high-end testing. As the pace of miniaturization in chip manufacturing slows, the industry has shifted its focus from process advancements alone to innovations in transistor structure, new material applications, and advanced packaging and heterogeneous integration technologies to enhance overall system performance and energy efficiency.

The Company continues to focus on R&D for high-value added packaging and testing technologies, and actively invests in the development of advanced packaging, heterogeneous integration, and high-end testing related technologies, including 2.5D and 3D packaging architectures, as well as high-density interconnection technologies, to meet the increasing demand for packaging performance, reliability, and testing complexity of high-performance chips such as AI and HPC. Meanwhile, the Company continues to optimize process capability and testing processes, improve yield and production efficiency, and maintain close cooperation with major customers, as well as material and equipment suppliers, to jointly develop solutions that meet the needs of next-generation products.

With continuous and systematic R&D investment, the Company aims to strengthen its technological competitiveness in the field of high-end packaging and testing, and increase the added value of its products, laying a solid foundation for future business growth.

This Year's Business Strategy and Policy

According to the forecast of WSTS (World Semiconductor Trade Statistics), the global semiconductor market would have grown by 22.5% year-on-year in 2025, with an output value of US$772 billion; the global semiconductor market output value will reach US$975.5 billion in 2026, an annual increase of 26.3%. The primary driver of this growth is the rapid expansion of AI applications and the increasing demand for high-performance computing from data centers. Faced with the continued growth of the global semi-conductor sector propelled by the expansion of AI applications and the development of emerging technologies, the Company's business strategy for 2026 will be centered around "deepening high-end technology deployment, improving operating efficiency, and strengthening customer relationships."

The Company will continue to focus on the high-end packaging and testing market, focusing resources on products and customer projects with growth potential and high added value. It will also align with the evolution of customers' product generations to drive mass production and adoption of advanced packaging and high-complexity testing services. To meet the market demand for high performance, low power consumption, and high reliability, the Company will continue to develop heterogeneous integration and packaging technologies, enabling customers to achieve system performance optimization. Meanwhile, the Company will also continue to promote process optimization and smart production management, while strengthening cost control and production capacity utilization. These efforts aim to improve overall operational flexibility and profitability. In terms of market development, the Company will deepen its long-term cooperative relationship with existing key customers and prudently evaluate business opportunities in emerging application areas to provide customers with integrated, one-stop packaging and testing solutions. On the whole, the Company maintains a cautiously optimistic outlook for 2026, with a strategic focus on stable growth and long-term value creation.

Impact of external environment, regulatory environment, and overall business environment

The global semiconductor sector has continued to be driven by emerging applications, including artificial intelligence, cloud computing, high-speed communications, and smart automobiles. Demand for high-performance chips in end products continued to increase, helping to support the mid- and long-term growth momentum of the packaging and testing industry. However, the industry as a whole also faces uncertainties such as geopolitics, global supply chain restructuring, and government intervention in semiconductor policies across various countries, all of which contribute to an increasingly complex operational landscape.

In recent years, U.S.-China technology competition, export controls, and the regionalization of supply chain have compelled the global semiconductor sector to accelerate the diversification of production and sourcing. Simultaneously, the U.S., Japan, Europe, and Southeast Asia have proactively invested in semiconductors. As new production capacity comes online, industry competition is expected to intensify in the future. Changes in related regulations, trade policies, and industrial subsidy measures may also affect operating costs, supply chain management, and market strategy.

In light of the changing external environment, the Company will continue to closely monitor global regulatory policies and industrial trends, strengthen risk management and compliance mechanisms, and ensure the stability of key material and equipment supplies through diversified supply chain management. Meanwhile, the Company will continue to work closely with customers and suppliers to collectively address market shifts. By providing competitive, customized packaging and testing services, we will secure our long-term competitive advantage in the semiconductor testing and packaging industry.

We would like to thank our shareholders for your continuous support and encouragement of the Company. The Company will continue to refine its management and strengthen its competitiveness, partnering with our shareholders to move toward more robust and sustainable growth. I wish all shareholders good health and all the best.

Winstek Semiconductor Co., Ltd.
Chairman: Huang, Hsing-Yang

Two. Corporate Governance Report

I. Information of Directors, Supervisors, General Manager, Vice General Manager, Assistant Vice General Management, and heads of functional departments and offices

1. Information of Directors

(1) Personal Data Table of Members of Board of Directors

February 28, 2026

Occupational title	Nationality or Residency Registered	Name	Sex Age	Date of Appointment /Elected	Tenure	Date of First Appointment/ Elected)	Quantity of shareholding at the time of elected to office		Quantity of shareholding at present		Current shareholding of spouse and minor children		Shares held in the name of others		Work Experience (Educational Background)	Position(s) held concurrently in the company and/or in any other company	Those who are the spouses of or are related to the general manager or assistant general manager within the second degree of kinship			Note (Note 1)
							Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage			Occupational title	Name	Relations	
Chairman	The Republic of China	SIGWIN Corporation Representative: Huang, Hsing-Yang	Male 71~80 years old	2023/06	3 Years	November 2017	70,726,438	51.90	70,726,438	51.90	-	-	-	-	MA in Business Administration, National Taiwan University; President, Xilunboge Corporation	Chairman and CEO of Sigurd; Chairman of Sigurd International, Burgurd, Sigurd UTC, Winstek Semiconductor Technology, TST, SIGWIN Corporation; Director of Ambersan	None	None	None	None
Director	The Republic of China	Weng, Chih-Li	Male 61~70 years old	June 2023	3 years	May 2000	571,507	0.42	571,507	0.42	-	-	-	-	MS of Illinois Institute of Technology, the USA, General Manager of WORLD-WIDE TEST TECHNOLOGY INC. for three years, Assistant Vice General Manage of IC Testing Department of Formosa Advanced Technologies Co., Ltd., Sales Manager of ASE, the USA.	President of the Company, Director and President of Winstek Semiconductor Technology Co., Ltd., Director and President of TST Co., Ltd.	None	None	None	None
Director	The Republic of China	SIGWIN Corporation Representative: Yeh, Tsan-Lien	Male 71~80 years old	June 2023	3 years	November 2017	70,726,438	51.90	70,726,438	51.90	-	-	-	-	Department of Electrophysics, National Chiao Tung University; MA in Advanced Business Administration, National Chiao Tung University; President, Ocean Technologies Co., Ltd.; President of the Semiconductor Department, Chroma ATE	Vice Chairman, President, and COO of Sigurd; Chairman of FLATEK; Director of Bloomeria, Sigurd UTC, SIGWIN, Winstek Semiconductor Technology, TST, Ambersan, OPS, and Valuenet.	None	None	None	None

Occupational title	Nationality or Residency Registered	Name	Sex Age	Date of Appointment /Elected	Tenure	Date of First Appointment/ Elected)	Quantity of shareholding at the time of elected to office		Quantity of shareholding at present		Current shareholding of spouse and minor children		Shares held in the name of others		Work Experience (Educational Background)	Position(s) held concurrently in the company and/or in any other company	Those who are the spouses of or are related to the general manager or assistant general manager within the second degree of kinship			Note (Note 1)
							Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage			Occupational title	Name	Relations	
Director	The Republic of China	SIGWIN Corporation Representative: Wu, Min-Hung	Male 61~70 years old	June 2023	3 years	November 2017	70,726,438	51.90	70,726,438	51.90	-	-	-	-	Department of Electronic Engineering, National Taiwan University of Science and Technology; President, Xilunboge Corporation	Director and Senior Executive Vice-President of Sigurd; Chairman of TEST-SERV INC., TPFUSION, FLATEK, and Xi Xing Co., Ltd.; Director of Chen Jun Co., Ltd., Hong Taixing Co., Ltd., Bloomeria, Sigurd UTC Corporation, and SIGWIN Corporation.	None	None	None	None
Director	The Republic of China	SIGWIN Corporation Representative: Kuo, Hsu-Tung	Male 61~70 years old	June 2023	3 years	November 2017	70,726,438	51.90	70,726,438	51.90	-	-	-	-	Department of Electrical & Mechanical Engineering, National Cheng Kung University; Chairman of Panther Technology Co., Ltd.; Executive Vice President & CTO of WALSIN; Chairman and President of Advantech Semiconductor Inc.	Director, Deputy COO, and Senior Executive Vice-President of Sigurd; Director of Xi Xing Co., Ltd., Sigurd UTC Corporation, FLATEK, and TPFUSION.	None	None	None	None
Director	The Republic of China	SIGWIN Corporation Representative: Hsieh, Chao-Hung	Male 51~60 years old	June 2023	3 years	November 2017	70,726,438	51.90	70,726,438	51.90	-	-	-	-	MA in Business Administration, National Taiwan University	Executive Vice-President of Sigurd; Director of Xi Xing Co., Ltd. and Sigurd UTC Corporation.	None	None	None	None
Independent Director	The Republic of China	Lin, Min-Kai	Male 61~70 years old	June 2023	3 years	November 2017	-	-	-	-	-	-	-	-	MA in Business Administration, National Taiwan University; Prior Senior Investment/Wealth Management Specialist at the President's Office of Chia Hsin Cement Corporation/Special Assistant to the Chairman/Head of Audit Office/Chief Secretary; Supervisor of Huadong Cement International/CHIA HSIN CONSTRUCTION & DEVELOPMENT CORP./Verdancy Company.	Member of the Company's Compensation and Remuneration Committee; Independent Director and Member of the Compensation and Remuneration Committee, Sigurd.	None	None	None	None

Occupational title	Nationality or Residency Registered	Name	Sex Age	Date of Appointment /Elected	Tenure	Date of First Appointment/ Elected)	Quantity of shareholding at the time of elected to office		Quantity of shareholding at present		Current shareholding of spouse and minor children		Shares held in the name of others		Work Experience (Educational Background)	Position(s) held concurrently in the company and/or in any other company	Those who are the spouses of or are related to the general manager or assistant general manager within the second degree of kinship			Note (Note 1)
							Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage			Occupational title	Name	Relations	
Independent Director	The Republic of China	Wang, Dan	Male 61~70 years old	June 2023	3 years	June 2023	317	0	317	0	-	-	-	-	Master of Science, Rochester Institute of Technology, Rochester, New York, USA	Has over 30 years of experience in engineering management, advanced packaging technologies, and supply chain operations within the semiconductor manufacturing and assembly and testing industries. Formerly served as Director of Advanced Packaging Business Operations at TSMC. Currently serves as a member of the Company's Remuneration Committee.	None	None	None	None
Independent Director	United States	Wen-chou Vincent Wang	Male 71~80 years old	June 2023	3 years	September 2015	-	-	-	-	-	-	-	-	Ph.D.Materials Science & Engineering from Cornell University, Ithaca, New York, was Senior Vice President for STATSChipPAC Ltd, Head of Flip Chip Engineering for Altera Corporation, San Jose	None	None	None	None	None

Note 1: If the Company chairman, general manager or equivalent title holder (top manager) is the same person or are spouses or relatives within the first degree of kinship; please explain the reason, rationale, necessity and corresponding measure (for example, increase the number of independent directors whereby over half of the directors have never served as employees or managers) related information.

(2) Major shareholders of corporate shareholders serving as directors

March 31, 2026

Name of Institutional Investor	Major Shareholders of Institutional Investor
SIGWIN Corporation	Sigurd Microelectronics Co., Ltd. (100%)

Major shareholders of institutional Investor with the highest ownership

March 31, 2026

Name of Institutional Investor	Main Shareholder of Institutional Investor
Sigurd Microelectronics Co., Ltd.	Yanyuan Investment Co., Ltd. (3.01%) Taipei Fubon Bank, as custodian for Fuh Hwa Taiwan Technology Dividend Highlight ETF Securities Investment Trust Fund Account (2.45%) Hua Nan Commercial Bank, as custodian for Yuanta Taiwan Value High Dividend ETF Securities Investment Trust Fund Account (2.18%) Chung Li Investment Co., Ltd. (2.09%) Huang, Hsing-Yang (1.56%) Capital Taiwan Select Premium Active ETF Securities Investment Trust Fund Account (1.31%) Yuanta Taiwan High-Yield Leading Company Securities Investment Trust Fund Account (1.26%) Yuanta Life Discretionary Investment Account Managed by Yuanta Funds (Taiwan Stock) (1.26%) Chiou Ming-Chun (1.20%) Hua Nan Commercial Bank, as custodian for UPAMC Taiwan High Dividend Momentum ETF Securities Investment Trust Fund (1.15%)

(3) Disclosure of Professionalism of Directors and Supervisors and Independence of Independent Directors:

February 28, 2026

Condition / Name	Professional Qualification and Experience	Independence	Number of Public Listed Company that taking the post of Independent Directors
Chairman Huang, Hsing-Yang	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Chairman and CEO of Sigurd; Director of the reinvestee of Sigurd; Director of Singapore Bloomeria Limited; Chairman of Winstek Semiconductor Co., Ltd.; Chairman of TST Co., Ltd.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Director Weng, Chih-Li	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: General Manager of General Manager of WORLD-WIDE TEST TECHNOLOGY INC., Assistant Vice General Manager of IC Testing Department of Formosa Advanced Technologies Co., Ltd., Sales Manager of ASE, the USA.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Director Yeh,Tsan-Lien	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Deputy Chairman, President and Chief Executive Officer of Sigurd Microelectronics Corporation; Director of reinvestment company of Sigurd Microelectronics Corporation; Director of Singapore Merchants Bloomeria Limited; Director of Winstek Semiconductor Technology Co., Ltd.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Director Wu,Min-Hung	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main experience: Director, Executive Vice President, and CFO of Sigurd; Director of the Investee of Sigurd; Director of TST Co., Ltd.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Director Kuo,Hsu-Tung	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Deputy COO and Senior Executive Vice-President of Sigurd Microelectronics Technology Co., Ltd.; Director of Investee of Sigurd	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Director Hsieh, Chao-Hung	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Senior Vice President in Sale, Sigurd Microelectronics Corporation, President of Sigurd UTC Corporation	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0

Condition / Name	Professional Qualification and Experience	Independence	Number of Public Listed Company that taking the post of Independent Directors
Independent Director Lin,Min-Kai	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Investment /Finance Senior Specialist/Special Assistant to Chairman/Director of Audit Office/Chief Secretary of Chia Hsin Cement Corporation, and Supervisor of Hua Tung Cement International/Chia Hsin Construction/Chia Chi International.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	1
Independent Director Wang, Dan	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Formerly served as Director of Advanced Packaging Business Operations at TSM	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0
Independent Director Wen-chou Vincent Wang	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main work experience: Ph.D. Materials Science & Engineering from Cornell University, Ithaca, New York, was Senior Vice-President for STATS Chip PAC Ltd, Head of Flip Chip Engineering for Altera Corporation, San Jose	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0

(4) Diversification policy of the Board of Directors:

Composition of the Board of Directors is diverse and diversification policy is enacted in consideration of operations, organizational structure, and development needs that include criteria in two dimensions:

I. Basic qualification and value: gender, age, nationality, and culture.

II. Professional knowledge and skill: professional background, professional skill, and industrial experience.

Members of the Board of Directors should be equipped with knowledge, skills, and literacies required to carry out their duties. To achieve ideal goals of corporate governance, the Board of Directors should possess overall abilities of operational judgement, management, industrial knowledge, and decision-making, and international market perspectives, and accounting and financial analyses.

The Company's Board of Directors nominates professionals from various fields such as industry, commerce, technology, finance and accounting, ensuring that none fall under any of the circumstances specified in Article 30 of the Company Act, in accordance with the criteria for director selection. The board members have diverse backgrounds and are composed of individuals with extensive experience in both industry operations and academia. Their areas of expertise include business management, electrical engineering, electronic physics, chemical engineering and finance and accounting.

The Company's Board members have expertise in industrial technology, finance, business management, and corporate governance. The Board's composition aligns with the Company's diversification policy goals and supports its long-term development strategy and risk oversight needs. The semiconductor industry in which the Company operates is characterized by a predominantly male workforce due to its industrial nature. The Board re-election was held on June 6, 2023. In accordance

with regulations governing director terms, the current term will expire three years thereafter. At the Board re-election in 2026, the Company will elect at least one director of a different gender to promote board member diversity, in compliance with applicable laws and regulations, Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers. We will also adhere to the principle of meritocracy and continue to seek out qualified female candidates in the selection of future Board members.

(5) Independence of the Board of Directors:

The Company's Board of Directors consists of 9 seats, including 3 independent directors, with independent directors accounting for 33.3% of the entire board. The Company complies with relevant regulations in assessing and determining the independence of its independent directors.

All of the Company's independent directors meet the independence criteria set forth in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."

Directors and Independent Directors of the Company do not violate any item regulated by Article 26-3-3 and 26-3-4 of the Securities and Exchange Act.

2. Personal Information of General Manager, Vice General Manager, Assistant Vice General Manager, and Department and Office Heads

February 28, 2026

Occupational title	Nationality	Name	Sex	Date of Appointment/ Elected	Shares of Stocks Held		Shares of Stocks Held by Spouse and Minors		Shares held in the name of others		Work Experience (Educational Background)	Posts in other companies taken	Managers with spouse and second degree kinship			Note (Note 1)
					Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage			Occupational title	Name	Relations	
General Manager	The Republic of China	Weng, Chih-Li	Male	Feb, 2017	571,507	0.42	-	-	-	-	MS of Illinois Institute of Technology, the USA., Sales Manager of ASE, the USA. 3 years of experiences for serving as General Manager of WORLD-WIDE TEST TECHNOLOGY INC. Assistant Vice General Manage of IC Testing Department of Formosa Advanced Technologies Co., Ltd. Sales Manager of ASE, the USA.	Director and President of Winstek Semiconductor Technology Co., Ltd.; Director and President of TST Co., Ltd.	None	None	None	None
Department of Testing Operation Vice General Manager	The Republic of China	Huang, Hou-Chi	Male	January 2012	-	-	-	-	-	-	Department of Electronics, Tamkang University Director of Sales, Winstek Semiconductor Co., Ltd. Engineering Manager of World-wide Test Technology Inc. Engineer of VC3 Networks Inc.	None	None	None	None	None
Packing Operation Department Vice General Manager	The Republic of China	Chen, Chien-Hsun (Note 2)	Male	November 2017	-	-	-	-	-	-	Electrical Engineering, National Ching Hua University Former Deputy Manager of UMC Technology Manager of UNIVERSE OPTICAL TECHNOLOGY CO., LTD. and Chipbond Technology Co., Ltd. Deputy Director of Engineering, Winstek Semiconductor Technology Co., Ltd. Assistant Vice General Manager of TRON ENERGY TECHNOLOGY CORPORATION	None	None	None	None	None
Sales Department Vice General Manager	The Republic of China	Tseng, Shou-Yi	Male	November 2025	-	-	-	-	-	-	Master of Applied Chemistry from the Institute of Chemistry at National Tsing Hua University, and Master of Accounting and Management Decision from National Taiwan University. Formerly served as President of Aptos Technology, Senior Director of Global Outsourcing at Micron Memory, Senior Sales Director at Amkor, and Senior Assistant Vice President at Qualcomm Semiconductor.	None	None	None	None	None

Occupational title	Nationality	Name	Sex	Date of Appointment/ Elected	Shares of Stocks Held		Shares of Stocks Held by Spouse and Minors		Shares held in the name of others		Work Experience (Educational Background)	Posts in other companies taken	Managers with spouse and second degree kinship			Note (Note 1)
					Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage			Occupational title	Name	Relations	
Finance Department Controller	The Republic of China	Liu, Kuei-Chu (Note 3)	Male	June 2000	9,106	0.01	-	-	-	-	Department of Accounting, Tunghai University Former Manager of ShineWing Accounting Firm	CFO of Winstek Semiconductor Technology Co., Ltd.	None	None	None	None
Chief Corporate Governance Officer and Deputy Director of Finance Division	The Republic of China	Chung , Hsiu-Tseng (Note 4)	Female	April 2023	-	-	-	-	-	-	Department of Accounting, National Chengchi University Formerly served as Auditor at PwC Taiwan, Underwriter at Capital Securities and Deputy Director of the Finance Division at the Company	Finance Deputy Director at Winstek Semiconductor Technology Co., Ltd.	None	None	None	None

Note 1: Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto(for example, increase of independent directors and more than half of members of the Board of Directors should not take the post of employees or managers).

Note 2: Resigned on December 31, 2025.

Note 3: Concurrently served as the Corporate Governance Officer starting November 1, 2025.

Note 4: Resigned as the Corporate Governance Officer on November 1, 2025.

II. Remuneration paid to Directors, Supervisors, General Manager, and Vice General Manager:

1. Remuneration paid to GeneralDirectors and Independent Directors

Unit: NT$ Thousand Dollars

Occupational title	Name	Remuneration paid to Directors								Sum of A, B, C and D and percentage of net profit after tax		Remuneration paid to Directors taking the post of employee:								Sum of A, B, C, D, E, F and G and percentage of net profit after tax		Remuneration received from re-investment other than subsidies or mother company
		Remuneration (A)		Severance Pay and Pension (B)		Remuneration paid to Directors (C)		Expense of Business Operation (D)				Salaries, bonuses, and special allowance (E)		Retirement and Pension(F)		Employee Bonus (G)						
																All companies covered		All companies covered by the Financial Statement				
		All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	Amount of Cash	Amount of Stocks	Amount of Cash	Amount of Stocks	All companies covered	All companies covered by the Financial Statement	
General Directors	SIGWIN Corporation Representative: Huang, Hsing-Yang SIGWIN Corporation Representative: Yeh, Tsan-Lien SIGWIN Corporation Representative: Wu, Min-Hung SIGWIN Corporation Representative: Kuo, Hsu-Tung SIGWIN Corporation Representative: Hsieh, Chao-Hung Weng, Chih-Li	9,400	9,400	0	0	0	0	269	269	9,669 1.30%	9,669 1.30%	20,133	23,760	108	108	0	0	0	0	29,910 4.01%	33,537 4.49%	None
Independent Director	Lin, Min-Kai Wang, Dan Wen-chou Vincent Wang	3,500	3,500	0	0	0	0	75	75	3,575 0.48%	3,575 0.48%	0	0	0	0	0	0	0	0	3,575 0.48%	3,575 0.48%	None

1. Please describe the payment policy, system, criteria, and structure of remuneration for independent directors and the association between factors such as responsibilities assigned, risks, and time spent, among others, and the value of the rewards paid: Remuneration paid to Independent Directors of the Company is made according to Article 23 of Corporation By-Laws of the Company. The Remuneration Committee evaluates levels of participation and contribution made by each directors. Fairness of performance risk is tied to income and remuneration payment. Operational performance and payment level made by the industry are also taken into consideration before submit the proposal for approval of the Board of Directors.
2. In addition to information disclosed in the above table, information of remuneration paid to directors who provided services in the financial statement in the most recent fiscal year (such as advisors other than employees): None.

Remuneration Brackets

Remuneration Brackets paid to each Director	Name of Director			
	Sum of the first four items of remuneration (A+B+C+D)		Sum of the first seven items of remuneration (A+B+C+D+E+F+G)	
	All companies covered	All companies covered by the Financial Statement (H)	All companies covered	All companies covered by the Financial Statement (I)
Less than NT$1,000,000				
NT$ 1,000,000(including) ~NT$2,000,000 (excluding)	Chih-Li Weng, Min-Hung Wu (Note), Can-Lien Yeh (Note), Hsu-Tung Kuo (Note), Chao-Hung Hsieh (Note), Wen-chou Vincent Wang, Min-Kai Lin, Tien Wang	Chih-Li Weng, Min-Hung Wu (Note), Can-Lien Yeh (Note), Hsu-Tung Kuo (Note), Chao-Hung Hsieh (Note), Wen-chou Vincent Wang, Min-Kai Lin, Tien Wang	Min-Hung Wu (Note), Can-Lien Yeh (Note), Hsu-Tung Kuo (Note), Chao-Hung Hsieh (Note), Wen-chou Vincent Wang, Min-Kai Lin, Tien Wang	Min-Hung Wu (Note), Can-Lien Yeh (Note), Hsu-Tung Kuo (Note), Chao-Hung Hsieh (Note), Wen-chou Vincent Wang, Min-Kai Lin, Tien Wang
NT$ 2,000,000(including) ~NT$3,500,000 (excluding)				
NT$ 3,500,000 (including) ~NT$5,000,000 (excluding)	Huang, Hsing-Yang (note)	Huang, Hsing-Yang (note)	Huang, Hsing-Yang (note)	Huang, Hsing-Yang (note)
NT$ 5,000,000 (including) ~NT$10,000,000 (excluding)				
NT$ 10,000,000 (including) ~NT$15,000,000 (excluding)				
NT$ 15,000,000 (including) ~NT$30,000,000 (excluding)			Weng, Chih-Li	Weng, Chih-Li
NT$ 30,000,000 (including) ~NT$50,000,000 (excluding)				
NT$ 50,000,000 (including) ~NT$100,000,000 (excluding)				
NT$ 100,000,000 and up				
Total	9 Seats	9 Seats	9 Seats	9 Seats

Note：Representative of Legal Person of SIGWIN Corporation.

2. Remuneration paid to Supervisors: None; the Company in 2009 set up the Audit Committee to replace Supervisors.

3. Remuneration paid to General Manager and Vice General Manager

Unit: NT$ Thousand Dollars

Occupational title	Name	Salaries (A)		Severance Pay and Pension (B)		Bonus and Special Allowance (C)		Amount of Employee Bonus (D) (Note)				Sum of A, B, C and D and percentage of net profit after tax (%)		Remuneration received from re-investment other than subsidies or mother company
		All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered	All companies covered by the Financial Statement	All companies covered		All companies covered by the Financial Statement		All companies covered	All companies covered by the Financial Statement	
								Amount of Cash	Amount of Stocks	Amount of Cash	Amount of Stocks			
General Manager	Weng, Chih-Li	6,088	16,165	216	342	18,001	20,319	3,700	-	6,000	-	28,005 3.75%	42,826 5.74%	None
Vice General Manager	Chen, Chien-Hsun													
Vice General Manager	Huang, Hou-Chi													
Vice General Manager	Tseng, Shou-Yi													

Note: The Company's Board of Directors approved on March 6, 2026 the amount of remuneration to employees. The list of employees entitled to the current distribution, however, is yet to be finalized. The said amount is just an estimate.

Remuneration Brackets

Remuneration Brackets paid to General Manager and Vice General Manager	Name of General Manager and Vice General Manager	
	All companies covered	All companies covered in the financial statement E
Less than NT$1,000,000		
NT$ 1,000,000(including) ~NT$2,000,000 (excluding)		
NT$ 2,000,000(including) ~NT$3,500,000 (excluding)		
NT$ 3,500,000 (including) ~NT$5,000,000 (excluding)		Tseng, Shou-Yi
NT$ 5,000,000 (including) ~NT$10,000,000 (excluding)	Huang, Hou-Chi	Huang, Hao-Chi, Chen, Chien-Hsun
NT$ 10,000,000 (including) ~NT$15,000,000 (excluding)		
NT$ 15,000,000 (including) ~NT$30,000,000 (excluding)	Weng, Chih-Li	Weng, Chih-Li
NT$ 30,000,000 (including) ~NT$50,000,000 (excluding)		
NT$ 50,000,000 (including) ~NT$100,000,000 (excluding)		
NT$ 100,000,000 and up		
Total	Two	Four

4. Name of managers receiving employee remuneration and remuneration distribution:

Unit: NT$ Thousand Dollars

	Occupational title	Name	Amount of Stocks	Amount of Cash (Note)	Total	Percentage of total amount in net profit after tax（%）
Managers	General Manager	Weng, Chih-Li	-	8,000	8,000	1.07%
	Vice General Manager	Tseng, Shou-Yi				
	Vice General Manager	Huang, Hou-Chi				
	CFO	Liu, Kuei-Chu				

Note: The Company's Board of Directors approved on March 6, 2026 the amount of remuneration to employees. The list of employees entitled to the current distribution, however, is yet to be finalized. The said amount is just an estimate.

5. If the total amount of remuneration received by all of the directors and supervisors in their capacities as directors or supervisors of all of the companies listed in the financial reports exceeds 2 percent of the net income after tax, the company shall disclose the remuneration paid to that individual director or supervisor and describe relevance of remuneration payment with remuneration policy, standard and composition, enactment procedure, management performance and future risks:

(1) Analyses of the total amount of remuneration paid to Directors, General Manager, and Vice General Manager in the percentage of net profit after tax:

Unit: NT$ Thousand Dollars

Occupational title	2025				2024			
	All companies covered		All companies covered by the Financial Statement		All companies covered		All companies covered by the Financial Statement	
	Total amount of remuneration	Total amount in the percentage of net profit after tax %	Total amount of remuneration	Total amount in the percentage of net profit after tax %	Total amount of remuneration	Total amount in the percentage of net profit after tax %	Total amount of remuneration	Total amount in the percentage of net profit after tax %
General Directors	9,669	1.30%	9,669	1.30%	9,669	1.14%	9,669	1.14%
Independent Director	3,575	0.48%	3,575	0.48%	3,580	0.42%	3,580	0.42%
General Manager and Vice General Manager	28,005	3.75%	42,826	5.74%	27,329	3.22%	39,433	4.65%

(2) Relevance of remuneration payment with remuneration policy, standard and composition, enactment procedure, management performance and future risks:

Remuneration paid to Independent Directors of the Company is made according to rules and regulation of the Company by authorizing the Board of Directors to determine the amount through evaluation towards levels of participation and contribution made by each directors.

If the Company is making a profit in the current fiscal year, 0.1-15% of profit should be allocated as employee bonus. When employee bonus is distributed in stocks or cash, recipients should be qualified employees of companies controlled or affiliated, but when the Company is at a accumulated loss, employee bonus shall be put in reserve. According to sales, less than 3% revenue should be allocated as remuneration paid to Directors, , but when the Company is at a accumulated loss, employee bonus shall be put in reserve.

Remuneration paid to General Manager and Vice General Manager should be made according to their duty responsibilities and contributions towards operational targets of the Company. Remuneration payment should also be made according to the Corporation By-Laws and Article 29 of the Company Act.

In terms of the procedure to decide remuneration payment, the Salary and Remuneration Committee of the Company make objective decisions according to "the Rules of Organization of Salary and Remuneration Committee," "Rules Governing Rewards and Remuneration Distribution Paid to Directors" and "Rules Governing Salaries and Remuneration Paid to Managers" and to evaluate salary and remuneration policy relating to payment made to Directors and Managers of the Company before proposing to the Board of Directors.

The remuneration policy of the Company takes consideration of financial status, management result, and future needs for capital to make a comprehensive plan. Assessment of future risks is also included to minimize risk occurrence and up to the date when this annual report is published, no incidents that may result in responsibilities, liabilities or debts of the Company.

III. Corporate Governance of the Company

1. Operations of Board of Directors

The Board of Directors met 5 times throughout 2025. The attendance (seating) of directors in the meetings is as follows:

Occupational title	Name	Seats of Actual Attendance	Seats with Proxy Attendance	Percentage of Actual Attendance (%)	Note
Chairman	SIGWIN Corporation Representative: Huang, Hsing-Yang	5	0	100%	Re-elected on June 6, 2023
Director	SIGWIN Corporation Representative: Yeh, Tsan-Lien	5	0	100%	Re-elected on June 6, 2023
Director	SIGWIN Corporation Representative: Wu, Min-Hung	5	0	100%	Re-elected on June 6, 2023
Director	SIGWIN Corporation Representative: Kuo, Hsu-Tung	5	0	100%	Re-elected on June 6, 2023
Director	SIGWIN Corporation Representative: Hsieh, Chao-Hung	5	0	100%	Re-elected on June 6, 2023
Director	Weng, Chih-Li	5	0	100%	Re-elected on June 6, 2023
Independent Director	Lin, Min-Kai	5	0	100%	Re-elected on June 6, 2023
Independent Director	Wang, Dan	5	0	100%	Appointed on June 6, 2023
Independent Director	Wen-chou Vincent Wang	5	0	100%	Re-elected on June 6, 2023

Other items that should be included:

I. If one of the following situation occurs, date of Board of Directors' meeting, term, resolution contents, opinions of all Independent Directors and Handling of the Company towards opinions of Independent Directors should be described:

(I) Items listed in Article 14-3 of Securities and Exchange Act:

Time of Board of Directors' Meeting	Resolution Contents and Results:	Items listed in Article 14-3 of Securities and Exchange Act	Opinion of Independent Directors
The 1st Board Meeting of 2025 (2025.02.26)	Appointment and Remuneration of the CPA for the 2025 Financial Statements, along with Assessment of Their Independence and Competency Decision: It was approved as is by all directors attending the meeting.	Yes	independent Directors unanimously agreed the resolution.
The 3rd Board Meeting of 2025 (2025.07.28)	Approved the proposed short-form merger between the Company and its wholly-owned subsidiary, Winstek Semiconductor Technology Co., Ltd. Decision: It was approved as is by all directors attending the meeting.	Yes	independent Directors unanimously agreed the resolution.
The 4th Board Meeting of 2025 (2025.10.27)	(1) Amendments to certain sections of the Company's "Internal Control System - Payroll Cycle." Decision: It was approved as is by all directors attending the meeting.	Yes	independent Directors unanimously agreed the resolution.
	(2) Amendments to certain provisions of the Company's "Corporate Social Responsibility Best Practice Principles." Decision: It was approved as is by all directors attending the meeting.	Yes	independent Directors unanimously agreed the resolution.
The 5th Board Meeting of 2025 (2025.12.18)	Amendments to certain sections of the Company's "Internal Control System - Payroll Cycle."	Yes	independent Directors unanimously

			agreed the resolution.

(II) In addition to said items, any resolution item that Independent Directors object or hold conservative opinion in documentation or in writing: None.

II. Execution of Directors with conflict of interest to be excluded in the resolution discussion and name of Director, resolution contents, and reason to avoid conflict of interest, and vote of decision making should be described:

Time of Board of Directors' Meeting	Resolution Contents and Results:	Name of Director that prevents conflicting interest	Reason for prevention	Participation in vote
The 1st Board Meeting of 2025 (2025.02.26)	2024 Salary and Remuneration Paid to Managers Proposed by the Salary and Remuneration Committee.	Weng, Chih-Li	This resolution involves in salary and remuneration paid to managers and due to the concern of conflict of interest, Director taking a post of manager should be excluded in the discussion according to rules and regulations.	Mr. Wong Chih-Li was a stakeholder and was excused from the discussions. It was approved by all the remaining attending directors as is through inquiries by the Chairman.
The 2nd Board Meeting of 2025 (2025.05.02)	Proposal submitted by the Remuneration Committee for the Distribution of Performance Bonus to the President.	Weng, Chih-Li	Because this case involves the distribution of individual performance bonuses, directors with manager status did not join in the discussion as provided by the law due to conflict of interest.	Mr. Wong Chih-Li was a stakeholder and was excused from the discussions. It was approved by all the remaining attending directors as is through inquiries by the Chairman.

III. Self-evaluation executed by the Board of Directors:

Evaluation Period	Evaluation Period	Evaluation Scope	Evaluation Method)	Evaluation Contents
Execute once a year.	January 1 through December 31, 2025	1. All members of the Board of Directors 2. Members of the Board of Directors 3. Functional Committees	Self-evaluation of members of the Board of Directors	Performance evaluation of the Board of Directors: Toward participation in company operations, decision-making quality of the Board, composition and structure of the Board, election and continuous training of Directors, and internal control. Performance evaluation of members of the Board of Directors: Control and command of company goals and mission, participation in company operations, management and communication of internal relationship, profession and continuous training of Directors, and internal control. Performance evaluation of functional committees: Participation in company operations, awareness of responsibility of functional committees, decision-making quality of functional committees, composition and election of members of functional committees, and internal control.

The Company evaluates the implementation status through self-assessment questionnaires once a year (of the Board of Directors as a whole, Board directors, and the functional committees). All results of

such self-assessments performed this year of the “Board of Directors as a Whole”, the Board directors”, and the “functional committees” are optimal. An external independent professional institution shall be engaged at least once every three years to conduct the performance evaluation of the Board of Directors.

IV. Reinforced assessments of functional objectives (such as setting up the Audit Committee, promoting information transparency, etc.) of the Board of Directors and implementation status of the objectives of the specific year and the most recent year:

(I) The Company has the Audit Committee and the Compensation and Remuneration Committee in place to help the Board of Directors fulfill its duties. The Audit Committee consists of three independent directors while the Compensation and Remuneration Committee consists of two independent directors and one external member in order to reinforce the functions of directors and corporate governance and external experts may be authorized to provide feedback as needed.

(II) The responsibilities of the Company’s Board of Directors include the appointment and supervision of the Company’s management, supervision of the operational performance, prevention against conflicts of interest and ensuring that respective regulations and laws and the requirements in the Articles of Incorporation or decisions made in shareholders’ meetings are followed by the Company. The Board of Directors meets at least once a quarter and the Company’s management is to report the operational performance to the Board of Directors and the Board of Directors shall decide the operational policies and major policies for the future.

2. Operations of the Audit Committee

The Company on June 26, 2009 after the shareholders’ annual meeting set up the Audit Committee. The Committee consists of three independent directors and at least one meeting should be convened each quarter. The Audit Committee should assist the Board to carry out its supervision duties in accounting, audit, financial reporting processes as well as quality and reliability of financial control. Items audited mainly include:

(1) Audit of financial reports and accounting policies and procedures
(2) Internal control system and relevant policies and procedures
(3) Handling of material asset or financial derivatives
(4) Material capital loan or endorsement or guarantee
(5) Acquisition or issuing of securities
(6) Investment in financial derivatives and cash
(7) Legal compliance
(8) Related party trading and possible conflict of interest involving managers and Directors
(9) Appeals
(10) Anti-fraud plan and fraud investigation report.
(11) Cyber security
(12) Risk Management of the Company
(13) Appointment, dismisal, or remuneration of CPA
(14) Appointment and dismissal of finance, accounting or internal audit heads

The Audit Committee met 4 times (A) throughout 2025. The attendance (seating) in the meetings is as follows:

Occupational title	Name	Time of actual attendance (B)	Seats with Proxy Attendance	Percentage of actual attendance (%) (B/A)	Note
Independent Director	Lin, Min-Kai	5	0	100%	Re-elected on June 6, 2023
Independent Director	Wang, Dan	5	0	100%	Appointed on June 6, 2023
Independent Director	Wen-chou Vincent Wang	5	0	100%	Re-elected on June 6, 2023

Other items that should be included:

I. When one of the following situations occurs in operations of the Audit Committee, date of the Board of Directors' meeting, term, resolution contents, resolution adopted by the Audit Committee, and handlings of the Company towards opinion of the Audit Committee should be described:

(I) Items listed in Article 14-5 of Securities and Exchange Act:

Time of the Audit Committee Meeting	Resolution Contents	Resolution Adopted by the Audit Committee	Handling of the Company toward Opinion of the Audit Committee	Resolution Adopted by the Board of Directors
The 1st Audit Committee Meeting of 2025 (2025.02.26)	(1) Review of 2024 Business Report and Financial Statements	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
	(2) Evaluation of the validity of 2024 Internal Control System	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
	(3) Authorization and Remuneration and Independence and Eligibility of CPA certified for the 2025 Financial Statements of the Company.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
The 2nd Audit Committee Meeting of 2025 (2025.05.02)	Review of 2025 Q1 Consolidated Financial Statements.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
The 3rd Audit Committee Meeting of 2025 (2025.07.28)	(1) Review of 2025 Q2 Consolidated Financial Statements.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
	(2) Proposed short-form merger between the Company and its wholly-owned subsidiary, Winstek Semiconductor Technology Co., Ltd.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
The 4th Audit Committee Meeting of 2025 (2025.10.27)	(1) Review of 2025 Q3 Consolidated Financial Statements.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
	(2) Amendments to certain sections of the Company's "Internal Control System - Payroll Cycle."	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
	(3) Amendments to certain provisions of the Company's "Corporate Social	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously

	Responsibility Best Practice Principles."			after inquired by the Chairman.
	(4) Report on the change in the Chief Corporate Governance Officer.	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.
The 5th Audit Committee Meeting of 2025 (2025.12.28)	Amendments to certain sections of the Company's "Internal Control System - Payroll Cycle."	It was approved unanimously by all attending directors	NA	All members of the Board of Directors attending the meeting agreed unanimously after inquired by the Chairman.

(II) In addition to the said resolutions, are there any other resolutions that are not adopted by the Audit Committee and approved by two thirds of all members of the Board of Directors: None.

II. Execution of avoiding conflict of interest among Independent Directors and the name of Independent Director, resolution contents, reason for avoiding conflict of interest, and participation in vote should be described:

Not available.

III. Communication between Independent Directors and Head of Audit and CPA:

(I) The head of Audit quarterly attended the Audit Committee Meeting and the Board of Directors' meeting to report audit exaction. Independent Directors held no objection and good communication was maintain between the head of Audit and Independent Directors. independent Directors provided expert opinions towards audit reports and the Company respected their opinions. The head of Audit of the Company monthly submitted audit review report to Independent Directors and they also communicated via emails or phone calls. Communication contents include: discussion on control environment and items that deserve more attention, documentation and improvement execution.

(II) In each quarter, CPAs needs to communicate with Independent Directors over important matters of audit results of financial status and statements of the Company face to face or in writing. If there are significant issues, the Board of Directors would also invite CPAs to provide professional advices to facilitate exchanges between two sides. The Audit Committee of the Company maintained good communications with CPAs.

3. Corporate Governance Operations and Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	
I. Does the Company comply with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to enact and disclose corporate governance best practice principles?	Yes		The Company has enacted the "Corporate Governance Best Practice Principles" to carry out responsibilities of business managers, safeguard legal rights of shareholders, and take care of other stakeholders' interest.	We comply with the Corporate Governance Best Practice Principles.
II. Stock Structure of the Company and Shareholders' Rights				
(I) Does the Company enact the internal operational procedure to handle shareholders' suggestions, questions, disputes and litigations and has it implemented the procedure?	Yes		(I) To ensure shareholders' rights, the Company assigns spokesperson and acting spokesperson to handle suggestions, questions, and disputes of shareholders and at the same time, the Company uses a shareholder services agent to handle shareholder affairs.	(I) We comply with the Corporate Governance Best Practice Principles.
(II) Does the Company have a good command of major shareholders that actually control the Company and the list of ultimate controllers of major shareholders?	Yes		(II) Through the shareholder services agent, information of shareholders' name is provided and the declaration of internal share rights change is managed.	(II) The same as above.
(III) Does the Company build and execute risk control and firewall mechanism between and among affiliated?	Yes		(III) Handlings are proceeded according to "the Operational Procedure of Business Engagement with Group Companies, Specific Companies, and Related Parties," "Rules Governing Monitoring of Subsidiaries," and relevant operational procedure of internal control.	(III) The same as above.
(IV) Does the Company enact internal rules and regulations to forbid insiders of the Company to trade securities with unpublished information not available in the market?	Yes		(IV) The Company has established the "Material Information Management Procedure" and "Procedures for the Prevention of Insider Trading" and work management rules and ethical norms are incorporated with contents that prohibit insider trading.	(IV) The same as above.
III. Composition and Responsibility of Board of Directors				
(I) Has the Board of Directors enacted diversification policies, concrete management goals for actual realization?	Yes		(I) Considering diversification, members of the Board of Directors has enacted proper diversification policies for needs of its own operations, organizational structure, and development. According to the Corporation By-Laws of the Company, the Board of Directors consists of nine to 11 directors and among them, at least three should be Independent Directors. A candidates nomination system is adopted for election of members of the Board of Directors and all members should be equipped with professionalism, skills, and literacies required to carry out their duties. In summary, the Company has followed diversification guidance of composition of members of the Board of Directors and details are described as Description 1 and	(I) We comply with the Corporate Governance Best Practice Principles.

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	
			the website of the Company, and on Market Observation Post System.	
(II) Has the Company voluntarily established other functional committees besides the Salary and Remuneration Committee and the Audit Committee?		No	(II) Besides mandatory establishment of the Salary and Remuneration Committee and the Audit Committee, in the future the Company will abide by rules and regulations to establish other functional committees as requested by laws and according to operational needs.	(II) No difference
(III) Has the Company enacted evaluation methods to assess performance of the Board of Directors and submit the result to the Board and use as the reference of remuneration and consecutive appointment?	Yes		(III) The Company has established the Board Performance Evaluation Guidelines in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and other applicable regulations. Board performance evaluations are conducted annually on a regular basis, with the scope of assessment covering the overall performance of the Board, individual directors and functional committees. Evaluation methods include proper internal self-evaluation of the Board and its members. In addition, the Board Performance Evaluation Guidelines stipulate that an external evaluation must be conducted at least once every three years. The Company commissioned an external organization, the Taiwan Institute of Ethical Business and Forensics, to carry out the board performance evaluation for the year 2025. The implementation status and evaluation results were reported to the Board of Directors on March 6, 2026. and have also been disclosed on the Company's website.	(III) We comply with the Corporate Governance Best Practice Principles.
(IV) Has the Company regularly evaluate independence of CPAs?	Yes		(IV) CPAs hired by the Company are from PwC Taiwan, one of the largest accounting firms in Taiwan, which requests all employees have to complete Independence and Risk Management Policy Compliance Statement for the current fiscal year in its independence policy and before entrusted, PwC Taiwan conducted self-evaluation to check its independence. With its independent status, PwC complies rules and regulations to audit financial status of the Company. The Company's Board of Directors also conducts an annual evaluation of the independence and competency of the certifying CPA, with reference to Audit Quality Indicators (AQIs). The results of the evaluation are disclosed on the Company's website.	(IV) We comply with the Corporate Governance Best Practice Principles.

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	
			The Company already approved the independence and suitability assessments of CPAs through its Board of Directors on February 26, 2025. The assessments covered whether or not the CPAs are in direct or significant indirect financial interests with the Company, whether or not the CPAs have financing or guarantees with the Company's directors, whether or not the CPA has any close business relationship or potential employment relationship with the Company, whether or not the CPAs and members on their audit team have served as the Company's directors or managers or other positions with significant impacts on the audit assignment now or over the past two years or not, whether or not the CPAs provide non-audit services to the Company that could directly affect the audit, whether or not the CPA has acted as an intermediary in the issuance of the Company's stocks or other securities, whether or not they serve as the Company's defense attorney or coordinate conflicts with other third parties on the Company's behalf, whether or not the CPAs are relatives of the Company's directors or managers or other positions with significant impacts on the case being audited. Results showed that CPAs Chih-Cheng Hsieh and Tian-Yi Lee of Pricewaterhouse Coopers (PwC), one of the Big Four accounting firms, had no conflicts of interest with the Company. Both fulfilled the independence criteria and are competent as the Company's CPAs.	
IV. Has the TWSE/TPEx listed company had an adequate number of corporate governance personnel with appropriate qualifications based on the size of the company, business situations and management needs, to be in charge of corporate governance affairs(including but not limited to providing information needed by Directors and Supervisors to carry out duties and to comply with laws, and handling matters relating to board meetings and shareholders meetings according to laws)?	Yes		The Company has established the Chief Corporate Governance Officer and work team that the Department of Finance and Accounting serve as the convener; members also include those from Administration, HR and Legal Department to take charge of affairs related to corporate governance. It works mainly to take charge of stipulating and preparing appropriate corporate systems and organizational structures in order to boost the independence of the Board of Directors, transparency of the Company, and compliance. In cases of issues that require recusals, the corresponding parties are properly reminded. The date of the shareholders' meeting is registered by the statutory	We comply with the Corporate Governance Best Practice Principles.

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	
			deadline each year, with the meeting notice, the meeting handbook, and the meeting minutes prepared and filed.	
V. Has the company maintain channels of communication with stakeholders (including but not limited to shareholders, employees, consumers, and suppliers) and respect and safeguard their legal rights and interests, and designate a stakeholder section on its website to properly address to important corporate social responsibility concerned by stakeholders?	Yes		The company has designated a stakeholder section on its website to properly address to important corporate social responsibility concerned by stakeholders, to maintain communication channels and proper frequency with stakeholders, and to provide responsive information. At the same time, communication performance related to stakeholders has been listed. At present, Spokesperson and Acting Spokesperson of the Company serve as the contact window to respond to shareholders' suggestions and questions.	We comply with the Corporate Governance Best Practice Principles.
VI. Has the company entrusted with a shareholder services agent to take charge of affairs related to shareholders' meeting?	Yes		The Company entrusted Yuanta Securities Co., Ltd. to be in charge of affairs related to shareholders' meeting.	We comply with the Corporate Governance Best Practice Principles.
VII. Disclosure of Information				
(I) Has the Company constructed a website to disclose financial status and corporate governance information?	Yes		(I) The Company follows declaration procedure to disclose and declare information of financial status and corporate governance online. At the same time, both Chinese and English websites are constructed to disclose more important information related to financial status and corporate governance.	(I) We comply with the Corporate Governance Best Practice Principles.
(II) Has the Company used other method to disclose information (such as English website, designated personnel to collect and disclose company information, execute spokesperson system , and release process of investor conference on the Company's website)?	Yes		(II) The Company has constructed both Chinese and English website and designated personnel to collect and disclose company information, execute spokesperson system , and release process of investor conference on the Company's website.	(II) We comply with the Corporate Governance Best Practice Principles.
(III) Has the Company made public announcement and declared its annual financial statements within two months after the end of a fiscal year and announced and declared financial statements of Q1, Q2, and Q3 before the regulated dates?	Yes		(III) The Company has announced and declared financial statements of Q1, Q2, and Q3 before the regulated dates.	(III) No difference
VIII. Has the Company provided assistance to understand important information of corporate governance (including but not limited to employee's rights, caring for employees, investor relations, supplier relations, shareholders' rights, trainings for Directors and supervisors, risk management policy, and risk assessment criteria, and execution of customer police, and purchase of	Yes		(I) The Company has established the Employee Welfare Committee, implemented pension system, provided equal employment opportunity, conducted employee trainings, and purchased group insurance as well as arranged regular health checkup for employees and respected harmony labor relations. (II) The Company maintains good communications with suppliers and customers and keeps good partnership. The Company according to laws honestly discloses relevant information to protect investor rights and fulfill its responsibility for shareholders. The	

Evaluation Item	Operations		Summarized Description	Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
liability insurance for Directors and Supervisors by the Company)?			Company has established a designated area for stakeholders to build communication channels with them. (III) Trainings received by Directors:	

Occupational title	Name	Date of Training	Name of Organization	Course Title	Hour of Training
Independent Director	Wen-chou Vincent Wang	2025/11/06	Accounting Research and Development Foundation	Preparation of Sustainability Reports and Reference Examples	6
Independent Director	Lin, Min-Kai	2025/09/18	Securities & Futures Institute	Trends and Risk Management in Digital Technology and Artificial Intelligence	3
		2025/10/29	Taiwan Corporate Governance Association	Net-Zero Roadmap and Carbon Management Strategy	3
Independent Director	Wang, Dan	2025/11/06	Accounting Research and Development Foundation	Preparation of Sustainability Reports and Reference Examples	6
Director	Weng, Chih-Li	2025/11/06		Preparation of Sustainability Reports and Reference Examples	6
Director	Wu Min-Hung	2025/10/29	Taiwan Corporate Governance Association	Net-Zero Roadmap and Carbon Management Strategy	3
				Groundbreaking AI Development and Business Applications	3
Director	Hsieh Chao-Hung	2025/10/29		Net-Zero Roadmap and Carbon Management Strategy	3
				Groundbreaking AI Development and Business Applications	3
Director	Kuo Hsu-Tung	2025/10/29		Net-Zero Roadmap and Carbon Management Strategy	3
				Groundbreaking AI Development and Business Applications	3
Director	Huang Hsing-Yang	2025/10/29		Net-Zero Roadmap and Carbon Management Strategy	3
				Groundbreaking AI Development and Business Applications	3
Director	Yeh Tsan-Lien	2025/10/29		Net-Zero Roadmap and Carbon Management Strategy	3
				Groundbreaking AI Development and Business Applications	3

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	
			(IV) Execution of Risk Management Policy and Risk Assessment Criteria: 1. Risk Management Police and Mechanism: (1) The Company has formulated strategies and guidelines for risk assessment, response, and control at any time; paid attention to raw materials supplies, market technology changes, competitor situation, as well as the economic and political macro environment forecasts; and conducted market dynamic analysis and risk assessment from time to time in order to make departmental plan adjustments. Through discussion of periodical meetings and temporary meetings, responsive guidance has been given to reduce overall business risks. (2) The Company has considered key factors that can affect the overall goal achievement such as changes in the industrial atmosphere, product life cycle, new product launches, etc., in order to review and prepare each item. Through budget allocation, the Company makes sure to achieve its overall objectives and to prevent from risks associated with overall execution. (3) The duties and responsibilities of the Company's key executives as well as their operation agents have been clearly established. Fund raising financial activities are stable. Backup plans are required for important information systems such as customer data, R&D secrets, and accounting systems in order to reduce corporate risks. 2. Risk Analyses and Assessment: For related information, refer to the Company's 2025 Annual Report: "Seven. Discussion and Analysis of Financial Standing and Financial Performance and Risks" - VI. Risk Management and Assessment." (V) Implementation of Customer Policies: The Company has prepared its Ethical Corporate Management Best Practice Principles to govern business activities so that they are in compliance with ethical corporate management. Please refer to "I. Scope of Operation under Four. Operational Overview" of the Company's 2025 Annual Report. (VI) Up to the date when this Prospectus is published, Directors of the Company stay away from resolution discussions of stakeholders that may have conflict of interest with them. (VII) The Company already presented to the Board of Directors the liability insurance purchased for directors, which covered 2025 and involved a coverage worth USD 10 million.	
IX. According to evaluation result released by TWSE Corporate Governance Center in the current year, has improvement been made and is there priority item and measure that needs to be proposed for items not improved?: None.				

Evaluation Item	Operations			Differences from Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Related Cause
	Yes	No	Summarized Description	

Description 1: Diversification policy of members composed of the Board of Directors and Execution:

(I) Diversification policy of members composed of the Board of Directors

Members of the Board of Directors should be equipped with knowledge, skills, and literacies required to carry out their duties. To achieve ideal goals of corporate governance, the Board of Directors should be overall equipped with abilities below:

I. Judgmental abilities for operations.
II. Accounting and financial analyses abilities.
III. Management abilities.
IV. Responsive abilities to risk.
V. Industrial knowledge.
VI. International market perspective.
VII. Leadership.
VIII. Decision-making abilities.

(II) Execution

Diversified Core Items / Name of Director		Nationality or Residency Registered	Judgmental ability for operations	Accounting and financial analyses	Management	Risk management	Industrial knowledge	International market perspective	Leadership and decision making
Chairman	Huang, Hsing-Yang (note)	The Republic of China	✓	✓	✓	✓	✓	✓	✓
Director	Weng, Chih-Li	The Republic of China	✓	✓	✓	✓	✓	✓	✓
Director	Yeh Tsan-Lien (note)	The Republic of China	✓	✓	✓	✓	✓	✓	✓
Director	Wu Min-Hung (note)	The Republic of China	✓	✓	✓	✓	✓	✓	✓
Director	Kuo Tung-Hsu (note)	The Republic of China	✓	✓	✓	✓	✓	✓	✓
Director	Hsieh Chao-Hung (note)	The Republic of China	✓	✓	✓	✓	✓	✓	✓
independent Directors	Lin, Min-Kai	The Republic of China	✓	✓	✓	✓	✓	✓	✓
independent Directors	Wang, Dan	The Republic of China	✓	✓	✓	✓	✓	✓	✓
independent Directors	Wen-chou Vincent Wang	United States	✓		✓	✓	✓	✓	✓

Note: Legal Representative of SIGWIN Corporation.

4. If the Company has established the Salary and Remuneration Committee, its composition and operations should be disclosed:
   Approved by the Board of Directors of the Company, the Salary and Remuneration Committee consists of members entrusted and approved by the Board of Directors with the main duties to regularly review performance assessment of Directors and Managers as well as salary and remuneration policy. The Committee submits its suggestion for discussions at the Board of Directors Meeting.
   (1) Information of Members of the Salary and Remuneration Committee

Condition / Identification Type	Name	Professional Qualification and Experience	Independence	Number of Publicly Listed Companies that a Director Serve as a Member of the Salary and Remuneration Committee
Independent Director	Lin, Min-Kai	Note 1	Note 1	1
Independent Director	Wang, Dan	Note 1	Note 1	0
Others	Liao Chin-Yi	1. With more than five-year work experience related to business, legal affairs, finance, or fields needed by the Company. 2. Main experience: AA of Machinery Manufacturing of National Union Technical College, Manager of Global Part and Component Strategic Purchase of Logitech, Automation Testing Engineer, Xuli Semiconductor Co., Ltd.	1. Not the principle and the principal's spouse or minor children, or a natural person shareholder who holds more than 1% of the total shares issued of the company in the name of others or is on the top-ten shareholders' list 2. Without kinship relationship such as spouse or within the second degree relative with other directors 3. No violation to Article 30 of the Company Act 4. There is no government, legal person, or its representative elected as stipulated in Article 27 of the Company Act	0

Note1: Please see (3) Professional qualification and disclosure of independence of Independent Directors on Page 7-8.

(2) Operations of the Salary and Remuneration Committee

A. There are three members in the Salary and Remuneration Committee of the Company.

B. Service term of current committee members started from July 31, 2023 and will end on June 5, 2026. In the current fiscal year, two meetings were held by the Committee (A) with eligibility and attendance of its members described below:

Occupational title	Name	Number of Attendance (B)	Seats with Proxy Attendance	Attendance Rate (%) (B/A)	Note
Convenor	Lin, Min-Kai	2	0	100%	Newly appointed on 2023.7.31
Committee Members	Wang, Dan	2	0	100%	Newly appointed on 2023.7.31
Committee Members	Liao Chin-Yi	2	0	100%	Newly appointed on 2023.7.31

Other items that should be included:

Resolution contents, result, and handling of the Company towards opinion of the Salary and Remuneration Committee:

The Salary and Remuneration Committee	Resolution Contents and Follow-ups	Resolution Result	Handling of the Company towards opinion of the Salary and Remuneration Committee:
The 1st Remuneration Committee Meeting of 2025 (2024.02.26)	(1) Proposed 2024 employee and director remuneration distribution.	The resolution was adopted unanimously by the Committee after inquired by the Chairperson.	NA
	(2) Proposed 2024 compensation and remuneration for the Company's managers	The resolution was adopted unanimously by the Committee after inquired by the Chairperson.	NA
The 2nd Remuneration Committee Meeting of 2025 (2025.05.02)	(1) Proposed 2024 employee remuneration distribution for the Company's managers	The resolution was adopted unanimously by the Committee after inquired by the Chairperson.	NA
	(2) Proposed performance bonus for the Company's General Manager	The resolution was adopted unanimously by the Committee after inquired by the Chairperson.	NA

1. If there is suggestion made by the Salary and Remuneration Committee not adopted or amended by the Board of Directors, please describe date, term, resolution contents, and result, and handling of the Company toward opinion of the Committee (such as difference and cause between proposal of the Committee and resolution adopted by the Board): None.
2. If any resolution adopted by the Salary and Remuneration Committee is objected and reserved by it member, please describe date, term, resolution contents, and result, and handling of the Committee toward opinions of the Committee members: None.

5. Promotion of Sustainable Development and Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
I. Has the Company established governance structure to promote sustainable development and designated an (part-time) unit to promote sustainable development and through authorization by the Board of Directors, how's management conducted by top management level and supervised by the Board of Directors?	Yes		I. The Company has established the Sustainable Development Best Practice Principles to implement relevant sustainability measures. Each year, representatives are assigned to participate in sustainability seminars hosted by competent authorities, and employees are encouraged to attend external ESG-related training programs. II. In the third quarter of 2023, the Company upgraded its former CSR Task Force into the Sustainable Development Committee (ESG Committee), which now serves as the principal unit for decision-making and execution of the Company's sustainability efforts. The committee is composed of designated members from various departments. The responsibilities of the ESG Committee include: • Preparing the ESG policy • Reflecting upon how ESG management system works. • Reflecting upon the goals, strategies, and action plans of the ESG policy and tracking the progress of respective plans. • Supervising respective stakeholder communication plans Job responsibilities of members of the Committee: • Call for and preside over ESG Committee meetings • Call for meetings once every six months or from time to time, as needed. • Render a decision on issues after having been discussed in meetings. • Release related policies and implementation goals to the staff of the Company on behalf of the ESG Committee. • The Committee reports to the Board of Directors at least once a year, with the most recent report delivered on October 27, 2025, presenting the current implementation status. III. The Company files sustainability information in compliance with applicable laws. The Sustainability Report is disclosed on the Company's official website and the Market Observation Post System (MOPS), following the Board's resolution and approval. The report includes the Company's sustainability management approach, strategies, goals and review measures, demonstrating the Board's commitment to sustainable development.	Compliance with Sustainable Development Best Practice Principles

<table>
<tr><th>Promotion</th><th colspan="3">Execution</th><th>Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th></th><th>Yes</th><th>No</th><th>Summarized Description</th><th></th></tr>
<tr><td></td><td></td><td></td><td>IV. The Board of Directors will continue to oversee the direction and progress of sustainability issues and provide supervision and feedback to ensure the implementation of corporate sustainability.
V. The Company will continue to comply with relevant regulatory requirements and gradually implement long-term sustainable operations and development.</td><td></td></tr>
<tr><td>II. Has the Company assess risks related to environment as well as social and corporate governance issues of its operations according to the materiality principle and enacted relevant risk management policy or strategy?</td><td>Yes</td><td></td><td>Based on the principle of materiality outlined in the Sustainability Report, the Company conducted a comprehensive risk assessment covering its major subsidiaries. The process included identifying internal and external sustainability-related issues associated with the Company's operations and consolidating topics relevant to Winstek. After identifying key stakeholders, the level of concern for each issue was assessed. The ESG Committee members then evaluated the potential positive or negative impact of each issue on the Company's operations. Following statistical analysis, material topics were finalized, corresponding risks were assessed and relevant management approaches were established, along with the collection and disclosure of internal data.
2025 Risk Assessment and Corresponding Management Measures:
<table>
<tr><th colspan="2">Material topic</th><th colspan="2">Risk assessment</th><th>Management measure</th></tr>
<tr><td rowspan="2">Corporate government/Economic</td><td rowspan="2">Customer relation management</td><td>Positive</td><td>By meeting customer and market needs, the Company maintains strong satisfaction and cooperative relationships, thereby fostering stable revenue growth.</td><td rowspan="2">The Company engages in regular and ad hoc relationship management with clients and maintains open communication channels. It monitors market and customer needs to prevent order loss and continuously improve satisfaction.</td></tr>
<tr><td>Negative</td><td>Failure to meet customer needs may result in lost business opportunities</td></tr>
</table></td><td>Compliance with Sustainable Development Best Practice Principles</td></tr>
</table>

Promotion	Execution							Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description					
				Business performance	Positive	Robust financial performance supports sustainable investment, innovation, and employee benefits	Senior management regularly reviews operating indicators, and the Company regularly discloses financial information	
					Negative	Unsatisfactory financial performance mayadversely affect stakeholders' interests		
				Cyber security	Positive	The Comapny strengthens customer and corporate data protection and enhances trust and collaboration stability to effectively reduce information security risks and improve overall organizational resilience	It implements information security risk identification and management, conducts regular disaster recovery drills for information systems and ensures the confidentiality and safety of customer information. Key data, trade secrets and other sensitive information are appropriately protected	
					Negative	If confidential information is leaked, the Company may face government penalties or legal action, resulting in reputation damage internally and externally.		
			Environmental aspect	Energy and Resource Management	Positive	Reduce energy consumption and carbon emissions by adopting energy conservation and renewable energy sources, thereby lowering operating costs.	Establish solar power generation facilities, set targets for renewable energy purchases, and closely monitor the development of relevant renewable energy regulations to ensure compliance and sustainability. Implement the ISO 50001 Energy Management System to establish standardized management practices and plan for efficient energy use mechanisms	
					Negative	With expansion plans underway, electricity consumption and costs rose, leading to an increase in greenhouse gas emissions		

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
			Social aspect / Talent Recruitment, Retention and Development / Positive: Enhancing the Company's competitive advantage and growth momentum while shaping a strong corporate culture and image. / Negative: In a low birthrate environment and with ongoing expansion needs, failure to attract and retain top talent may affect the Company's business operations. / The Company offers competitive compensation, benefits, and promotion system, conducts regular performance and development reviews, and establishes annual training plans with periodic evaluations to strengthen employees' career development capabilities.	
III. Environmental Issues (I) Has the Company established an appropriate environmental management system according to its industrial characteristics?	Yes		The Company has established an ISO 14001 Environmental Management System across all facilities in accordance with industry characteristics and continues to maintain third-party certification (valid through April 18, 2027). A dedicated unit is responsible for promoting and maintaining environmental protection-related operations. Through the implementation of the PDCA (Plan-Do-Check-Act) management cycle in production processes, the Company effectively reduces pollutant emissions and mitigates environmental impact. Annual plans and programs are formulated, with regular tracking and review of progress to ensure that objectives are achieved. The operations of the Company's environmental management system comply with environmental regulations issued by the Ministry of Environment and includes regular reviews to ensure legal compliance across all facilities and alignment with the latest regulatory requirements.	(I) Compliance with Sustainable Development Best Practice Principles
(II) Has the Company been devoted to the development of energy utilization efficiency and utilization of recycled materials with low environmental impacts?	Yes		The Company is engaged in the IC test and service sector. Products that have been tested by the Company and their packaging materials meet RoHS requirements. The Company continuously promotes "green procurement" and suppliers of raw materials need to provide certificate of inspection issued by the trusted third party such as EU RoHS and REACH to assure no banned substances harmful to the environment is used (in compliance with the document G-ES-018 in Appendix 9.1: Rules for Environmental Substance Management set by Winstek) and compliance with customer demands and international laws. Dedicated to developing green	(II) The same as above.

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>products, the Company was awarded the Sony Green Partner Certificate in 2010, officially becoming a member of Sony’s green supply chain.
In response to climate change, the Company has implemented both mitigation and adaptation measures and continues to invest in energy-saving technologies and equipment. Beginning in base year 2024, the Company implemented the ISO 50001 Energy Management System and has continued to obtain third-party certification. It has also initiated the use of renewable energy and installed solar power facilities in the third quarter of 2025 to further improve energy efficiency and increase the proportion of renewable energy usage, thereby reducing dependence on purchased electricity. As part of the energy management implementation, the Company has expanded its execution of energy-saving initiatives across both production and facility operations. It has conducted a comprehensive inventory of major energy-consuming equipment, established energy performance indicators and formulated metrics to measure energy-related performance. The Company aims to strengthen energy management across all operational stages and has set an annual energy-saving target of 1%. It also actively participates in the renewable energy trading market. Simultaneously, it continues to plan and execute energy conservation measures to achieve the goals of long-term sustainable development.
<table><tr><th rowspan="2">Year</th><th colspan="2">Power saving rate</th></tr><tr><th>Target</th><th>Actual</th></tr><tr><td>2024
(Base Year)</td><td>1%</td><td>4.15%</td></tr><tr><td>2025</td><td>1%</td><td>6.93%</td></tr></table></td><td></td></tr>
<tr><td>(III) Has the Company evaluated future potential risks and opportunities brought by climate change and adopted relevant responsive measures?</td><td>Yes</td><td></td><td>The Company has included climate change as part of its risk management. There is the “climate change risk identification,” such as climbing temperatures and persistent warming in the future, more and more distinct rainy/wet and dry seasons, extreme weathers, among others. Countermeasures, related action and risk considerations/countermeasures/substantial actions, among others, are available on the corporate website, too. In addition, there are the behavioral guide to reinforce the design of extreme weathers. Substantial countermeasures are introduced to cope with climate risks such as</td><td>(III) The same as above.</td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>shortage in electricity, shortage in water and strong winds. Climate change not only brings risks but also creates opportunities for product transformation. The Company will continue to develop green and sustainable products, actively conduct product carbon footprint inventories and implement reduction measures, in order to meet customer and market demands.</td><td></td></tr>
<tr><td>(IV) Has the Company conducted statistics for the total weight of its GHGs, water utilization and waste and enacted policies to reduce GHGs, water utilization, and waste?</td><td>Yes</td><td></td><td>I. GHG Management
All facilities of Winstek manage greenhouse gas (GHG) emissions through regular inventory and the implementation of energy-saving measures to achieve reduction targets and minimize environmental impact. The Company has completed ISO 14064-1:2018 greenhouse gas inventory and verification, certified by a third-party organization. GHG Emissions and Emission Intensity in Recent Two Years and Base Year:
<table>
<tr><td colspan="3">Year</td><td>2024 (Reduction Base Year)</td><td>2025[2]</td></tr>
<tr><td rowspan="5">GHG Emissions (tons CO_2e)</td><td colspan="2">Scope 1</td><td>4,151.22</td><td>3,327.56</td></tr>
<tr><td colspan="2">Scope 2</td><td>27,625.48</td><td>32,541.84</td></tr>
<tr><td colspan="2">Scope 3</td><td>13,085.17</td><td>23,803.86</td></tr>
<tr><td rowspan="2">Total emissions</td><td>Scope 1+2</td><td>31,776.70</td><td>59,673.27</td></tr>
<tr><td>Scope 1+2+3</td><td>44,861.86</td><td>35,869.40</td></tr>
<tr><td colspan="3">GHG Emission Intensity[1] (tons CO_2e per million dollars of revenue)</td><td>7.63</td><td>7.72</td></tr>
</table>
Note:
1. GHG emission intensity = (Scope 1 + Scope 2)/Consolidated Revenue
2. The Company's Annual Report was prepared prior to third-party verificaiton and the release of the latest electricity carbon emission factor, so the GHG emission data is based solely on internal inventories and has not yet been independently verified. Furthermore, the Scope 2 electricity carbon emission factor has not yet been released by the Bureau of Energy, Ministry of Economic Affairs. Due to the time lag in information acquisition, the final verified GHG inventory data will be disclosed in the following Sustainability Report.

Given the Company’s industry characteristics, the primary source of emissions is purchased electricity. Starting in 2024, Winstek implemented the ISO 50001 Energy Management System and obtained third-party certification, in addition to continuously</td><td>(IV) The same as above.</td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>improving energy efficiency. The Company also began using renewable energy in 2024 to achieve its reduction targets and mitigate environmental impact.
<table>
<tr><td>Year</td><td>2024</td><td>2025</td></tr>
<tr><td>Emission Reduction Target (tons CO_2e)</td><td>-</td><td>≥ 310</td></tr>
<tr><td>Reduction result (tons CO_2e)</td><td>-</td><td>-4,093
(The target was not fully met due to the 2025 electricity emission factor not yet being published by Energy Administration, Ministry of Economic Affairs; the 2024 factor is currently used as an estimate).</td></tr>
</table>
Note:
1. The reduction figure compares Scope 1 and Scope 2 emissions with the 2024 base year.
2. The Company's Annual Report was prepared prior to third-party verificaiton and the release of the latest electricity carbon emission factor, so the GHG emission data for 2025 is based solely on internal inventories and has not yet been independently verified. Furthermore, the Scope 2 electricity carbon emission factor has not yet been released by the Bureau of Energy, Ministry of Economic Affairs. Due to the time lag in information acquisition, the final verified GHG inventory data and reduction results will be disclosed in the following Sustainability Report.

II. Water Resource Management
1. To cope with climate change and the shortage in water resource each day, the amount of water recycled from processes and equipment is being increased each year on all premises of Winstek to meet the demand for water and to fulfill the purpose of water conservation and protection of water resource, minimizing the impacts on the natural environment. Water consumption and water use intensity over the past two years is shown in the table below:
<table>
<tr><td>Year</td><td>2024
(Reduction Base Year)</td><td>2025</td></tr>
<tr><td>Total water consumption (Million Liters)</td><td>411.45</td><td>426.65</td></tr>
</table></td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Water use intensity (Million Liters / Million NTD Revenue)</td><td>0.099</td><td>0.092</td></tr>
<tr><td>Water use intensity Targeted reduction</td><td>-</td><td>1%</td></tr>
<tr><td>Water use intensity Actual reduction</td><td>-</td><td>7.04%</td></tr>
</table>
Note:
1. Base year for water use intensity reduction: 2024 (as the target for reducing water use intensity is set to be implemented from 2025, 2024 is established as the base year for reduction and serves as the reference for subsequent performance evaluation).
2. Water use intensity reduction target: 1% reduction by 2025, followed by annual reductions of 0.5%, for a cumulative reduction of 3% by 2029 (compared to the base year).
Through the implementation of water-saving measures, the Company has continuously improved processes and equipment. The water recycling rate for these processes over the past two years is as follows. In the future, the Company will continue to improve equipment water efficiency and increase production process water recycling rates to achieve year-over-year reductions in water intensity and advance more efficient resource utilization.
<table>
<tr><td>Year</td><td>2024</td><td>2025</td></tr>
<tr><td>Process water recycling rate</td><td>17%</td><td>14%</td></tr>
</table>
Note: Process water recycling rate = amount of water recycled / water used in the manufacturing process

2. Water-saving strategies: To enhance water efficiency and reduce potential environmental impacts of water use, Winstek has implemented four major water-conserving strategies: reducing process water usage, minimizing wastewater discharge, improving system recovery rates and conserving domestic water. All of Winstek's premises comply these strategies and proactively implement water resource management. The Company continues to improve water recovery from equipment and reduce water usage in the production process, gradually lowering overall water demand at its plants. This achieves its dual goals of source reduction and recycling. In addition, the Company continues to pursues additioanl water conservation
</td><td></td></tr>
</table>

<table>
<tr><th>Promotion</th><th colspan="3">Execution</th><th>Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th></th><th>Yes</th><th>No</th><th>Summarized Description</th><th></th></tr>
<tr><td></td><td></td><td></td><td>opportunities and implements a strategy of “increasing water efficiency and reducing water consumption” to promote environmental sustainability.
3. Wastewater Management: The factory effluent goes through respective treatment procedures. For the sake of ensuring that the amount and quality of the effluent meet regulatory criteria, there are primary system protective measures in place, including the automatic control, real-time monitoring system, surveillance system, and staff audit and periodically maintaining the features of waste water processing equipment and analyzing and monitoring the effluent to enhance wastewater management effectiveness. Furthermore, process chemicals are strictly monitored and reviewed to ensure that risks are managed at the source.

III. Waste Management
1. Winstek applies a product life cycle-based environmental approach across all its premises to manage the classification, collection, storage, and disposal of business waste. As the Company seeks to increase production capacity, it implements measures to effectively manage waste and enhance environmental sanitation, reducing potential environmental risks from the proportional growth in waste generation. Waste removal and treatment within the plants are outsourced to qualified vendors to ensure legal compliance, with regular audits and management conducted. Waste generation over the past two years is presented in the following table:
<table>
<tr><td>Year</td><td>2020
(Base Year)</td><td>2024</td><td>2025</td></tr>
<tr><td>Hazardous waste (metric tons)</td><td>2,679</td><td>1,728.93</td><td>1,096.54</td></tr>
<tr><td>Non-hazardous waste (metric tons)</td><td>217.76</td><td>489.79</td><td>481.03</td></tr>
<tr><td>Total waste (metric tons)</td><td>2,896.76</td><td>2,218.72</td><td>1,577.57</td></tr>
<tr><td>Waste generation per unit revenue</td><td>1.11</td><td>0.53</td><td>0.34</td></tr>
</table>
</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>(metric tons per NT$ million)</td><td></td><td></td><td></td></tr>
</table>
In 2024, the Company set a five-year target to maintain a waste recycling rate of ≥90%. The scope of recycled waste includes recyclable materials (paper, plastics, aluminum and tin cans), hazardous waste (chemical waste liquids, sludge, empty containers), electronic scrap, fluorescent tubes and general domestic waste.
<table>
<tr><td>Target</td><td colspan="2">Actual</td></tr>
<tr><td>2024 - 2028</td><td>2024</td><td>2025</td></tr>
<tr><td>≥90%</td><td>95.7%</td><td>97.8%</td></tr>
</table>
In 2025, the Company’s total waste generation decreased by 45.54% compared to the base year 2020, and waste generated per unit revenue decreased by 69.37%. Over the past five years, the total waste generation continued to decline. In 2025, the overall recycling rate reached 97.8%, a 2.1% increase from the previous year. Of this, the circular economy waste amounted to 150.14 metric tons, accounting for 9.52% of the total waste, a 2.4% increase from the previous year. To improve waste recycling rates and reduce the environmental burden, the Company actively cooperates with treatment facilities that employ non-incineration or solidification technologies, promoting resource recycling and fulfilling its sustainability commitments.
2. While complying with government laws and regulations, the Company also sets management goals to demonstrate improvement and has established a comprehensive environmental management system. All Company sites have obtained third-party certification under the ISO 14001 Environment Management System, with the current certificate valid through April 18, 2027. In terms of waste management, the Company follows a core strategy of waste recycling. In addition, it promotes simple environmental initiatives, such as reducing the use of disposable tableware, to reduce waste in daily life.</td><td></td></tr>
</table>

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
VI. Social Issues (I) Has the Company formulated the related management policies and procedures according to the relevant regulations and international human rights conventions?	Yes		According to the Labor Standard Act and relevant labor laws, the Company enacts practices of labor and ethical corporate management issues to provide principles for employees to follow and to protect legal rights of employees. To mitigate human rights risks and foster a quality working environment, the Company provides employees with various human rights-related training programs. These include orientation sessions and onboarding training covering regulatory compliance, online courses on sexual harassment prevention, workplace friendliness campaigns, stress management programs and comprehensive occupational safety training. In alignment with the International Labour Organization (ILO) standards, the Company has incorporated workplace friendliness training (including sexual harassment prevention) into the administrative orientation conducted on the employee's first day. In addition, new employee orientation includes courses and assessments on the Responsible Business Alliance (RBA) Code of Conduct and Business Ethics and Conduct Guidelines, offering clear guidance to ensure that employees are treated with dignity and respect in accordance with international standards. Furthermore, internal policies such as the "Sexual Harassment Prevention and Handling Guidelines," "Work Rules" and the "Employee Recruitment and Employment Management Guidelines" explicitly state the Company's commitment to protecting employee rights. These documents not only outline relevant provisions but also include designated complaint hotlines and email addresses for reporting incidents of sexual harassment or human rights violations.	(I) Compliance with Sustainable Development Best Practice Principles
(II) Has the Company formulated and implemented reasonable employee welfare measures (including compensation, vacations and other benefits) and appropriately reflected its operating performances or results in employee compensation?	Yes		The Company has defined and enforced reasonable employee welfare measures according to the Personnel Management Regulations and adequately reflects operational performance or achievements in the employees' compensation. I. The Company provides group medical insurance for all employees and grants special leave after three months of employment, which is more favorable than statutory requirements. An employee welfare committee is also established to implement various welfare measures, including condolence payments, birthday and holiday gifts, club activities and employee trips.	(II) The same as above.

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
			II. The Company is committed to promoting diversity in employment, as well as fairness in compensation and promotion opportunities. In addition to meeting the statutory quota for the employment of persons with disabilities, the Company respects the cultural customs of foreign employees and has had no incidents involving violations of their labor rights or human rights. As of 2025, female employees accounted for 52.27% of the total workforce, and women held 28.37% of all managerial positions. The Company continues to build an inclusive, female-friendly workplace environment. III. The Company follows governmental labor laws and regulations and periodically takes part in salary surveys and evaluates related indicators such as the salary level in the industry and corporate operational performance. The employee pay criteria are examined in order to keep the Company competitive. Meanwhile, reflective of the contributions, performance, and accountability of employees in the preceding year, the performance review is done. Salaries (including the base salary, food allowances, special allowances, etc.) and remuneration to employees are adjusted reflective of the performance outcome and prospective contributions. Gender, age, race, religion, politics, and marital status, among others, are not considered for respective salaries and benefits. The compensation and remuneration policy honors the principle of being fair and just and ensures competitive advantages on the talent market. In order to encourage and thank employees for their effort and hard work, 0.1% ~ 15% of profits, if any, for the current year, will be set aside and be distributed as remuneration to employees as required by the Articles of Incorporation on a yearly basis.	
(III) Has the Company provided a safe and healthy work environment and regularly implemented safety and health education for employees?	Yes		The Company regularly conducts employee health checkups and organizes health promotion seminars. A comprehensive occupational safety and health training program is also in place, which includes safety training for new and existing employees, and emergency response training. In 2025, the average training hours per employee reached 5.97 hours. The Company aims to strengthen employees' emergency response and safety management capabilities through systematic training. These initiatives also aim to build a safe and healthy working environment, thereby enhancing work efficiency and quality and fostering a friendly	(III) The same as above.

<table>
<tr><th rowspan="2">Promotion</th><th colspan="3">Execution</th><th rowspan="2">Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summarized Description</th></tr>
<tr><td></td><td></td><td></td><td>and reassuring workplace. Meanwhile, the Company also continues to enhance employee safety awareness to prevent accidents.
All Company sites have obtained third-party certification under the ISO 45001 Occupational Health and Safety Management System, with the current certificate valid through April 25, 2027, demonstrating the Company’s emphasis on and commitment to occupational health and safety management.
To ensure improvement measures are implemented and to strengthen risk prevention, the Occupational Safety and Health Office, together with supervisors at all levels, conducts regular and ad hoc inspection of working environments and provides recommendations for improvement. These efforts aim to identify potential risks in advance and adopt corrective measures, thereby reducing occupational safety and health risks. The numbers of occupational accidents and fires in 2025 are as follows.
<table>
<tr><th colspan="2">Category</th><th>Annual data</th></tr>
<tr><td rowspan="3">Occupational accidents</td><td>Number of cases</td><td>0</td></tr>
<tr><td>Number of injuries</td><td>-</td></tr>
<tr><td>Rate of occupational injuries as a percentage of total employees</td><td>-</td></tr>
<tr><td>Fires</td><td>Number of cases</td><td>0</td></tr>
</table></td><td></td></tr>
<tr><td>(IV) Has the Company established an effective career development training program for employees?</td><td>Yes</td><td></td><td>The Company has established comprehensive and effective professional training plans to enhance employees’ abilities to develop careers. Comprehensive training structure and diverse learning development channel are provided for employees to develop their career planning via educational trainings to advance professional skills and capabilities, to develop career plans, and to become the elite of the semiconductor industry.
Training plans cover orientation for new employees, professional job training, growth and motivation, management skill training under the training scope for heads and employees with overall good effectiveness.</td><td>(IV) The same as above.</td></tr>
<tr><td>(V) Has the Company complied with relevant laws and international standard to enact policies and grievance procedures for consumer protection and rights on issues</td><td>Yes</td><td></td><td>The Company has established a Customer Service Department, which proactively conducts audits to verify the implementation of various customer-related policies, handles customer complaints and assists frontline sales personnel in addressing customer issues to protect customer rights and interests. The Company has also formulated</td><td>(V) The same as above.</td></tr>
</table>

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
such as health and safety of consumers, privacy, marking and labels?			"Management Policy for Intellectual Property Control" to safeguard customer privacy and ensure their intellectual properties are used only with proper authorization and in compliance with legal requirements. The Company is committed to refraining from any unauthorized use or infringement of customer technologies or intellectual properties, while also enhancing employee awareness and training on intellectual property protection practices. In addition, the Company places great importance on the accuracy and compliance of product and service labeling and endeavors to align with international standards in its marketing and communications to ensure information transparency and regulatory compliance.	
(VI) Has the Company formulated supplier management policies that require suppliers to follow the relevant regulations on environmental protection, occupational safety and health or labor human rights, and implement accordingly?	Yes		Prior to accepting new suppliers, the Company conducts a thorough evaluation process and will further enhance its review of any supplier records related to environmental or social impacts. The Company has entered contracts with suppliers according to actual operations including termination or cancellation of contracts signed with suppliers who involve in violation to sustainable development policy and impose significant negative impacts on the environment and the society. At the same time, main raw material suppliers located in Taiwan are audited with quality system, environmental safety and health system, requirement of banned substances, and Responsible Business Alliance. If an audit finds any defect, a supplier should submit improvement plan and assure effectiveness. Those without making improvement will be have eligibility canceled.	(VI) The same as above.
VII. Has the Company referred to GRI principles to compile its sustainable report and disclose its non-financial information? Has the said report obtained assurance and guarantee opinion from the third verification party?	Yes		The Company prepares its Sustainability Reports in accordance with the GRI Standards and SASB Industry Standards. The reports are verified by TÜV NORD Taiwan prior to disclosure on the Company's website and submission to the platform designated by the competent authority.	Compliance with Sustainable Development Best Practice Principles
VIII. Has the Company complies with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" to enact its own principles and please describe difference between operations and principles enacted: The Company has already defined its "Sustainable Development Best Practice Principles" in compliance with the "Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies" in order to reinforce the implementation of its corporate social responsibilities and to fulfill the goal of sustainable development. There is not drastic difference regarding it operational status.				

Promotion	Execution			Difference and Reason against Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summarized Description	
IX. Other important information that helps to understand promotion and execution of sustainable development: (1) Package materials of finished goods of the Company after testing meet with requirements of the EU RoHS. (2) In recent years, the Company has continued to invest in various energy-saving projects and implemented the ISO 50001 Energy Management System to improve energy efficiency and increase the proportion of renewable energy usage. (3) In recent years, the Company has consistently invested in social welfare, community engagement, and education and culture, actively giving back to society through tangible actions. By leveraging its social influence, the Company aims to create shared sustainable value. ■ Social Welfare: The Company collected donations through receipts and spare change to encourage small acts of kindness, and partnered with social welfare organizations to host charity sales, supporting disadvantaged groups in their journey towards self-sufficiency. ■ Community Engagement: The Company cared for disadvantaged local families, benefiting many households. It also sponsored roadside lights to support local infrastructure, contributed to community upkeep and cleanliness to create a livable environment, and supported local religious and cultural activities to strengthen its connection with the community. ■ Education and Culture: The Company offered students internship opportunities to foster industry-academia collaboration. It also participated in job fairs and career exploration lectures to help students explore career paths and establish connections with the Company. (4) The Company has established a designated unit to handle issues related to customers' rights. (5) The employment policy of the Company contains no discrimination against genders, races, ages, marital statuses. Equality is implemented in salaries, employment conditions, and training and promotion opportunities. (6) Each year, the Company organizes occupational safety and health education, as well as firefighting drills and exercise, to maintain employee safety in workplace. Each year, the Company offers employees regular health checkups and health promotion activities, demonstrating its commitment to creating a safe and healthy workplace. (7) The Company has obtained certifications including ISO 9001, IATF 16949, ISO/IEC 17025, ISO 14001, ISO 45001, ISO 50001, ANSI ESD S20.20, ISO 14064-1, ISO 14067, RBA VAP and Sony Green Partner. (8) For other information on promotion and execution of sustainable development, please refer to the Company's Sustainability Report.				

6. Climate-Related Information of TWSE/TPEx Listed Company
Implementation of Climate-Related Information:

<table>
<tr><th>Items</th><th>Execution</th></tr>
<tr><td>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</td><td>The ESG Sustainable Development Committee reports to the Board of Directors at least once a year. In 2025, the Committee reported on its implementation status to the Board on October 27. The Board reviews the development of sustainability issues and climate-related risks and opportunities, supervises the progress of related initiatives, and provides guidance and feedback to ensure the effective implementation of corporate sustainability.</td></tr>
<tr><td>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short-, medium- and long-term).</td><td>The Company has identified climate-related risks and opportunities over the short-, medium- and long-term, and formulated corresponding response measures based on the anticipated timeframe and level of impact. The details are as follows:
<table>
<tr><th>Risk/Opportunity</th><th>period</th><th>Topic</th><th>Impact</th><th>Response Measures</th></tr>
<tr><td rowspan="2">Risk</td><td>Short-term</td><td>■ Carbon fees
■ Environment pollution</td><td>■ Imposition of carbon fees may lead to increased operating costs
■ Increased pollution may raise operational expenses.</td><td>■ The Company’s main source of greenhouse gas emissions is purchased electricity. We are actively engaged in carbon reduction efforts by implementing various energy-saving projects within the plant and increasing the proportion of renewable energy usage to lower emissions.
■ Through GHG inventories, we identify emission hotspots as a basis for evaluating carbon reduction actions.
■ Following a waste recycling strategy, the Company actively cooperates with treatment facilities that employ non-incineration or solidification technologies, promoting resource recycling and fulfilling its sustainability commitments.
■ To ensure air emissions meet regulatory standards, protective measures such as continuous monitoring systems, surveillance systems, personnel audits, and regular maintenance on exhaust treatment equipment. In addition, the Company rigorously monitors and audits process chemicals, and allocate budgets for air pollution control to preserve environmental quality.</td></tr>
<tr><td>Mid-term</td><td>Stricter Energy and Resource Regulations</td><td>■ Purchasing renewable energy may result in increased operating costs.
■ Decreasing water availability.</td><td>■ We have set renewable energy procurement targets and regularly track progress.
■ We continue to participate in the renewable energy market annually to raise our renewable energy usage ratio.
■ We closely monitor regulatory trends in renewable energy.
■ The Company's water-saving strategy focuses on four key areas: reducing process water usage, minimizing wastewater discharge, improving system recovery</td></tr>
</table></td></tr>
</table>

Items	Execution				
					rates and conserving domestic water. These efforts aim to improve water recovery from equipment and reduce process water consumption, thereby gradually reducing overall plant water demand.
		Long-term	Change in customer behavior	As sustainability awareness increases, customers may consider environmental performance when choosing products or services. Failure to meet these expectations could result in decreased revenue.	■ We continue to explore new technologies and processes to improve energy and resource efficiency and reduce environmental and climate impact over the long-term. ■ We use AI and big data to monitor and analyze global climate change trends and developments, allowing us to adapt and propose feasible solutions. ■ We remain attentive to evolving customer needs.
	Opportunities	Short- to mid-term	Enhance corporate image	Meet stakeholder expectations to improve employee engagement and strengthen corporate reputation.	■ Manage and improve related initiatives through the Sustainable Development Committee. ■ Promote green manufacturing by advancing energy-saving and water-conservation facilities.
		Mid-term	Enhance energy use efficiency	Improve energy efficiency to reduce operating costs.	■ Implement the ISO 50001 Energy Management System to establish standardized management practices and plan for efficient energy use mechanisms. ■ Promote various energy-saving measures within the facilities by acquiring or upgrading energy-efficient equipment and optimizing systems and processes to maximize resource efficiency. ■ Foster energy-saving and carbon-reduction awareness among employees through ongoing communication and training.
		Long-term	Develop or expand low-carbon products and services	Meet investor and customer demands while increasing operating revenue.	■ Enhance corporate image and product competitiveness through green marketing. ■ Gradually establish sustainable procurement and a green supply chain to attract more recognition and collaboration opportunities. ■ Continue monitoring market demand for low-carbon transition.

<table>
<tr><th>Items</th><th>Execution</th></tr>
<tr><td>3. Describe the financial impact of extreme weather events and transformative actions.</td><td>The Company has assessed the financial impacts of extreme climate events and transition actions, and has formulated corresponding response measures as follows:
<table>
<tr><th>transaction</th><th>Items</th><th>Financial impact</th><th>Response Measures</th></tr>
<tr><td>Extreme weather event</td><td>Such as earthquakes, typhoons, floods, droughts, power outages, and water outages.</td><td>■ Production was affected, leading to increased operating costs and decreased revenue.
■ Delayed or interrupted deliveries</td><td>■ Strengthen water resource management and monitoring.
■ Consistently increase the volume of recycled water used in production processes and equipment to stabilize and prolong the water supply. Regularly review water management effectiveness.
■ Conduct inspections of production equipment across facilities.
■ Ensure automatic activation of generators to meet emergency power demands for firefighting and other critical functions.
■ Incorporate disaster prevention design in plant facilities to protect production operations.</td></tr>
<tr><td>Transition actions</td><td>Enhance energy use efficiency</td><td>■ Acquisition or repair of energy-saving equipment may increase operational costs.
■ Reduce greenhouse gas emissions to mitigate the impact of carbon fees on operating costs.</td><td>■ New equipment models can enhance production capacity, and the resulting cost savings can be reinvested to further improve output.
■ Promote various energy-saving initiatives to maximize resource use efficiency and effectively reduce greenhouse gas emissions.</td></tr>
</table></td></tr>
<tr><td>4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.</td><td>With reference to the Company’s operational nature, relevant laws and regulations, and peer disclosures, the Company conducted discussions and identification of climate risks and opportunities, guided by principles of TCFD. The Company conducted a materiality assessment and prioritization of climate risks and opportunities based on the “degree of impact” and “likelihood of occurrence” from a financial or strategic perspective. It further assesses their impact on the organization to mitigate climate risk and capitalize on future transition opportunities.</td></tr>
<tr><td>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</td><td>None.</td></tr>
<tr><td>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</td><td>None.</td></tr>
<tr><td>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</td><td>None.</td></tr>
</table>

<table>
<tr><th>Items</th><th>Execution</th></tr>
<tr><td>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</td><td>Winstek has established short-, medium-, and long-term greenhouse gas (GHG) reduction targets for all of its facilities (as shown in the table below). The Company actively implements energy-saving and carbon-reduction measures and began purchasing renewable energy in 2024, acquiring a total of 3,101,154 kWh in 2025. Moving forward, the company will continue to participate in the renewable energy trading market to increase the proportion of renewable energy used, reduce GHG emissions and minimize environmental impact.
<table>
<tr><th>GHG Reduction Targets – Short-, Medium-, and Long-Term</th><th>Short-term target (2025)</th><th>Medium-term (2028)</th><th>Long-term target (After 2029)</th></tr>
<tr><td>Emission Reduction Target (tons CO_2e)</td><td>≥ 310</td><td>≥ 2,220</td><td>≥ 2,850</td></tr>
<tr><td>Reduction result (tons CO_2e)</td><td>-4,093
(The target was not fully met due to the 2025 electricity emission factor not yet being published by Energy Administration, Ministry of Economic Affairs; the 2024 factor is currently used as an estimate).</td><td>-</td><td>-</td></tr>
<tr><td colspan="4">Note:
1. The reduction figure compares Scope 1 and Scope 2 emissions with the 2024 base year.
2. The Company's Annual Report was prepared prior to third-party verificaiton and the release of the latest electricity carbon emission factor, so the GHG emission data for 2025 is based solely on internal inventories and has not yet been independently verified. Furthermore, the Scope 2 electricity carbon emission factor has not yet been released by the Bureau of Energy, Ministry of Economic Affairs. Due to the time lag in information acquisition, the final verified GHG inventory data and reduction results will be disclosed in the following Sustainability Report.</td></tr>
</table></td></tr>
<tr><td>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).</td><td>Please see Table 1-1 and Table 1-2 for detailed explanations.</td></tr>
</table>

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse gas inventory information

Describe the emission volume (tons CO_2e), intensity (metric tons CO2e/NT$ million) and data coverage of greenhouse gases in the most recent 2 fiscal years.

Winstek Semiconductor conducted greenhouse gas inventories for all its facilities. The results for the most recent two years are summarized in the table below:

Year			2024	2025[2]
GHG Emissions (tons CO_2e)	Scope 1		4,151.22	3,327.56
	Scope 2		27,625.48	32,541.84
	Scope 3		13,085.17	23,803.86
	Total emissions	Scope 1+2	31,776.70	59,673.27
		Scope 1+2+3	44,861.86	35,869.40
GHG Emission Intensity[1] (tons CO_2e per million dollars of revenue)			7.63	7.72

Note:

1. GHG emission intensity = (Scope 1 + Scope 2)/Consolidated Revenue
2. The Company's Annual Report was prepared prior to third-party verificaiton and the release of the latest electricity carbon emission factor, so the GHG emission data is based solely on internal inventories and has not yet been independently verified. Furthermore, the Scope 2 electricity carbon emission factor has not yet been released by the Bureau of Energy, Ministry of Economic Affairs. Due to the time lag in information acquisition, the final verified GHG inventory data will be disclosed in the following Sustainability Report.

Note 1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies)

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (NT$ 1 million) shall be disclosed.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards and assurance opinion.

Greenhouse Gas Assurance Over the Past Two Years:

Year	Assurance Scope	Assurance Provider	Assurance Standard	Assurance Opinion
2024	All plants	DNV Business Assurance Co., Ltd. (DNV)	ISO 14064-3:2019	Direct GHG emissions and indirect GHG emissions from imported energy: Reasonable level of assurance. Information on other indirect GHG emissions: Limited level of assurance.
2025	All plants	DNV Business Assurance Co., Ltd. (DNV)	ISO 14064-3:2019	Verification statement is expected to be obtained in May 2026.

1-2 Greenhouse Gas Reduction Targets, Strategy and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan and the status of achievement of the reduction targets.

The Company's base year, emissions data, reduction targets, strategies, specific action plans and achievement status related to greenhouse gas (GHG) emissions reduction are summarized as follows:

Reduction Base Year	2024 (total emissions: 31,776.70 metric tons CO_2e) Note: This figure includes Scope 1 and Scope 2 emissions.
Emission Reduction Target	
Strategy and Specific Action Plans	In response to climate change, the Company has implemented both mitigation and adaptation measures and continues to invest in energy-saving technologies and equipment. Beginning in 2024, the Company implemented the ISO 50001 Energy Management System and has continued to obtain third-party certification. It has also initiated the use of renewable energy and installed solar power facilities in the third quarter of 2025 to further improve energy efficiency and increase the proportion of renewable energy usage, thereby reducing dependence on purchased electricity. In line with the implementation of the energy management system, the company has expanded energy-saving efforts across both production and facility operations, identifying major energy-consuming equipment, setting energy performance indicators and establishing performance measurement standards. These efforts aim to progressively enhance both upstream and downstream energy management. At the same time, the Company continued to invest in the renewable energy trading market. Related energy-saving measures are also being planned and implemented in parallel, with the goal of achieving sustainable business operations.
Emission Reduction Achievement	-4,093 metric tons CO2e (The target was not fully met due to the 2025 electricity emission factor not yet being published by Energy Administration, Ministry of Economic Affairs; the 2024 factor is currently used as an estimate).

GHG Reduction Targets – Short-, Medium-, and Long-Term (tons CO_2e)	Short-term target (2025)	Medium-term (2028)	Long-term target (After 2029)
	≥ 310	≥ 2,220	≥ 2,850
Note: The reduction figure compares Scope 1 and Scope 2 emissions with the 2024 base year.			

7. management of the Company and difference and cause of difference with “Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed companies

Evaluation Item	Operations			Difference and cause of difference with “Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed companies
	Yes	No	Summarized Description	
I. Enactment of Corporate Management Policy and Init Initiative				
(I) Has the Company established the ethical corporate management policies approved by the Board of Directors and specified in its rules and external documents the ethical corporate management policies and practices and the commitment of the Board of Directors and senior management to rigorous and thorough implementation of such policies?	Yes		(I) The Company follows the “Ethical Corporate Management of Best Practice Principles for TWSE/GTSM Listed Companies” to enact our own principles as well as abide by relevant labor laws to enact principles to manage labor and ethical behavior with contents also including ethical corporate management policy and preventative initiative. The Company has declared ethical corporate management policy clearly in company rules and external documents and the Board of Directors and management level actively execute and execution can also be proved in activities of internal management and external business operations.	(I) Comply with ethical corporate management best practice principles of the Company.
(II) Has the Company established a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	Yes		(II) The Company follows the “Ethical Corporate Management of Best Practice Principles for TWSE/GTSM Listed Companies” to enact our own principles as well as abide by relevant labor laws to enact principles to regulate higher risks of unethical behavior in operations to prevent from bribery paying and receiving and illegal political donation.	(II) The same as above.
(III) Has the Company clearly enacted the procedure, behavioral guidance, discipline and grievance system for the initiative to prevent from unethical behavior to carry out execution and regularly review and amend the said initiative?	Yes		(III) The Company has defined its Ethical Corporate Management Best Practice Principles in compliance with applicable laws and regulations, created a corporate culture featuring ethical operation and normal developments. Operating procedures, behavioral guides, disciplines for violators, and the complaint-filing system are specified and are enforced.	(III) The same as above.
II. Implementation of Ethical Corporate Management				
(I) Has the Company evaluated ethical corporate management record of transaction parties and enacted clauses of ethical corporate management in contracts entered with transaction parties?	Yes		(I) The Company has included clauses of ethical behaviors in commercial contracts to prevent from unethical behaviors.	(I) Comply with ethical corporate management best practice principles of the Company.
(II) Has the Company designated a unit affiliating the Board of Directors to promote ethical corporate management and report to the Board about ethical management	Yes		(II) The Company has established a designated (part-time) unit, the Administration Department, to be in charge of ethical	(II) The same as above.

Evaluation Item	Operations			Difference and cause of difference with "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed companies
	Yes	No	Summarized Description	
policy and initiatives to prevent from unethical behavior and execution (at lest once per year)?			corporate management and to submit a report of relevant execution to the Board of Directors once every year.	
(III) Has the Company enacted the policy to prevent from conflict of interest and provide proper grievance channel for execution?	Yes		(III) The Company has complied with labor laws to enact labor and ethical corporate management rules including employee grievance mechanism and reporting procedure. The Company has established grievance channel to avoid conflict of interest and related issues have been properly handled.	(III) The same as above.
(IV) Has the Company established effective accounting system, internal control system to execute ethical corporate government and has the internal audit unit enacted relevant play according to risk assessment result of unethical behavior and audit compliance or entrusted CPAs to do relevant audits?	Yes		(IV) The Company has established effective accounting system and internal control system audited periodically by internal auditors and meanwhile, CPAs from leading accounting firms in Taiwan have been entrusted to conduct periodical auditing.	(IV) The same as above.
(V) Has the Company regularly conducted internal and external educational trainings on ethical corporate management?	Yes		(V) The Company each year organizes educational training on "Procedures for the Prevention of Insider Trading," "Ethics and Regulating the Behaviors at Work," "Ethical Corporate Management Policy," and "Reporting System and Procedure" to promote relevant procedures or laws.	(V) The same as above.
III. Execution of Reporting System				
(I) Has the Company enacted concrete reporting and encouragement system, established reporting channels, and properly designated personnel in charge of reporting investigation?	Yes		(I) The Company has enacted principles including labor and ethical corporate management rules and reporting illegal and violating behavior of ethical corporate management with contents of all grievance mechanism and reporting procedure. Employees can report violation of relevant ethical corporate management rules.	(I) Comply with ethical corporate management best practice principles of the Company.
(II) Has the Company enacted standard procedure to handle reporting and follow-up measures after reporting and relevant confidentiality mechanism?	Yes		(II) The Company has enacted procedure to manage reporting of illegal and unethical behaviors and established confidentiality mechanism to strictly forbid taking revenge on reporters.	(II) The same as above.
(III) Has the Company adopted measures to protect reporter from being mistreated?	Yes		(III) The Company has enacted procedure to manage reporting of illegal and unethical behaviors and established confidentiality mechanism to properly prevent reporters from being mistreated and to strictly forbid taking revenge on reporters.	(III) The same as above.
IV. Enhancement of Information Disclosure Has the Company declared contents of its Ethical Corporate Management Best Practice Principles and promotion	Yes		The Company has disclosed its Ethical Corporate Management Best Practice Principles on the Market Observation Post System and constructed the website at http://www.winstek.com.tw to	Comply with ethical corporate management

Evaluation Item	Operations			Difference and cause of difference with "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed companies
	Yes	No	Summarized Description	
effectiveness on its website and on the Market Observation Post System?			disclose relevant information of ethical corporate management. Designated personnel has been appointed to collect information and disclose information on the Company's website.	best practice principles of the Company.
V. If the Company has enacted its own Ethical Corporate Management Best Practice Principles according to the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," please describe its operations and difference: The Company has enacted its own Ethical Corporate Management Best Practice Principles according to the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and its operations comply with requirements.				
VI. Other important information that helps understand operations of ethical corporate management of the Company (such as amendment of its own Ethical Corporate Management Best Practice Principles) The Company has enacted its own Ethical Corporate Management Best Practice Principles, labor and ethical corporate management methods and methods of reporting illegal and unethical behaviors for the purpose of compliance.				

8. Other important information that helps understand operations of ethical corporate management of the Company should be disclosed: Please refer to Open Market Post System and the Company's website.

9. Execution of Internal Control System:

(1) The Statement on Internal Control

Winstek Semiconductor Co., Ltd.
Statement of Internal Control System

Date: March 6, 2026

According to the results of a self-assessment, Winstek Semiconductor Technology Co., Ltd. (hereinafter referred to as the ”Company”) states the following with regard to its internal control system during the year 2025:

I. The Company acknowledges that the establishment, implementation and maintenance of internal control system are the responsibility of Board of Directors and management and the Company has established the system. The internal control system is aimed to reasonably assure that the goals such as the effectiveness and the efficiency of operations (including profitability, performance and safeguard of assets), the reliability, timeliness and transparency of financial reporting and the compliance of applicable law and regulations are achieved.

II. The internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of achieving the aforementioned three goals. Moreover, due to the change of environment and conditions, the effectiveness of internal contro system will be changed accordingly. Nevertheless, the internal control system has self-monitoring mechanism, and the Company will take remedial action in response to any identified deficiencies.

III. The Company evaluates the effectiveness of the design and operation of its internal control system based on the judgment items ruled in “Regulations Governing Establishment of Internal Control Systems by Public Companies” (collectively referred to hereinafter as the “Regulations”). The judgment items of internal control system adopted by the Regulations are the process of management control, and there are five key components of internal control: 1. control environment, 2. risk assessment, 3. control activities, 4. information and communication and 5. monitoring activities. Each component also includes a certain number of items and seeing the Regulation for the foregoing items.

IV. The Company assessed the effectiveness of design and operation of its internal control system according to the aforementioned Regulations.

V. Based on the foregoing results of evaluation, the Company believes that the internal control system as of December 31, 2025 (that includes the supervision and management of subsidiaries), to provide reasonable assurance over the aforementioned goals are accomplished, including the effectiveness and the efficiency of operations, the reliability, timeliness and transparency of financial reporting and the compliance of applicable law and regulations.

VI. Based on the foregoing results of evaluation, the Company believes that the internal control system (that includes the supervision and management of subsidiaries), to provide reasonable assurance over the aforementioned goals are accomplished, including the effectiveness and the efficiency of operations, the reliability, timeliness and transparency of financial reporting and the compliance of applicable law and regulations. This statement will be the main content of Annual Report and Prospectus, and will be disclosed publicly. If the above contents contain any falsehood, concealment or illegality, it will involve in legal liability under Article 20, 32, 171 and 174 of Securities and Exchange Law.

VII. This statement has been approved by the meeting of Board of Directors held on March 6, 2026 and those 9 directors in presence all affirm at the contents of this statement.

Winstek Semiconductor Co., Ltd.

Chairman: Huang, Hsing-Yang
General Manager： Weng, Chih-Li

(2) CPA certified report should be disclosed if there is the engagement of a CPA to conduct a special audit of the company's internal control systems : None

10. Important resolutions made by Shareholders' meeting or the Board of Directors' meeting in the most recent fiscal year and up to the date when this annual report is published:

(1) Decisions made during the 2025 shareholders' meeting and their implementation status:

Name of Meeting	Date of Meeting	Important Resolutions	Execution
2025 Regular Shareholders' Meeting	2025.05.28	1. Ratified the 2024 Business Report and Financial Statements	Follow ratifications during the General Shareholders' Meeting.
		2. Ratified the 2024 Earnings Distribution Proposal	Follow ratifications during the General Shareholders' Meeting. The earnings for 2024 have been fully distributed. July 21, 2025, has been set as the ex-dividend date, and the cash dividends will be distributed on July 23, 2025.
		3. Partial amendments to the Articles of Incorporation.	The Company will operate in accordance with the amended Articles of Incorporation.

(2) Important decisions made by the Board of Directors in 2025 and up to February 28, 2026:

Date	Important Resolutions
2024.2.26	1. Approved 2024 Salaries and Remuneration Distribution to employees. 2. Approved the 2024 Business Report and Financial Statements. 3. Approved the 2024 earning distribution. 4. Approved date, venue, and agenda of 2025 Shareholders' Meeting and accepted proposals made by shareholders. 5. Approved the amendment to some of the "Articles of Incorporation." 6. Approved the proposal for the subsidiary, Winstek Semicondustor Technology Co., Ltd. to apply for a syndicated credit line from financial institutions. 7. Approved effectiveness of the 2024 Internal Control of the Company and the Statement of Internal Control. 8. Approved the appointment, compensation, and independence and suitability evaluation of CPAs for the 2025 Financial Statements.
2025.05.02	1. Approved 2025 Q1 Consolidated Financial Statements.
2025.07.28	1. Approved 2025 Q2 Consolidated Financial Statements. 2. Approved the Company's 2024 Sustainability Report published in 2025. 2. Approved the proposed short-form merger between the Company and its wholly-owned subsidiary, Winstek Semiconductor Technology Co., Ltd.
2025.10.27	1. Approved 2025 Q3 Consolidated Financial Statements. 2. Approved the definition of the Company's eligible entry-level employees for 2025. 3. Approved amendments to certain sections of the Company's "Internal Control System - Payroll Cycle." 3. Approved amendments to certain provisions of the Company's "Corporate Social Responsibility Best Practice Principles." 4. Approved the reported change in the Chief Corporate Governance Officer. 5. Approved the proposed audit plan for 2025.
2025.12.18	Approved the 2025 Business Plan.

11. Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

IV. Financial Audit Fee of CPA

Unit of Amount: NT$1,000

Name of Accounting Firm	Name of Accountants	CPA Audit Term	Financial Audit Fee	Non-Financial Audit Fee	Total	Note
PwC Taiwan	Tian-Yi Lee	2025.01.01 - 2025.12.31	2,360	775 (Note)	3,135	
	Hsieh Chi-Cheng	2025.01.01 - 2025.12.31				

Note: Non-financial audit fee covers services of tax compliance audit, application for direct deduction of business tax for dual-status business entities, and audit on tax credit regulated by the Statute for Industrial Innovation.

1. When the accounting firm was changed and the audit fees paid for the financial year in which the change took place are lower than those paid for the financial year immediately preceding the change, the amount of the audit fees before and after the change and the reason shall be disclosed: None.
2. When the audit fees paid for the current financial year are lower than those paid for the immediately preceding financial year by 10 percent or more, the amount and percentage of and reason for the reduction in audit fees shall be disclosed：None.

V. Information of CPA change:

(I) About former CPAs

Date of Change	February 26, 2026		
Reason of Change and Description	The attesting CPAs for 2024 were CPA Chi-Cheng Hsieh and CPA Tsai-Yen Chiang of PwC Taiwan. Due to internal staff transfer at PwC Taiwan, the attesting CPAs were changed to CPA Tian-Yi Lee and CPA Chih-Cheng Hsieh of PwC Taiwan starting in 2025.		
Description of Termination or Rejected Appointment of Appointed Person or CPA	Person Involved / Situation	CPA	Person being Appointed
	Voluntary appointment termination	NA	NA
	No longer (continuously) accept appointment.	NA	NA
If CPAs issued an audit report during the most recent two years containing an opinion other than an unqualified opinion, state the opinion and reason.	NA		
Different Opinions from Issuer	Yes		Accounting Principles or Practice
			Disclosure of Financial Statement
			Audit Scope or Step
			Others
	None	※	
	Description		
Other Disclosure Items (Information regulated from Article 10.6.1.4 to 1.7 of this Regulation should be disclosed.)	None		

(II) About Successor CPAs

Name of Accounting Office	"PwC Taiwan"
Name of Accountants	Tian-Yi Lee and Chih-Cheng Hsieh
Date of Appointment	February 26, 2026
Consultations prior to the engagement of the successor CPA regarding the accounting treatment of or application of accounting principles to a specific transaction, as well as potential audit opinion on the financial statements, along with consultation results	None
Written opinion toward items that successor CPA hold different opinions from the former CPA.	None

(III) Letter replied by the former CPAs toward Article 10.6.1 and 10.6.2-3 of the Regulation: NA.

VI. Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm: None.

VII. Any transfer of equity interests and/or pledge of or change in equity interests during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent.

1. Change of Equity

Unit: Share

Occupational title	Name	2025		As of February 28, 2026	
		Increase/Decrease of Stocks Held	Increase/Decrease of Share collateralization	Increase/Decrease of Stocks Held	Increase/Decrease of Share collateralization
Major Shareholders and Director of Legal Person	SIGWIN Corporation	0	0	0	0
Director of Legal Person and Chairman	Huang, Hsing-Yang	0	0	0	0
Representative of Directors of Legal Person	Yeh Tsan-Lien	0	0	0	0
Representative of Directors of Legal Person	Kuo Hsu-Tung	0	0	0	0
Representative of Directors of Legal Person	Hsieh Chao-Hung	0	0	0	0
Representative of Directors of Legal Person	Wu Min-Hung	0	0	0	0
Director and General Manager	Weng, Chih-Li	0	0	0	0
Independent Director	Lin, Min-Kai	0	0	0	0
Independent Director	Wang, Dan	0	0	0	0
Independent Director	Wen-chou Vincent Wang	0	0	0	0
Vice General Manager	Huang Hou-Chi	0	0	0	0
Vice General Manager	Chen Chien-Hsun (Note 1)	0	0	0	0
Vice General Manager	Tseng Shou-Yi (Note 2)	0	0	0	0
CFO	Liu Kuei-Chu	0	0	0	0
Chief Corporate Governance Officer	Chung Hsiu-Tseng (Note 3)	0	0	0	0

Note 1: Resigned on December 31, 2025.
Note 2: Assumed office on November 3, 2025.
Note 3: Resigned on November 1, 2025.

2. Equity transfer to related party: None.

3. hare Collateralization Information: None.

VIII.Relations information between and among top ten largest shareholders.

March 30, 2026

Name	Stocks held in one's own name		Shares of Stocks Held by Spouse and Minors		Total stocks held in street name		Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another regulated by Accounting Principles Gazette No.6.		Note
	Number of Shares	Percentage	Number of Shares	Percentage	Number of Shares	Percentage	Name	Relations	
SIGWIN Corporation	70,726,438	51.90%	0	0	0	0	None	None	
Representative: Huang, Hsing-Yang	0	0.00%	0	0	0	0	None	None	
Lu De-Tsen	1,528,000	1.12%	0	0	0	0	None	None	
HSBC Bank (Taiwan) Limited as custodian for Cambria Emerging Shareholder Yield ETF investment account.	1,377,124	1.01%	0	0	0	0	None	None	
Investment Account of Morgan Stanley & Co.International PLC in the trusteeship of HSBC (Taiwan)	1,359,000	1.00%	0	0	0	0	None	None	
Tsai Ching-Wen	1,330,000	0.98%	0	0	0	0	None	None	
Investment Account of Goldman Sachs International in the trusteeship of HSBC (Taiwan)	1,132,994	0.83%	0	0	0	0	None	None	
Yuanta Hi-Tech Equity Fund Account	939,000	0.69%	0	0	0	0	None	None	
Chen Hou-Guang	915,070	0.67%	0	0	0	0	None	None	
Pan Yu-Ching	801,643	0.59%	0	0	0	0	None	None	
JPMorgan Securities investment account in the trusteeship of Standard Chartered Bank, Operation Department	742,000	0.54%	0	0	0	0	None	None	

IX. Consolidated Holding Percentage

Unit: 1,000 shares

Trans-investment (Note)	Investment of the Company		Investment of directly or indirectly controlled business by Director, Supervisor, and Manager		Consolidated Investment	
	Number of Shares	Holding Percentage	Number of Shares	Holding Percentage	Number of Shares	Holding Percentage
Winstek Semiconductor Technology Co., Ltd.	210,000	100%	0	0	210,000	100%
TST Co., Ltd.	20,000	100%	0	0	20,000	100%

Note: Long-term investment placed by the Company with Equity Method.

Three. Fund raising

I. Capital and share of stocks

1. Source of Equity Capital Unit: NT$1,000; 1,000 shares

Month/Year	Par Value per Share (Dollar)	Authorized Stock		Paid-up Capital		Note		
		Number of Shares	Amount	Number of Shares	Amount	Source of Equity Capital	Those who use property other than cash as stock payment	Others
April 2000	10	2,000	20,000	2,000	20,000	Established though funding	None	Note 1
June 2000	10	120,000	1,200,000	80,000	800,000	Cash capital increase of NT$780,000	None	Note 2
April 2001	10	120,000	1,200,000	90,000	900,000	Cash capital increase of NT$100,000	None	Note 3
September 2001	10	250,000	2,500,000	184,000	1,840,000	Cash capital increase of NT$940,000	None	Note 4
November 2003	10	250,000	2,500,000	224,000	2,240,000	Cash capital increase of NT$400,000	None	Note 5
August 2004	10	274,900	2,749,000	243,736	2,437,357	Capital increase by earning NT$ 197,357	None	Note 6
August 2005	10	274,900	2,749,000	254,291	2,542,913	IPO Increase by Cash of NT$ 105,556	None	Note 7
October 2005	10	274,900	2,749,000	254,432	2,544,318	Conversion of ESO into Shares, NT$1,405	None	Note 8
Jan 2006	10	274,000	2,749,000	255,108	2,551,078	Conversion of ESO into Shares, NT$6,760	None	Note 9
April 2006	10	274,000	2,749,000	255,147	2,551,468	Conversion of ESO into Shares, NT$390	None	Note 10
August 2006	10	274,000	2,749,000	255,150	2,551,498	Conversion of ESO into Shares, NT$30	None	Note 11
August, 2006	10	400,000	4,000,000	263,605	2,636,046	Capital increase by earning NT$ 84,548	None	Note 12
November 2006	10	400,000	4,000,000	263,976	2,639,761	Conversion of ESO into Shares, NT$3,715	None	Note 13
February, 2017	10	400,000	4,000,000	264,152	2,641,516	Conversion of ESO into Shares, NT$1,755	None	Note 14
May 2007	10	400,000	4,000,000	264,208	2,642,078	Conversion of ESO into Shares, NT$563	None	Note 15
August 2007	10	400,000	4,000,000	262,428	2,624,283	(1)ESO Conversion into Shares, NT$ 75 (2) Cancellation of Treasury Stock, NT$ 17,870	None	Note 16
August, 2007	10	400,000	4,000,000	271,902	2,719,016	Capital increase by earning NT$ 94,732	None	Note 17
November 2007	10	400,000	4,000,000	272,019	2,720,188	Conversion of ESO into Shares, NT$1,173	None	Note 18
February 2008	10	400,000	4,000,000	272,388	2,723,878	Conversion of ESO into Shares, NT$3,690	None	Note 19
May 2008	10	400,000	4,000,000	272,411	2,724,108	Conversion of ESO into Shares, NT$230	None	Note 20
August 2008	10	400,000	4,000,000	272,429	2,724,288	Conversion of ESO into Shares, NT$180	None	Note 21

November 2018	10	400,000	4,000,000	272,523	2,725,233	Conversion of ESO into Shares, NT$945	None	Note 22
May 2011	10	400,000	4,000,000	136,262	1,362,617	Return of Equity Capital by Reduction of Cash Capital, NT$ 1,362,617	None	Note 23

Note 1 #89284149, April 26, 2000
Note 2 Jing （89）Shang Zi# 118968, June 14, 2000
Note 3 Jing （90）Shang Zi #09001129230, April 20, 2001
Note 4 Jing （90）Shang Zi #09001350740, September 3, 2001。
Note 5 Jing Shou Shang Zi #09201311200, November 11, 2003
Note 6 Jing Shou Shang Zi #09301152930, August 19, 2004。
Note 7 Jing Shou Shang Zi # 09401158140, August 19, 2005
Note 8 Jing Shou Shang Zi #09401222330, November 8, 2005
Note 9 Jing Shou Shang Zi #09501036070, March 2, 2006
Note 10 Jing Shou Shang Zi #09501084860, May 15, 2006
Note 11 Jing Shou Shang Zi #09501171060, August 8, 2006
Note 12 Jing Shou Shang Zi #09501194040, August 31, 2006
Note 13 Jing Shou Shang Zi #09501249320, November 9, 2006
Note 14 Jing Shou Shang Zi #09601032890, February 12, 2007
Note 15 Jing Shou Shang Zi #09601100470, May 5, 2007
Note 16 Jing Shou Shang Zi #09601193040, August 9, 2007
Note 17 Jing Shou Shang Zi #09601212680, August 31, 2007
Note 18 Jing Shou Shang Zi #09601270960, November 5, 2007
Note 19 Jing Shou Shang Zi #09701029790, February 5, 2008
Note 20 Jing Shou Shang Zi #09701111670, May 16, 2008
Note 21 Jing Shou Shang Zi #09701200880, August 13, 2008
Note 22 Jing Shou Shang Zi #09701287880, November 10, 2008
Note 23 Jing Shou Shang Zi #10001100240, May 18, 2011

Type of Shares

February 28, 2026

Type of Shares	Authorized Stock (shares)			Note
	Outstanding Shares	Unissued Stock	Total	
Nominal Stock	136,261,659	263,738,341	400,000,000	TPEx Stock

2. Name List of Major Shareholders

List all shareholders with a stake of 5 percent or greater, and if those are fewer than 10 shareholders, also list all shareholders who rank in the top 10 in shareholding percentage, and specify the number of shares and stake held by each shareholder on the list.

March 31, 2026

Name of Major Shareholders	Number of shares held	Holding Percentage
SIGWIN Corporation	70,726,438	51.90%
Lu De-Tsen	1,528,000	1.12%
HSBC Bank (Taiwan) Limited as custodian for Cambria Emerging Shareholder Yield ETF investment account.	1,377,124	1.01%
Investment Account of Morgan Stanley & Co.International PLC in the trusteeship of HSBC (Taiwan)	1,359,000	1.00%
Tsai Ching-Wen	1,330,000	0.98%
Investment Account of Goldman Sachs International in the trusteeship of HSBC (Taiwan)	1,132,994	0.83%
Yuanta Hi-Tech Equity Fund Account	939,000	0.69%
Chen Hou-Guang	915,070	0.67%
Pan Yu-Ching	801,643	0.59%
JPMorgan Securities investment account in the trusteeship of Standard Chartered Bank, Operation Department	742,000	0.54%

3. Dividend Policy of the Company and Execution:

(1) Dividend Policy of the Company:

Where the Company makes a profit after tax in a fiscal year, the profit shall be first used for offsetting the cumulative deficit, setting aside 10% of the remaining profit as a legal reserve No further appropriation of legal reserve is necessary if the amount of legal reserve is equivalent to the paid-in capital. The Company shall set aside an amount for or reversing a special reserve as per needs, and then any remaining profit, together with any undistributed earnings at the beginning of the period, after a portion is retained depending on the business situation, shall be adopted by the Company's Board of Directors as the basis for making a distribution proposal. In the case of issuance of new shares, it shall be distributed after a resolution is adopted by the shareholders' meeting. The Company authorizes the Board of Directors to pay out dividends and bonuses payable or cash from all or part of capital surplus or legal reserve with approval of more than half of the directors present at a Board meeting attended by more than two-thirds of all directors and report to the shareholders' meeting.

The Company's dividend distribution policy shall be based on the Company's earnings for the year, future investment environment, capital needs, capital budget plan, and operational plan, as well as the financial structure and earnings dilution. The amount to be distributed shall not be less than 10% of the annual earnings after tax, but if the earnings per share is less than NT$50 cents or the dividend distribution will lead to a default, such earnings can be retained without being distributed. The Company's earnings may be distributed in the form of stock dividends or cash dividends, of which cash dividends shall not be less than 10% of the total dividends to be distributed.

(2) This Shareholders' Meeting will discuss dividend distribution.

The intended discussion of dividends during the current shareholders' meeting was based on the decision made by the Board of Directors; it is intended to set aside shareholder bonus in cash worth NTD 558,673 thousand in total. This matches with dividend policy of the Company enacted according to the Corporation By-laws.

4. Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at this shareholders' meeting：

There will be no stock dividend distribution proposed or adopted at this shareholders' meeting and there will be no effect upon business performance and earnings per share.

5. Employee remuneration and remuneration of Director and Supervisor:

(1) Information of Employee compensation and Director and Supervisor compensation regulated in Corporation By-Law:

In cases of profits for the year, the Company shall set aside 0.1 to 15% as the remuneration to employees and no more than 3% to be that to directors, depending on the operational status. The employee remuneration referred to in the preceding paragraph shall include an amount to be allocated to the employees at a rate of not less than 0.3% based on the net income of the current year. However, if the Company has accumulated losses, such earnings shall first be used to offset those losses. The remuneration to employees shall be distributed in stock or cash, and the remuneration to directors shall be distributed in cash only, which shall only be implemented after approved by more than half of the directors present at a Board meeting attended by more than two-thirds of all directors and reported to the shareholders' meeting. The recipients of employee remuneration shall include employees of controlling companies or subsidiaries who met certain criteria.

(2) The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

For the current term, NTD 73,849 thousand was estimated and recognized as the remuneration to employees and NTD 0 was to directors. The amounts were the results reflective of the percentages in

the Articles of Incorporation. They were set aside at 7.79% and 0% from the net profit before tax for the current year before the remuneration to employees and that to directors were deducted.

Employee compensation is distributed in cash and if there is difference between the amount of actual distribution and estimate, that is because of change of accounting estimate and adjustment made according to profit and loss of the current fiscal year.

(3) Compensation distribution approved by the Board of Directors:

A. The amount of any employee compensation distributed in cash or stocks and compensation for directors and supervisors. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed:

The Company's Board of Directors decided on March 6, 2026 to distribute the remuneration to employees worth NTD 73,849 thousand and that to directors worth NTD 0. The remuneration was distributed in cash. The distribution did not differ from the book-kept amount.

B. The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee compensation:

This is not applicable since this year no stock dividend will be distributed to employees.本

(4) The actual distribution of employee, director, and supervisor compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor compensation, additionally the discrepancy, cause, and how it is treated:

For 2024, the amount of remuneration to employees estimated and recognized was NTD 75,885 thousand that to directors was NTD 0; the actual distribution did not differ from the estimated and recognized amount.

6. Repurchases already completed：None.

II. Issuing of Corporate Bond (including overseas) : None.

III. Issuing of Preferred Stock: None.

IV. Issuing of GDR: None.

V. ESO Issuing and Restrictions of ESO Conversion into Shares: None.

VI. Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies shall specify the following matters: None.

VII. Implementation of the company's capital allocation plans

As of the previous quarter before publishing this annual report, the Company has no uncompleted issuing or privately raised securities or has no effectiveness of capital allocation plans within the most recent three fiscal years.

Four. Operations

I. Sales Contents

1. Sales Scope

(1) Main Sales Content:

A. The design, testing, accessory, processing, packing, and trading of IC.
B. Bumping, COF packing, and related product design.
C. Product reliability validation service and failure analysis service.
D. Information software service.
E. Manufacturing of electronic parts and components.

(2) Business proportion:

Unit: NT$1,000

Product	2025	Percentage
Testing service	1,811,688	38.98%
WLCSP service	2,791,539	60.06%
Others	44,559	0.96%
Total	4,647,786	100.00%

(3) Carrying items (services):

The Company is a professional IC packing firm and the principal business engagement is wafer and IC testing service, product reliability validation, and failure analysis, WLCSP service, Bumping service, Cu Pillar Bump Flip Chip packing service, Flip Chip Package, and chip grinding and cutting service.

(4) New products (services) Development Plan:

- 3D IC packaging and testing services.
- Packaging and testing services for high-performance computing (HPC) products (MCM fcBGA, 75x75mm).
- Die stacking, hybrid package and testing services
- Development of FO multi-layer stack fine pitch RDL process technology.
- Development of testing technologies for advanced wafers, such as 2 nano advanced process wafer testing.
- Development of testing technology of New Wafer Level Packing and precision ubump testing.
- Integrated IC testing technology for CoWoS B/I+FT+SLT, with package size over 100 mm x 100 mm.

2. Industry Outlook

(1) Industry Outlook and Prospect

As global inflation pressures eased and demand for end electronic products rebounded, coupled with the continued rapid development of emerging applications such as artificial intelligence (AI), high-performance computing (HPC), cloud computing, and automotive electronics, the global semiconductor industry gradually recovered. Semiconductors have become a core industry for the digital economy and technological innovation, and their supply chain – including IC design, wafer manufacturing, packaging, and testing – has continued to benefit from growing market demand.

According to the forecast released by World Semiconductor Trade Statistics (WSTS) in December 2025, the global semiconductor market recorded strong growth in 2025, achieving an annual growth rate of 22.5% and reaching a market size of US$772 billion. The primary driver of this growth is the rapid expansion of AI applications and the increasing demand for high-performance computing from data centers. These factors boosted sales of logic ICs and memory ICs by 37% and 28%, respectively, rapidly expanding the overall market scale.

Looking ahead to 2026, WSTS forecasts continued strong growth in the global semiconductor market, with an annual growth rate of 26.3% and a market size of US$975.5 billion. Driven by the deepening of AI applications and continuous technological breakthroughs, logic ICs and memory ICs

continued to experience strong growth, while other product categories gradually recovered, indicating a positive outlook for the global semiconductor industry.

In the domestic market, Industrial Economics and Knowledge Center (IEK) of the Industrial Technology Research Institute forecasts that Taiwan's IC industry output would reach NT$6,522.5 billion in 2025, a 22.7% increase from 2024. Within Taiwan's IC industry, the IC manufacturing industry plays a leading role. Driven by demand for AI and high-performance computing, the output value of the IC manufacturing industry reached NT$438.69 billion, an increase of 28.3% from 2024. Within this, the foundry sector accounted for NT$416.93 billion, up 28.5% from 2024; memory and other manufacturing contributed NT$217.6 billion, a rise of 23.8% from 2024; the IC design industry generated NT$142.45 billion in output value, an increase of 12.0% from 2024; IC packaging reached NT$48.25 billion, up 14.0% from 2024; and IC testing totaled NT$22.86 billion, an increase of 14.2% from 2024.

According to the Industrial Economics and Knowledge Center (IEK) of the Industrial Technology Research Institute, Taiwan's semiconductor industry output is expected to reach NT$7.715 trillion in 2026, marking a 18.3% year-over-year increase. Among the sectors, IC design output is forecast to reach NT$1.5214 trillion, up 6.8%; IC manufacturing is expected to hit NT$5.4339 trillion, a robust 23.9% growth; IC packaging output is projected at NT$516.3 billion, growing 7.0%; and IC testing is expected to reach NT$243.4 billion, with a 6.5% increase.

For 2026, the global semiconductor industry is expected to maintain steady growth, driven by continued demand growth for artificial intelligence (AI), high-performance computing (HPC), and cloud data centers. As generative AI applications have rapidly developed, demand for AI servers, high-speed computing chips, and other high-end logic components has significantly increased. In turn, this has accelerated the development of advanced manufacturing processes and advanced packaging technology, further boosting demand for high-end packaging and testing services.

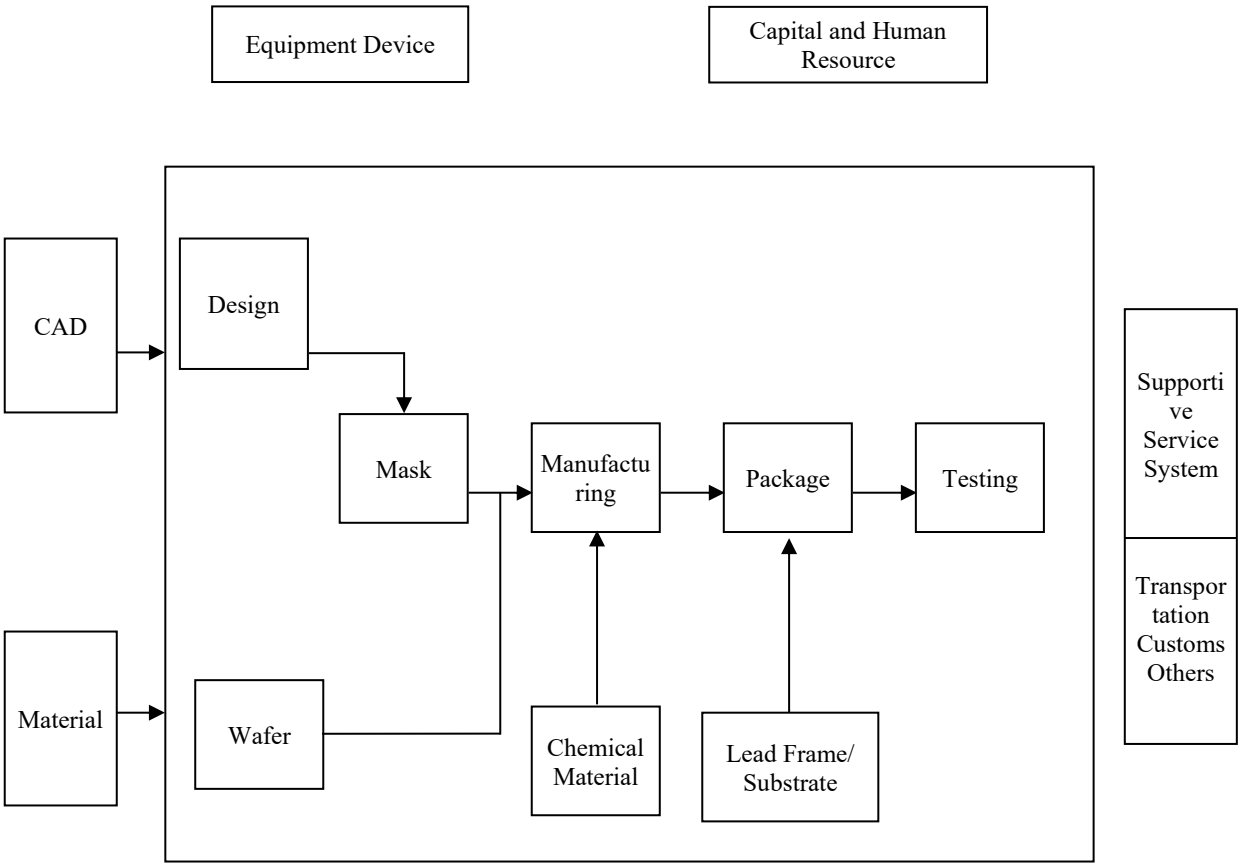
In the packaging and testing industry, heterogeneous chip integration and advanced packaging technologies are evolving, with increasing adoption of techniques such as 2.5D/3D packaging and high-density packaging. This trend emphasizes the growing importance of packaging and testing within the semiconductor value chain. Additionally, rising performance and reliability requirements for AI computing, high-speed transmission, and high-performance processors are driving demand for high-end and system-level testing.

The continuous expansion of applications, such as automotive electronics, IoT, and smart terminal devices, has also supported stable demand in the semiconductor back-end market. Overall, driven by AI and high-performance comupating appliations, the packaging and testing industry is expected to benefit from growing demand for advanced packaging technologies and high-end testing, and is poised for future growth.

(2) The association of the upstream, midstream and downstream industries

The semiconductor industry in Taiwan is developed into vertical division of labor in industrial structure. The upstream to downstream industries are IC design, IC manufacturing, IC packing, and IC testing. The vertical division of labor and industrial clustering in Taiwan give competitive advantage to the IC industry in terms of agility, speed, low cost.

Relationship diagram of upstream, midstream, downstream suppliers of Taiwan's IC industry is shown below:



Source: Economic Information Center, Industrial Technology Research Institute IT IS Project of

(3) Various trends of development toward products

Looking at the long-term development of the semiconductor industry, artificial intelligence (AI), high-performance computing (HPC), cloud data centers, and next-generation communication technologies continue to advance rapidly and are increasingly being adopted across diverse end applications, profoundly impacting lifestyles and industrial operating models. Since semiconductors are the foundation for the emerging technologies mentioned above, rising demand for AI computing and the increasing digitization and intelligentization of various industries have driven continued growth in demand for semiconductor components in areas, such as high-performance computing, automotive electronics, IoT, and smart devices. This, in turn, has boosted the development of the overall semiconductor industry.

AI applications are expanding rapidly, driving the continuous advancement of high-performance logic chips, advanced memory, and packaging technology. To meet the diverse demands of different AI application scenarios in computing performance, data transmission speed, and power efficiency, logic chips, memory, I/O, and packaging technology are required to achieve an optimal balance of performance, power consumption, and size. As the overall chip performance and power efficiency improve, technological development is reflected in computing capability, memory bandwidth, capacity, and latency, with advanced packaging technology playing a increasingly critical role in integrating logic and memory chips. Chiplet architecture and heterogeneous integration are gradually becoming the industry mainstream, supported by ongoing investments in R&D and the application of advanced technologies, including 2.5D/3D packaging, fan-out wafer-level packaging (FOWLP) and fan-out panel-level packaging (FOPLP).

In addition, with the growing complexity of AI and high-performance computing chips, the technical requirements for packaging and testing have risen accordingly. Demand for advanced testing, system-level testing, and high-reliability testing continues to grow, further highlighting the importance of packaging and testing services in the semiconductor industry chain. At the same time, automotive

electronics and smart terminal devices require higher product quality and reliability, which also drives the development of high-reliability packaging and testing technology.

On the other hand, amid the global trend toward net-zero emissions and sustainable development, countries worldwide are actively pursuing net-zero emissions by 2050. The semiconductor industry is also accelerating the adoption of energy-saving processes and low-carbon production technologies to reduce energy consumption and carbon emissions in production. This trend is prompting material suppliers to proactively develop low-carbon electronic materials, low-emission processes, and raw materials with a low carbon footprint, while also driving the industry toward green manufacturing and sustainable development.

(4) Circumstances in competition

Geopolitical tensions and supply chain security concerns in recent years have brought the semiconductor industry into focus as a key area for industrial development worldwide. Major economies have introduced semiconductor policies and subsidies to bolster domestic manufacturing capabilities and R&D, while promoting regionalization and diversification of the semiconductor supply chain. This trend has prompted major international semiconductor manufacturers to proactively deploy global production capacity and technology to enhance supply chain resilience and ensure industrial competitiveness. Although Asia remains the most important hub for global semiconductor manufacturing, chip-related Acts and industrial policies in various countries have continued to impact the investment patterns and regional distribution in the global semiconductor industry.

On the other hand, with the rapid development of artificial intelligence (AI), high-performance computing (HPC), and high-speed data transmission applications, demand for high-end logic chips and advanced packaging technologies have continued to increase, boosting the importance of packaging and testing services in the semiconductor industry chain and intensifying industry competition. Packaging and testing service providers, while continuing to improve technological capabilities and production efficiency, also need to strengthen their cooperative relationship with upstream wafer foundries and IC design companies to meet the requirements of high-performance chips for packaging and testing quality and reliability.

Facing future market competition, the Company will continue to focus on high-end semiconductor packaging and testing and invest in R&D resources to strengthen its technical capabilities to meet the rapidly evolving customer needs. Meanwhile, the Company is devoted to integrating resources, enhancing automation, bringing down the production cost, and improving the production efficiency in order to provide customers with comprehensive packaging-testing turnkey service. By forming long-term strategic partnerships with IC design companies, the Company jointly develop packaging and testing technologies that meet future market needs, thereby enhancing its market competitiveness through differentiation. Furthermore, the Company maintains long-term cooperative partnerships with customers possessing advanced packaging and testing engineering capabilities, automated IT/MES production management system, stable quality, and accurate lead time, thereby reinforcing its market position.

3. Profiles in technology and research & development

(1) Technological level in business lines:

With the rapid development of artificial intelligence (AI), high-performance computing (HPC), high-speed communication, and smart terminal devices, integrated circuit design has become increasingly complex, raising requirements for semiconductor packaging and testing. The Company has long focused on high-end semiconductor testing and packaging technologies. It provides a range of testing services, including logic testing, analog testing, mixed-signal semiconductor testing, RF semiconductor testing, SoC testing, and image sensor testing. By continuously investing in technology R&D and process optimization, it has improved testing efficiency and product reliability, offering customers comprehensive testing solutions.

In terms of packaging technology, to meet the customers' requirements for high performance, versatile functions, slim type, the Company has successfully developed wafer bump and wafer-level packaging technology services, including lead-free bump technology (tin silver and tin copper) integrated circuit wafer bump technology (lead-free bump), integrated circuit bump technology (Cu pillar bump), and 8"/12" lead-free tin ball phytochemical wafer level packages (8"/12" WLCSP), to support diverse product applications.

(2) R&D:

At its inception, the Company established a R&D unit responsilbe for R&D and introduction to new manufacturing process, new equipment, software & hardware integration, and automated engineering. In response to the rapid changes in the semiconductor market and future IC industry trends, the Company continues to invest in R&D, strengthen its core technological capabilities, and proactively develop new product processes. It also introduces new technologies through technological cooperations and strategic alliances to enhance its overall technological capabilities.

The Company's R&D team possesses professional expertise in testing program development, testing hardware design, and packaging process development. It also provides customers with New Product Introduction (NPI) services, including testing program development, process validation, failure analysis, and reliability verification, helping customers improve product quality and accelerate product development cycles.

(3) The costs invested onto research & development in the most recent year as of the publication date of the Annual Report.

Unit: NT$1,000

Items	2025
R& D Expenditure	16,816

(4) Technologies or products successfully developed in the most recent year as of the publication date of the Annual Report.

- Multi-chip flip-chip assembly
- Polylaminate wiring packing technique
- SiC/GaN special dicing service.
- Silicon optical component wafer testing.
- Ultra thin wafer dicing service.
- Artificial intelligence testing system
- Wafer-level glass substrates.
- Wafer-level packaging process for high-power components
- System-in-package (SiP) process for voltage regulator components
- Packaging and testing of power supply components for AI chips
- R&D of MEMS product testing technology
- Development of integrated classifier technology.
- Development of wafer and IC testing technologies for silicon photonics.
- Development of Pin Scale/J750 testing software

4. long-term and short-term programs for business development

(1) Short-term development programs

A. To provide more comprehensive and diversified packaging and testing services, the Company has continued to invest in wafer bumping and wafer-level packaging and testing service, and expanded its offerings to include flip-chip packaging, product reliability verification, and failure analysis. By integrating the Group's overall technical resources, experience in international customer cooperation, and strategic partnerships with major wafer foundries, the Company has strengthened its competitive advantage in the semiconductor testing and packaging industry. Meanwhile, the

Company continues to collaborate with international wafer fabs and IC design companies, while proactively expanding its customer base in Europe, North America, and other parts of Asia to broaden product applications and mitigate customer concentration risks.

B. The Company also continues to invest in R&D for packaging and testing technologies, accelerating development of packaging and testing technologies to meet the application requirements of AI, high-performance computing, and high-speed communications. In addition, it improves production efficiency through process optimization and automation to better meet customer needs while effectively reducing investment and operating costs.

C. By leveraging the Group's resources and testing machine platform conversion technology, the Company improves equipment utilization and production efficiency to deliver customers with more competitive integrated solutions. It also strengthens its long-term cooperative relationships while balancing quality improvement with cost control.

D. In response to the global trends in automotive electrification and intelligentization, the Company proactively introduces product testing and packaging technologies for automotive electronics, broadens its service scope in automotive semiconductor products, and increases the market share of high-reliability products.

(2) Long-term development programs:

A. The Company continues to leverage its mature testing technologies, establish strategic collaborations with international wafer foundries, and invest in the development of advanced process wafer testing technologies (such as 2nm process chip testing) to strengthen its technological competitiveness. Meanwhile, in alignment with customer demand for the mass production of advanced-node products, the Company is expanding its wafer testing capacity to disperse customer base and mitigate operational risks.

B. Continually as always, we implement improvement programs to enhance manufacturing processes and efficiency, ensuring efficient outputs, reducing cost, and improving yield. Furthermore, we cooperate with customers and equipment suppliers to jointly develop high-level parallel testing capabilities to, in turn, boost industrial competitive edge.

C. The Company continues to strengthen professional training and on-the-job education for employees, and plans talent development and retention programs to enhance human resource quality and production efficiency, in response to the increasing demand for skilled professionals in the semiconductor industry.

D. In response to customer demand for one-stop turnkey solutions, the Company continues to integrate packaging and testing technologies and develop new packaging and testing services that meet market demand, delivering more comprehensive back-end solutions.

E. To meet the growing demand for high-end chips and high-performance product testing, the Company continues to launch research & development programs toward testing platforms that combine cost efficiency with high production value, as well as related eqipment maintenance technology (such as Probe Card Maintenance), to maintain high production efficiency and yield.

F. The Company continues to strengthen the integrated application of information technology (IT) and manufacturing execution systems (MES), and promotes smart manufacturing and automated production. These efforts aim to improve operational efficiency and management performance, while aligning with global energy-saving, carbon reduction, and sustainable development trends to promote green manufacturing.

G. In addition, the Company continues to strengthen its R&D capabilities in advanced packaging and high-end testing processes, and establish a process technology platform that meets the needs of high-performance chips. These initiatives aim to gradually increase the proportion of high-end products in its revenue and move into high value-added, high-margin markets.

II. Market and Production and Sales Status

1. Market Analyses

(1) Main Product (Service) Sales (Provision) Region:

Unit: NT$ Thousand

Year / Region	2024		2025	
	Amount	%	Amount	%
Domestic Sales	1,040,807	24.98%	944,512	20.32%
Export	3,125,763	75.02%	3,703,274	79.68%
Total	4,166,570	100.00%	4,647,786	100.00%

(2) Market Share

The ITRI Global Talent statistics show that the production value of the domestic assembly and testing sector in 2025 was NTD 711.1 billion. The Company's revenue in 2025 was NTD 4.65 billion and the market share was 0.65%. The production value of the domestic assembly and testing sector in 2024 was NTD 623.5 billion and the Company's revenue was NTD 4.17 billion in 2024 and the market share was 0.67%.

(3) Market's Future Supply and Demand and Growth

According to the latest forecast from the World Semiconductor Trade Statistics (WSTS), global semiconductor sales are projected to grow by 26.3% in 2026 compared to 2025. Similarly, based on projections from the Taiwan Semiconductor Industry Association (TSIA), Taiwan's semiconductor industry is expected to reach a production value of NT$7.715 trillion in 2025, representing a 18.3% increase and marking a significant step toward the NT$7 trillion milestone. The primary growth driver is the rapid development of AI applications, which continues to fuel strong demand for AI and high-performance computing (HPC) chips as well as memory products.

Winstek Semiconductor has actively adjusted its product mix and capacity allocation in response to customer needs, increasing the proportion of wafer bumping and wafer testing orders for 5nm, 4nm, 3nm, and 2nm AI/HPC processors. The Company has also expanded testing orders in areas such as AI/HPC, Wi-Fi 7, and gallium nitride (GaN), and accelerated automotive chip production certifications, positioning itself to capture growth momentum in the coming year.

(4) Competitive Advantages

A. The Company's management team has a strong background in the semiconductor packaging and testing industry with extensive practical experience, and possesses highly professional operational management capabilities. The Company has established a comprehensive and rigorous process and quality management system that enables real-time process monitoring and quick issue resolution. It also provides customers with timely feedback on testing results, offering an important reference for optimizing their wafer process and IC design.

B. The Company has comprehensive product testing, development, and verification capabilities, enabling it to help customers accelerate product introduction and verification processes, effectively shorten product development timelines, reduce overall R&D costs, and improve time-to-market.

C. In response to the increasing complexity of IC design and the growing demand for high-performance chip applications, the Company has continued to introduce high-precision and automated production equipment from internationally renowned equipment manufacturers, as well as advanced testing platforms and design simulation software. These initiatives enhance process capability, improve service quality, and meet customers' diverse product needs. In response to the increasing demand for artificial intelligence (AI) and high-performance computing chips, the Company continues to enhance its high-end testing and advanced packaging service capabilities.

D. The Company has established long-standing, stable partnerships with international fabless design companies and integrated device manufacturers (IDMs), earning the high trust of customers and

ongoing collaboration opportunities through its professional service quality and technical capabilities.

E. The Company provides comprehensive back-end process services, including wafer-level packaging, flip-chip assembly, and CP/FT, offering one-stop packaging and testing turnkey services. These services effectively shorten product cycles, reduce manufacturing costs and transportation risks, and further improve overall service competitiveness.

F. The Company utilizes an information management system and an online platform to manage production information and product histories, allowing customers to track product production progress and related information in real time. This effectively improves production management efficiency and customer service quality.

G. The Company leverages Group resources to expand into international markets and actively cultivate its customer base in North America, Japan, and other overseas regions. By integrating resources and coordinating functions across the Group, it hase established a comprehensive back-end service supply chain to provide customers with more comprehensive and competitive services.

(5) Advantage and Disadvantage for Future Development and Responsive Measure

A. Advantages:

a. The Company's R&D and process teams possess extensive experience and technical expertise in the semiconductor packaging and testing industry, enabling them to quickly address customer needs and promptly resolve process and product issues. Upholding a customer-centric business philosophy, the Comapny consistently delivers high-quality, efficient technical services and builds long-term partnerships based on professionalism and integrity, aiming to become a key strategic partner for its customers.

b. The Company provides a one-stop turnkey packaging and testing service and continuously optimizes various process steps and production workflows to effectively shorten product manufacturing lead times and reduce logistics and transportation costs and risks. At the same time, in response to market demand and customer product development trends, the Company continues to strategically arrange its production capacity and invest in advanced equipment to enhance overall service capabilities, providing competitive packaging and testing solutions for strategic partners.

c. Emerging applications, including artificial intelligence (AI), high-performance computing (HPC), 5G communications, and AIoT, continue to evolve, driving demand for high-end logic chips and advanced-process semiconductors. The Company continues to invest in high-end packaging and testing technologies to support customers' advanced process product development, and proactively expands into related application markets to seize future growth opportunities in high-end semiconductors.

B. Disadvantage and Responsive Measure:

a. Increased funding needs

As semiconductor technology rapidly advances and investment in advanced packaging and testing equipment grows year by year, packaging and testing companies require more funds for production capacity expansion and equipment upgrades, intensifying demands on working capital and capital expenditure planning.

Responsive Measure: The Company maintains a sound financial structure and possesses strong cash flow management capabilities. In addition to stable cash flow from operations, it can also fund operational and equipment investment needs by leveraging capital markets and financial institution financing.

b. Risks associated with changes in the international political and economic situation and the supply chain

In recent years, geopolitical conflicts and US-China technology competition have continued to impact the global semiconductor industry supply chain, increasing uncertainty in the

operating environment. Amid the trend of global supply chain restructuring, the semiconductor industry also faces challenges in adjusting its market and industrial structure.

Responsive Measure: In response to changes in the external environment, the Company will monitor development trends in emerging technologies, such as artificial intelligence, high-performance computing, and high-speed communications, while actively investing in R&D and expanding its market presence. It will also work closely with material suppliers and customers to develop new technologies and materials in order to enhance packaging and testing performance. In addition, through a diversified supply chain management mechanism, the Company ensures a stable supply of key materials and continuously provides customers with customized solutions to strengthen long-term partnerships with major clients. It also leverages Taiwan's comprehensive industrial chain and technological advantages to reinforce its position as a strategic partner in the semiconductor industry supply chain.

2. Important Function and Production and Manufacturing Process of Main Product

(1) Usage of Product

Main Product or Service Item	Important Usage or Function
Testing Service-Wafer Testing (Wafer Sort)	Inspect defect of wafer before IC package.
Testing Service- Integrated Circuit Testing (Final Test)	With precisive high-tech machinery and equipment, we conduct tests according to customer request to test and classify attributes of IC finished products in order to assure compliance with quality and stability requested by customers.
Wafer Grade and Chip Dimension Package (Wafer Level CSP) Dimension Package of Chip with flip Technology (Flip Chip CSP)	Main applications include those used in computers, telecommunication networks, networks, and electronic products including laptops, tablets, smartphones, feature phones, wearable devices, smart home appliances, STBs, LED TVs, digital cameras, game consoles, IoT, and finger identification devices.

(2) Production and Manufacturing Process

Testing Services:

Stock in → IQC → Stock in → Machine Setup → Chip Probe/IC Sort → QVM → Bake → FQC → Stock out → Delivery

Package Services:

Stock in → IQC→ Bumping → Cutting → Die Bonding → Underfill → Top Mark → WLCSP → Apperance Inspection → Inspection → Finished Goods in → Stock out

3. Supply of Main Materials

The Company mainly provide customers IC processing services and supply of main materials used for package is described below:

Main Materials	Main Suppliers	Supply Situation
Taping	Lindeke Advanced Technology Co., Ltd.	Good
Photo Graphy Material Lithography Materials	Resonac International (Taiwan) Co., Ltd.	Good
	ASAHI KASEI EMD TAIWAN CORPORATION Hsinchu Branch	Good
	FUJIFILM Electronic Materials Taiwan Co., Ltd.	Good
Plating Material	AMPOC FAR-EAST CO., LTD.	Good
Etching Materials	CHEMLEADER CORPORATION	Good
Dry Film Photoresist	ASAHI KASEI WAH LEE HI-TECH CORPORATION	Good
Substrate	Unimicron Technology Corp.	Good

4. A list of any suppliers and clients accounting for 10 percent or more of the company's total procurement (sales) amount in either of the two most recent fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures.

(1) Main Sales Customers

Items	2024				2025			
	Name	Amount (NT$1,000)	Percentage accounting for annual net sales (%)	Relations with Issuer	Name	Amount (NT$1,000)	Percentage accounting for annual net sales (%)	Relations with Issuer
1	Company E	888,026	21.31%	None	Company B	1,153,693	24.82%	None
2	Company G	746,417	17.91%	None	Company E	823,464	17.72%	None
3	Company B	713,869	17.13%	None	Company G	627,728	13.51%	None
4	Company H	632,619	15.18%	None	Company H	471,598	10.15%	None
5	Others	1,185,639	28.47%	None	Others	1,571,303	33.80%	None
	Total	4,166,570	100.00%		Total	4,647,786	100.00%	

Description of the increase/decrease: The change in the amount and ratio of sales is mainly the result of changing demand for customers' products.

(2) Main Trade Creditors

Items	2024				2025			
	Name	Amount (NT$1,000)	Percentage accounting for annual net purchase (%)	Relations with Issuer	Name	Amount (NT$1,000)	Percentage accounting for annual net purchase (%)	Relations with Issuer
1	Company B	98,900	11.52%	None	Company C	189,465	18.12%	None
2	Company C	34,764	4.05%	None	Company B	115,828	11.08%	None
3	Others	725,162	84.43%	None	Others	740,082	70.80%	None
	Total	858,826	100.00%		Total	1,045,375	100.00%	

Increase/Decrease Change Description: the amount and percentage of goods supplied varies according to change of goods specification.

III. Number of employees for the past two years and up to the date when the Annual Report was printed, their mean years in service, mean age, and distribution of their education levels

Year		2024	2025	Current year as of March 31, 2026
Number of employees	Direct	386	437	445
	Indirect	516	548	560
	Management	67	71	73
	Total	969	1056	1078
Average Age		36.8	37.1	37.1
Average Seniority		6.7	6.9	6.8
Educational Background Distribution Rate	PhDs	0.0%	0.1%	0.1%
	Master	7.7%	8.7%	8.3%
	University Graduate	66.0%	62.2%	63.3%
	High School	24.6%	27.3%	26.7%
	High School and Lower	1.7%	1.7%	1.7%

IV. Information of Environmental Protection Expense

1. Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: 1 case.

Date of punishment	August 7, 2025
Disciplinary Action Number	30-114-080007
Violation of laws and regulations	Paragraph 1, Article 14 of the Water Pollution Control Act
Contents of violated laws and regulations	On May 19, 2025, the Environmental Protection Bureau of Hsinchu County conducted an inspection of the Company's permit documents. The inspection revealed discrepancies between the on-site wastewater treatment facility's number of inflow pipelines and raw wastewater designations and those listed in the schematic diagram of the water flows in the permit document. This constituted a violation of Paragraph 1, Article 14 of the Water Pollution Control Act, as the operation was inconsistent with the registered items.
Punitive measures	A fine of NT$60,000 and a 2-hour environmental education.
Corrective measures	■ Engineering improvements: Pipeline consolidation and re-labeling ■ Document improvements: Amendments to permitted schematic diagram of the water flows
State of improvement	On October 30, 2025, the Environmental Protection Bureau conducted an on-site inspection and confirmed that the required improvements had been completed.

2. Future Responsive Measure:

The Company continues to promote energy-saving and carbon reduction policies and implements various energy conservation measures. A dedicated Sustainability, Environmental Protection, and Occupational Safety and Health Office is responsible for managing and supervising relevant operations.

(1) Wastewater Management: Regular maintenance of wastewater treatment equipment is performed. Real-time wastewater monitoring systems are installed, and effluent water quality is periodically tested by third-party laboratories to ensure compliance with environmental regulations.

(2) Emission management: The Company continuously evaluates and improves air pollution control equipment. Continuous exhaust monitoring system is set up and external verification agency has been entrusted to inspect emission quality as requested by environmental protection laws.

(3) Waste Disposal: Waste is properly collected and sorted to enhance recycling rates. Disposal is carried out by qualified contractors, and on-site audits are conducted regularly to ensure all treatment processes comply with legal requirements. These measures help mitigate the risk of regulatory violations by waste disposal vendors and ensure compliance with environmental and occupational safety regulations.

(4) Supplier Management: Qualified suppliers are evaluated and audited periodically. The Company communicates its quality, environmental, health and safety policies, restricted substances requirements, and the Responsible Business Alliance (RBA) Code of Conduct to suppliers to jointly fulfill environmental and safety responsibilities.

(5) Energy Management: The Company continuously improves processes and replaces outdated high-energy-consuming equipment to reduce the consumption of water, electricity, and gas, promote resource recycling and re-use and increase the proportion of renewable energy usage to achieve energy saving and carbon reduction goals.

3. Expected expenditure on environmental protection for the coming years:

In response to climate change and the increasing scarcity of water resources, the Company has gradually allocated budgets for improvements in water resource consumption, air pollution control equipment, industrial waste disposal and reduction measures, various environmental testing, and environmental management system certification fees. The Company's estimated environmental protection expenditures are NT$100,484 thousand for 2026 and NT$114,404 thousand for 2027.

V. Labor Relationship

1. List employee welfare measures, pension system, and execution as well as negotiation between the employer and employees.

(1) Employee Welfare Measure:

The Employee Welfare Committee is responsible for coordinating employee welfare programs, regularly organizing employee trips and various social activities to help relieve work-related stress. In addition to labor insurance, the Company provides employees with group life insurance, accident insurance, medical insurance, cancer insurance and national health insurance, offering comprehensive protection. The Company allocates an annual budget for employee training and development to enhance professional skills and support employees' career growth.

(2) Pension System and Execution:

The Company has enacted the Rules Governing Employee Pension and according to the Labor Standard Acts, with the approve of 91 Fu She Tzi Tzi Letter # 9100045465 on May 20, 2001, the "Labor Pension Preparation and Monitoring Committee" was established to allocation pension preparation fund to the designated account at Bank of Taiwan. Since July, 2005, the new Labor Pension Scheme has been applied to employees with certain seniority to allocate the pension. The Company allocates 6% and up of monthly salary of these employees as pension funds to their individual accounts.

(3) Negotiation between the Employer and the Employee:

The Company maintains harmony labor relations and respect employees' opinions. Through employer-employee meetings and opinion box, effective communications with employees are maintained.

(4) Training, Development, and Execution:

To improve human resource quality and development strength, the "Rules Governing Educational Training" and annual training plan have been enacted to strengthen operational advantages of the Company and the ability to satisfy customers' needs. When new employees start working, they will receive professional orientation. Employees also receive regular and professional training from time to time (including internal and external one) with aims to cultivate professional talents, improve management performance and utilize and develop their potential. Employee Training of the Current Fiscal Year:

Items	Number of Sessions	Number of Participants	Total Hours	Total Expenditure (NT$ thousands)
1. Orientation for New Employees	252	2,131	2,637	3
2. Professional Vocational Trainings	168	1,183	3,919	381
3. Managerial Skills Training	7	95	946	167
4. General Educational Training	15	11,528	9,258	-
5. Self-motivation Training	15	391	448	108
6. Environmental Safety and Health Related Issues	62	2,208	3,095	98
Total	519	17,536	20,303	757

2. List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken: None.

VI. Cyber security Management

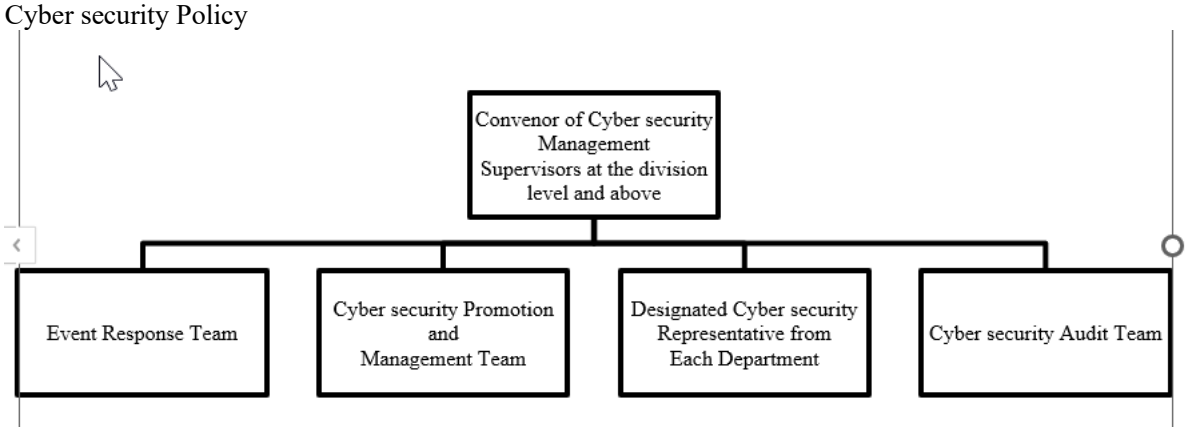
1. Cyber security Risk Management Structure

(1) Governance Structure of Business Cyber security

In 2021, the Company has established the "Cyber security Team" composed of supervisor at the division level and above as convener and representatives from different units to take charge of enactment of cyber security policy and to audit cyber security plan, allocate resources, and promote relevant cyber security work. Each year, work meetings are held periodically or convened or prolonged according to actual needs.

(2) Organizational Structure of Business Cyber Security

2. Cyber security Policy



To ensure and strengthen confidentiality, integrity, and usability of information assets of the Company, to increase employee awareness towards cyber security, and to comply with relevant legal requirement to avoid internal or external intentional or accidental threat.

To promote and execute cyber security management measures, the Cyber security Team is responsible for convening periodical meetings or meetings as needed, plan and promote various cyber security task, execute cyber security inspection, and appropriately adjust resource use and propose directions and measures of cyber security management. Cyber security Audit Team is responsible for cyber security audit operations and propose cyber security audit report and provide relevant suggestions to the Cyber security Committee. Additionally, all employees have received relevant educational trainings of cyber security and comply with relevant rules of the Company.

3. Concrete Management Initiatives of Cyber security

(1) Assets of the Company are classified according to their attributes and use and management is sorted according to confidentiality level to adopt proper control measures. The "Information Asset List" has been prepared and managed by designated personnel to periodically examine accuracy and implement control measures. In addition to information safety educational training plan executed annually, all new employees are required to receive cyber security training and shall pass exams after training.

(2) Protection measures of Information Room physical and environmental safety are enacted and relevant maintenance operations are periodically conducted.

(3) Communication and operational safety management measures including network security management, information equipment management, general equipment management, general equipment management, and safety management of data and software exchange are enacted.

(4) Uses of portable devices and software are clearly defined, accesses control to account and password and backups are authorized to prevent from unauthorized accesses.

(5) Acquisition, development, and maintenance of information system shall be conducted according to relevant rules of the Company to prevent from occurrence of cyber security hazards. 資

(6) Response procedure to cyber security incident management has been enacted.

(7) Internal audit is conducted each year periodically to audit cyber security and correct preventative management.

4. Resources Put in Cyber Security
   (1) System
      A. Continuously perform weekly risk analysis and remediation for disclosed vulnerabilities in information systems.
      B. Conducted inventory and phased out critical hardware and software nearing end-of-life (EOL).
      C. Maintained antivirus systems at the latest version; for unsupported OS versions, enhanced network isolation and increased the frequency of external antivirus scans.
   (2) Structure
      A. Launched a project to transition file transfer services to encrypted protocols to ensure data confidentiality.
      B. Developed an upgrade plan for the production database and completed preliminary preparations; upgrading to the new version will address multiple system vulnerabilities and maintain valid vendor support.
      C. Implemented DNSSEC for external DNS services to enhance domain name security.
      D. Fully replaced internal network switches to expand the management scope of the network access control system.
   (3) Management
      A. Blocked internet access for computers running outdated operating systems to reduce risk.
      B. Conducted social engineering exercises and provided remedial training for high-risk users.
      C. Shared cyber security trends during supplier meetings, explained recent hacking techniques, and provided information on a free social engineering simulation platform to enhance cyber security awareness and defense capabilities across the supply chain.
      D. Continued to adjust configurations and apply patches based on third-party vulnerability scan reports to enhance overall security.
5. List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.
   No significant cyber security incidents.

VII. Important contracts: the contracting parties, major content, restrictive clauses, and the commencement dates and expiration dates of supply/distribution contracts, technical cooperation contracts, engineering/construction contracts, long-term loan contracts, and other contracts that would affect shareholders' equity, where said contracts were either still effective as of the date of publication of the annual report, or expired in the most recent fiscal year.

Nature of Contract	Person Involved	Contract Term	Main Contents	Restrictive Covenants
Mid- and long-term loan agreement	Winstek - Yuanta, DBS, SinoPac, and KGI Bank	2022.07.19 ~ 2027.07.19	Credit	None
Mid- and long-term loan agreement	Winstek - Mega International Commercial Bank, etc.	2025.04.17~2032.04.17	Syndicated loan contract	None

Five. Review and Analysis of Financial Position, Financial Performance, and Risk Management

I. Comparative Analyses of Financial Position

Unit: NT$1,000

Year / Items	2025.12.31	2024.12.31	Difference	
			Amount	%
Current Assents	3,936,244	3,759,864	176,380	4.69
Property, plant, and equipment	4,849,010	2,832,799	2,016,211	71.17
Intangible Assets	100,216	98,815	1,401	1.42
Other Assets	304,652	1,021,078	(716,426)	(70.16)
Total Amount of Assets	9,190,122	7,712,556	1,477,566	19.16
Current Liabilities	1,147,321	1,252,407	(105,086)	(8.39)
Non-current Liabilities	1,680,822	96,084	1,584,738	1,649.33
Total Amount of Liabilities	2,828,143	1,348,491	1,479,652	109.73
Equity belonging to the owner of the parent company	6,361,979	6,364,065	(2,086)	(0.03)
Capital stock	1,362,617	1,362,617	-	-
Capital surplus	366,243	366,243	-	-
Retained earnings	4,518,012	4,400,371	117,641	2.67
Other Liabilities	115,107	234,834	(119,727)	(50.98)
Treasury Stock	-	-	-	-
Non-controlling Interests	-	-	-	-
Total equity	6,361,979	6,364,065	(2,086)	(0.03)

For any change between current and previous fiscal years exceeds more than 20% and at the amount higher than NT$10,000, analyses and description of the main reason is provide below:

1. Property, plant and equipment:

   Property, plant and equipment increased during the current term as compared to the previous term, mainly due to the acquisition of property, plant and equipment and other non-current assets in Hsinchu Science Park.

2. Other assets:

   Other assets dropped for the current term as compared to the previous term mainly because of the reduced other non-current assets.

3. Other non-current liabilities:

   Non-current liabilities in this fiscal year increases mainly because of increase of long-term loan.

4. Other equity:

   Other equities dropped for the current term as compared to the previous term mainly because of the reduced difference from the conversion of financial statements of overseas operating entities due to appreciation of New Taiwan Dollar.

II. Financial Performance Analyses

Unit: NT$1,000

Items \ Year	2025	2024	Difference	
			Amount	%
Net Operating Revenue	4,647,786	4,166,570	481,216	11.55
Operating Cost	3,426,407	3,087,981	338,426	10.96
Gross Profit	1,221,379	1,078,589	142,790	13.24
Operating expenses	301,327	274,087	27,240	9.94
Operating Profit	920,052	804,502	115,550	14.36
Other non-operating income and expenses	(5,692)	235,738	(241,430)	(102.41)
Current Net Profit before Tax	914,360	1,040,240	(125,880)	(12.10)
Income tax expense (profit)	167,824	191,696	(23,872)	(12.45)
Current Net Profit	746,536	848,544	(102,008)	(12.02)
Other comprehensive income (net after tax)	(121,818)	175,449	(297,267)	(Note)
Total Amount of Current Comprehensive Income	624,718	1,023,993	(399,275)	(38.99)

Note: The figure for the same period last year was negative.

1. For any change between current and previous fiscal years exceeds more than 20% and at the amount higher than NT$10,000, analyses and description of the main reason is provide below:
   (1) Non-operating income and expense:
   Non-operating income and expenditure for the current period decreased compared to the same period last year, mainly due to the decrease in gains on foreign exchange.
   (2) Total combined gains and losses for the current term:
   The decrease in the total combined gains or losses for the current term was mainly the result of decreased net profit and other combined gains (losses) (net value after tax) for the current term
2. Expected sales quantity and its basis as well as possible impacts on future financial affairs of the Company and responsive plan
   The Company based on operational plan to put industrial planning and past performance into consideration to enact annual sales target. In the future, we will regard customer demands for services and products to continuously maintain partnership with existing customers and actively explore new customers to expand market share. Our company expects in the next fiscal year sales quantity and revenue would still grow.

III. Cash Flow Analyses

1. Analyses of Cash Flow Change in the Most Recent Fiscal Year

Unit: NT$ Thousand

Cash balances at the beginning of the year	Net cash flow from this year's operating activities	Net cash flow from this year's investment and financing	Impact of exchange rate change on cash and cash equivalents	Cash balances at the end of the	Reactive measures for insufficient cash balances	
					Investment plan	Financing plan
1,140,120	1,364,911	(176,280)	(28,604)	2,300,147	–	–
Analyses of cash flow change: 1. Net operating cash flow mainly generates from this year's profit growth from operating activities. 2. Net cash flow from investment activities increases mainly because of increase of purchase of fixed assets. 3. The net cash inflow from financing activities was mainly due to the increase of long-term borrowings.						

2.

3. Cash flow analyses in the future fiscal year

Unit: NT$ Thousand

Cash balances at the beginning of the year	Net cash flow from this year's operating activities	Net cash flow from this year's investment and financing	Cash balances at the end of the	Reactive measures for insufficient cash balances	
				Investment plan	Financing Plan
2,300,147	1,539,019	(639,815)	3,199,351	–	–

Analyses of cash flow:

Operating activities: Operating income and profit are expected to increase net cash flow.

1. Investment activities: Fixed assets purchase and other facility equipment is expected to result in decrease of net cash flow.
2. Financing activities: Cash dividends and new bank loans are expected to increase net cash flow.

Analyses of responsive measure for insufficient cash and liquidity: None. 預

IV. Major capital expense of the most recent fiscal year on finance: none.

V. Re-investment policy and reason and improvement plan and future one-year investment plan of the most recent fiscal year:

1. Re-investment policy

For operational purpose, the Company mainly invests in fields relevant to its mainstream so that more extensive services may be provided to a more diversified customer base. The Company now owns 100% of the shares of the reinvestees Winstek Semiconductor Co., Ltd., whose scope of operation mainly includes chip bumps and wafer assembly, and TST Co., Ltd., which deals with development and rental of industrial workshops.

2. Profit or Loss of Reinvestment and Improvement Plan

Unit: NT$ Thousand

Name of investing company	Name of Company Reinvested	Gains (losses) recognized for 2025	Main Reason of Profit or Loss	Improvement Plan
Winstek Semiconductor Co., Ltd.	Winstek Semiconductor Co., Ltd.	193,741	Winstek Semiconductor Technology's profit decreased in 2025 compared to 2024, primarily due to foreign currency exchange losses.	NA
Winstek Semiconductor Co., Ltd.	TST Co., Ltd.	1,272	The profit of TST Co., Ltd. in 2025 was primarily derived from interest income on bank deposits.	NA

3. Investment plan in the next one year:

The Company estimates no major Investment plans for the following year.

VI. Analyses and Assessment of Risks of the Most Recent Fiscal Year and Up to the Date when this Annual Report was Published

1. Impact and responsive measures of impacts of interest rate, foreign exchange rate change, and inflation:

Unit: NT$ Thousand

Item/Year	2025	2024
Net Operating Revenue	4,164,786	4,166,570
Net interest expense	28,574	12,052
Percentage of interest expenses accounting for operating income (%)	0.69%	0.29%

Net exchange profit(loss)	(48,802)	103,175
Percentage of net exchange income accounting for operating income (%)	(1.17%)	2.48%

(1) Interest Change

Interest expenditure accounted for 0.69% and 0.29% of the net sales throughout 2025 and 2024, respectively, so interest rate change did not impact the Company and its subsidiaries significantly. The Company has paid close attention to interest rate change and maintain good relationship with banks to acquire better interest rate. We also appropriately adjust our financing tool to reduce change of interest rate. Hence, we expect change of interest rate will not bring major risks to income of the Company.

(2) Exchange Rate Change

The Company and its subsidiaries adopt natural hedge principle to offset liabilities and assets for sales and purchase transaction in foreign currencies to maximize exposure to the risk of foreign exchange rate fluctuation. We closely contact with foreign exchange departments of banks to understand the trend of foreign exchange change as the reference basis of foreign currency trading and conversion. When necessary, we use foreign exchange tools with hedge purpose to reduce impact of foreign exchange rate fluctuation on operating cost.

(3) Inflation

Major impact of inflation on the Company and its subsidiaries 本 In the future, we will watch market price fluctuation and maintain good interactive relationship with customers and suppliers. We will properly adjust product price and ensure stable supply of raw material to reduce impact of inflation.

2. The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future：

The company has not engaged in high-risk investments, highly leveraged investments, and derivatives transactions and the Company has endorsed only its subsidiaries and provided them guarantees. The Company has normal financial position and complied with relevant rules and the “Procedure for Lending Funds to Other Parties and Guarantee” and there has been no related losses arising.

3. Future R&D and Expected R&D Expenses:

The Company will continuously engage in new manufacturing process of package and testing and research and develop and introduce new technologies; in the future, coordinating with demands of new products of customers towards multi-functions, high speed, high reliability, and high precision, we will actively research and develop and introduce new technologies. In the future, expected R&D expenditure would account for no more than 2% of annual revenue.

4. Impact of important domestic and international legal changes on financial position of the Company and responsive measures:

In the most recent fiscal year, there has been no impact of important domestic and international legal changes on financial position of the Company and responsive measures.

5. Impact of technology (including risks of cyber security) and industrial change on financial position of the Company and responsive measures:

In terms of risk of cyber security, the Company has established business cyber security structural framework, policies, and management initiatives to ensure and strengthen confidentiality, integrity, and usability of information assets of the Company and cyber security awareness of the employees has been enhanced. We have complied with relevant rules and regulations to avoid internal or external intentional or accidental threats. Additioinally, the Company has been keen to technology changes in the industry and assessed impacts of new technologies on operations.In the

most recent fiscal year, there has been no major impact of technology change on financial position of the Company.

6. Impact of business image change on risk management and responsive measures:

   Since its establishment, the Company has continuously strengthened its internal management and quality management abilities. In the most recent, fiscal year, there have been no major change of company image and no negative reports on company image.

7. Expected effectiveness, possible risk and responsive measures for M&A:
   (1) In order to fully integrate the Group's resources and improve operating efficiency, the Company's Board of Directors approved a short-form merger with Winstek Semiconductor Technology Co., Ltd. ("Winstek Technology" hereinafter) on July 28, 2025, in accordance with Article 19 of the Business Mergers and Acquisitions Act, the Company Act, and other applicable laws and regulations, with the Company as the surviving company and Winstek Technology ceasing to exist upon completion the merger.
   (2) The merger is a reorganization within the Group, involving a wholly owned subsidiary of the Company. The accounting treatment is limited to adjustments between the surviving company's long-term investment account and other asset and liability accounts; it does not involve any share exchange agreements or distribution of cash or other assets to shareholders. Consequently, the Company will not issue new shares, and all shares of Winstek Technology will be retired as of the merger base date.
   (3) The merger base date is March 1, 2026. Upon completion of the merger, the Company will assume all assets, liabilities, rights, and obligations of Winstek Technology. The foregoing is hereby submitted to the shareholders' meeting for report.
8. Expected effectiveness, possible risk, and responsive measures of factory expansion:

   The Company does not have facility expansion plans now.

9. Risk of concentrated purchase and sales and responsive measures:
   (1) Risk of concentrated purchase

   To respond to frequently changing market demands, main materials needed by operations of the Company are supplied by several stable suppliers and each year, we have plan to evaluate new suppliers and actively look for new qualified suppliers and alternative materials. Main material suppliers of the Company are internal leaders with robust financial position to ensure sufficient supply of materials. Hence, there has been no risk of concentrated purchase.

   (2) Risk of concentrated sales

   In the recent years, due to market demands, the Company actively look for new customers based on its adjusted capacity to improve overall competitive advantages and to diverse risk of concentrated sales.

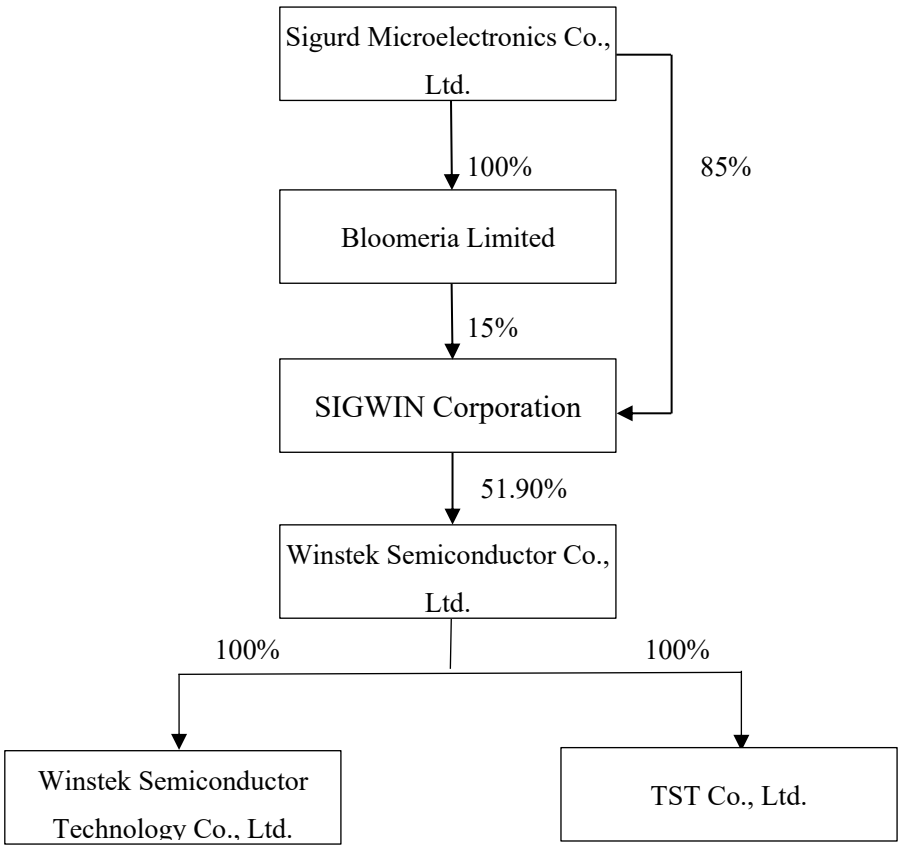
10. The Company's director, supervisor, or any major shareholder with a stake of more than 10 percent in the most recent 2 fiscal years transferred or changed impacts on the Company and describe related risks and responsive measures: None.
11. Impact, risk, and counter measures towards management right change: None.
12. Handling of litigation and non-litigation event: None.
13. Other important risks and responsive measures: None.

VII. Other important matters: None.

Six. Any other matters that need to be specified

I. Relevant information of affiliated companies:

1. Organizational Chart of Affiliated Companies



2. Basic Information of Affiliated Companies

Name of Company	Date of Establishment	Address	Paid-in Capital	Main Operating or Production Items
Winstek Semiconductor Technology Co., Ltd.	2005.09.29	No. 176-5, Luliaokeng, Qionglin Township, Hsinchu County 307, Taiwan	NTD 2,100,000 thousand	Bump and Chip with Flip Technology Package Services
TST Co., Ltd.	2022.05.10	No. 176-5, Luliaokeng, Qionglin Township, Hsinchu County 307, Taiwan	NTD 200,000 thousand	Plant development and leasing services

3. Assumed holding and affiliating relations: None.

4. Industries covered by operations of overall affiliated companies:

The Company and its affiliated companies have operations that cover package services of bump and chips with flip technology as well as semiconductor testing services.

5. Name of Directors, Supervisors, and General Managers of Affiliated Companies and their Holding and Controlling:

December 31, 2025; Unit: Thousand shares

Name of Company	Occupational title	Name or Representative:	Shares of Stocks Held	
			Number of Shares	Holding Percentage
Winstek Semiconductor Technology Co., Ltd.	Chairman	Representative of Winstek Semiconductor Co., Ltd.: Huang, Hsing-Yang	2,100,000	100%
	Director	Representative of Winstek Semiconductor Co., Ltd.: Weng Li-Chi		
	Director	Representative of Winstek Semiconductor Co., Ltd.: Yeh Tsan-Lien		

December 31, 2025; Unit: Thousand shares

Name of Company	Occupational title	Name or Representative:	Shares of Stocks Held	
			Number of Shares	Holding Percentage
TST Co., Ltd.	Chairman	Representative of Winstek Semiconductor Co., Ltd.: Huang, Hsing-Yang	200,000	100%
	Director	Representative of Winstek Semiconductor Co., Ltd.: Weng Li-Chi		
	Director	Representative of Winstek Semiconductor Co., Ltd.: Yeh Tsan-Lien		

6. Operations of Affiliated Companies :

December 31, 2025; Unit: NT$ thousands

Name of Company	Amount of Capital	Amount of Total Assets	Total Amount of Liabilities	Net Value	Revenue	Operating Income	Current Net Profit (after Tax)
Winstek Semiconductor Technology Co., Ltd.	2,100,000	5,317,597	2,271,684	3,045,913	3,068,286	253,615	193,741
TST Co., Ltd.	200,000	204,154	2,575	201,579	0	(828)	1,272

7. Consolidated Financial Statements of Affiliated Companies

For the year ended December 31, 2025, pursuant to “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises”, the entity that is required to be included in the consolidated financial statements of affiliates, is the same as the entity required to be included in the consolidated financial statements under International Financial Reporting Standards 10. Additionally, if relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies, it shall not be required to prepare consolidated financial statements of affiliates.

Winstek Semiconductor Co., Ltd.

(Ticker Symbol:3265)

Affiliation Report

2025

Winstek Semiconductor Co., Ltd.
Statement of Affiliation Report

In the 2025 fiscal year(from January 1 to December 31), the Company complies with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises" to compile the Statement of Affiliation Report and information disclosed has no major discrepancy with relevant information disclosed on financial statements in the same period.

Name of Company: Winsteck Semiconductor Co., Ltd.

Responsible Person: Huang, Hsing-Yang

March 6, 2026

Winstek Semiconductor Co., Ltd.
CPA Review Report on the Statement of the Affiliation Report

No: 25011392

To Winstek Semiconductor Co., Ltd.

The Affiliation Report for the year 2025 (from January 1, 2025 to December 31, 2025), prepared by the Company, has been declared to be in compliance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises." Furthermore, the information disclosed therein is not materially inconsistent with the related disclosures in the notes to the financial statements for the same period.

We, as the CPAs, have reviewed the aforementioned Affiliation Report for the year 2025 and compared it with the relevant disclosures in the notes to the financial statements for the same period in accordance with the aforementioned Criteria. Based on our review, no material inconsistencies were found with respect to the declaration provided by your Company.

PwC Taiwan

Tian-Yi Lee 

CPA

Hsieh Chi-Cheng 

Financial Supervisory Commission
Approval Document No.: Jin-Guan-Zheng-Shen-Zi No.1020028992
Former Financial Supervisory Commission of the Executive Yuan
Approval No.: Jin-Guan-Zheng-Shen-Zi No. 0990042599
March 6, 2026

Winstek Semiconductor Co., Ltd.
2025 Affiliation Report

I. Overview of Relationships between Affiliates and Controlling Company

The Company is the affiliated company of "Sigurd Microelectronics Corp.(hereinafter referred to as "Sigurd") with information below:

Unit: Shares; %

Name of Controlling Company	Controlling Reason	Share h Holding and Pledge of Controlling Company			Directors, Supervisors, or Managers Dispatched by Controlling Company	
		Number of shares held	Holding Percentage	Number of Shares Pledged	Occupational title	Name
Sigurd Microelectronics	Ultimate mother company with controlling power over the Company	Comprehensive Holding 70,726,438(Note)	Comprehensive Holding Percentage 51.90%(Note)	-	Chairman Director Director Director Director	Huang, Hsing-Yang Wu Min-Hung Yeh Tsan-Lien Kuo Hsu-Tung Hsieh Chao-Hung

Note: Sigurd on October 13, 2017 acquired controlling power of parent company of the Company, Bloomeria Limited, and indirectly acquired 51.88% shares of the Company and became ultimate parent company of the Company. On July 6, 2020, Bloomeria Limited transferred shares of the Company owned to Sigurd's 100% owned subsidiary, Gexing Co., Ltd. Plus shares acquired from open market, Sigurd owned 51.90% shares of the Company.

II. Situation of transactions

Transactions between the Company and controlling company, Sigurd, are shown below:

(I) Purchase and sales transaction: Please see attached Table 1.

(II) Property transactions: Please see attached Table 2.

(III) Financing: None.

(IV) Property leasing: Please see attached Table 3.

(V) Other important transactions: None.

III. Endorsement and guarantee: None.

IV. Other important impacts on financial position and operations: None.

Attached Table 1

Purchase and Sales Transactions

Unit: NT$ Thousand

Transactions with Controlling Company				Transaction Terms with Controlling Company		General Transaction Terms		Discrepancy	Account and Bill Receivable (Payable)		Overdue Account Receivable			Note
Purchase (Sales)	Amount	Percentage accounting for total purchase (sales)	Gross Profit Margin	Unit Price (Dollar)	Credit Term	Unit Price (Dollar)	Credit Term		Balances	Percentage accounting for total account and bill receivable (payable)	Amount	Handling method	Allowance for Bad Debt	
(Sales)	($38,255)	0.82%	10%	Note	Monthly paid in 30 days	Note	Monthly paid in 30~90 days	Note	$ 1,403	0.14%	$ -	-	$ -	None
Purchase	$15,535	1.49%	10%	Note	Monthly paid in 60 days	Note	Monthly paid in 30~90 days	Note	($740)	0.45%	$ -	-	$ -	None

Note: Products and labor services are provided/sold to related person according to general commercial terms and conditional terms.

Table 2

Property transactions

Unit: NT$ Thounsand

Transaction Category (Acquisition or Disposal)	Asset Name	Transaction date or fact occurrence date	Transaction amount	Transaction or payment terms	Price payment status	Income disposal	Previous data transfer				Transaction determination method	Basis of reference for price determination	Other agreed matters
							Owner	Relationship with the company	Transfer date	Amount			
Disposal	Machinery equipment	May 2025	$ 11,000	Monthly paid in 60 days	Payment collected	$ 10,972	Equipment supplier	None	May 2021	$ 1,353	General Manager	Decided through Negotiation	None

Attached Table 3

Assets Lease

Unit: NT$ Thousand

Type of Transaction	Object		Lease Term	Nature of Lease	Determination of Rent	Collection (Payment) Method	Compared to Normal Rent Standard	Total Current Rent	Current Payment	Other agreed matters
	Name	Location								
Lease	Machinery equipment and other equipment	All companies covered	From January, 2025 to December, 2025	Operating Lease	Decided through Negotiation	Pay by month	Normal	$ 2,217	$ 3,812	None

II. Where the company has carried out a private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, please describe: None.

III. Other matters that require additional description: None.

IV. If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one: None.

Winstek Semiconductor Co., Ltd.

Chairman: Huang, Hsing-Yang