Stock Code: 3265

Winstek Semiconductor Co., Ltd.

2025 Regular Shareholders' Meeting

Agenda Handbooks

Time and Date: 9:00 a.m. on May 28, 2025 (Wednesday)

Address: No. 8, Keji 5th Rd., East Dist., Hsinchu City

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One. Procedure for the 2025 General Shareholders' Meeting of Winstek Semiconductor Co., Ltd.

1. Call the Meeting to Order

2. Chair's Remarks

3. Reports

4. Recognition

5. Discussion

6. Questions and Motions

7. Adjournment

Two. Agenda of the 2025 General Shareholders' Meeting of Winstek Semiconductor Co., Ltd.

Convening method: Physical shareholders' meeting

Time and Date: 9:00 a.m. On May 28, 2025 (Wednesday)

Address: No. 8, Keji 5th Rd., East Dist., Hsinchu City

1. Call the Meeting to Order

2. Chair's Remarks

3. Reports

(1) 2024 Business Report.

(2) Audit Committee’s 2024 Review Report.

(3) 2024 Employee and Director Remunerations Distribution Status Report.

(4) Report on the payout of cash dividends from earnings in 2024.

4. Recognition

(1) 2024 Business Report and financial statements.

(2) Distribution of 2024 earnings.

5. Discussion

Partial amendments to the Articles of Incorporation.

6. Questions and Motions

7. Adjournment

1. Reports

Report 1

2024 Business Report

Description: Please refer to Attachment 1 from pages 9 to 11 of this handbook for the Company's 2024 Business Report.

Report 2

Audit Committee's 2024 Review Report.

Description: Please refer to Attachment 2 on page 12, of this handbook for the Audit Committee's Review Report.

Report 3

Distribution of employee remuneration and directors' remuneration in 2024.

Description: (I) The employee remuneration and the directors' remuneration are distributed as per Article 28 of the Company's Articles of Incorporation.

(II) Proposal to appropriate NT$75,885,137 and NT$0 as remuneration to the employees and directors, which is 7.54% and 0% of the earnings in 2024, respectively. Payment shall be made in cash in whole, which is relevant to the requirements of the Articles of Incorporation and the amount stated in the book.

(III) The recipients of the employee remuneration include the Company's employees and those at the controlling company or subsidiaries who met certain criteria. The amount distributed will be determined based on the comprehensive review of the length of service, job grades, performance, overall contribution or special achievements, and other matters and paid out after approval by the Chairman.

Report 4

Report on the distribution of cash dividends from 2024 earnings.

Description: (I) As per Article 29 of the Company's Articles of Incorporation, the Board of Directors is authorized to distribute all or part of the dividends and bonuses in cash through a supermajority resolution and report it to the shareholders' meeting.

(II) It is proposed to distribute a cash dividend of NT$626,803,631 to shareholders, with NT$4.6 per share. The cash dividend is rounded down to NT$ as per the Distribution percentage. Each amount below NT$1 will be adjusted in the descending order of the amounts, and the shareholder account numbers to be aligned with the total amount of cash dividends to be distributed. In addition, the processing fee and remittance fee shall be borne by the shareholders and deducted from the dividends payable.

(III) This proposal has been approved by the Board of Directors, and the Chairman is authorized to set the ex-dividend record date and matters related to the payout. If the changes in the total number of outstanding shares subsequently affect the dividend rate, the Chairman is authorized to handle it at his own discretion.

2. Recognition

Recognition 1

2024 Business Report and financial statements. (Proposed by the Board of directors)

Description: (I) The 2024 Business Report and financial statements were approved by the Board of Directors. The financial statements were audited by CPAs Chih-Cheng Hsieh and Tsai-Yen Chiang of PwC Taiwan. The above financial statements and Business Report have been submitted to the Audit Committee for review, by whom an audit report has been issued.

(II) The Business Report (Attachment 1 from pages 9-11), the CPAs' audit report (Attachment 2 from pages 14-17 and pages 25-29) and the financial statements (Attachment 3 from pages 18-24 and 30-36) are submitted for ratification.

Decision:

Recognition 2

Distribution of 2024 earnings. (Proposed by the Board of directors)

Description: (I) The Company's net income in 2024 was NT$848,544,043, and the Company planned to distribute NT$626,803,631 as cash dividends to shareholders, with a dividend rate of NT$4.6 per share.

(II) The 2024 statement of earnings distribution has been approved by the Board of Directors and submitted to the Audit Committee for review.

(III) The 2024 statement of earnings distribution is as follows:

Winstek Semiconductor Co., Ltd.

Proposal for distribution of earnings
2024

Unit: NTD

Undistributed earnings at the beginning of the period	**2,617,319,491**
Add: Net income for the year	848,544,043
Add: The amount of items other than the net income after tax for the year included in the undistributed earnings of the year - the change in actuarial gain or loss for 2024	5,086,971
Less: Provision for legal reserve	(85,363,101)
Distributable earnings	3,385,587,404
Distribution:	
Less: Shareholders' Dividends – cash (submit to the shareholders' meeting after the board of directors' resolution) (Based on 136,261,659 outstanding shares, which made up to NT$4.6/share)	**(626,803,631)**
Shareholders' Dividends and bonus - stocks	0
Undistributed earnings at the ending of period	**2,758,783,773**

Chairman: General manager: Accounting manager:

(IV) Proposed for recognition.

Decision:

3. Discussion

Partial amendments to the Articles of Incorporation (Proposed by the Board of directors)

Description: In response to the provision of Paragraph 6, Article 14 of the Securities and Exchange Act that requires TWSE/TPEx listed companies to stipulate in their articles of association having a certain percentage of annual profits appropriated for adjusting the salaries or distributing remuneration to the employees, we propose to amend some articles of the "Articles of Association." Please refer to Appendix 4 on pages 37-38 of this manual for a table of the amended articles.

Decision:

4. Questions and Motions

5. Adjournment

Attachment 1

Winstek Semiconductor Co., Ltd.

2024 Business Report

Due to the gradual recovery of demand for some terminal products in 2024, including smartphones, PCs, and some consumer electronic products, the sales momentum is improving. Coupled with the vigorous development of AI technology, the demand for AI-related chips grows steadily, and the scale of high-end chip orders will continue to grow.Mainly benefiting from the increase in demand for advanced packaging and high-end testing, as well as the development of emerging technologies driving demand in some terminal fields, the operating performance of semiconductor companies has generally improved.According to the estimates of Taiwan Semiconductor Industry Association (TSIA), the domestic semiconductor output value is estimated to reach NT$5.24 trillion in 2024, with an annual growth rate of 20.6%; the output value of Taiwan's IC packaging and testing industry is estimated to be NT$638 billion, with an annual growth rate of 9.3%.

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 2024 was NT$4.167 billion, an increase of NT$499 million (13.6%) from NT$3.668 billion in 2023. The net income after tax in 2024 was NT$849 million, an increase of NT$8.7 million from NT$840 million in 2023. The earnings per share in 2024 was NT$6.23, an increase of NT$0.07 from NT$6.16 in 2023.

II. Budget execution: The Company did not disclose financial forecasts for 2024.

Financial structure, debt service ability, and profitability analysis

The Company's financial position and profitability are great and its financial structure, debt service ability, and profitability are as follows:

Items		Standalone Financial Statements		Consolidated Financial Statements	
		2024	2023	2024	2023
Financial structure	Ratio of liabilities to assets (%)	5.2%	8.4%	17.5%	21.4%
	Ratio of long-term capital to fixed property (%)	451.4%	385.8%	228.0%	222.9%
Debt service ability	Current ratio (%)	604.4%	473.1%	300.2%	414.3%
	Quick ratio (%)	600.0%	470.5%	283.1%	405.1%
Profitability	Return on assets (%)	12.8%	13.0%	11.2%	11.3%
	Return on equity (%)	13.7%	14.2%	13.7%	14.2%
	Net profit rate (%)	61.2%	52.3%	20.4%	22.9%
	Earnings per share (NTD)	6.23	6.16	6.23	6.16

Research and Development Status

In the prospect of semiconductor industry, the booming development of AI technology will help activate an increasing demand for advanced processes and advanced packaging, create structural growth in demand for the global semiconductor industry. In particular, the advancement of AI technology will push the semiconductor industry into an accelerated growth period. Also, better communication technology, smart cars, etc. require the support of advanced semiconductor technology, thereby increasing the semiconductor content and value of terminal products.It will lead to a steady growth in demand for AI chips. Manufacturers will continue to launch AI servers and actively invest in ASIC chip research and development, increase demand for advanced processes and advanced packaging, which will have hardware specifications upgraded to meet software application requirements and to increase the value of semiconductors contained in terminal products.As the semiconductor process node begins to slow down in the miniaturization of chip size, innovation in transistor structure and new materials and advanced packaging technology in use become more important.Advanced packaging technology is able to have heterogeneous chips integrated into the same package so to improve chip performance. Therefore, as the demand for high-performance computing increases, semiconductor manufacturers in Taiwan are actively developing packaging technologies such as 2.5D, 3D, and FOPLP.AI technology and the semiconductor industry will develop closely and reciprocally in the future, thereby promoting the continued growth of the domestic semiconductor industry.

This Year's Business Strategy and Policy

Looking back at the semiconductor industry over the past year, the demand for high-end AI chips has been strong continuously. According to the forecast of WSTS (World Semiconductor Trade Statistics), the global semiconductor market would have grown by 19% year-on-year in 2024, with an output value of US$627 billion; the global semiconductor market output value will reach US$697 billion in 2025, an annual increase of 11.2%.In addition, according to the forecast of Industrial Technology Research Institute (IEK), Taiwan’s semiconductor industry output value would have reached NT$5.3 trillion in 2024, a year-on-year increase of 22%.In the prospect of 2025, Taiwan’s IC industry output value will exceed NT$6 trillion, with an annual growth rate of 16.5%.We will continue to focus on the high-end semiconductor packaging and testing field and invest R&D resources to maintain a close integration of high-end technology with customer product needs.In order to meet the product demand for high-performance and low-power-consumption, the company will base on the existing technology to develop 2.5D/3D heterogeneous chip integration packaging technology, thereby achieving the performance goals of small packaging size, high speed, and low power consumption.We will also strive to expand service scope, deepen technical strength, and integrate resources to reduce production costs and improve production efficiency in order to provide the existing customers with complete one-stop solutions.The company’s sales volume and revenue in 2025 are expected to be cautiously optimistic.

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

The booming development of emerging technologies has helped create structural growth in demand for the global semiconductor industry. In particular, the advancement of AI technology has pushed the semiconductor industry into an accelerated growth period. Also, better communication

technology, smart cars, etc. require the support of advanced semiconductor technology, thereby increasing the semiconductor content and value of terminal products.The sales momentum of terminal products such as smartphones, consumer electronics, and servers are expected to be improved continuously, which will help drive further growth in the operating performance of the semiconductor companies in Taiwan. As the semiconductor process node begins to slow down in the miniaturization of chip size, innovation in transistor structure and new materials and advanced packaging technology in use become more important.

The impact of the uncertainty arising from the spread of geopolitical conflicts and the US-China technology war on Taiwan's semiconductor industry operating environment is worsening. In particular, under the restructuring of the global supply chain, how domestic semiconductor manufacturers should maneuver and deploy between the two superpowers, the United States and China, will become an important challenge in the future.

Wafer fabs have been built in succession in the United States, China, Japan, Southeast Asia, etc. in recent years. As global wafer production capacity is gradually released, the competitive pressure on semiconductor manufacturers may increase.

We while facing a changing external environment will seize emerging technological trends and expand technology and market deployment. We have been working closely with material suppliers and customers to develop relevant new technologies and materials in order to enhance packaging and testing performance.In response to the global supply chain restructuring trend, the Company ensures a stable supply of key materials through diversified supply chain management.Provide customized solutions and reinforce long-term cooperative relationships with major customers so to ensure leadership in the semiconductor industry continuously and build up the company (Winstek Semiconductor Co., Ltd.) strong as an important strategic supply partner of customers.

We would like to thank our shareholders for your continuous support and encouragement of the Company and hope that you will continue to encourage us and offer us your precious advice. I wish all shareholders, ladies and gentlemen, good health and all the best.

Chairman: Manager: Accounting Manager:

Attachment 2

Winstek Semiconductor Co., Ltd.

Audit Committee's Audit Report

Among the Company's 2024 Business Report, financial statement, and profit distribution proposal; the 2024 Business Report and financial statements were approved by the board of directors, and the financial statements were audited by CPAs Chih-Cheng Hsieh and Tsai-Yen Chiang of PwC Taiwan. The Audit Committee has audited the aforesaid financial statement, Business Report, and surplus distribution proposals, and no discrepancy was found. A report is prepared and submitted for examination pursuant to Articles 14-4 of the Securities and Exchange Act and 219 of the Company Act.

Sincerely yours,

The Company's 2025 General Shareholders' Meeting

Convener of the Audit Committee: Lin, Min-Kai

February 26, 2025

Attachment 3

Winstek Semiconductor Co., Ltd.

Declaration on the Consolidated Financial Statements of Affiliated Enterprises

Companies required to be included in the consolidated financial statements under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises," are identical with the companies required to be included in the consolidated financial statement of parent and subsidiaries under IFRS 10 in 2024 (January 1 to December 31, 2024). Furthermore, information for disclosure in the consolidated financial statements has already been disclosed in the aforementioned consolidated financial statements of parent and subsidiaries. We therefore will not prepare the financial statements of affiliates.

Your attention is requested

Company name： Winstek Semiconductor Co., Ltd.

Legal Representative： Huang, Hsing-Yang

February 26, 2025

Auditor's Report

(114) No. 24003651

To Winstek Semiconductor Co., Ltd.

Audit Opinion

We have audited the accompanying consolidated balance sheet of Winstek Semiconductor Co., Ltd. as of December 31, 2024 and 2023 and the consolidated statements of income, retained earnings, cash flows and notes (including the summary of material accounting policies) to the consolidated financial statements for the years then ended.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Winstek Semiconductor Co., Ltd. as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Firms" and the International Financial Reporting Standards, International Accounting Standards, Interpretations and Announcement approved and announced by the Financial Supervisory Commission.

Basis of Opinion

We conducted our audit on the standalone financial statements in accordance with the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" and generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Consolidated Financial Statements. We are independent of the Winstek Group in accordance with the Code of Ethics for Professional Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

The key audit matters refer to the most important matters in auditing the 2024 consolidated financial statements of Winstek Semiconductor Co., Ltd. in accordance with the professional judgment of the independent auditors. These matters were addressed in the context of our audit of the consolidated statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters on the 2024 consolidated financial reports of Winstek Semiconductor Co., Ltd. to be communicated are as follow

Audit on the capitalization of property, plant and equipment

Notes to Key Audit Matters

Capital expenditure of Winstek Semiconductor and Subsidiaries increased in proportion to operations Please refer to Note IV (XIII) of the consolidated financial statements for the accounting policies of property, plant and equipment in details. Please refer to Note VI (V) of the consolidated financial statement for property, plant and equipment in details. The capital expenditures for property, plant and equipment are excessive this year; therefore, the independent auditor has the property, plant and equipment capitalization review included as key review matters.

Key audit procedures included

Key audit procedures conducted by us included:
Evaluate and test the effectiveness of the internal control system for the transactions of property, plant and equipment. Randomly check the relevant purchase orders, invoices, etc. so to confirm the proper approval of the transactions and the correctness of the amount booked. Randomly check the relevant inspection and acceptance documents so to confirm that the assets met the standards for use, and check the adequateness of the capitalization time point (the time when depreciation is appropriated).

Other information - Standalone Financial Statements

Winstek Semiconductor Co., Ltd. has prepared the 2024 and 2023 standalone financial statements with an unqualified opinion obtained from the CPA and an independent auditor's report filed for future reference.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements.

The responsibility of the management is to have the consolidated financial statements presented fairly, in all material respects, in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Firms" and the International Financial Reporting Standards, International Accounting Standards, Interpretations and Announcement approved and announced by the Financial Supervisory Commission. Also, maintain the necessary internal controls related to the consolidated financial statements to ensure that the consolidated financial statements are free of any material misstatement arising from frauds or errors.

In preparing the consolidated financial statements of Winstek Group, management is responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless management either intends to liquidate Winstek Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Auditing Committee) are responsible for overseeing the financial reporting process of Winstek Group.

Auditor's Responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance means high assurance. However, the audit conducted in accordance with generally accepted auditing standards does not guarantee having any material misstatement in the consolidated financial statements detected. Misstatements can arise from fraud or error These are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

The CPAs when conducting the audit in accordance with generally accepted auditing standards shall exercise professional judgment and maintain professional suspicion. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Winstek Group.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Winstek Group and its ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Winstek Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including the notes to the statements), and whether or not the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence (and where applicable, related safeguards) .

The CPA has based on the communications with the governing unit to determine the key audit matters to be performed on the 2024 consolidated financial statements of Winstek Semiconductor Co., Ltd. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan
Hsieh, Chi-Cheng
Jiang, Tsai-Yan

February 26, 2025

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Balance Sheet
December 31, 2024 and 2023

Unit: NT$ thousand

	Assets	Note	December 31, 2024 Amount	%	December 31, 2023 Amount	%
	Current assets					
1100	Cash and Cash Equivalents	6 (1)	$ 1,140,120	15	$ 1,298,093	17
1136	Financial assets measured at amortized cost – current	6 (2)	1,412,859	18	2,133,520	28
1140	Contracts Assets – current	6 (17)	26,478	1	34,216	1
1170	Net account receivables	6 (3)	931,398	12	916,181	12
1180	Account receivables – related parties - net	6 (3) and 7	13,844	-	721	-
1200	Other receivables		7,804	-	10,030	-
130X	Inventory	6 (4)	125,348	2	78,661	1
1410	Prepayments		88,683	1	21,987	-
1470	Other current assets		13,330	-	6,816	-
11XX	**Total current assets**		3,759,864	49	4,500,225	59
	Total noncurrent assets					
1535	Financial assets measured at amortized cost – noncurrent	6 (2) and 8	21,700	-	21,700	-
1600	Property, plant and equipment	6 (5)	2,827,468	37	2,925,682	38
1755	Right-of-use assets	6 (6)	5,331	-	7,527	-
1780	Intangible assets	6 (8)	98,815	1	129,416	2
1840	Deferred income tax assets	6 (24)	19,257	-	29,661	1
1900	Other noncurrent assets	6 (9)	980,121	13	9,316	-
15XX	**Total noncurrent assets**		3,952,692	51	3,123,302	41
1XXX	**Total assets**		$ 7,712,556	100	$ 7,623,527	100

(continue on next page)

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Balance Sheet
December 31, 2024 and 2023

Unit: NT$ thousand

	Liabilities and shareholders' equity	Note	December 31, 2024 Amount	%	December 31, 2023 Amount	%
	Current liabilities					
2100	Short-term loans	6 (10)	$ 50,000	1	$ -	-
2170	Account payables		123,287	2	94,878	1
2180	Account payables – related parties	7	2,420	-	-	-
2200	Other payables	6 (11)	630,879	8	477,679	6
2220	Other payables – related parties	7	1,611	-	454	-
2230	Income tax liabilities in current period		92,460	1	212,892	3
2250	Provision for liabilities – current		1,030	-	964	-
2280	Lease liabilities – current		1,601	-	1,989	-
2320	Current portion of long-term liabilities	6 (12)	338,414	4	287,558	4
2399	Other current liabilities – others		10,705	-	9,740	-
21XX	**Total current liabilities**		1,252,407	16	1,086,154	14
	Noncurrent liabilities					
2540	Long-term loans	6 (12)	66,848	1	505,262	7
2570	Deferred income tax liabilities	6 (24)	17,125	-	17,474	-
2580	Lease liabilities –noncurrent		3,299	-	5,348	-
2640	Defined benefit liabilities – noncurrent	6 (13)	8,427	-	14,822	-
2670	Other noncurrent liabilities – others		385	-	339	-
25XX	**Total noncurrent liabilities**		96,084	1	543,245	7
2XXX	**Total liabilities**		1,348,491	17	1,629,399	21
	Equity					
	Capital stock	6 (14)				
3110	Common stock capital		1,362,617	18	1,362,617	18
	Capital surplus	6 (15)				
3200	Capital surplus		366,243	5	366,243	5
	Retained earnings	6 (16)				
3310	Legal reserve		929,420	12	845,288	11
3350	Undistributed earnings		3,470,951	45	3,355,509	44
	Other equities					
3400	Other equities		234,834	3	64,471	1
3XXX	**Total equities**		6,364,065	83	5,994,128	79
	Material commitment and contingency	9				
	Materiality post events	11				
3X2X	**Total liabilities and shareholders' equity**		$ 7,712,556	100	$ 7,623,527	100

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Statements of Comprehensive Income
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand
(Except earnings per share in NT$)

	Items	Note	2024 Amount	2024 %	2023 Amount	2023 %
4000	Operating income	6 (17) and 7	$ 4,166,570	100	$ 3,667,818	100
5000	Operating cost	6 (4) and 7	(3,087,981)	(74)	(2,564,284)	(70)
5950	Net gross profit		1,078,589	26	1,103,534	30
	Operating expense	6 (22) (23)				
6100	Sale expense		(24,399)	(1)	(27,316)	(1)
6200	Management expense		(228,762)	(6)	(199,961)	(5)
6300	R&D expense		(20,559)	-	(17,393)	(1)
6450	Expected credit impairment losses	12 (2)	(367)	-	(9,691)	-
6000	Total operating expense		(274,087)	(7)	(254,361)	(7)
6900	Operating income		804,502	19	849,173	23
	Non-operating income and expense					
7100	Interest income	6 (18)	101,348	2	126,250	4
7010	Other incomes	6 (19)	3,273	-	5,960	-
7020	Other incomes and loss	6 (20)	143,169	4	42,840	1
7050	Cost of financing	6 (21)	(12,052)	-	(14,578)	-
7000	Total non-operating income and expense		235,738	6	160,472	5
7900	**Net income before tax**		1,040,240	25	1,009,645	28
7950	Income tax expense	6 (24)	(191,696)	(4)	(169,802)	(5)
8200	**Net income**		$ 848,544	21	$ 839,843	23
	Other comprehensive incomes					
8311	Re-estimation of defined benefit plan	6 (13)	$ 5,086	-	$ 1,482	-
	Items likely be reclassified under profit or loss					
8361	Exchange difference from conversion of financial statements of foreign operations.		170,363	4	(19,805)	(1)
8360	Total amount of items likely to be reclassified under profit or loss		170,363	4	(19,805)	(1)
8300	**Other comprehensive profit or loss (net)**		$ 175,449	4	($ 18,323)	(1)
8500	**Total comprehensive profit or loss – current**		$ 1,023,993	25	$ 821,520	22
	Net income attributable to:					
8610	Shareholders of parent company		$ 848,544	21	$ 839,843	23
	Total comprehensive income attributable to:					
8710	Shareholders of parent company		$ 1,023,993	25	$ 821,520	22
	Earnings per share	6 (25)				
9750	Earnings per share		$ 6.23		$ 6.16	
9850	Diluted earnings per share		$ 6.19		$ 6.12	

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Statements of Changes in Equity
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	Equity attributable to shareholders of the parent company						
				Retained earnings				
		Common stock capital	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Finance of foreign operation Statements of overseas operating locations Difference	Total equity
January 1 – December 31, 2023								
Balance as of January 1, 2023		$ 1,362,617	$ 366,243	$ 752,782	$ 282,069	$ 3,005,929	$ 84,276	$ 5,853,916
Net income		-	-	-	-	839,843	-	839,843
Other comprehensive profit or loss - current		-	-	-	-	1,482	(19,805)	(18,323)
Total comprehensive profit or loss – current		-	-	-	-	841,325	(19,805)	821,520
The 2022 earnings appropriation and distribution	6 (16)							
Appropriation for legal reserve		-	-	92,506	-	(92,506)	-	-
Reversal of special reserve		-	-	-	(282,069)	282,069	-	-
Cash dividends		-	-	-	-	(681,308)	-	(681,308)
Balance as of December 31, 2023		$ 1,362,617	$ 366,243	$ 845,288	$ -	$ 3,355,509	$ 64,471	$ 5,994,128
January 1 – December 31, 2024								

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Statements of Changes in Equity
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	Equity attributable to shareholders of the parent company						Total equity
				Retained earnings				
		Common stock capital	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Finance of foreign operation Statements of overseas operating locations Difference	
Balance as of January 1, 2024		$ 1,362,617	$ 366,243	$ 845,288	$ -	$ 3,355,509	$ 64,471	$ 5,994,128
Net income		-	-	-	-	848,544	-	848,544
Other comprehensive profit or loss - current		-	-	-	-	5,086	170,363	175,449
Total comprehensive profit or loss – current		-	-	-	-	853,630	170,363	1,023,993
The 2023 earnings appropriation and distribution	6 (16)							
Appropriation for legal reserve		-	-	84,132	-	(84,132)	-	-
Cash dividends		-	-	-	-	(654,056)	-	(654,056)
Balance as of December 31, 2024		$ 1,362,617	$ 366,243	$ 929,420	$ -	$ 3,470,951	$ 234,834	$ 6,364,065

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Statements of Cash Flows
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	January 1 – December 31, 2024	January 1 – December 31 ,2023
Cash flow from operating activities			
Net income before tax		$ 1,040,240	$ 1,009,645
Adjusted items			
Capital gain/loss item			
Expected credit impairment losses	12 (2)	367	9,691
Depreciations	6 (5) (6) (22)	622,161	597,819
Amortization	6 (8)(22)	49,296	45,750
Interest expense	6 (6) (21)	12,052	14,578
Interest income	6 (18)	(101,348)	(126,250)
Capital gain from disposal of property, plant and equipment	6 (20)	(33,401)	(3,439)
Other noncurrent assets transferred to expenses		436	-
Government grant income	6 (12) (19)	(2,872)	(3,656)
Lease modification benefit	6 (6) (20)	(25)	-
Changes in assets/liabilities related to operating activities			
Net change in assets related to operating activities			
Contract assets		9,233	744
Account receivables		26,811	(12,822)
Account receivables – related parties		(12,741)	1,346
Other receivables		96	(67)
Inventory		(40,509)	19,411
Prepayments		(64,706)	5,429
Other current assets		(6,396)	1,908
Other noncurrent assets		-	(12)
Net change in liabilities related to operating activities			
Contract liabilities		-	(4,931)
Account payables		21,687	23,109
Account payables – related parties		2,420	-
Other payables		27,217	9,616
Other payables – related parties		(4,965)	215
Provision for liabilities		-	(10,248)
Other current liabilities		504	4,121
Net defined benefit liabilities		(1,308)	(1,324)
Cash inflow from operations		1,544,249	1,580,633
Interest collected		103,777	128,346
Interest paid		(12,246)	(14,537)
Income tax paid		(304,917)	(157,876)
Net cash inflow from operating activities		1,330,863	1,536,566

(continue on next page)

Winstek Semiconductor Co., Ltd., and Subsidiaries
Consolidated Statements of Cash Flows
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	January 1 – December 31, 2024	January 1 – December 31 ,2023
Cash flows from investing activities			
Acquisition of financial assets measured at amortized cost		($ 4,766,809)	($ 7,122,115)
Disposal of financial assets measured at amortized cost		5,517,130	6,229,660
Acquisition of property, plant and equipment	6 (26)	(1,294,737)	(326,222)
Acquisition of intangible assets	6 (8)	(17,271)	(17,190)
Proceeds from disposal of property, plant and equipment		33,401	3,439
Increase in refundable security deposits		(5,570)	(897)
Decrease in refundable security deposits		1,449	1,906
Net cash outflow from investing activities		(532,407)	(1,231,419)
Cash flows from financing activities			
Borrowing of short-term loans	6 (27)	51,000	-
Repayment of short-term loans	6 (27)	(1,000)	-
Repayment of long-term loans	6 (27)	(387,558)	(53,180)
Increase in guarantee deposits & margins received	6 (27)	83	82
Decrease in guarantee deposits & margins received	6 (27)	(37)	(49)
Repaid amount of lease principal	6 (27)	(2,027)	(2,276)
Cash dividends payment	6 (16)	(654,056)	(681,308)
Net cash outflow from financing activities		(993,595)	(736,731)
Exchange rate effect		37,166	10,085
Decrease of cash and cash equivalents in current period		(157,973)	(421,499)
Balance of cash and cash equivalents in current period	6 (1)	1,298,093	1,719,592
Balance of cash and cash equivalents in current period	6 (1)	$ 1,140,120	$ 1,298,093

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Auditor's Report

(114) No. 24003335

To Winstek Semiconductor Co., Ltd.

Audit Opinion

We have audited the accompanying standalone balance sheet of Winstek Semiconductor Co., Ltd. as of December 31, 2024 and 2023 and the standalone statements of income, retained earnings, cash flows and notes (including the summary of material accounting policies) to the standalone financial statements for the years then ended.

In our opinion, the standalone financial statements referred to above present fairly, in all material respects, the financial position of Winstek Semiconductor Co., Ltd. as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Firms."

Basis of Opinion

We conducted our audit on the standalone financial statements in accordance with the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" and generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Consolidated Financial Statements. We are independent of Winstek Semiconductor Co., Ltd. and subsidiaries in accordance with the Code of Ethics for Professional Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

The key audit matters refer to the most important matters in auditing the 2024 standalone financial statements of Winstek Semiconductor Co., Ltd. in accordance with

the professional judgment of the independent auditors. These matters were addressed in the context of our audit of the standalone statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters.

The key audit matters on the 2024 standalone financial reports of Winstek Semiconductor Co., Ltd. to be communicated are as follow:

Audit on the capitalization of property, plant and equipment

Notes to Key Audit Matters

Capital expenditure of Winstek Semiconductor Co., Ltd. increased in proportion to operation For further information on the accounting policy of property, plant and equipment, refer to Note 4 (12) to the Standalone Financial Statements, and items of property, plant and equipment, refer top Note 6 (5). The spending on property, plant, and equipment is significant in this fiscal year, we therefore, have sorted out the capitalization of property, plant and equipment as a Key Audit Matter.

Key audit procedures included

Key audit procedures conducted by us included:

Evaluate and test the effectiveness of the internal control system for the transactions of property, plant and equipment. Randomly check the relevant purchase orders, invoices, etc. so to confirm the proper approval of the transactions and the correctness of the amount booked. Randomly check the relevant inspection and acceptance documents so to confirm that the assets met the standards for use, and check the adequateness of the capitalization time point (the time when depreciation is appropriated).

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements.

The responsibility of the management is to have the standalone financial statements presented fairly, in all material respects, in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Firms” and the International Financial

Reporting Standards, International Accounting Standards, Interpretations and Announcement approved and announced by the Financial Supervisory Commission. Also, maintain the necessary internal controls related to the standalone financial statements to ensure that the standalone financial statements are free of any material misstatement arising from frauds or errors.

In preparing the standalone financial statements of Winstek Semiconductor Co., Ltd., management is responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless management either intends to liquidate Winstek Semiconductor Co., Ltd. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Auditing Committee) are responsible for overseeing the financial reporting process of Winstek Semiconductor Co., Ltd.

Auditor's Responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether or not the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance means high assurance. However, the audit conducted in accordance with generally accepted auditing standards does not guarantee having any material misstatement in the standalone financial statements detected. Misstatements can arise from fraud or error These are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and standalone financial statements.

The CPAs when conducting the audit in accordance with generally accepted auditing standards shall exercise professional judgment and maintain professional suspicion. We also:

1. Identify and assess the risks of material misstatement of the standalone financial

statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Winstek Semiconductor Co., Ltd.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Winstek Semiconductor Co., Ltd. and its ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Winstek Semiconductor Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the standalone financial statements (including the notes to the statements), and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidences on the standalone financial information of Winstek Semiconductor Co., Ltd. in order to express an opinion on the standalone financial statements. We are responsible for the direction, supervision

and performance of the entity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence (and where applicable, related safeguards) .

The CPA has based on the communications with the governing unit to determine the key audit matters to be performed on the 2024 standalone financial statements of Winstek Semiconductor Co., Ltd. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan
Hsieh, Chi-Cheng
Jiang, Tsai-Yan

February 26, 2025

Winstek Semiconductor Co., Ltd.
Standalone Balance Sheets
December 31, 2024 and 2023

Unit: NT$ thousand

	Assets	Note	December 31, 2024 Amount	%	December 31, 2023 Amount	%
	Current assets					
1100	Cash and Cash Equivalents	6 (1)	$ 491,193	7	$ 719,013	11
1136	Financial assets measured at amortized cost – current	6 (2)	1,065,570	16	871,985	13
1140	Contracts Assets – current	6 (15)	7,472	-	10,099	-
1170	Net account receivables	6 (3)	251,845	4	295,407	5
1180	Account receivables – related parties - net	6 (3) and 7	64,790	1	53,982	1
1200	Other receivables		3,651	-	4,557	-
1210	Other receivables — related parties	7	111,548	2	83,406	1
1410	Prepayments		14,698	-	11,221	-
1470	Other current assets		10,197	-	5,650	-
11XX	**Total current assets**		2,020,964	30	2,055,320	31
	Total noncurrent assets					
1535	Financial assets measured at amortized cost – noncurrent	6 (2) and 8	12,000	-	12,000	-
1550	Investment accounted for under the equity method	6 (4)	3,173,260	48	2,754,257	42
1600	Property, plant and equipment	6 (5)	1,410,826	21	1,582,097	24
1755	Right-of-use assets	6 (6)	1,637	-	1,906	-
1780	Intangible assets	6 (8)	74,126	1	112,892	2
1840	Deferred income tax assets	6 (21)	15,042	-	24,740	1
1900	Other noncurrent assets		2,303	-	2,353	-
15XX	**Total noncurrent assets**		4,689,194	70	4,490,245	69
1XXX	**Total assets**		$ 6,710,158	100	$ 6,545,565	100

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Winstek Semiconductor Co., Ltd.
Standalone Balance Sheets
December 31, 2024 and 2023

Unit: NT$ thousand

	Liabilities and shareholders' equity	Note	December 31, 2024 Amount	%	December 31, 2023 Amount	%
	Current liabilities					
2170	Account payables		$ 2,285	-	$ 2,354	-
2180	Account payables – related parties	7	1,013	-	1,049	-
2200	Other payables	6 (9)	234,031	4	211,798	3
2220	Other payables – related parties	7	825	-	1,911	-
2230	Income tax liabilities in current period		92,511	1	212,892	3
2280	Lease liabilities – current		949	-	1,175	-
2399	Other current liabilities – others		2,778	-	3,233	-
21XX	**Total current liabilities**		334,392	5	434,412	6
	Noncurrent liabilities					
2540	Long-term loans	6 (10)	-	-	100,000	2
2570	Deferred income tax liabilities	6 (21)	2,476	-	1,359	-
2580	Lease liabilities –noncurrent		680	-	725	-
2640	Defined benefit liabilities – noncurrent	6 (11)	8,427	-	14,822	-
2670	Other noncurrent liabilities – others		118	-	119	-
25XX	**Total noncurrent liabilities**		11,701	-	117,025	2
2XXX	**Total liabilities**		346,093	5	551,437	8
	Equity					
	Capital stock	6 (12)				
3110	Common stock capital		1,362,617	20	1,362,617	21
	Capital surplus	6 (13)				
3200	Capital surplus		366,243	5	366,243	6
	Retained earnings	6 (14)				
3310	Legal reserve		929,420	14	845,288	13
3350	Undistributed earnings		3,470,951	52	3,355,509	51
	Other equities					
3400	Other equities		234,834	4	64,471	1
3XXX	**Total equities**		6,364,065	95	5,994,128	92
	Material commitment and contingency	9				
	Materiality post events	11				
3X2X	**Total liabilities and shareholders' equity**		$ 6,710,158	100	$ 6,545,565	100

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd.
Standalone Income Statement
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand
(Except earnings per share in NT$)

	Items	Note	2024 Amount	2024 %	2023 Amount	2023 %
4000	Operating income	6 (15) and 7	$ 1,387,131	100	$ 1,606,098	100
5000	Operating cost	7	(947,276)	(68)	(893,753)	(56)
5950	Net gross profit		439,855	32	712,345	44
	Operating expense	6 (19) (20)				
6100	Sale expense		(10,958)	(1)	(8,728)	(1)
6200	Management expense		(142,885)	(10)	(108,629)	(7)
6300	R&D expense		(6,839)	(1)	(6,736)	-
6450	Expected credit impairment gain (loss)	12 (2)	1,836	-	(4,062)	-
6000	Total operating expense		(158,846)	(12)	(128,155)	(8)
6900	Operating income		281,009	20	584,190	36
	Non-operating income and expense					
7100	Interest income	6 (16)	45,043	3	53,034	3
7010	Other incomes	6 (16)	401	-	2,087	-
7020	Other incomes and loss	6 (17)	83,003	6	8,061	1
7050	Cost of financing	6 (18)	(1,383)	-	(1,810)	-
7070	Share of income from subsidiaries, associates and joint-ventures accounted for under the equity method	6 (4)	522,056	38	303,796	19
7000	Total non-operating income and expense		649,120	47	365,168	23
7900	**Net income before tax**		930,129	67	949,358	59
7950	Income tax expense	6 (21)	(81,585)	(6)	(109,515)	(7)
8200	**Net income**		$ 848,544	61	$ 839,843	52
	Other comprehensive incomes					
	Items not reclassified under profit or loss					
8311	Re-estimation of defined benefit plan	6 (11)	$ 5,086	1	$ 1,482	-
8310	Total amount of items not reclassified as profit or loss		5,086	1	1,482	-
	Items likely be reclassified under profit or loss					
8361	Exchange difference from conversion of financial statements of foreign operations.	6 (4)	170,363	12	(19,805)	(1)
8360	Total amount of items likely to be reclassified under profit or loss		170,363	12	(19,805)	(1)
8500	**Total comprehensive profit or loss – current**		$ 1,023,993	74	$ 821,520	51
	Earnings per share	6 (22)				
9750	Earnings per share		$ 6.23		$ 6.16	
9850	Diluted earnings per share		$ 6.19		$ 6.12	

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd.
Standalone Statements of Shareholders' Equity
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	Common stock capital	Capital surplus	Retained earnings			Exchange differences on translation of financial statements of foreign operating entities financial statements of overseas operating locations	Total equity
				Legal reserve	Special reserve	Undistributed earnings		
2023								
Balance as of January 1, 2023		$ 1,362,617	$ 366,243	$ 752,782	$ 282,069	$ 3,005,929	$ 84,276	$ 5,853,916
Net income		-	-	-	-	839,843	-	839,843
Other comprehensive profit or loss - current		-	-	-	-	1,482	(19,805)	(18,323)
Total comprehensive profit or loss – current		-	-	-	-	841,325	(19,805)	821,520
The 2022 earnings appropriation and distribution	6 (14)							
Appropriation for legal reserve		-	-	92,506	-	(92,506)	-	-
Reversal of special reserve		-	-	-	(282,069)	282,069	-	-
Cash dividends		-	-	-	-	(681,308)	-	(681,308)
Balance as of December 31, 2023		$ 1,362,617	$ 366,243	$ 845,288	$ -	$ 3,355,509	$ 64,471	$ 5,994,128

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd.
Standalone Statements of Shareholders' Equity
January 1 – December 31, 2024 and 2023

Unit: NT$ thousand

	Note	Common stock capital	Capital surplus	Retained earnings			Exchange differences on translation of financial statements of foreign operating entities financial statements of overseas operating locations	Total equity
				Legal reserve	Special reserve	Undistributed earnings		
2024								
Balance as of January 1, 2024		$ 1,362,617	$ 366,243	$ 845,288	$ -	$ 3,355,509	$ 64,471	$ 5,994,128
Net income		-	-	-	-	848,544	-	848,544
Other comprehensive profit or loss - current		-	-	-	-	5,086	170,363	175,449
Total comprehensive profit or loss – current		-	-	-	-	853,630	170,363	1,023,993
The 2023 earnings appropriation and distribution	6 (14)							
Appropriation for legal reserve		-	-	84,132	-	(84,132)	-	-
Cash dividends		-	-	-	-	(654,056)	-	(654,056)
Balance as of December 31, 2024		$ 1,362,617	$ 366,243	$ 929,420	$ -	$ 3,470,951	$ 234,834	$ 6,364,065

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd.
Standalone Statements of Cash Flows
January 1 to December 31, 2024 and January 1 to December 31, 2023

Unit: NT$ thousand

	Note	January 1 – December 31, 2024	January 1 – December 31 ,2023
Cash flow from operating activities			
Net income before tax		$ 930,129	$ 949,358
Adjusted items			
Capital gain/loss item			
Expected credit impairment losses (gains)		(1,836)	4,062
Depreciations	6 (5)(6)(19)	287,849	298,367
Amortization	6 (8)(19)	42,106	40,713
Interest expense	6 (18)	1,383	1,810
Interest income	6 (16)	(45,043)	(53,034)
Capital gain from disposal of property, plant and equipment	6 (17)	(10,401)	(1,514)
The share of income from subsidiaries accounted for under the equity method.	6 (4)	(522,056)	(303,796)
Changes in assets/liabilities related to operating activities			
Net change in assets related to operating activities			
Contract assets		2,627	17,460
Account receivables		45,398	150,581
Account receivables – related parties		(10,808)	46,454
Other receivables		81	(86)
Other receivables – related parties		(547)	32,708
Prepayments		(3,477)	4
Other current assets		(4,547)	1,590
Net change in liabilities related to operating activities			
Account payables		(69)	(422)
Account payables – related parties		(36)	1,049
Other payables		17,175	1,933
Other payables – related parties		(1,086)	186
Other current liabilities		(453)	781
Net defined benefit liabilities		(1,308)	(1,324)
Cash inflow from operations		725,081	1,186,880
Interest collected		45,868	50,872
Dividends collected	6 (4)	273,416	204,093
Interest paid		(1,443)	(1,802)
Income tax paid		(218,747)	(128,826)
Net cash inflow from operating activities		824,175	1,311,217
Cash flows from investing activities			
Acquisition of financial assets measured at amortized cost		(3,100,755)	(3,138,855)
Disposal of financial assets measured at amortized cost		2,907,170	2,420,420
Acquisition of property, plant and equipment	6 (23)	(110,179)	(46,889)
Proceeds from disposal of property, plant and equipment		10,401	1,514
Acquisition of intangible assets	6 (8)	(3,340)	(8,748)
Increase in refundable security deposits		(1,370)	(664)

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Winstek Semiconductor Co., Ltd.
Standalone Statements of Cash Flows
January 1 to December 31, 2024 and January 1 to December 31, 2023

Unit: NT$ thousand

	Note	January 1 – December 31, 2024	January 1 – December 31 ,2023
Decrease in refundable security deposits		1,420	1,586
Net cash outflow from investing activities		(296,653)	(771,636)
Cash flows from financing activities			
Repayment of long-term loans	6 (24)	(100,000)	-
Repaid amount of lease principal	6 (24)	(1,285)	(1,497)
Increase in guarantee deposits & margins received	6 (24)	12	20
Decrease in guarantee deposits & margins received	6 (24)	(13)	(13)
Cash dividends payment	6 (14)	(654,056)	(681,308)
Net cash outflow from financing activities		(755,342)	(682,798)
Decrease of cash and cash equivalents in current period		(227,820)	(143,217)
Balance of cash and cash equivalents in current period	6 (1)	719,013	862,230
Balance of cash and cash equivalents in current period	6 (1)	$ 491,193	$ 719,013

Chairman: Huang, Hsing-Yang Manager: Weng, Chih-Li Accounting Manager: Liu, Kuei-Chu

Attachments 4

Table of Amendments to the Articles of Incorporation

Before Amendment	After Amendment	Description
Article XVIII 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. However, when the Company still suffers a cumulative deficit, it shall reserve the amount in advance to compensate it. 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.	Article XVIII In cases of profits for the year, the Company shall set aside 0.3 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, when the Company still suffers a cumulative deficit, it shall reserve the amount in advance to compensate it. 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.	Make amendments in compliance with the governing law and regulations.
Article 33: The Articles of Incorporation were formulated on April 21, 2000. The 1st amendment was made on May 8, 2000. The 2nd amendment was made on August 5, 2001. The 3rd amendment was made on September 6, 2001.	Article 33: The Articles of Incorporation were formulated on April 21, 2000. The 1st Amendment was made on May 8, 2000. The 2nd Amendment was made on August 5, 2001. The 3rd Amendment was made on September 6, 2001.	The amendments and dates are added.

The 4th amendment was made on May 28, 2002. The 5th amendment was made on June 30, 2003. The 6th amendment was made on April 15, 2004. The 7th amendment was made on June 23, 2005. The 8th amendment was made on June 14, 2006. The 9th amendment was made on June 13, 2007. The 10th amendment was made on October 5, 2007. The 11th amendment was made on June 26, 2009. The 12th amendment was made on June 5, 2012. The 13th amendment was made on September 22, 2015. The 14th amendment was made on June 14, 2017. The 15th amendment was made on June 10, 2019. The 16th amendment was made on June 9, 2020. The 17th amendment was made on June 8, 2022.	The 4th Amendment was made on May 28, 2002. The 5th Amendment was made on June 30, 2003. The 6th Amendment was made on April 15, 2004. The 7th Amendment was made on June 23, 2005. The 8th Amendment was made on June 14, 2006. The 9th Amendment was made on June 13, 2007. The 10th Amendment was made on October 5, 2007. The 11th Amendment was made on June 26, 2009. The 12th Amendment was made on June 5, 2012. The 13th Amendment was made on September 22, 2015. The 14th Amendment was made on June 14, 2017. The 15th Amendment was made on June 10, 2019. The 16th Amendment was made on June 9, 2020. The 17th Amendment was made on June 8, 2022. The 18th Amendment was made on May 28, 2025.	

Appendix 1

Articles of Incorporation of Winstek Semiconductor Co., Ltd.

Chapter 1 General Provisions

Article 1: The Company is incorporated in accordance with the Company Act and named 台星科股份有限公司 (English name is Winstek Semiconductor Co., Ltd.).

Article 2: The scope of the Company's business is as follows:

1. CB01010 Machine and equipment manufacturing.
2. CC01050 Data storage and processing equipment manufacturing
3. CC01070 Wireless Communication machine and materials manufacturing.
4. CC01080 Electronic components manufacturing.
5. E701010 Communication Engineering.
6. F401030 Manufacturing and export
7. G801010 Warehouse storage
8. I301010 Information software service.
9. I501010 Product design
10. IZ99990 Other industrial and commercial services (integrated circuits, research, development and testing of IC and its testing apparatus).
11. F119010 Wholesale of Electronic Materials
12. F219010 Retail of Electronic Materials.
13. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company may provide guarantees to external entities and invest in other businesses, and the total amount of such investments may exceed 40% of the Company's paid-in capital.

Article 4. The Company is headquartered in Hsinchu County, and may establish branches in appropriate locations elsewhere where necessary. The Board shall determine the opening and shutdown of branches.

Article 5: The Company's announcement method shall be handled in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 6: The Company's total authorized capital is NT$4 billion, which is divided into 400 million shares with a par value of NT$10 per share, which may be issued by the Board of Directors as authorized in tranches. Of the above capital, NT$125 million is divided into 12.5 million shares, which is reserved for subscription by employees exercising their stock warrants.

Article 7: The Company's shares are generally registered and numbered and are issued after being signed or sealed by the directors representing the Company. They shall specify the provisions under

Article 162 of the Company Act and shall be issued after being certified by the competent authority or an issuing and registration agency it approves. After the public offering of shares, the Company may, at the request of the centralized securities depository enterprise, consolidate and exchange them for large-value securities. The Company may be exempted from printing stock certificates after the public offering of shares. The shares issued under the preceding paragraph shall be registered or kept with the centralized securities depository enterprise.

Article 8: The Company's stock affairs shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent securities authority.

Article 9: The transfer of shares shall be suspended within 60 days before a general shareholders' meeting, within 30 days before an extraordinary shareholders' meeting, or within 5 days before the record date of payout of dividends, bonuses, or other benefits.

Article 10: The Company's shares purchased by the Company shall be transferred to employees at the controlling company or subsidiaries who meet certain criteria set by the Board of Directors.
The recipients of the Company's employee stock warrants include employees at the controlling company or subsidiaries who met certain criteria set by the Board of Directors.
The employees who are able to subscribe for the Company's new shares, if applicable, include employees at the controlling company or subsidiaries who met certain criteria set by the Board of Directors.
The recipients of the Company's restricted stock awards include employees at the controlling company or subsidiaries who met certain criteria set by the Board of Directors.

Chapter 3 Shareholders' Meetings

Article 11: There are general and extraordinary shareholders' meetings. A general shareholders' meeting shall be convened within six months after the end of each fiscal year. An extraordinary shareholders' meeting may be convened when necessary.
Unless otherwise provided by the Company Act, the shareholders' meetings referred to in the preceding paragraph shall be convened by the Board of Directors.
The Company may convene a shareholders' meeting by video conference or in other methods as announced by the competent authority.

Article 12: The date, location, and reason for convening the meeting shall be notified to all shareholders in writing or electronically in accordance with legal provisions 30 days before the regular meeting of shareholders and 15 days before the extraordinary meeting convened.The meeting convening notice to be given by an issuer to shareholders who own less than 1,000 ordered stock shares may be given in the form of a public announcement in accordance with the relevant regulations.

Article 13: The company’ s shareholders are entitled to one voting power in respect of each share in their possession, unless otherwise provided in Article 179 of the Company Act.

Article 14: The Chairman is to chair the shareholders meeting. When the Chairman is on leave, the Chairman shall appoint one director to act in place of the Chairman. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as the Chairman. If the meeting is convened by a convening authority other than the board of directors, the convening authority is thereby to serve as the Chairman. If there are two or more convening authorities in place, one person shall be elected among them to serve.

Article 15: Unless otherwise provided by the Company Act, resolutions by a shareholders' meeting shall be adopted by more than half of the voting rights represented by shareholders at such a meeting attended by shareholders representing more than half of the total outstanding shares.

The voting rights for proposals at shareholders' meetings may be exercised in writing or by electronic means in accordance with relevant laws and regulations.

Matters relating to the resolutions by a shareholders’ meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be distributed through public announcements.

Chapter 4 Directors, Board of Directors, and Audit Committee

Article 16: The Company's Board of Directors is formed by nine to eleven directors, who are elected from a list of director candidates at a shareholders' meeting for a term of three years and may be re-elected.

Of the above number of directors, the number of independent directors shall be at least three. The Company adopts a candidate nomination system for the election of directors, and shareholders shall elect directors from a list of candidates. The directors and independent directors shall be elected at the same time, but the number of elected candidates shall be counted separately. The professional qualifications, shareholding, restrictions on positions held concurrently, nomination and appointment methods, and other matters to be complied with for independent directors shall be governed by the relevant regulations of the competent securities authority. The total shareholding of all directors shall be governed by the regulations of the competent securities authority.

Article 17: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, and the Audit Committee shall be composed of all independent directors. The Audit Committee’s responsibilities, charter, the exercise of powers, and other matters to be complied with shall be handled in accordance with the competent securities authority’s and the Company’s relevant regulations.

The Company shall establish other functional committees as required by law and regulations.

Article 18: The Board of Directors shall be formed by the directors, and the Chairman shall be elected by more than half of the attending directors from among themselves at a Board meeting attended by more than two-thirds of all directors. The Chairman represents the Company externally.

Article 19: The powers and responsibilities of the Board of Directors are as follows:

1. Decision-making of the Business Plan
2. Review and approval of important regulations and contracts.
3. Establishment and dissolution of a branch.
4. Preparation of a budget and financial statements.
5. Appointment and dismissal of important employees.
6. Decision on the Company's major loans.
7. Decision on the Company's major business and investments.
8. Decisions on employee stock subscription measures.
9. Other matters stipulated in the Company Act, relevant regulations enacted by the competent authority, and the Articles of Incorporation.

Articles 20： The Chairman shall call for the convention of the Board unless the Company Act provides otherwise. The Chairman shall act as the presiding officer. In the absence of the Chairman due to leave or whatever reasons, the Chairman shall appoint 1 Director to act as the proxy. If not, the Directors shall nominate 1 among themselves to act as the presiding officer. The reason for convening a Board meeting shall be stated in a meeting notice, which shall then be sent to all directors at least seven days in advance in writing or by fax or email. In the event of an emergency, a Board meeting may be convened at any time, and the meeting notice may also be sent in writing or by fax or email.

Article 21: Unless otherwise provided by the Company Act, resolutions by the Board of Directors shall be implemented with the approval of more than half of the directors present at a Board meeting attended by more than half of all directors.

Article 22: If a director is unable to attend for any reason, they may entrust another director to attend as a proxy; however each director may act as a proxy for only one director.

Article 23: The Chairman’s remuneration shall be determined by the Board of Directors as authorized according to the degree of his participation in the Company’s operations, the value of his contribution, and the general standard in the industry.

Article 24: The Company may purchase liability insurance for all directors during their terms in accordance with the law for the scope of their duties, to reduce and diversify the risk of damage to all directors, the Company, and shareholders, and report to the soonest Board meeting.

Chapter 5 Managers

Article 25: The Company may engage a couple of managers, who shall follow the policies adopted by the Board of Directors and relevant laws and regulations and manage all the Company' business. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 26: The Company's fiscal year starts from January 1 to December 31 each year.

Article 27: The Board of Directors shall prepare and submit the following documents to the shareholders' meeting for ratification.

1. Business report.
2. Financial statements.
3. Proposal for the Distribution of Earnings or Offset of carryforward loss.

Article 28. If the Company makes a profit in a year, it shall allocate 0.1% to 15% as employee remuneration and may allocate no more than 3% as the directors' remuneration depending on the business performance. However, when the Company still suffers a cumulative deficit, it shall reserve the amount in advance to compensate it. 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.

Article 29: If there are earnings after tax as per the Company's annual financial statements, it shall first compensate the deficit of previous years and then set aside 10% of the balance 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.

Article 30: 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$0.5 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.

Chapter 7 Supplementary Provisions

Article 31: The Company's Articles of Incorporation and operating rules shall be formulated separately as resolved by the Board of Directors.

Article 32: Any matters not specified in the Articles of Incorporation shall be handled in accordance with the Company Act.

Article 33: The Articles of Incorporation were formulated on April 21, 2000.
The 1st amendment was made on May 8, 2000.
The 2nd amendment was made on August 5, 2001.
The 3rd amendment was made on September 6, 2001.
The 4th amendment was made on May 28, 2002.
The 5th amendment was made on June 30, 2003.
The 6th amendment was made on April 15, 2004.
The 7th amendment was made on June 23, 2005.
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The 9th amendment was made on June 13, 2007.
The 10th amendment was made on October 5, 2007.
The 11th amendment was made on June 26, 2009.
The 12th amendment was made on June 5, 2012.
The 13th amendment was made on September 22, 2015.
The 14th amendment was made on June 14, 2017.
The 15th amendment was made on June 10, 2019.
The 16th amendment was made on June 9, 2020.
The 17th amendment was made on June 8, 2022.

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

Appendix 2

Winstek Semiconductor Co., Ltd.
Shareholders Meeting Procedure Rules

1. Unless otherwise stipulated by laws or regulations, the Company's shareholders' meeting shall be governed by these Rules.
2. Attending shareholders shall hand in their sign-in cards in lieu of signing in. The number of shares in attendance shall be counted according to the shares indicated in the sign-in cards handed in, plus the number of shares whose voting rights are exercised in writing or by electronic means.
3. Attendance and voting at shareholders' meetings shall be counted based on the number of shares.
4. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
5. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers as the chair for any reason, the Vice Chairman shall chair the meeting on his behalf. Where the Vice Chairman is on leave or unable to exercise the powers as the chair for any reason, the Chairman shall appoint one of the managing directors to act as the chair. Where there is no such position as managing director, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to make such a designation, the managing directors or directors shall select from among themselves one person to serve as the chair.

   If a shareholders' meeting is by a party with the power to convene such meetings other than the Board of Directors, such a party shall chair the meeting. When there are two or more such parties, they shall mutually select a chair from among themselves.
6. The Company may designate its attorney, CPA, or other relevant persons to attend the shareholders' meeting in a non-voting capacity.

   Those handling the business of a shareholders' meeting shall wear an ID badge or an armband.
7. The Company shall make an audio and video recording of the entire proceedings of a shareholders' meeting and preserve the recordings for at least one year.
8. The chair shall call the meeting to order upon the meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If there are not enough shareholders, while representing at least one-third of outstanding shares, after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act.

   If the session is not adjourned and the shareholders in session can represent more than half of the outstanding shares, the presiding officer may come to provisional decision and present to the Shareholders" Meeting again for resolution pursuant to Article 174 of the Company Act.

9. The Board shall set the agenda for the convention of Shareholders" Meeting at its call. The meeting shall proceed in accordance with the agenda and no change is permitted unless at the resolution of the Shareholders" Meeting.

   If the convention of Shareholders" Meeting is called for other parties entitled to call for the meeting, the aforementioned requirement shall be applicable.

   If the agenda set under the preceding 2 paragraphs is still in progress (including the discussion of extemporary motions), the Chairman cannot announce for the adjournment of the session without resolution of the Shareholders" Meeting.

   After the adjournment of the session, shareholders shall not nominate another presiding officer to continue the session at the same place of other places. If the presiding officer act in defiance of the parliamentary procedure and announce for the adjournment of the session, the shareholders in session may appoint another presiding officer with by a simple majority and continue the session.

10. Before presenting a speech, shareholders shall put down the summary, the shareholder account number (or attendance pass number), and the account title on the speech memo where the presiding officer shall set the priority for assigning the floor to the shareholders.

    Shareholders who just submitted the speech memo without presenting the speech shall be deemed no presentation of speech. It the content of the speech is irrelevant with the contents of the speech memo, the contents of the speech shall prevail.

    Shareholders shall not cause interference to any other shareholder who has the floor for expression of opinion unless at the consent of the presiding officer or the shareholder on the floor. The Chairman shall stop any action of interference from other shareholders.

11. Each shareholder may have the floor for expressing opinion on particular motion for no more than twice without the consent of the Chairman and only 5 minutes would be allowed for each instance.

    The presiding officer shall interrupt the shareholder who spent more than the allowable time and goes beyond the scope of the motion.

12. Where an institutional shareholder may act as proxy to attend the session, it may appoint only 1 representative to attend the session.

    When an institutional shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

13. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

14. When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

15. Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided that all scrutineers be shareholders of the Company.

    The results of the voting shall be announced on-site at the meeting and recorded.

16. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed, or the Company may be exempted from sending a notice and making an announcement within five days after a resolution has been adopted by the shareholders' meeting.

17. Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. When a proposal is put for a vote, if the chair puts the matter before all attending shareholders and none voices an objection, the matter is deemed approved, and the effect is the same as voting.

18. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

19. The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an ID badge or an armband, reading "Proctor".

    At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from doing so.

    Shareholders who act in defiance of the parliamentary procedure or insubordinate to the corrective action of the presiding officer, to the effect that the session is hindered, the presiding officer may command the prefects or the security guards to escort the shareholders concerned to leave.

20. Matters not specified in these Rules shall be handled in accordance with the Company Act and other laws and regulations.

21. The Rules and any amendments thereto shall come into force after being approved by the shareholders' meeting.

Appendix 3

The shareholders' proposals for this general shareholders’ meeting:

1. According to Article 172-1 of the Company Act, shareholders who hold more than 1% of the outstanding shares issued by the Company may present motions to the regular session of the Shareholders’ Meeting of the Company. Each motion is limited to 300 characters.
2. The Company shall accept proposals presented by shareholders for this regular session of the Shareholders' Meeting from 2025.3.21 to 2025.3.31 and has disclosed related information at MOPS as required by law.
3. The Company did not receive any shareholder's proposal during the acceptance period.

Appendix 4

Shareholdings of All Directors:

Winstek Semiconductor Co., Ltd.

Shareholdings by all Directors Unit share

Occupational title	Name	Number of shares held	Percentage
Chairman	SIGWIN Corporation Representative: Huang, Hsing-Yang	70,726,438	51.90%
Director	SIGWIN Corporation Representative: Yeh, Tsan-Lien		
Director	SIGWIN Corporation Representative: Wu, Min-Hung		
Director	SIGWIN Corporation Representative: Kuo, Hsu-Tung		
Director	SIGWIN Corporation Representative: Hsieh, Chao-Hung		
Director	Weng, Chih-Li	571,507	0.42%
Independent Director	Lin, Min-Kai	—	—
Independent Director	Wang, Dan	317	0%
Independent Director	Wen-chou Vincent Wang	—	—
Shares held by all directors		71,298,262	52.32%

Note:

1. Quantity of shares held by Directors individually and collectively as of the day on which share transactions stopped for the 2025 regular session of Shareholders' Meeting (2025.03.30) as stated in the Shareholders Roster.
2. The number of shares that shall be held by the Company's incumbent directors as required by law is as follows:
   (1) Total outstanding shares on 2025.03.30: 136,261,659 common shares.
   (2) The mandatory quantity of shareholdings by Directors is 8,175,699 shares. As of 2025.03.30, all Directors had 71,298,262 in holding.
   (3) The Company has established an Audit Committee, so the number of shares that supervisors shall hold as required by law does not apply.
   (4) The shareholdings of the Company's all directors have met the standard as stipulated in the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies.