Stock Code: 3265

Winstek Semiconductor Co., Ltd.

Winstek Semiconductor Co., Ltd.

2026 General Shareholders' Meeting

Agenda Handbooks

Time and Date: 9:00 am on May 28, 2026 (Thursday)

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

Table of contents

One. MEETING PROCEDURES 2

Two. MEETING AGENDA 3

I. Reports 4

II. Proposals 6

III. Election Matters 8

IV. Discussion Items 8

V. Erxtaordinary Motions 9

Three. ATTACHMENT

ATTACHMENT 1. 2025 BUSINESS REPORT 10

ATTACHMENT 2. AUDIT COMMITTEE'S REVIEW REPORT 13

ATTACHMENT 3. CPAS' AUDIT REPORT AND THE 2025 FINANCIAL STATEMENTS 14

ATTACHMENT 4. LIST OF CANDIDATES NOMINATED TO THE SEATS OF DIRECTORS AND INDEPENDENT DIRECTORS 37

ATTACHMENT 5. DETAILS OF COMPETITION ACTIVITIES OF DIRECTOR CANDIDATES 39

Four. APPENDIX

APPENDIX 1. ARTICLES OF INCORPORATION 41

APPENDIX 2: RULES OF PROCEDURE FOR SHAREHOLDERS' MEETINGS 48

APPENDIX III. REGULATIONS GOVERNING THE ELECTION OF DIRECTORS 51

APPENDIX IV. DESCRIPTION OF SHAREHOLDERS' PROPOSALS 53

APPENDIX V: SHAREHOLDINGS OF ALL DIRECTORS 54

One. Procedure for the 2026 General Shareholders' Meeting of Winstek Semiconductor Co., Ltd.

I. Call the Meeting to Order

II. Chair's Remarks

III. Reports

IV. Proposals

V. Election Matters

VI. Discussion Items

VII. Extraordinary Motions

VIII. Adjournment

Two. Agenda of the 2026 General Shareholders' Meeting of Winstek Semiconductor Co., Ltd.

Convening method: Physical shareholders' meeting

Time and Date: 9:00 am on May 28, 2026 (Thursday)

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

I. Call the Meeting to Order

II. Chair's Remarks

III. Reports

(I) 2025 Business Report.

(II) Audit Committee's 2025 Review Report.

(III) 2025 Employee and Director Remunerations Distribution Status Report.

(IV) Report on the payout of cash dividends from earnings in 2025.

(V) Report on the resolution of the Company's Board of Directors approving a short-form merger with its 100% owned subsidiary (Winstek Semiconductor Technology Co., Ltd.).

IV. Proposals

(I) 2025 Business Report and Financial Statements.

(II) Distribution of 2025 earnings.

V. Election Matters

Proposal to re-elect the Company's directors

VI. Discussion Items

Motion to lift the restrictions on the competition of the newly elected directors and representatives.

VII. Extraordinary Motions

VIII. Adjournment

I. Reports

Report 1

Contents: 2025 Business Report.

Description: Please refer to Attachment 1 from pages 10 to 12 of this handbook for the Company's 2025 Business Report.

Report 2

Contents: Audit Committee's 2025 Review Report.

Description: Please refer to Attachment 2 on page 13, of this handbook for the Audit Committee’s Review Report.

Report 3

Contents: Distribution of employee remuneration and directors' remuneration in 2025.

Description:

(I) In accordnace with Article 28 of the Articles of Incorporation, it is proposed to appropriate NT$73,849,456 and NT$0 as remuneration to the employees and directors, which is 7.79% and 0% of the earnings in 2025, 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.

(II) 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. The Chairman is authorized to grant final approval of the payout.

Report 4

Contents: Report on the payout of cash dividends from earnings in 2025.

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 cash dividends of NT$558,672,802 to shareholders, with NT$4.1 per share. The cash dividend is rounded down to NT$ 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.

Report no. 5

Contents: Report on the resolution of the Company's Board of Directors approving a short-form merger with its 100% owned subsidiary (Winstek Semiconductor Technology Co., Ltd.).

Description:

(I) 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.

(II) 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.

(III) 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.

II. Proposals

Proposal 1

Contents: 2025 Business Report and financial statements. (Proposed by the Board)

Description:

(I) The 2025 Business Report and financial statements were approved by the Board of Directors. The financial statements were audited by CPAs Tian-Yi Lee and Chih-Cheng Hsieh 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) Attached are the Business Report (pp. 9-12, Attachment 1), Auditor's Report (pp.15-19, pp.26~30, Attachment 3), and Financial Statements (pp. 20-25, and pp. 31-36, Attachment 3), for ratification.

Decision:

Proposal 2

Contents: Distribution of 2025 earnings. (Proposed by the Board)

Description:

(I) The Company's net income in 2025 was NT$746,535,752, and the Company planned to distribute NT$558,672,802 as cash dividends to shareholders, with a dividend rate of NT$4.1 per share.

(II) The 2025 statement of earnings distribution has been approved by the Board of Directors and submitted to the Audit Committee for review.

(III) The 2025 statement of earnings distribution is as follows:

Winstek Semiconductor Co., Ltd.

Proposal for distribution of earnings
2025

	Unit: NTD
Undistributed earnings at the beginning of the period	**2,758,783,773**
Add: Net income for the year	746,535,752
Less: 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 2025	(2,090,357)
Less: Provision for legal reserve	(74,444,540)
Distributable earnings	3,428,784,628
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$4.1/share)	**(558,672,802)**
Shareholders' dividends and bonus - stocks	0
Undistributed earnings at the ending of period	**2,870,111,826**

Chairman: General manager: Accounting manager:

(IV) It is hereby submitted for ratification.

Decision:

III. Election Matters

Content election of a new Board of Directors (Proposed by the Board)

Description:

(I) The tenure of the Directors (including Independent Directors) for the present term will expire on June 5, 2026. A comprehensive re-election is anticipated prior to this shareholders' meeting.

(II) 9 candidates shall be elected to the director seats (including 3 seats of Independent Directors) in this election according to the Company's Articles of Incorporation. The newly elected Directors will assume office immediately after the adjournment of this session of the shareholders' meeting. Each has a tenure of 3 years from 2026.05.28 to 2029.05.27.

(III) According to the Articles of Incorporation of the Company, the candidate nomination system is adopted by the Company in the election of Directors for this instance. Shareholders shall elect the candidates on the nomination list. The election of Independent Directors will be held simultaneously and the votes will be counted to determine the winners.

(IV) For information on the list of candidates for the directors and independent directors seats, their education, experience, and the proportion of shareholdings, refer to pages 33-34 (Attachment 4) of this handbook.

(V) Vote in the election is asked.

Election Results:

IV. Discussion Items

Motion of lifting the restrictions on the competition of the newly elected directors and representatives. (Proposed by the Board)

Description:

(I) Pursuant to Article 209 of the Company Act, “A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.”

(II) Where the newly elected directors and representatives may also hold positions as directors or other similar positions of other companies engaged in the same or similar scope of business of the Company, we ask the Shareholders' Meeting to lift the Company's non-competition restriction on these new directors and representatives pursuant to Article 209 of the Company Act so that the business of the Company can be developed smoothly without causing any damage to its interest.

(III) To facilitate shareholders in exercising their voting rights electronically, please refer to pages 35–36 (Attachment 5) of this handbook for details of the competing activities of director candidates (including independent directors) proposed to be exempted from non-compete restrictions. Such exemption shall apply only to those candidates who are duly elected as directors (including independent directors).

(IV) The proposal is submitted for discussion.

Decision:

V. Extraordinary Motions

VI. Adjournment

Attachment 1

Winstek Semiconductor Co., Ltd.
2025 Business Report

Business Report

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. We wish you

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 2025 Business Report, financial statement, and profit distribution proposal; the 2025 Business Report and financial statements were approved by the board of directors, and the financial statements were audited by CPAs Tian-Yi Lee and Chih-Cheng Hsieh 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.

To:

The Company's 2026 General Shareholders' Meeting

Convenor of the Audit Committee: Min-Kai Lin

March 6, 2026

Attachment 3

Winstek Semiconductor Co., Ltd.

Declaration of Consolidated Financial Statement of Affiliates

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 2025 (January 1 to December 31, 2025). 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: Hsing-Yang Huang

March 6, 2026

Auditor's Report

(2026)No. 25003727

To Winstek Semiconductor Co., Ltd.

Auditor’s Opinion

We have audited the Consolidated Balance Sheet of Winstek Semiconductor Co., Ltd. and its subsidiaries (hereinafter referred to as the “Winstek Group”) prepared on December 31 2025 and December 31 2024, and the Consolidated Income Statement, Consolidated Statement of Changes in Shareholders Equity, the Consolidated Statement of Cash Flows and the notes to Consolidated Financial Statements (including the significant accounting policies) covering the period of 2025 and 2024, until December 31 of respective fiscal years.

In our opinions, the Consolidated Financial Statements as referred to present fairly, in all material aspects, the financial position of Winstek Group, as of December 31 2025 and December 31 2024, and the results of its operations and cash flows for the years then ended, in conformity to the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the IFRS, IAS, IFRIC, and SIC recognized and issued into effect by the Financial Supervisory Commission.

Basis of Opinion

We conducted our audit in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the auditing standards in the Republic of China. 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

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of Winstek Group in 2025. 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.

Key audit matters in the 2025 Consolidated Financial Statements of Winstek Group are specified below:

Audit on the capitalization of property, plant and equipment

Notes to Key Audit Matters

Capital expenditure of Winstek Semiconductor increased in proportion to operations For further information on the accounting policy of property, plant and equipment, refer to Note 4 (14) to Consolidated Financial Statements, and items of property, plant and Note 6 (6). Statement spending on property, plant, and equipment is significant in this fiscal year, we therefore, 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:

Assess and test the effectiveness of internal controls over additions to property, plant, and equipment, and perform sampling reviews of relevant purchase orders, invoices, and other documentation to confirm transactions are properly approved and amounts are recorded accurately. Perform sampling reviews of relevant acceptance documentation to confirm assets are ready for use and to verify the appropriateness of the capitalization timing (the point at which depreciation begins).

Other Matters - Separate Financial Statements

We have audited the separate financial statements prepared by Winstek Semiconductor Co., Ltd. covering the period of January 1 to December 31 of 2025 and January 1 to December 31

2024. We concluded the audits with unqualified opinion on record for reference.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", the IFRS, IAS, IFRIC and SIC recognized and issued into effect by the Financial Supervisory Commission and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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 is a high level of assurance, but does not guarantee that an audit conducted in accordance with auditing standards in the Republic of China will always detect a material misstatement in the consolidated financial statements. 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 separate financial statements.

As part of an audit in accordance with the auditing principles in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit 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 theinternal 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 financialstatements 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 withinthe 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) .

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of Winstek Group in 2025 and therefore are the key audit matters. 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 adverseconsequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan
Auditors: Tian-Yi Lee, Chih-Cheng Hsieh

March 6, 2026

Winstek Semiconductor Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and December 31, 2024

Unit: NT$ thousand

	Asset	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assents					
1100	Cash and Cash Equivalents	6 (1)	$ 2,300,147	25	$ 1,140,120	15
1136	Financial assets on the basis of amortized cost – current	6 (3)	298,000	3	1,412,859	18
1140	Contracts Assets – current	6 (18)	26,592	1	26,478	1
1170	Net account receivables	6 (4)	1,035,748	11	931,398	12
1180	Account receivables – related parties - net	6 (4) and 7	2,151	-	13,844	-
1200	Other receivables		2,464	-	7,804	-
1220	Current income tax assets		151	-	-	-
130X	Inventory	6 (5)	182,768	2	125,348	2
1410	Pre-paids		71,883	1	88,683	1
1470	Other current assets		16,340	-	13,330	-
11XX	**Total current assets**		3,936,244	43	3,759,864	49
	Total noncurrent assets					
1510	Financial assets at fair value through profit or loss – noncurrent	6 (2)	42,172	-	-	-
1535	Financial assets on the basis of amortized cost –noncurrent	6 (3) and 8	61,264	1	21,700	-
1600	Property, plant, and equipment	6 (6)	4,504,050	49	2,827,468	37
1755	Right of use assets	6 (7)	344,960	4	5,331	-
1780	Intangible Assets	6 (9)	100,216	1	98,815	1
1840	Deferred income tax assets	6 (25)	27,676	-	19,257	-
1900	Other noncurrent assets	6 (10), 7, and 8	173,540	2	980,121	13
15XX	**Total noncurrent assets**		5,253,878	57	3,952,692	51
1XXX	**Total assets**		$ 9,190,122	100	$ 7,712,556	100

(continue on next page)

Winstek Semiconductor Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and December 31, 2024

Unit: NT$ thousand

	Liabilities and shareholders' equity	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Liabilities					
2100	Short-term loans	6 (11)	$ 200,000	2	$ 50,000	1
2130	Contract liabilities - current	6 (18)	4,086	-	-	-
2170	Account payables		163,031	2	123,287	2
2180	Account payables –related parties	7	740	-	2,420	-
2200	Other payables	6 (12)	600,594	7	630,879	8
2220	Other payables –related parties	7	710	-	1,611	-
2230	Income tax liabilities in current period		89,905	1	92,460	1
2250	Provision for liabilities –current		4,167	-	1,030	-
2280	Leasehold liabilities – current		9,029	-	1,601	-
2320	Current portion of long-term liabilities	6 (13)	66,848	1	338,414	4
2399	Other current liabilities – others		8,211	-	10,705	-
21XX	**Total current liabilities**		1,147,321	13	1,252,407	16
	Non-current Liabilities					
2540	Long-term loans	6 (13)	1,334,697	15	66,848	1
2570	Deferred income tax liabilities	6 (25)	15,753	-	17,125	-
2580	Leasehold liabilities –non-current		320,748	3	3,299	-
2640	Defined benefit liabilities – non-current	6 (14)	9,257	-	8,427	-
2670	Other non-current liabilities – others		367	-	385	-
25XX	**Total non-current liabilities**		1,680,822	18	96,084	1
2XXX	**Total liabilities**		2,828,143	31	1,348,491	17
	Equity					
	Capital stock	6 (15)				
3110	Common stock capital		1,362,617	15	1,362,617	18
	Capital surplus	6 (16)				
3200	Capital surplus		366,243	4	366,243	5
	Retained earnings	6 (17)				
3310	Legal reserve		1,014,783	11	929,420	12
3350	Undistributed earnings		3,503,229	38	3,470,951	45
	Other Liabilities					
3400	Other Liabilities		115,107	1	234,834	3
3XXX	**Total equities**		6,361,979	69	6,364,065	83
	Major commitment or contingency	9				
	Materiality after the reporting period	11				
3X2X	**Total liabilities and shareholders' equity**		$ 9,190,122	100	$ 7,712,556	100

The notes attached are part of the consolidated financial statements. Please refer to them at the same time.

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 to December 31, 2024 and 2025

Unit: NT$ thousand
(Except for earnings per share indicated in New Taiwan Dollar)

	Items	Note	2025 Amount	2025 %	2024 Amount	2024 %
4000	Revenue	6 (18) and 7	$ 4,647,786	100	$ 4,166,570	100
5000	Operating Cost	6 (5) and 7	(3,426,407)	(74)	(3,087,981)	(74)
5950	Net gross profit		1,221,379	26	1,078,589	26
	Operating expenses	6 (23) (24)				
6100	Sale expense		(23,411)	-	(24,399)	(1)
6200	Management expense		(264,170)	(6)	(228,762)	(6)
6300	R&D expense		(16,816)	-	(20,559)	-
6450	Expected credit impairment gain (loss)	12 (2)	3,070	-	(367)	-
6000	Total operating expense		(301,327)	(6)	(274,087)	(7)
6900	Operating Profit		920,052	20	804,502	19
	Other non-operating income and expenses					
7100	Interest income	6 (19)	50,996	1	101,348	2
7010	Other incomes	6 (20)	1,663	-	3,273	-
7020	Other incomes and loss	6 (21) and 7	(29,777)	(1)	143,169	4
7050	Cost of financing	6 (22)	(28,574)	-	(12,052)	-
7000	Total non-operating income and expense		(5,692)	-	235,738	6
7900	**Earnings before Taxation**		914,360	20	1,040,240	25
7950	Income tax expense	6 (25)	(167,824)	(4)	(191,696)	(4)
8200	**Current Net Profit**		$ 746,536	16	$ 848,544	21
	Other comprehensive incomes					
	Items not reclassified under profit or loss					
8311	Re-estimation of defined benefit plan	6 (14)	($ 2,091)	-	$ 5,086	-
8310	Total amount of items not reclassified as profit or loss		(2,091)	-	5,086	-
	Items likely be reclassified under profit or loss					
8361	Exchange difference from conversion of financial statements of foreign operations.		(119,727)	(3)	170,363	4
8360	Total amount of items likely to be reclassified under profit or loss		(119,727)	(3)	170,363	4
8300	**Other comprehensive income (net)**		($ 121,818)	(3)	$ 175,449	4
8500	**Total Amount of Current Comprehensive Income**		$ 624,718	13	$ 1,023,993	25
	Net income attributable to:					
8610	Shareholders of parent company		$ 746,536	16	$ 848,544	21
	Total comprehensive income attributable to:					
8710	Shareholders of parent company		$ 624,718	13	$ 1,023,993	25
	Earnings per share	6 (26)				
9750	Earnings per share		$	5.48	$	6.23
9850	Diluted earnings per share		$	5.45	$	6.19

The notes attached are part of the consolidated financial statements. Please refer to them at the same time.

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 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	Equity belonging to the owner of the parent company					
				Retained earnings			
		Common stock capital	Capital surplus	Legal reserve	Undistributed earnings	Exchange difference from conversion of financial statements of foreign operations.	Total equity
January 1 to December 31, 2024							
Balance as of 2024.01.01		$ 1,362,617	$ 366,243	$ 845,288	$ 3,355,509	$ 64,471	$ 5,994,128
Current Net Profit		-	-	-	848,544	-	848,544
Other comprehensive incomes in current period		-	-	-	5,086	170,363	175,449
Total Amount of Current Comprehensive Income		-	-	-	853,630	170,363	1,023,993
Distribution of earnings and appropriation in 2023	6 (17)						
Appropriation for legal reserve		-	-	84,132	(84,132)	-	-
Cash dividends		-	-	-	(654,056)	-	(654,056)
Balance as of 2024.12.31		$ 1,362,617	$ 366,243	$ 929,420	$ 3,470,951	$ 234,834	$ 6,364,065
January 1 to December 31, 2025							
Balance as of 2025.01.01		$ 1,362,617	$ 366,243	$ 929,420	$ 3,470,951	$ 234,834	$ 6,364,065
Current Net Profit		-	-	-	746,536	-	746,536
Other comprehensive incomes in current period		-	-	-	(2,091)	(119,727)	(121,818)
Total Amount of Current Comprehensive Income		-	-	-	744,445	(119,727)	624,718
Distribution of earnings and appropriation in 2024	6 (17)						
Appropriation for legal reserve		-	-	85,363	(85,363)	-	-
Cash dividends		-	-	-	(626,804)	-	(626,804)
Balance as of 2025.12.31		$ 1,362,617	$ 366,243	$ 1,014,783	$ 3,503,229	$ 115,107	$ 6,361,979

The notes attached are part of the consolidated financial statements. Please refer to them at the same time.

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 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flow from operation			
Current Net Profit before Tax		$ 914,360	$ 1,040,240
Adjusted items			
Capital gain/loss item			
Expected credit impairment (gain) loss	12 (2)	(3,070)	367
Depreciation expense	6 (6) (7)(23)	686,376	622,161
Amortized expense	6 (9) (23)	51,348	49,296
Gain on financial assets at fair value through profit or loss	6 (21)	(1,147)	-
Interest expense	6 (7) (22)	28,574	12,052
Interest income	6 (19)	(50,996)	(101,348)
Capital gain from disposal of property, plant and equipment	6 (21) and 7	(11,314)	(33,401)
Other noncurrent assets reclassified to expenses		-	436
Government subsidy income	6 (13) (20)	(1,314)	(2,872)
Lease modification gain	6 (7) (21)	-	(25)
Changes in assets/liabilities related to operations			
Net change in assets related to operations			
Contract assets		(869)	9,233
Account receivables		(129,105)	26,811
Account receivables –related parties		10,998	(12,741)
Other receivables		207	96
Inventory		(62,103)	(40,509)
Pre-paids		13,648	(64,706)
Other current assets		(3,154)	(6,396)
Net change in liabilities related to operation			
Contract liabilities		4,053	-
Account payables		44,390	21,687
Account payables – related parties		(1,680)	2,420
Other payables		28,285	27,217
Other payables –related parties		(901)	(4,965)
Provision for liabilities		3,155	-
Other current liabilities		(2,140)	504
Net defined benefit liabilities		(1,261)	(1,308)
Cash inflow from operations		1,516,340	1,544,249
Interest collected		55,985	103,777
Interest paid		(26,396)	(12,246)
Income tax paid		(181,018)	(304,917)
Net cash inflow from operations		1,364,911	1,330,863

(continue on next page)

Winstek Semiconductor Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flows from investment			
Obtained financial assets at fair value through profit or loss	6 (2)	($ 41,025)	$ -
Obtained financial assets on the basis of amortized cost		(2,254,342)	(4,766,809)
Disposal of financial assets on the basis of amortized cost		3,323,962	5,517,130
Acquisition of property, plant and equipment	6 (27) and 7	(1,669,143)	(1,294,737)
Proceeds from disposal of property, plant and equipment	7	11,342	33,401
Acquisition of intangible assets	6 (9)	(53,806)	(17,271)
Increase in refundable security deposits		(4,491)	(5,570)
Decrease of refundable security deposits		420	1,449
Net cash outflow from investment		(687,083)	(532,407)
Cash flows from financing			
Borrowing of short-term loans	6 (28)	420,000	51,000
Repayment of short-term loans	6 (28)	(270,000)	(1,000)
Borrowing of long-term loans	6 (28)	1,333,000	-
Repayment of long-term loans	6 (28)	(338,414)	(387,558)
Increase of cash on receipt	6 (28)	94	83
Decrease of cash on receipt	6 (28)	(112)	(37)
Repaid amount of lease principal	6 (28)	(6,961)	(2,027)
Cash dividends payment	6 (17)	(626,804)	(654,056)
Net cash inflow (outflow) from financing		510,803	(993,595)
Impact of exchange rate changes		(28,604)	37,166
Increase (decrease) of cash and cash equivalents in current period		1,160,027	(157,973)
Balance of cash and cash equivalents in current period	6 (1)	1,140,120	1,298,093
Balance of cash and cash equivalents in current period	6 (1)	$ 2,300,147	$ 1,140,120

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

Auditor'sReport

(2026)No. 25003449

To Winstek Semiconductor Co., Ltd.

Auditor’s Opinion

We have audited the Consolidated Balance Sheet of Winstek Semiconductor Co., Ltd. and its subsidiaries (hereinafter referred to as the “Winstek Group”) prepared on December 31 2025 and December 31 2024, and the Consolidated Income Statement, Consolidated Statement of Changes in Shareholders Equity, the Consolidated Statement of Cash Flows and the notes to Consolidated Financial Statements (including the significant accounting policies) covering the period of 2025 and 2024, until December 31 of respective fiscal years.

In our opinions, the Separate Financial Statements as referred to present fairly, in all material aspects, the financial position of Winstek Semiconductor Co., Ltd., as of December 31 2025 and December 31 2024, and the results of its operations and cash flows for the years then ended, in conformity to the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the IFRS, IAS, IFRIC, and SIC recognized by the Financial Supervisory Commission.

Basis of Opinion

We conducted our audit in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the auditing standards in the Republic of China. 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

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the separate financial statements of Winstek Semiconductor Co., Ltd. in 2025. These matters were addressed in the context of our audit of the separate statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Key audit matters in the 2025 Separate Financial Statements of Winstek Semiconductor Co., Ltd. are specified below:

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 (13) to Consolidated Financial Statements, and items of property, plant and Note 6 (6). The spending on property, plant, and equipment is significant in this fiscal year, we therefore, 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:

Assess and test the effectiveness of internal controls over additions to property, plant, and equipment, and perform sampling reviews of relevant purchase orders, invoices, and other documentation to confirm transactions are properly approved and amounts are recorded accurately. Perform sampling reviews of relevant acceptance documentation to confirm assets are ready for use and to verify the appropriateness of the capitalization timing (the point at which depreciation begins).

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

Management is responsible for the preparation and fair presentation of the separate financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", the IFRS, IAS, IFRIC and SIC recognized and issued into effect by the Financial Supervisory Commission and for such internal control as management determines is necessary to enable the preparation of separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the separate 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 separate financial statements

Our objectives are to obtain reasonable assurance about whether or not the separate 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 is a high level of assurance, but does not guarantee that an audit conducted in accordance with auditing standards in the Republic of China will always detect a material misstatement in the separate financial statements. 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 separate financial statements.

As part of an audit in accordance with the auditing principles in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit We

also:

1. Identify and assess the risks of material misstatement of the separate 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 theinternal 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 financialstatements 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 separate financial statements (including the notes to the statements), and whether 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 Winstek Semiconductor Co., Ltd. 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) .

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of Winstek Semiconductor Co., Ltd. in 2025 and therefore are the key audit matters. 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 adverseconsequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan
Auditors: Tian-Yi Lee, Chih-Cheng Hsieh

March 6, 2026

Winstek Semiconductor Co., Ltd.
Separate Balance Sheet
December 31, 2025 and December 31, 2024

Unit: NT$ thousand

	Asset	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assents					
1100	Cash and Cash Equivalents	6 (1)	$ 1,091,646	16	$ 491,193	7
1136	Financial assets on the basis of amortized cost – current	6 (3)	200,000	3	1,065,570	16
1140	Contracts Assets – current	6 (17)	4,627	-	7,472	-
1170	Net account receivables	6 (4)	361,512	5	251,845	4
1180	Account receivables – related parties - net	6 (4) and 7	40,333	1	64,790	1
1200	Other receivables		601	-	3,651	-
1210	Other receivables — related parties	7	12,456	-	111,548	2
1410	Pre-paids		11,902	-	14,698	-
1470	Other current assets		15,124	-	10,197	-
11XX	**Total current assets**		1,738,201	25	2,020,964	30
	Total noncurrent assets					
1510	Financial assets at fair value through profit or loss – noncurrent	6 (2)	42,172	1	-	-
1535	Financial assets on the basis of amortized cost –noncurrent	6 (3) and 8	12,000	-	12,000	-
1550	Investment accounted for under the equity method	6 (5)	3,247,492	47	3,173,260	48
1600	Property, plant, and equipment	6 (6)	1,658,722	24	1,410,826	21
1755	Right of use assets	6 (7)	2,920	-	1,637	-
1780	Intangible Assets	6 (9)	83,500	1	74,126	1
1840	Deferred income tax assets	6 (23)	18,610	-	15,042	-
1900	Other noncurrent assets	6 (10)	166,383	2	2,303	-
15XX	**Total noncurrent assets**		5,231,799	75	4,689,194	70
1XXX	**Total assets**		$ 6,970,000	100	$ 6,710,158	100

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Winstek Semiconductor Co., Ltd.
Separate Balance Sheet
December 31, 2025 and December 31, 2024

Unit: NT$ thousand

	Liabilities and shareholders' equity	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Liabilities					
2100	Short-term loans	6 (11)	$ 200,000	3	$ -	-
2170	Account payables		2,456	-	2,285	-
2180	Account payables –related parties	7	1,099	-	1,013	-
2200	Other payables	6 (12)	295,755	4	234,031	4
2220	Other payables –related parties	7	1,251	-	825	-
2230	Income tax liabilities in current period		89,905	2	92,511	1
2280	Leasehold liabilities – current		1,432	-	949	-
2399	Other current liabilities – others		3,893	-	2,778	-
21XX	**Total current liabilities**		595,791	9	334,392	5
	Non-current Liabilities					
2570	Deferred income tax liabilities	6 (23)	1,381	-	2,476	-
2580	Leasehold liabilities –non-current		1,496	-	680	-
2640	Defined benefit liabilities – non-current	6 (13)	9,257	-	8,427	-
2670	Other non-current liabilities – others		96	-	118	-
25XX	**Total non-current liabilities**		12,230	-	11,701	-
2XXX	**Total liabilities**		608,021	9	346,093	5
	Equity					
	Capital stock	6 (14)				
3110	Common stock capital		1,362,617	19	1,362,617	20
	Capital surplus	6 (15)				
3200	Capital surplus		366,243	5	366,243	5
	Retained earnings	6 (16)				
3310	Legal reserve		1,014,783	15	929,420	14
3350	Undistributed earnings		3,503,229	50	3,470,951	52
	Other Liabilities					
3400	Other Liabilities		115,107	2	234,834	4
3XXX	**Total equities**		6,361,979	91	6,364,065	95
	Major commitment or contingency	9				
	Materiality after the reporting period	11				
3X2X	**Total liabilities and shareholders' equity**		$ 6,970,000	100	$ 6,710,158	100

The notes attached are part of the standalone financial statements. Please refer to them at the same time.

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

Winstek Semiconductor Co., Ltd.
Separate Statements of Comprehensive Income
January 1 to December 31, 2024 and 2025

Unit: NT$ thousand
(Except for earnings per share indicated in New Taiwan Dollar)

	Items	Note	2025 Amount	2025 %	2024 Amount	2024 %
4000	Revenue	6 (17) and (7)	$ 1,845,969	100	$ 1,387,131	100
5000	Operating Cost	7	(994,629)	(54)	(947,276)	(68)
5950	Net gross profit		851,340	46	439,855	32
	Operating expenses	6 (22) (22)				
6100	Sale expense		(11,853)	(1)	(10,958)	(1)
6200	Management expense		(162,921)	(9)	(142,885)	(10)
6300	R&D expense		(9,300)	-	(6,839)	(1)
6450	Expected credit impairment gains	12 (2)	-	-	1,836	-
6000	Total operating expense		(184,074)	(10)	(158,846)	(12)
6900	Operating Profit		667,266	36	281,009	20
	Other non-operating income and expenses					
7100	Interest income	6 (18)	24,466	2	45,043	3
7010	Other incomes		349	-	401	-
7020	Other incomes and loss	6 (19)	(12,828)	(1)	83,003	6
7050	Cost of financing	6 (20)	(95)	-	(1,383)	-
7070	Share of income from subsidiaries, associates and joint-ventures accounted for under the equity method	6 (5)	195,013	11	522,056	38
7000	Total non-operating income and expense		206,905	12	649,120	47
7900	**Earnings before Taxation**		874,171	48	930,129	67
7950	Income tax expense	6 (23)	(127,635)	(7)	(81,585)	(6)
8200	**Current Net Profit**		$ 746,536	41	$ 848,544	61
	Other comprehensive incomes					
	Items not reclassified under profit or loss					
8311	Re-estimation of defined benefit plan	6 (13)	($ 2,091)	-	$ 5,086	1
8310	Total amount of items not reclassified as profit or loss		(2,091)	-	5,086	1
	Items likely be reclassified under profit or loss					
8361	Exchange difference from conversion of financial statements of foreign operations.	6 (5)	(119,727)	(7)	170,363	12
8360	Total amount of items likely to be reclassified under profit or loss		(119,727)	(7)	170,363	12
8500	**Total Amount of Current Comprehensive Income**		$ 624,718	34	$ 1,023,993	74
	Earnings per share	6 (24)				
9750	Earnings per share		$	5.48	$	6.23
9850	Diluted earnings per share		$	5.45	$	6.19

The notes attached are part of the standalone financial statements. Please refer to them at the same time.

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

Winstek Semiconductor Co., Ltd.
Separate Statements of Changes in Equity
January 1 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	Common stock capital	Capital surplus	Retained earnings		Exchange difference from conversion of financial statements of foreign operations.	Total equity
				Legal reserve	Undistributed earnings		
2024							
Balance as of 2024.01.01		$ 1,362,617	$ 366,243	$ 845,288	$ 3,355,509	$ 64,471	$ 5,994,128
Current Net Profit		-	-	-	848,544	-	848,544
Other comprehensive incomes in current period		-	-	-	5,086	170,363	175,449
Total Amount of Current Comprehensive Income		-	-	-	853,630	170,363	1,023,993
Distribution of earnings and appropriation in 2023	6 (16)						
Appropriation for legal reserve		-	-	84,132	(84,132)	-	-
Cash dividends		-	-	-	(654,056)	-	(654,056)
Balance as of 2024.12.31		$ 1,362,617	$ 366,243	$ 929,420	$ 3,470,951	$ 234,834	$ 6,364,065
2025							
Balance as of 2025.01.01		$ 1,362,617	$ 366,243	$ 929,420	$ 3,470,951	$ 234,834	$ 6,364,065
Current Net Profit		-	-	-	746,536	-	746,536
Other comprehensive incomes in current period		-	-	-	(2,091)	(119,727)	(121,818)
Total Amount of Current Comprehensive Income		-	-	-	744,445	(119,727)	624,718
Distribution of earnings and appropriation in 2024	6 (16)						
Appropriation for legal reserve		-	-	85,363	(85,363)	-	-
Cash dividends		-	-	-	(626,804)	-	(626,804)
Balance as of 2025.12.31		$ 1,362,617	$ 366,243	$ 1,014,783	$ 3,503,229	$ 115,107	$ 6,361,979

The notes attached are part of the standalone financial statements. Please refer to them at the same time.

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

Winstek Semiconductor Co., Ltd.
Separate Statements of Cash Flows
January 1 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flow from operation			
Current Net Profit before Tax		$ 874,171	$ 930,129
Adjusted items			
Capital gain/loss item			
Expected credit impairment gains		-	(1,836)
Depreciation expense	6 (6) (21)	293,510	287,849
Amortized expense	6 (9) (21)	44,032	42,106
Gain on financial assets measured at fair value through profit or loss	6 (19)	(1,147)	-
Interest expense	6 (20)	95	1,383
Interest income	6 (18)	(24,466)	(45,043)
Capital gain from disposal of property, plant and equipment	6 (19)	(11,042)	(10,401)
The share of income from subsidiaries accounted for under the equity method.	6 (5)	(195,013)	(522,056)
Changes in assets/liabilities related to operations			
Net change in assets related to operations			
Contract assets		2,845	2,627
Account receivables		(109,667)	45,398
Account receivables –related parties		24,457	(10,808)
Other receivables		71	81
Other receivables –related parties		78,625	(547)
Pre-paids		2,796	(3,477)
Other current assets		(4,927)	(4,547)
Net change in liabilities related to operation			
Account payables		171	(69)
Account payables – related parties		86	(36)
Other payables		4,877	17,175
Other payables –related parties		426	(1,086)
Other current liabilities		1,115	(453)
Net defined benefit liabilities		(1,261)	(1,308)
Cash inflow from operations		979,754	725,081
Interest collected		27,445	45,868
Dividends collected	6 (5)	1,054	273,416
Interest paid		(73)	(1,443)
Income tax paid		(114,437)	(218,747)
Net cash inflow from operations		893,743	824,175
Cash flows from investment			
Obtained financial assets at fair value through profit or loss		(41,025)	-
Obtained financial assets on the basis of amortized cost		(1,602,070)	(3,100,755)
Disposal of financial assets on the basis of amortized cost		2,467,640	2,907,170
Acquisition of property, plant and equipment	6 (25)	(643,797)	(110,179)
Proceeds from disposal of property, plant and equipment		11,070	10,401
Acquisition of intangible assets	6 (9)	(53,406)	(3,340)

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

Winstek Semiconductor Co., Ltd.
Separate Statements of Cash Flows
January 1 to December 31, 2024 and 2025

Unit: NT$ thousand

	Note	January 1 to December 31, 2025	January 1 to December 31, 2024
Increase in refundable security deposits		(3,632)	(1,370)
Decrease of refundable security deposits		420	1,420
Net cash inflow (outflow) from investments		135,200	(296,653)
Cash flows from financing			
Borrowing of short-term loans	6 (26)	220,000	-
Repayment of short-term loans	6 (26)	(20,000)	-
Repayment of long-term loans	6 (26)	-	(100,000)
Increase of cash on receipt	6 (26)	26	12
Decrease of cash on receipt	6 (26)	(48)	(13)
Repaid amount of lease principal	6 (26)	(1,664)	(1,285)
Cash dividends payment	6 (16)	(626,804)	(654,056)
Net cash outflow from financing		(428,490)	(755,342)
Increase (decrease) of cash and cash equivalents in current period		600,453	(227,820)
Balance of cash and cash equivalents in current period	6 (1)	491,193	719,013
Balance of cash and cash equivalents in current period	6 (1)	$ 1,091,646	$ 491,193

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

Attachments 4

List of candidates to the seats of Directors:

Name	Education	Work experience	Quantity of shareholding
SIGWIN Corporation Representative: Huang, Hsing-Yang	Master of Business Administration, National Taiwan University	Chairman and CEO of Sigurd Microelectronics Corporation; Chairman of Sigurd International, UTC Holdings Corporation,Sigurd UTC Corporation, Winstek Semiconductor ,TST , SIGWIN Corporation; Director of Borge, Anbosen, and Chung Chi.	**70,726,438**
SIGWIN Corporation Representative: Yeh, Tsan-Lien	Department of Electronic Physics, National Chiao Tung University, MBA; Executive Master of Business Administration, National Chiao Tung University	Vice Chairman,President and Chief Executive Officer of Sigurd Microelectronics Corporation; Director of Bloomeria, Winstek Semiconductor、TST, Anbosen, UTC Holdings Corporation,Sigurd UTC Corporation, Chung Chi, Opsys, and Valuenet.	**70,726,438**
SIGWIN Corporation Representative: Kuo, Hsu-Tung	Department of Electrical Engineering, National Cheng Kung University	Director, Deputy COO, and Senior Executive Vice-President of Sigurd Microelectronics Corporation; Director of Investee of Sigurd UTC, Silicon Technology, Winstek Semiconductor、Chung Chi.	**70,726,438**
SIGWIN Corporation Representative: Hsieh, Chao-Hung	Master of Business Administration, National Taiwan University	Senior Vice President in Sale, Sigurd Microelectronics Corporation, President of Sigurd UTC Corporation, Director of Silicon Technology, Winstek Semiconductor and Sigurd UTC.	**70,726,438**
SIGWIN Corporation Representative: Wu, Min-Hung	Department of Electronic Engineering, National Taiwan Technology of Institute	Director and Senior Executive Vice-President of Sigurd Microelectronics Corporation; Chairman of Silicon Technology, Cheng Yuan Corporation , Chung Chi, Chong Cheng Corporation ; Director of Chenjun Co., Ltd., Hong Tai Hsing, Bloomeria, Sigurd UTC, Winstek Semiconductor, SIGWIN and U-Plus.	**70,726,438**
Weng, Chih-Li	Graduate School, Illinois Institute of Technology, USA	President, Huahong Technology Assistant Vice General Manage of IC Testing Department of Formosa Advanced Technologies Co., Ltd. Sales Manager of ASE, the USA. President of Winsteck Semiconductor Technology Co., Ltd. Legal person director representative of TST Co., Ltd.	**571,507**

List of candidates to the seats of Independent Directors:

Name	Education	Work experience	Quantity of shareholding
Lin, Min-Kai	Master of Business Administration, National Taiwan University	Senior professional staff in finance/investment at Office of the President, Special Assistant to the Chairman/Director of the Auditing Office/Chief Secretary, Chia Hsin Cement Corporation. Supervisor, Huatong Cement International/CHC Construction/ChiaChi International. Member of Remuneration Committee, Winstek Semiconductor Co., Ltd. Independent Director and member of Remuneration Committee, Sigurd Microelectronics Corporation	**0**
Wang, Dan	Master of Science, Rochester Institute of Technology, Rochester, New York, USA	30+ years management experience in Engineering, Advanced Packaging Technology and Supply Chain Operation with Semiconductor Foundry and OSAT Industry. TSMC: Director, Special Project, Advanced Packaging Technology & Service	317
Tsai, Shu-Hsin	Master's Degree in Financial and Economic Law, Chung Yuan Christian University	Research Assistant, Institute for Information Industry Deputy Director,Intelllectual Property & Legal Department , Corporate Spokesperson,ELAN Microelectronics Corporation Deputy Convener, Intellectual Property and Legal Affairs Committee, Hsinchu Science Park Industrial Association	0

Note:
Independent Director candidate, Min-Kai Lin, has served as the Company's Independent Director for more than three consecutive terms. With his financial expertise and extensive experience in corporate governance, he has made significant contributions to the Company's financial oversight, internal controls, and audit committee operations. Throughout his tenure, he has maintained his independence and provided objective, professional advice, thereby enhancing the quality of the Board's decisions and strengthening corporate governance. Accordingly, he is hereby renominated as an independent director candidate.

Attachments 5
List of Competition Status for Director Candidates

Name	Company Name & Job Position	Main items of business operations
Huang, Hsing-Yang	1. Chairman and CEO, Sigurd Microelectronics Corporation	Packaging, Testing
	2. Chairman, Sigurd International	Investment Company
	3. Chairman, Burgurd Co., Ltd.	International Trade Company
	4. Representative and chairman of the board for UTC Holdings Corporation's corporate directors [Sigurd Corporation]	Investment Company
	5. Representative and chairman of the board for Sigurd UTC Corporation's corporate directors [UTC Holdings Corporation]	Packaging, Testing
	6. Representative of the board for AMBERSAN medical technology Co., Ltd. [Sigurd Corporation]	Manufacture and retail of medical equipment
	7. Representative and chairman of the board for SIGWIN Corporation's corporate directors [Sigurd Corporation]	Investment Company
	8. Representative and chairman of the board for FLATEK, INC.'s corporate directors [Sigurd Corporation]	Electronic Information Supply Services
Yeh Tsan-Lien	1. Deputy Chairman, president, and CEO of Sigurd Corporation	Packaging, Testing
	2. Director of Bloomeria Limited	Investment Company
	3. Representative for UTC Holdings Corporation's corporate directors [Sigurd Corporation]	Investment Company
	4. Representative for Sigurd UTC Corporation's corporate directors [UTC Holdings Corporation]	Packaging, Testing
	5. Representative of the board for AMBERSAN medical technology Co., Ltd. [Sigurd Corporation]	Manufacture and retail of medical equipment
	6. Representative and chairman of the board for FLATEK, INC.'s corporate directors [Sigurd Corporation]	Electronic Information Supply Services
	7. Director of OPS Electronic Limited	Investment Company
	8. Director of Valuenet International Limited	Electronic Information Supply Services
	9. Representative for SIGWIN Corporation's corporate directors [Sigurd Corporation]	Investment Company
Wu Min-Hung	1. Director and Senior Executive Vice President of Sigurd Corporation	Packaging, Testing
	2. Representative and chairman of the board for TEST-SERV INC.'s corporate directors [Sigurd Corporation]	Packaging, Testing
	3. Director of Horngtay Machinery Co., Ltd.	Investment Company
	4. Chairman of Sirize Technology (Suzhou) Co., Ltd.	R&D of semiconductor test software, advanced packaging, and testing services
	5. Director of Bloomeria Limited	Investment Company

Name	Company Name & Job Position	Main items of business operations
	6. Representative for Sigurd UTC Corporation's corporate directors [UTC Holdings Corporation]	Packaging, Testing
	7. Representative and chairman of the board for FLATEK, INC.'s corporate directors [Sigurd Corporation]	Electronic Information Supply Services
	8. Representative and chairman of the board for TPFUSION INC.'s corporate directors [FLATEK, INC.]	Electronic Information Supply Services
	9. Director, Chen Jun Co., Ltd.	Investment Company
	10. Representative for SIGWIN Corporation's corporate directors [Sigurd Corporation]	Investment Company
	11. Director of OPS Electronic (Shenzhen) Co., Ltd.	Production and sale of burners and accessories, duplicators, chip testing equipment parts, and electronic components
Kuo Hsu-Tung	1. Director, Deputy COO, and Senior Executive Vice President of Sigurd Corporation	Packaging, Testing
	2. Director of Sirize Technology (Suzhou) Co., Ltd.	R&D of semiconductor test software, advanced packaging, and testing services
	3. Representative for Sigurd UTC Corporation's corporate directors [UTC Holdings Corporation]	Packaging, Testing
	4. Representative for TPFUSION INC.'s corporate directors [FLATEK, INC.]	Electronic Information Supply Services
Hsieh Chao-Hung	1. Executive Vice President of Sigurd Corporation	Packaging, Testing
	2. Director of Sirize Technology (Suzhou) Co., Ltd.	R&D of semiconductor test software, advanced packaging, and testing services
	3. Representative for Sigurd UTC Corporation's corporate directors and General Manager [UTC Holdings Corporation]	Packaging, Testing

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 Company is engaged in the following business:

I. CB01010 Mechanical Equipment Manufacturing.
II. CC01050 Data Storage Media Units Manufacturing.
III. CC01070 Telecommunication Equipment and Apparatus Manufacturing.
IV. CC01080 Electronic Parts and Components Manufacturing.
V. E701010 Telecommunications Construction.
VI. F401030 Manufacture Export.
VII. G801010 Warehousing.
VIII. I301010 Software Design Services.
IX. I501010 Product Designing.
X. IZ99990 Other industrial and commercial services (integrated circuits, research, development and testing of IC and its testing apparatus).
XI. F119010 Wholesale of Electronic Materials.
XII. F219010 Retail Sale of Electronic Materials.
XIII. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 : The Company may act as guarantor in favor of an external third party and make direct investment in other enterprises. The total direct investment may exceed 40% of the paid-in capital of the Company.

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 shall make announcement in accordance with Article 28 of the Company Act.

Chapter 2 Number of 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 shall handle share registration and investors services in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority of securities and exchange.

Article 9 : Share transaction is prohibited in the period of 60 days prior to the scheduled date of a regular session and 30 days prior to the scheduled date of a special session of the Shareholders Meeting, or 5 days prior to a dividends day or any other day of benefit payment.

Article 10 : Employees of controlled entities or subsidiaries of the Company meeting specific condition as specified by the Board are entitled to the shares issued by the Company being repurchased.

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 : Shareholders shall be informed of the convention of the Shareholders' Meeting in correspondence or through electronic mean 30 days prior to the scheduled date of a regular session and 15 days prior to the schedule date of a special session. The session, and place, and the cause of the convention shall be noted in the notice of convening. For shareholders holding less than 1,000 registered shares, the notice of the shareholders' meeting may be made through a public announcement in accordance with other relevant laws and regulations.

Article 13 : Shareholders are entitled to one vote for the holding of each share unless the shares in their holding bear no voting rights under Article 179 of the Company Act.

Article 14 : The Chairman shall preside over the Shareholders' Meeting. In the absence of the Chairman, a Director appointed by the Chairman shall act as the presiding officer. If no Director has been appointed as the presiding officer, the Directors shall nominate 1 among themselves to preside over the Shareholders' Meeting. Where a third party (parties) may call for the convention of the Shareholders' Meeting, the convener shall act as the presiding officer. If there are 2 or more parties calling for the convention, 1 should be nominated among these parties to preside over the Shareholders' Meeting.

Article 15 : Resolutions of the Shareholders' Meeting shall be made by a simple majority of the shareholders in session and who represent more than half of the outstanding shares unless the Company Act provides otherwise.
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 shall establish 9 to 11 seats of Directors who shall be organized into the Board of Directors. Directors shall be elected from candidates on the nomination list, and each will have a term of 3 years in office, and may assume a new term of office if reelect. 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 has established the Auditing Committee pursuant to Article 14-4 of the Securities and Exchange Act. All members of the committee are 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 Directors shall be organized into the Board of Directors and the Chairman shall be elected among the Directors in a session with the presence of at least 2/3 of the Directors and approved by a simple majority of the Directors in session. The Chairman shall act on behalf of and in the name of the Company externally.

Article 19 : The function of the Board is specifiedbelow：

I. Formulation of a business plan.
II. Review and approval of important regulations and contracts.
III. Establishment and dissolution of a branch.
IV. Preparation of a budget and financial statements.
V. Appointment and dismissal of important employees.
VI. Decision on the Company's major loans.
VII. Decision on the Company's major business and investments.
VIII. Decisions on employee stock subscription measures.
IX. Other matters stipulated in the Company Act, relevant regulations enacted by the competent authority, and the Articles of Incorporation.

Article 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 the Company Act provides otherwise, the resolution of the Board shall be made in a session with the presence of at least half of the Directors and a simple majority of the

Directors in session.

Article 22 : If specific Director cannot attend a session of the Board, this Director may appoint another Director as proxy to attend the session. Each Director may act as the proxy in the session of the Board for only one other Director.

Article 23 : The Board is authorized to determine the remunerations to the Chairman and the Directors by their level of participation in the operation and contribution value to the Company with reference to industry standard.

Article 24 : The Company shall take professional liability insurance for the protection of all Directors within their scope of duties in their term of office where necessary to diversify and reduce the risk of damage to all Directors, the Company and the shareholders and report to the nearest session of the Board.

Chapter 5 Managers

Article 25 : The Company may establish the positions for a number of managers to carry out the policies resolved by the Board and administer the operation of the Company in accordance with applicable laws. The appointment, dismissal and remuneration of the managers shall be governed by Article 29 of the Company Act.

Chapter 6 Accounting

Article 26 : The fiscal year of the Company starts on January 1 and ends on December 31 of each calendar year.

Article 27 : The Board shall, at the end of the fiscal year, prepare the following statements and reports, and present to the Shareholders Meeting for the recognition of the shareholders.

I. Business report.
II. Financial statements.
III. Proposal for the distribution of earnings or offset of carryforward loss.

Article 28 : 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, the Company’s accumulated losses shall have been covered.

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 : 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.

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$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.

Chapter 7 Supplementary Provisions

Article 31 : The Company's organizational rules and operational regulations shall be formulated separately.

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

Article 33 : The Articles of Incorporation was 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.
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.

Winstek Semiconductor Co., Ltd.

Chairman: Hsing-Yang Huang

Appendix 2

Winstek Semiconductor Co., Ltd.
Shareholders Meeting Procedure Rules

I. Unless otherwise stipulated by laws or regulations, the Company's shareholders' meeting shall be governed by these Rules.

II. 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.

III. Attendance and voting at shareholders' meetings shall be counted based on the number of shares.

IV. 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.

V. 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.

VI. 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.

VII. 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.

VIII. 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.

IX. 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.

X. 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.

XI. 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.

XII. 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.

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

XIV. 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.

XV. 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.

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

XVII. 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.

XVIII. 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.

XIX. 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.

XX. 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.

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

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

Appendix 3

Winstek Semiconductor Co., Ltd.

Regulations Governing the Election of Directors

I. The election of the Directors of the Company is governed by the Regulations unless the law or the Articles of Incorporation provides otherwise.

II. The Company adopted the cumulative voting system for the election of Directors. The names of the voters may be substituted by the attendance pass number printed on the ballots. Unless the Company Act provides otherwise, the holder of each share will be entitled to votes equivalent to the number of seats of Directors to be elected. Shareholders may cast the votes in favor of particular candidates or distribute the votes to different candidates. In the election of Directors, shareholders may cast vote by balloting and also adopt vote by correspondence or electronic mean to exercise their voting rights.

III. The Board shall prepare the ballots for the election in the quantity equivalent to the number of Directors to be present in the session of the Board and mark down the votes on the ballots for release to the Shareholders in session.

IV. The Chairman shall appoint several scrutineers (who are also shareholders) and tally clerks to perform related duties as the election starts.

V. The Board shall prepare the ballot box and open the box for the inspection of the public before balloting.

VI. A ballot shall be invalid if any of the following applies:
(I) The ballot used is not prepared by those with the right to convene.
(II) Blank ballot in the ballot box .
(III) The handwriting is blurred that cannot be identified or being marked for correction
(IV) The candidates filled in are inconsistent with the list of director candidates after verification.
(V) Other words were added in addition to the number of allocated voting rights.
(VI) Two or more candidates were put down on the same ballot.

VII. The Company adopts the candidate nomination system in the election of directors. The Shareholders' Meeting shall elect competent candidates as directors according to the law.
The regulations of the Company governing the election, nomination procedure, qualification and appointment of Independent Directors shall be governed by the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies” and regulated by the number of seats allocated to Independent Directors for counting the voting rights of election of Directors and Independent Directors. Candidates who win a majority of the votes in descending order will be elected to the seats of Independent Directors and Directors. If there are two or more candidates earning the same number of votes but there is no more seats available, they will be elected to the seats by lot drawing. The presiding officer shall draw the lot on behalf of those who are absent from the scene.
The votes, as specified in the preceding paragraph, shall be counted based on the votes cast at the venue of the Shareholders' Meeting, votes by correspondence, and electronic balloting.

VIII. The scrutineers shall seal the ballots of the aforementioned election and affix seal, and keep the ballots in a safe place for at least 1 year. In case of legal proceedings instated by shareholders

pursuant to Article 189 of the Company Act, the ballots shall be kept until the conclusion of the legal proceedings.

IX. The elected director shall receive a notice of election to office from the Company.

X. Matters not covered by this Method shall be handled according to the Company Act, the Company's Articles of Incorporation, and the relevant laws and regulations.

XI. This set of Regulations shall come into force at the resolution of the Shareholders Meeting. The same procedure is applicable to any amendment thereto.
This set of Regulations was instituted on 2002.05.28
Amendment for the 1st instance on 2008.06.13
Amendment of the 2nd instance on 2017.06.14
Amendment of the 3rd instance 2020.06.09.
Amendment of the 4th instance on 2021.03.09.

Appendix 4

The shareholders' proposals for this general shareholders’ meeting:

I. 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.

II. The Company shall accept proposals presented by shareholders for this regular session of the Shareholders' Meeting from 2026.3.21 to 2026.3.31 and has disclosed related information at MOPS as required by law.

III. The Company did not receive any shareholder's proposal during the acceptance period.

Appendix V

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 2026 regular session of Shareholders' Meeting (2026.03.30) 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 2026.03.30: 136,261,659 common shares.
   (2) The mandatory quantity of shareholdings by directors is 8,175,699 shares. As of 2026.03.30, 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.