WinWay Technology

2025

SUSTAINABILITY REPORT



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About This Report

Basis for Report Preparation

This report has been prepared in accordance with the 2021 edition of the Global Reporting Initiative (GRI) Standards and Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. This report discloses the details about WinWay Technology Co., Ltd. (referred to as "WinWay"). Any adjustments to data scopes will be explained separately in the report. The financial figures in this report are prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China and with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. All figures have been audited and certified by KPMG Taiwan. Unless otherwise specified, all monetary amounts are presented in thousands of New Taiwan dollars.

Report Management Approach

The materials for this report were provided by members of the WinWay's Sustainability Task Force. All data have been reviewed by supervisors from each relevant department to ensure accuracy and completeness. Core members of the Sustainability Task Force are responsible for compiling data and drafting the report. At least once a year, they submit a report on the status and outcomes of sustainability efforts, as well as work plans, to the Board of Directors. The Board then comprehensively reviews the company's future business strategies and provides recommendations for implementation accordingly. Once the annual sustainability report is finalized, it is submitted to the Board for review and resolution to ensure the disclosed information is free from improper concerns or misrepresentation.

Scope of the Report

The content of this report primarily consists of individual information from WinWay , with its boundaries including WinWay's factories and offices located in Kaohsiung, which located in the Kaohsiung Nanzih Technology Industrial Park, and Hsinchu, which located in Hsinchu Tai Yuen Hi-Tech Industrial Park, respectively. The report covers topics related to key sustainability concerns for stakeholders, including environmental sustainability, social inclusion, and corporate governance. It reflects WinWay's concrete practices and commitments addressing these significant sustainability issues.

Reporting Period and Release

WinWay prepares and discloses its sustainability reports annually. The reporting period covers the sustainability execution achievements and performance of WinWay for the fiscal year 2025 (January 1, 2025 to December 31, 2025). The content includes WinWay's related operational systems and activities, with an emphasis on the management and performance of key topics. To ensure relevant management performance is presented in a complete and comparable manner, some content may cover periods before January 1, 2025, and after December 31, 2025.

Restatement of Information

In the 2024 Sustainability Report, (1) errors were identified in the carbon reduction data within the Energy Saving and Carbon Reduction Action Plan table on page 39. Therefore, the carbon reduction data for 2024 will be restated in the 2025 report; (2) on page 40, the units in the water withdrawal statistics table for the past three years were incorrectly presented due to the misplacement of commas and decimal Consequently, the water withdrawal statistics for 2023 and 2024 will be restated in the 2025 report.

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If you have any advice or suggestions, please feel free to contact us.

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Letter from Chairman

Since its founding, WinWay has consistently adhered to a "customer-centric" business philosophy, dedicating itself to advancing semiconductor test interface technologies. We provide customers with high-quality, highly reliable, and competitive products and services to meet the demands of rapidly evolving markets. Since our successful public listing in 2021, WinWay has built upon operations by deepening technological research and development, cultivating key talent, and actively expanding our global market footprint, gradually strengthening our corporate competitiveness and international influence.

With the rapid development of applications such as artificial intelligence (AI), high-performance computing (HPC), advanced packaging, automotive electronics, and 5G/6G communications, the semiconductor industry is advancing toward a new generation of technologies characterized by higher performance, greater complexity, and heightened reliability. WinWay has long focused on test interface solutions, offering products including IC test sockets, probe cards, and related test interface components to assist customers in improving testing efficiency and quality throughout the chip R&D, validation, and mass production stages. Especially amid the surge in demand for AI chips and high-performance computing chips, key product attributes such as high-speed signal transmission, precise structural design, thermal efficiency, and test stability have become critical. In response to this rapid technological evolution, WinWay continues to prioritize innovation by actively developing AI, advanced HPC, and cutting-edge packaging testing applications, positioning itself as a key partner for global customers in the next-generation semiconductor testing field.

In recent years, the rapid development of AI has driven a demand upgrade in the semiconductor sector, elevating the importance of chip testing. WinWay is committed to delivering comprehensive AI Plus solutions, leveraging advanced testing technologies such as HyperSocket™, Liquid Socket, and HPC-AI Server Rack Level Testing Solutions to enhance the testing efficiency and stability of large, packaged chips, high-performance computing chips, and AI servers. Currently, in response to the AI data center's requirements for high-speed transmission and energy-saving efficiency, WinWay is proactively expanding into the Co-Packaged Optics (CPO) and silicon photonics testing markets, supporting the accelerated mass production of next-generation optoelectronic integration technologies. Through more precise and efficient testing, WinWay aims to help customers improve yield, shorten testing times, reduce energy and material waste, and balance technological innovation with sustainable development.

Facing global trends and challenges in sustainable development, WinWay has been steadfast institutionalizing sustainability governance since establishing the Sustainability Promotion Task Force and releasing our first sustainability report in 2022. We have progressively built a comprehensive management framework and information disclosure mechanism. In 2025, WinWay further refined its sustainability strategy based on materiality analyses, actively aligned with international sustainability standards, strengthened information transparency and data quality, and responded to stakeholder expectations with greater systemic rigor.

In terms of corporate governance, WinWay continues to strengthen Board of Directors' oversight of sustainability issues, uphold integrity and risk management, and extend responsible business practices throughout the supply chain to build a more resilient and robust operational model. Environmentally, we promote resource circularity, energy management, and process optimization to progressively minimize operational impacts through concrete management measures. Regarding talent development, WinWay values employee growth, technological research, and knowledge transfer. We continuously invest in education and competency development to equip our workforce for the rapid changes brought by the semiconductor and AI eras, fostering highly competitive and cross-disciplinary teams.

In addition, WinWay remains attentive to social needs by actively engaging in public welfare through the Kaohsiung City WinWay Charity Association , extending our corporate influence across society. Currently, by enhancing industry-academia collaboration and facilitating youth integration into the semiconductor industry, WinWay aims to cultivate more outstanding talent and achieve shared prosperity for both enterprises and society.

Looking forward, AI will continue to propel technological progress and drive increasing demand for advanced chips and associated testing. WinWay will persist in embedding sustainability at the core of our operations, integrating technology innovation with responsible management principles, progressively adopting mainstream international reporting frameworks and verification mechanisms to strengthen sustainability performance and transparency. We firmly believe that balancing economic growth, environmental stewardship, and social responsibility is essential for sustained long-term value creation in the rapidly changing global marketplace. Together with all employees and partners, WinWay will leverage innovative technologies to support industrial growth in the AI era and collectively advance toward a more resilient and impactful sustainable future.

Chairman 王嘉煜



2025 Highlights

Governance

Independent directors held **38%** of Board seats

No material regulatory violations

No confirmed cases or lawsuits involving corruption, anti-competitive behavior, anti-trust, or monopoly practices; no complaints regarding unethical conduct

No use of conflict minerals or supplier violations of the supplier guarantee of non-use of prohibited substances

We have conducted anti-corruption and integrity management communications with **66** suppliers

Environment

Total electricity savings of **48,202 kWh** through 2025 energy-saving projects, including replacing lighting fixtures, air conditioning systems and optimizing air conditioning equipment at each plant at the Kaohsiung plant

Installed solar power capacity of 359.085 kW at KH1 and KH2, generating **425,852 kWh**

Water-saving measures yielded a total reduction of **23.3%**

Society

Collaborated with National Sun Yat-sen University to establish the Academy of Semiconductor and Key Technologies. The third cohort of students is currently undertaking internships at WinWay. Through its internship-to-employment pathway, WinWay continues to cultivate industry-ready professionals with strong technical competencies.

Partnered with the Good Shepherd Social Welfare Foundation to fulfill the Christmas wishes of disadvantaged children, delivering **100** Christmas gifts and donating stationery vouchers for underprivileged children at the start of the school year.

Supported the Taiwan His Hands Christian Home's health rehabilitation, nutritional care, and equipment upgrade programs for children deprived of parental care, as well as participated in volunteer companionship initiatives.

Mobilized employees and their families to plant **156** tree seedlings in the Qieding Wetlands, Kaohsiung.

Employees

Awarded the **"Happy Enterprise Gold Award" in the Taiwan Happy Enterprise Evaluation**

Awarded the **iSports Enterprise Certification by Sports Administration, Ministry of Sports**

In 2025, achieved the **Bronze Award** in the corporate version of the Taiwan Talent Quality System (TTQS) again

In 2025, **900** internal company training sessions were held

By 2025, special health examinations were completed for **64** employees with a **100%** participation rate

In 2025, four Occupational Safety, Health, and Environmental Protection Committee meetings were held

In 2025, the operational environment monitoring was conducted, and all items were **below** the regulatory exposure allowable levels

In 2025, radiation arm patch monitoring showed no instances of exceeding regulatory limits

Products

6 new technologies or products were successfully developed, exceeding the original target

A total of **31** patent applications were submitted, achieving the set target

100% of all products complied with RoHS: the "Restriction of Hazardous Substances directive" requirements.

Completed the **ISO 27001:2022** surveillance audit and recertification process in 2025

Engaged a semiconductor materials and process expert as a technical advisor to implement advanced materials and RD-line pilot production, strengthening precision component R&D capacity and positioning for next-generation semiconductor applications.

About WinWay Technology Co., Ltd

WinWay Technology Co., Ltd. was founded in Kaohsiung in 2001. As a key global supplier in IC (Integrated Circuit) testing, we have established sales locations worldwide to provide customers with the highest quality professional product services at any time. We also operate across multiple sectors including semiconductors, optical communications, information technology, and optoelectronics, offering customized product solutions tailored to client needs. WinWay Technology Co., Ltd. is deeply engaged in the R&D of semiconductor test interfaces, probe cards, precision spring pins, and thermal control modules. We are also actively developing specialized fields such as third-generation semiconductors, optoelectronic conversion technologies, and extreme testing environments, continually delivering comprehensive test solutions and superior service to our clients. WinWay regards customers as partners and adheres to the principles of "Innovation," "Quality," and "Service" as our business philosophy. We consider all testing needs from the customer's perspective and continuously strive for excellence through active involvement in sales, technical and manufacturing management, and supply chain integration, working to maximize benefits for customers, employees, suppliers, and shareholders. At the same time, we recognize the protection of the ecological environment as a significant responsibility. We have obtained ISO 14001 and ISO 9001 certifications and continue to explore all possible ways to reduce emissions and waste.

Our industry is characterized by rapid change. During the reporting period, WinWay has remained focused on its core values, maintaining stable relationships with key business partners without any major changes. Looking ahead, our development strategy centers on a customized, demand-driven business model, along with ongoing technological advancements to provide high-end test sockets that meet the needs of miniaturization, high frequency, and high-speed semiconductor testing. We will also expand R&D for various high-end test interfaces to meet the global demand for testing solutions, from laboratory to mass production. To meet capacity needs, WinWay completed construction of its second plant in Kaohsiung's Nanzih Technology Industrial Park in Q2 2023, providing a strong boost to future operational momentum.

WinWay continues to invest in talent development and technological innovation to enhance global customer trust, strengthen regulatory compliance, foster a robust corporate governance culture, and fulfill its corporate social responsibility. We strive to balance the interests of shareholders, employees, customers, and stakeholders, enabling robust business growth and sustainable operations. Our goal is to contribute to building a more comprehensive and valuable semiconductor industry chain in Taiwan and to serve customers around the globe.

Company Overview

Company Name	WinWay Technology Co., Ltd
Date of Establishment	April 10, 2001
Date of Listing	January 2021
Stock Code	6515
Industry Type	Semiconductor manufacturing
Main Products	Test Socket
Chairman and President	Chia-Huang Wang
Number of Employees	1,087 people
Capital	NT$360,416,420
Operating Revenue	NT$7,857,178,991
Operating Locations	• Headquarters: Kaohsiung, Taiwan • Sales and Technical Support: Hsinchu (Taiwan), Shanghai, China, California, USA • Distributors: Southeast Asia, Israel, South Korea, Philippines, Europe, Canada • Processing plants: Kaohsiung, Taiwan; Suzhou, China

Value Chain

In IC testing, the test interface plays a critical role in meeting the diverse testing specifications required across various products within the industry supply chain. To ensure proper connection between the Automated Test Equipment (ATE) and the Device Under Test (DUT), customized test interfaces must be designed to fully capture the functional and performance characteristics of the DUT. Our company's main products currently consist of various semiconductor test interfaces.

The precision machining process of semiconductor test interfaces is highly complex. We autonomously manufacture key and core components, providing a Socket-All-in-House solution. However, due to the large number of components required in the manufacturing process, some parts are outsourced to external cooperative vendors. From the perspective of upstream and downstream industry relationships, our company is engaged in the research, design, manufacture, assembly, and sales of various test interfaces to semiconductor industry supply chain partners. Upstream suppliers include IC design and wafer fabrication companies, while downstream partners are IC assembly and testing (OSAT) firms. The relevant upstream and downstream industry relationships are outlined as follows:



Products and Service Items

Company's Product and Revenue Composition

Unit: NT$ thousand

Products	2024		2025	
	Operating Revenue	%	Operating Revenue	%
Test Socket	4,097,859	71%	4,401,474	56%
Contact Element	642,782	11%	816,958	10%
Probe Card	640,723	11%	2,306,741	30%
Others	416,732	7%	332,006	4%
Total	5,798,096	100%	7,857,179	100%

Revenue from probe cards experienced significant growth compared to 2024, mainly driven by increased customer demand. In addition to continued contributions from existing Cobra probe card orders, revenue growth was further supported by new orders for MEMS probe cards.

Current Products (Services)



- A Advanced Test Socket
- B Connectors (Probe/Guide Pins/i-Bump)
- C Changeover Kit of Handler
- D CMOS/RF/Memory Module Test Socket
- E Active Thermal Controller
- F Burn-in Socket
- G Vertical Probe Card
- H Substrate and Load Board Design
- I Spring Probe Design and Manufacturing
- J High-Efficiency Active Thermal Controller (HEATCon Series)
- K Brownie 2.0 Coaxial Socket for 224Gbps High-Speed and High-Frequency Testing
- L E Flux Series High-Power Active Thermal Controller
- M Double Sided Probing System Total Solution for Front and Back Wafer Testing
- N Auto Re-Pin Machine

Participation in Industry Associations

WinWay Technology continuously participates in business-related industry associations to exchange industry knowledge, information, and practical experience with peers and professionals. This collaborative engagement aims to respond to international developments and enhance overall industry standards. In 2025, the Company joined six industry associations, as listed below:

Industry Association	Membership Status
SEMI Silicon Photonics Industry Alliance	Regular Member
SEMI – Semiconductor Equipment and Materials International	Regular Member
Taiwan Electrical and Electronic Manufacturers' Association	Regular Member
Kaohsiung City Corporate HR Representatives Association	Regular Member
Labor–Management Relations Promotion Association for Processing and Export Enterprises, ROC	Regular Member
Taiwan Science Park Electrical and Electronic Manufacturers' Association	Executive Directors, Supervisors, and Regular Members

Stakeholder Engagements

In implementing sustainability initiatives, WinWay Technology places great importance on stakeholders' expectations and needs, carefully listening to and gathering feedback from all those who have an interest in the Company. We actively maintain effective and open communication with stakeholders through a variety of channels to enhance corporate understanding of social concerns, make sound decisions, and reduce potential conflicts between the Company and society. In addition to information disclosure through annual reports and financial statements, WinWay Technology publishes an annual sustainability report that presents economic, environmental, and social information on both the Company website and the Market Observation Post System (MOPS), ensuring that topics of stakeholder concern are disclosed in a transparent, timely, and comprehensive manner.

Stakeholder Identification

Taking into account the nature of its industry and business model, WinWay Technology refers to the five principles of the AA1000 Stakeholder Engagement Standard (2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives, to identify groups or organizations that influence or are influenced by WinWay Technology.

Stock Exchange guidelines for the establishment of stakeholder sections by listed companies, and with reference to the Company's business characteristics, industry trends, peer sustainability reports, and cross-departmental discussions, WinWay Technology identifies high-interaction stakeholders throughout its operations. These are defined as individuals, groups, or organizations that affect or are affected by WinWay Technology. We have identified seven key stakeholder groups: employees, suppliers, customers, providers of capital, government authorities, non-profit and charitable organizations, and academic institutions.

Stakeholder Communication and Response

The issues that matter to stakeholders are closely tied to the Company's operational decision-making. WinWay Technology prioritizes sustainable development and the fulfillment of social responsibility, welcoming feedback and opinions from all stakeholder groups. By understanding the nature of each stakeholder and their concerns, we assess their needs and expectations, establish appropriate communication methods and frequencies, and use this process as a basis for ongoing improvement. Each year, stakeholder communication activities are also reported to the Board of Directors. WinWay Technology maintains routine interaction with stakeholders through various communication channels across daily operations. The Company also provides an external stakeholder contact email and customer service hotline on its official website (https://www.winwayglobal.com/esg-stakeholder) to gather feedback from key stakeholders involved in or impacted by business activities, such as investors, customers, and media outlets.

WinWay Technology's Key Stakeholders and Communication Outcomes

Stakeholders	Key Areas of Concern [Note 1]	Communication Channels (Frequency)	Stakeholder Communication Results
Employees	• Employees remuneration and benefits • Talent attraction and retention • Talent development	• Internal bulletin board and shared folders (ongoing) • Internal employee complaint channels (ongoing) • Sexual harassment reporting mailbox (ongoing) • Training sessions (ad hoc) • Employee forums (semi-annually) • Employee care interviews (ad hoc) • Labor-management meetings (quarterly) • Employee Welfare Committee (ad hoc) • Performance interviews and evaluation (semi-annually)	• Held 4 welfare committee meetings • Held 2 general manager communication meetings • Conducted 900 internal company training sessions • Conducted Company-wide performance reviews and interviews semiannually • Held 4 regular labor-management meetings.
Suppliers	• Ethical business practices • Regulatory compliance • Product quality and safety • Information privacy and security • Innovative, research and development	• Procurement procedures (executed as needed) • Supplier evaluations (ongoing) • Supplier audits (ad hoc) • Supplier visits or conference calls (ad hoc) • Internal Review Meeting by Department (conducted by product category) • Procurement meetings (ongoing) • Supplier connection information security control mechanism introduced • Supplier mailbox: supplier@winwayglobal.com	• Supplier evaluation (once per quarter) • Procurement staff audits (ad hoc) • Supplier visits • Key raw materials (once per month)
Clients	• Supplier management • Product quality and safety • Information privacy and security	• On-site visits or discussions via phone and email. • In-person meetings or virtual online meetings. • Participation in customer-hosted supplier meetings or hosting of product launch briefings. • Customer Complaint Mailbox: sales@winwayglobal.com, or complaints may be submitted via face-to-face meetings, • telephone, or email to the supervisor or above of the sales contact. Inquiry Mailbox for New Client: sales@winwayglobal.com • Strengthening brand image and increasing channels for customer engagement through participation in large-scale trade shows. • News articles and media coverage. • After-Sales Service Mailbox: support@winwayglobal.com	• Discussion of technical issues, delivery timelines, and new product development via in-person or online meetings with 6 to 10 actual client accounts. • Key projects are held intermittently with clients to update technical development progress, 40 to 80 actual projects implemented. • sales@winwayglobal.com receives an average of 15~20 e-mails per day, including inquiries from clients, business contacts, media interviews, and advertising promotions; all client-related inquiries are assigned to a contact person and responded to within 24 hours. • support@winwayglobal.com: Designated contact mailbox for client technical consultation, receiving an average of 6-10 emails per day; all inquiries are responded to within 12 hours. • Major exhibitions: SEMICON China was held on 2025/3/26~3/28, SEMICON SEA was held on 2025/5/20~5/22 in Singapore, and SEMICON Taiwan was held on 2025/9/10~9/12 in Taipei.
Providers of Capital	• Ethical business practices • Diversity and inclusion • Occupational safety	• Phone and email (ongoing) Spokesperson/Deputy spokesperson (ongoing) • Investor Conferences (ad hoc) • Company website and Market Observation Post System (ongoing) • Annual shareholders' meetings • Investor Relations mailbox (investor@winwayglobal.com)	• 57 Material Announcements Published on the Market Observation Post Systems • 1 Annual General Shareholders' Meeting Held • 11 Investor Conferences Attended Upon Invitation

Stakeholders	Key Areas of Concern [Note 1]	Communication Channels (Frequency)	Stakeholder Communication Results
Government competent authority	• Regulatory compliance • Greenhouse gas emissions • Energy management	• Official correspondence (ad hoc) • Visits and meetings (ad hoc) • Awareness Seminar (ad hoc) • Seminars (ad hoc) • Environmental, safety and health reporting (monthly) • Coordination with supervisory Authority inspections and reviews (ad hoc).	• All matters reported to the competent authority were completed on schedule. • No violations of environmental protection regulations resulting in penalties were recorded.
Nonprofit public welfare organization	• Employee and salary benefits • Regulatory compliance • Diversity and inclusion • Greenhouse gas emissions • Social welfare	• Company website (ongoing) • Awareness Seminar, seminars, forums, seminars (ad hoc) • Courses and visits (ad hoc) • Conduct public welfare activities and donations through the company-established Kaohsiung City WinWay Charity Association	• Initiated employee participation in the Typhoon Danas disaster relief fundraising campaign. • Launched employee fundraising campaign for the Hualien Matai'an Creek landslide disaster. • Sponsored National Kangshan High School's robotics team for participation in the 2025 FRC World Robotics Competition. • Provided tuition assistance to 15 underprivileged students in Kaohsiung through collaboration with the Puren Youth Care Foundation and the Kaohsiung Association of Charity Organizations • Donated festive gift boxes for Dragon Boat Festival and Mid-Autumn Festival, holiday lunch boxes, summer nutrition lunches, growth camps, and essential daily supplies through collaboration with the Firefly Children's Welfare Service and Care Association, Kaohsiung.. • Participated in charity run events organized by the Gangdu Tech Third Wednesday Association, Sunfar Charity Sports Association, Sunfar Computer Co., Ltd., and Co-Life Home Holistic Care Association, fully covering registration fees for 135 employees and their family members. • Partnered with the Good Shepherd Social Welfare Foundation to fulfill the Christmas wishes of disadvantaged children, delivering 100 Christmas gifts and donating stationery vouchers for underprivileged children at the start of the school year. • Supported the Taiwan His Hands Christian Home's health rehabilitation, nutritional care, and equipment upgrade programs for orphaned children, as well as participated in volunteer companionship initiatives. • Sponsored the "Art for Love, Lighting Up Rural Areas" event organized by the Taitung County Government and the Neo-Classical Chamber Ensemble. • Cooperated with the Syin-Lu Social Welfare Foundation to encourage and support people with disabilities through the purchase of 150 gift boxes. • Mobilized employees and their families to plant 156 tree seedlings in the Qieding Wetlands, Kaohsiung. • Collected employee donations via receipts for the Genesis Social Welfare Foundation and sponsored the 2025 "Neighborhood Gathering with Love • ESG Charity Fair."
Academic Units	• Talent attraction and retention • Waste management • Energy management	• Company website (ongoing) • Awareness briefings, seminars, forums, seminars (ad hoc) • Courses and visits (ad hoc) • Technical seminars hosted by guilds / associations	• Collaborated with prominent universities in Kaohsiung to organize campus career fairs, providing students with pathways and support for transitioning from academia to the workplace. • To cultivate professionals for the semiconductor packaging and testing industry, partnered with National Sun Yat-sen University to establish the Academy of Semiconductor and Key Technologies, nurturing talent for key national industries and offering scholarship funds totaling one million TWD. The third cohort of students is currently undertaking internships at WinWay. Through its internship-to-employment pathway, WinWay continues to cultivate industry-ready professionals with strong technical competencies.

Note 1: This table presents only a brief overview of issues of stakeholder concern. For detailed response measures, please refer to the relevant chapters in this report.

Material Topic Analysis

WinWay Technology adheres to the 2021 Traditional Chinese version of the GRI Sustainability Reporting Standards published by the Global Reporting Initiative (GRI). With reference to sustainability trends in the industry, the Task Force on Climate-related Financial Disclosures (TCFD), and key domestic and international regulations, we systematically apply the principle of materiality to identify key stakeholders and material sustainability topics. We assess the significance of impacts in economic, environmental, and social dimensions to formulate sustainability strategies and objectives, which form the basis for compiling the Sustainability Report and responding to stakeholders.

First, WinWay Technology compiled a list of sustainability topics and identified key stakeholders. Surveys were then conducted with these stakeholders to preliminarily identify potential material topics. An internal impact assessment questionnaire was distributed to internal units to prioritize topics based on level of impact and identify the material sustainability topics.

In identifying material topics for the current year, WinWay Technology recognizes that most of the significant topics identified in the previous year remain highly relevant and important. Therefore, the company continues to retain the majority of these material topics, managing and disclosing information according to actual implementation progress. Based on this year's materiality survey results, "Customer Service" and "Business Performance" have been added as new material topics, while "Talent Attraction and Retention" and "Product Quality and Safety" have been removed from the material topics list starting this year.

The Board of Directors serves as the highest decision-making and supervisory body for material topic management. The Sustainability Task Force is responsible for managing material sustainability topics. It establishes diverse stakeholder communication channels, regularly consolidates stakeholder suggestions, categorizes and evaluates their significance, and proposes response measures or communication strategies, which are reported to the Board annually.

Implementation Steps

01 7 types of Stakeholder Groups

Stakeholders are identified based on the following two principles:

1. WinWay Technology has influence over the stakeholder.
2. The stakeholder has influence over the operations of WinWay Technology.

Identified stakeholders include employees, suppliers, customers, providers of capital, government authorities, non-profit organizations, and academic institutions.

02 Collecting sustainability issues 20 sustainability issues

With reference to the TCFD and material topics selected by domestic and international semiconductor peers, the Sustainability Task Force compiled a list of 20 sustainability topics.

03 Survey Stakeholder Concern

The Sustainability Task Force issued a “Stakeholder Questionnaire” to survey the level of concern among the seven stakeholder groups regarding the 20 sustainability topics

04 Assess the significance of sustainability impacts

The Sustainability Task Force distributed an “Internal Impact Assessment Questionnaire” to departments throughout the Company to evaluate the actual and potential positive and negative impacts of the 20 sustainability topics in the environmental, economic, and social (including human rights) dimensions.

05 Confirm Topic Prioritization and Disclosure Content 9 Material Sustainability Topics

Based on the impact intensity ranking results from Step 4, discussions were held with relevant departments. Taking into consideration the company’s operational characteristics, sustainability trends, and the continued high relevance and importance of material topics identified in the previous year, a total of nine material sustainability topics were finalized. Compared to prior years, the main changes include the addition of “Customer Service” and “Business Performance” as new material topics, while “Talent Attraction and Retention” and “Product Quality and Safety” have been removed from the material topic list starting this year. Accordingly, nine material sustainability topics have been confirmed for this reporting year.

In accordance with the reporting requirements for each topic, this report explains the response strategies, short-, medium-, and long-term goals, performance outcomes, and management approaches for each material sustainability topic.

06 Periodic Reassessment of Sustainability Issues Significance of Impact

The Sustainability Task Force monitors international sustainability issues and industry development trends, and periodically reassesses whether to conduct new stakeholder and internal impact assessment surveys.

2025 Outcomes (Please refer to the following sections)	Material Topics	The significance of Material topics for WinWay (operational importance)	Impact Boundaries							United Nations Sustainable Development Goals (SDGs).
			Employees	Direct Relevance			Indirect Relevance			
				Suppliers	Client	Providers of Capital	Government competent authority	Nonprofit public welfare organization	Academic Units	
Governance and Economic Aspects										
1.2 Business Performance	Business Performance	Business performance is a crucial foundation for WinWay to maintain stable operations, promote technological research and development, expand market presence, and strengthen corporate resilience, having a critical impact on the company's long-term competitiveness and sustainable development. WinWay enhances overall business results by continuously improving operational management, strengthening cost-effectiveness, and implementing performance tracking.	V	V	V	V	V	V		SDG 8: Decent Work and Economic Growth Target 2: Diversification, innovation, and upgrading of economic productivity
1.3 Operate with integrity	Operate with integrity	Externally, WinWay values ethics in its dealings with customers; internally, it strictly requires employees to exercise self-discipline, comply with internal regulations and government laws, establish sound business conduct and ethical standards, and cultivate a culture of corporate governance. These efforts aim to prevent illegal or improper transfers of interests that may result in operational risks, thereby enhancing corporate value, protecting stakeholder rights and interests, and laying the foundation for a sustainable business environment.	V	V	V	V	V	V		SDG 16: Peace, Justice, and Sound Institutions Target 16.5 significantly reduces corruption and bribery
Environmental Aspects										
2.2 Energy Management and Greenhouse Gas Emissions	Greenhouse gas emissions and energy management	Greenhouse gas emissions have become a key concern across sectors. If emissions are not properly managed, failure to meet regulatory requirements may result in penalties; failure to meet customer standards may affect orders and revenue; and failure to satisfy bank syndicate criteria may impact financing and investment, each posing significant financial risks to the Company. Therefore, WinWay introduces and develops environmentally friendly technologies to enhance source reduction and pollution prevention. WinWay has implemented relevant international management systems and promoted energy-saving, water-saving, and carbon reduction measures to reduce resource consumption.			V	V	V	V	V	SDG 13 Climate Action Target 13.3 Build knowledge and capacity to address climate change
2.2 Energy Management and Greenhouse Gas Emissions	Climate change	Failure to properly address physical and transitional risks associated with climate change may result in increased operating costs for WinWay. Effective mitigation and adaptation strategies can reduce the direct or indirect impacts of climate change. WinWay formulates strategic plans and regularly monitors and reviews various performance indicators. Carbon reduction is pursued through energy management, including equipment upgrades, resource recycling, and awareness campaigns to encourage electricity conservation, thereby effectively reducing pollution emissions and minimizing environmental impact. Additionally, WinWay plans internal audits annually to ensure compliance with environmental regulations, confirming that all operating procedures meet relevant requirements. The Company has obtained ISO 14001 Environmental Management System certification.			V	V	V	V	V	SDG 13 Climate Action Target 13.3 Build knowledge and capacity to address climate change

2025 Outcomes (Please refer to the following sections)	Material Topics	The significance of Material topics for WinWay (operational importance)	Impact Boundaries							United Nations Sustainable Development Goals (SDGs).
			Employees	Direct Relevance			Indirect Relevance			
				Suppliers	Client	Providers of Capital	Government competent authority	Nonprofit public welfare organization	Academic Units	
Social and Employee Aspects										
4.2 Employees remuneration and benefits	Employees remuneration and benefits	Providing competitive remuneration and benefits helps attract and retain top talent, rewards employees for their contributions, and enhances their sense of belonging. In addition, a strong channel for labor–management communication helps reflect employee feedback and suggestions, preventing potential losses due to labor disputes.	V	V	V	V		V	V	 SDG 8: Decent Work and Economic Growth Target 8.5 Full-time employment and equal pay for decent work Target 8.6 Enhance youth employment, education, and training
4.3 Talent development	Talent development	Developing talent is a critical foundation for WinWay's operations. WinWay adopts a people-oriented approach to building a robust training and development system that strengthens employees' core technical competencies, thereby improving product and corporate competitiveness. Achieving annual strategic goals is key to standing out in a highly competitive industry. Performance improvement plans are drawn up for underperforming employees, supported by coaching and periodic training to improve work outcomes.	V	V	V	V		V	V	 SDG 4: Quality Education Target 4.4 Enable more young people and adults to have technical and vocational skills related to employment, decent work, and entrepreneurship
4.4 Occupational safety	Occupational safety	Any risks related to occupational health and safety not only impact employees but may also cause significant financial and reputational damage to WinWay, thereby reducing its competitiveness. WinWay is committed to meeting advanced international safety, health, and environmental protection standards. The Company has obtained ISO 45001 Occupational Health and Safety Management System certification, and pledges to provide a safe and lawful working environment through respect, care, and mechanisms for worker consultation and participation. WinWay regularly conducts safety training and audits, develops employees' emergency response and self-management capabilities, and performs regular inspections and	V	V	V	V	V	V	V	 SDG 8: Decent Work and Economic Growth Target 8.8 Protect labor rights and enhance workplace safety

2025 Outcomes (Please refer to the following sections)	Material Topics	The significance of Material topics for WinWay (operational importance)	Impact Boundaries							United Nations Sustainable Development Goals (SDGs).
			Employees	Direct Relevance			Indirect Relevance			
				Suppliers	Client	Providers of Capital	Government competent authority	Nonprofit public welfare organization	Academic Units	
Product Aspects										
3.1 Innovation, Research and Development	Innovation, Research and Development	WinWay continues to concentrate resources in competitive markets, taking into account sustainable development trends, and applying advanced semiconductor design and manufacturing technologies to develop innovative products and services that strengthen core competitiveness, respond promptly to environmental changes and market trends, and achieve continuous innovation breakthroughs to create economic value for WinWay.	V	V	V	V		V	V	SDG12 Responsible Consumption and Production Target 12.2 Sustainable management and use of natural resources
3.2 Information Privacy and Security	Information Privacy and Security	Leaks of internal or confidential information would affect the Company's operations, and failure to safeguard customers' privacy and confidential information would also cause financial and reputational losses to the Company. WinWay values customer privacy and strictly ensures the protection of customer-related information. All commercial information such as documents and materials exchanged between WinWay and its customers is strictly controlled through the Company's internal systems, providing comprehensive and secure services.	V	V	V	V		V	V	None
3.3 Product Quality and Safety	Customer service	Customer service is critical to WinWay’ s customer satisfaction, stable partnerships, and brand trust, significantly impacting order growth and market competitiveness. WinWay continuously enhances service quality and collaboration value by promptly responding to customer needs, strengthening technical support, and improving communication mechanisms.	V	V	V	V		V	V	None

1

Sustainable Operations and Corporate Governance

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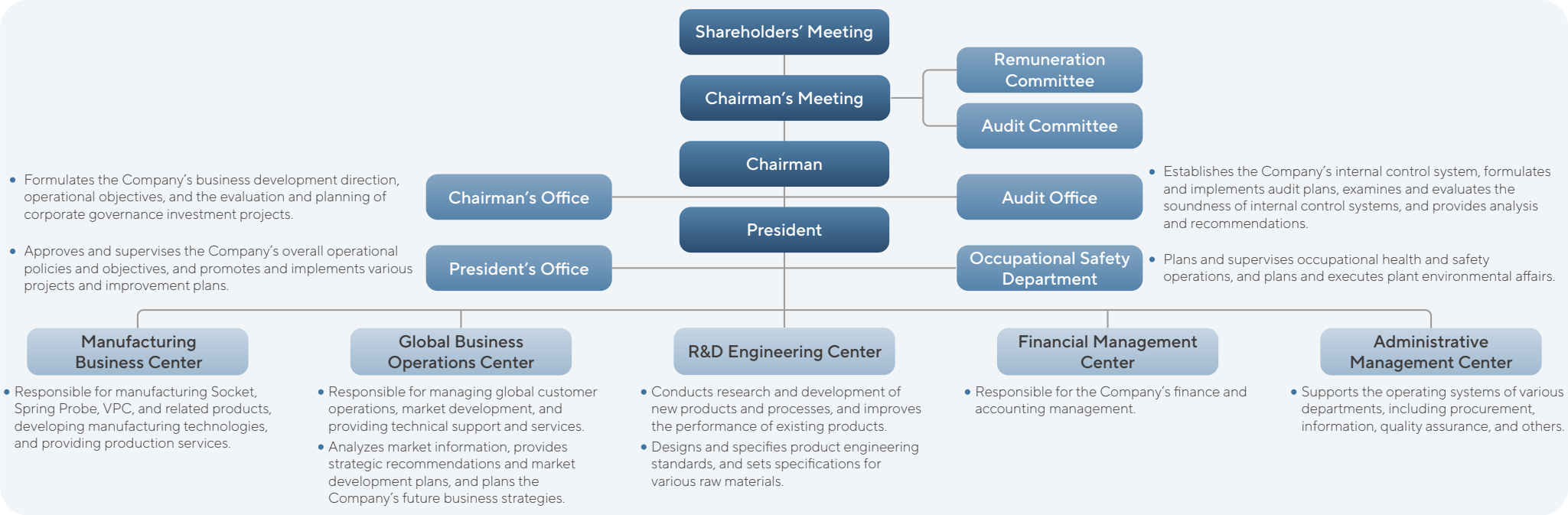


1.1 Corporate Governance

WinWay has established its corporate governance framework and implementation practices in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations to ensure sound corporate development, protect the rights and interests of investors and other stakeholders, and regards "Innovation, Service, Quality" as its core values.

1.1.1 Winway's Organizational Structure and the Operations of Major Departments

The Company's highest authority is the Shareholders' Meeting. Directors are elected by the shareholders to form the Board of Directors, which is the Company's highest governance body and is responsible for overall business decision-making. Under the Board, functional committees such as the Remuneration Committee and the Audit Committee are established to review directors' and managers' remuneration, supervise the Company's financial statements, and more. In addition, an Audit Office has been established to supervise the effectiveness of the Company's internal control systems. Each committee is required to report its execution results and resolutions to the Board on a regular basis to safeguard the rights and interests of the Company and all stakeholders.



1.1.2 Board of Directors' Operations

The Board of Directors of WinWay originally comprised nine directors, including four independent directors, serving a term from June 21, 2023, to June 20, 2026. They are elected by the Shareholders' Meeting from among individuals with legal capacity and may be re-elected consecutively. However, one independent director resigned on November 24, 2025; thus, as of the end of 2025, the Board consists of eight members, including three independent directors. The Board typically meets quarterly but may convene additional meetings at the Chairman's discretion in cases of urgent matters or upon the request of a majority of directors. In 2025, six Board meetings were held, with a 98.1% in-person attendance rate by directors, effectively exercising their supervisory duties. To prevent conflicts of interest, directors who have personal or representative interests in agenda items that may harm the Company's interests are prohibited from participating in discussions and voting on those matters, and may not act as proxies to exercise voting rights on behalf of other directors. The dual role of Chairman and President is adopted to ensure smooth Company operations and to improve operational efficiency and effectiveness. When decisions involve the Chairman's own interests, the principle of recusal is strictly observed.

For related-party transactions, cross-shareholdings among directors, controlling shareholders, or other related parties in 2025, please refer to page 62 of WinWay's Annual Report.

Each member of the Board of Directors possesses management expertise in business, finance, accounting, or corporate operations. The Company is also cultivating internal senior managers to join the Board and familiarize themselves with Board operations. At the same time, WinWay seeks to recruit external professionals in preparation for Board succession planning. The Company is also evaluating an increase in the number of independent directors to further strengthen the structure of the Board of Directors.

WinWay Board Member Information

Job Title	Term of Office	Name	Gender	Age	Concurrent Positions in the Company	Concurrent Key Positions in Other Companies	Functional Committees	
							Audit Committee	Remuneration Committee
Chairman	3	He Way Investment Co., Ltd. (Corporate Director Representative: Chia-Huang, Wang)	Male	Aged 51 or above	Serves as the Company's President	Chairman of He Way Investment Co., Ltd; Chairman of Wei Cheng Investment Co., Ltd; Director of WinWay Technology International Inc.; Director of WinWay International Co., Ltd.		
Director	3	Teng-Kuei, Liu	Male	Aged 51 or above	-	Supervisor of Li Cheng Industrial Co., Ltd., Supervisor of Li Chin Investment Co., Ltd., Supervisor of Li Ben International Co., Ltd		
	3	Chiang Hock Woo	Male	Aged 51 or above	-	Director-SBE Technology Pte Ltd		
	3	Chen-Kun Lee	Male	Aged 51 or above	Serves as Executive Vice President of the Company	-		
	3	Shao-Kun Chen	Male	Aged 51 or above	Serves as Executive Vice President of the Company	President of Panshi Electronic Technology (Suzhou) Co., Ltd		
Independent Director	3	Hsiu-Yi Hung	Male	Aged 51 or above	-	Attorney at Hung Hsiu-Yi Law Firm	V	V
	3	Chin-Cheng Chang	Male	Aged 51 or above	-	Managing CPA of Jong-Jia United Certified Public Accountant; Director of Lishi Technology Co., Ltd.; Independent Director of Yung Chi Paint & Varnish Mfg. Co., Ltd.; Independent Director of Horng Terng Automation Co., Ltd.; Director of Li Ming Technology Co., Ltd.; Director of Hong Kao Investment Co., Ltd.; Director of Jin Huang Investment Co., Ltd.; Director of King Yun Development Co., Ltd.; Director of Hung Ching Development Co., Ltd	V	V
	3	Tsung-Chieh Lee	Male	Aged 51 or above	-	Chairman of HLJ Technology Co., Ltd.; Independent Director of Posiflex Technologies, Inc.; Independent Director of ITH Corporation; Chairman of Chi Yi Electronics Co., Ltd.; Director of Ant Digital Co., Ltd; Director of Brillify Tech GmBH; Chairman of Brillify Communication Inc.	V	V

Board of Directors Operations

In the most recent year (2025), number of Board meetings held and directors' attendance:

Job Title	Name	Number of Meetings Required to Attend	Actual Number of Meetings Attended	Actual Attendance	Note
Chairman	He Way Investment Co., Ltd Representative: Chia-Huang, Wang	6	6	100%	
Director	Teng-Kuei Liu	6	5	83%	
Director	Chen-Kun Lee	6	6	100%	
Director	Shao-Kun Chen	6	6	100%	
Director	Chiang Hock Woo	6	6	100%	
Independent Director	Hsiu-Yi Hung	6	6	100%	
Independent Director	Tsung-Chieh Lee	6	6	100%	
Independent Director	Wen-Hsin Wang	5	5	100%	2025.11.24 resigned
Independent Director	Chin-Cheng Chang	6	6	100%	

Director Nomination and Election

WinWay, with reference to the Company Act and the Securities and Exchange Act, stipulates in its Articles of Incorporation the policy and criteria for the nomination, qualifications, and evaluation of director candidates. In electing directors, consideration is given to the overall composition of the Board, diversity of backgrounds, basic qualifications and values, professional expertise and skills, and the individual's reputation in ethical conduct and leadership. The election of directors is conducted in accordance with the candidate nomination system under Article 192-1 of the Company Act, using the single-name cumulative voting method, with five to nine directors set, each serving a three-year term.

Enhancement of Board Members' Competencies

Upon assuming office or during their term, WinWay's Board members continue to attend training courses organized by institutions designated under the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies, covering topics related to corporate governance such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility, and also require employees at all levels to strengthen their professional and legal knowledge. To enhance professional skills and knowledge, and in response to the ongoing evolution of domestic and international issues related to corporate governance and sustainable development, WinWay, based on industry characteristics, directors' educational and professional backgrounds, and Board performance evaluation results, assists directors in developing continuing education plans and arranging courses. In 2025, based on international trend developments and WinWay's risk assessment results, the Company arranged continuing education for its directors, and each director also attended external continuing education courses as needed. Board members continue to participate in training courses related to corporate governance and corporate sustainable development during their term of office, with each person receiving at least 3 hours of training per year in accordance with regulatory requirements.



The Status of Directors' Advanced Education in 2025

Job Title	Name	Corporate M&A Strategies and Planning	Current Global Economic Conditions and the Impact of Trump's New Policies	2025 Summit on Strengthening Taiwan's Capital Market	Corporate Governance and Securities Regulations	Analysis of Corporate Control Competition Rules and Practical Cases under Corporate Governance	Training Hours
Chairman	He Way Investment Co., Ltd Representative: Chia-Huang, Wang	V	V	V			9
Director	Teng-Kuei Liu	V	V				6
Director	Chen-Kun Lee	V	V				6
Director	Shao-Kun Chen	V	V				6
Director	Chiang Hock Woo	V					3
Independent Director	Hsiu-Yi Hung	V	V				6
Independent Director	Tsung-Chieh Lee	V	V				6
Independent Director	Wen-Hsin Wang		V				3
Independent Director	Chin-Cheng Chang				V	V	6

Board Performance and Compensation

To implement corporate governance and enhance the functionality of the Board of Directors, WinWay has established performance objectives to strengthen the efficiency of Board operations and has therefore formulated the "Board Performance Evaluation Procedures." In accordance with these procedures, the Company stipulates the main evaluation cycle, evaluation period, evaluation scope and methods, evaluation execution units, evaluation process, and other matters to be followed. The overall Board, individual Board members, and each functional committee must conduct at least one internal performance evaluation each year. In addition, the execution of the Board performance evaluation must be conducted by an independent external professional organization or a team of external experts and scholars at least once every three years.

In 2025, performance evaluations for the overall Board, individual Board members, and functional committees were completed to enhance Board functions and strengthen operational efficiency. These evaluations also serve as the basis for review and improvement, and the results are publicly disclosed on page 19 of the Annual Report.

WinWay Technology"s director compensation policy is based on the "Management Measures for Employee Remuneration, Directors, and Functional Committee Members" Compensation." Independent directors receive a fixed monthly remuneration and do not participate in the annual profit distribution allocated for director compensation. Director compensation is stipulated in the Company"s Articles of Incorporation, with an annual allocation not exceeding 3% of the company"s profits. However, if the company has accumulated losses, an amount sufficient to cover those losses must be retained first. The compensation policy for directors is determined based on their level of participation and contribution to the company"s operations, referencing industry standards. Director performance evaluations are also taken into account. The policy is reviewed by the Compensation Committee, approved by the Board of Directors, and submitted to the Shareholders" Meeting for final approval. Currently, the company"s governance units and senior management remuneration are not directly linked to sustainability goals or sustainability performance indicators, but the feasibility of integrating sustainability criteria into the remuneration policy will be evaluated depending on the advancement of corporate governance and sustainability management systems. Directors receive fixed allowances for attending Board and Shareholders" meetings.

Management remuneration is determined according to their involvement in company operations and individual performance contributions. The compensation package includes salaries and bonuses. Salaries are benchmarked against industry standards and consider factors such as position, rank, educational background, professional capabilities, and responsibilities. Bonuses are based on management performance evaluations, including goal achievement rate, profitability, operational efficiency, and contribution. Employee remuneration is governed by the Company"s Articles of Incorporation, requiring an allocation of no less than 5% and no more than 15% of annual profits for employee compensation. If the company incurs accumulated losses, provisions must first be reserved accordingly. The distribution principles are recommended by the Remuneration Committee and approved by the Chairman based on company operational performance.

The remuneration determination process considers overall company performance as well as individual achievement and contribution to company success to ensure fair compensation. In summary, the policies and procedures for compensating directors, the President, and Vice Presidents demonstrate a positive correlation with business performance.

Annual Total Compensation Ratio

Ratio of Highest Executive Manager's Annual Salary to Median Salary	Ratio of Highest Executive Manager's Annual Salary Adjustment Range to Median Adjustment Range
22.3 : 1	3.8 : 1

1.1.3 Audit Committee

WinWay has established an Audit Committee originally composed of four independent directors, with one serving as the convener and at least one possessing expertise in accounting or finance. However, one independent director resigned on November 24, 2025; therefore, as of the end of 2025, the Audit Committee consists of three members. The Audit Committee performs its duties in accordance with relevant laws and the company's regulations, assisting the Board of Directors in overseeing the appropriateness of financial reporting, the effectiveness of internal control systems, compliance with laws and regulations, and the management of significant risk matters. Its responsibilities are as follows:

(1)	Formulate or amend internal control systems in accordance with Article 14-4 of the Securities and Exchange Act.
(2)	Assess the effectiveness of the internal control systems.
(3)	Formulate or amend procedures for handling significant financial or operational matters such as the acquisition or disposal of assets, engagement in derivative transactions, lending funds to others, or providing endorsements or guarantees.
(4)	Matters involving the personal interest of a director.
(5)	Significant asset or derivative transactions.
(6)	Significant loans, endorsements, or guarantees.
(7)	Raising, issuing, or privately placing equity-type securities.
(8)	Appointment, dismissal, or remuneration of the certifying CPA.
(9)	Appointment or dismissal of financial, accounting, or internal audit officers.
(10)	Financial reports signed or sealed by the Chairman, managers, and accounting officer.
(11)	Mergers and acquisitions as stipulated in the Business Mergers and Acquisitions Act.
(12)	Other significant matters as stipulated by the Company or competent authority.

The WinWay Audit Committee held 6 meetings in 2025 and submitted the resolutions to the Board of Directors for discussion, which were also approved by the Board.

List of Audit Committee Members and Attendance

Job Title	Name	Number of Meetings Required to Attend	Actual Number of Meetings Attended	Actual Attendance Rate	Note
Independent Director	Hsiu-Yi Hung	6	6	100%	
Independent Director	Tsung-Chieh Lee	6	6	100%	
Independent Director	Wen-Hsin Wang	5	5	100%	2025.11.24 resigned
Independent Director	Chin-Cheng Chang	6	6	100%	

1.1.4 Remuneration Committee

To enhance WinWay's director and executive remuneration system and assist the Board in evaluating management's operational performance, the Company has established a Remuneration Committee under the Board. The Remuneration Committee originally consisted of four members appointed by the Board resolution, with a majority being independent directors and one serving as the convener. However, one member resigned on November 24, 2025; thus, as of the end of 2025, the Remuneration Committee comprises three members. The Committee faithfully performs its duties in accordance with relevant laws and the Company's regulations, submitting its recommendations to the Board for discussion. Its responsibilities include:

01

Regularly reviewing and proposing amendments to related regulations.

02

Formulating and regularly reviewing the performance evaluation criteria, annual and long-term performance objectives, policies, standards, and structures for directors, supervisors, and managers. The content of the performance evaluation criteria is disclosed in the Annual Report.

03

Periodically assessing directors', supervisors', and managers' achievement of performance objectives and determining their individual remuneration according to the results of the performance evaluations.

In 2025, the Committee convened 4 Remuneration Committee meetings and submitted resolutions for Board discussion, which the Board subsequently approved.

List of Remuneration Committee Members and Attendance

Job Title	Name	Number of Meetings Required to Attend	Actual Number of Meetings Attended	Actual Attendance Rate	Note
Independent Director	Hsiu-Yi Hung	4	4	100%	
Independent Director	Tsung-Chieh Lee	4	4	100%	
Independent Director	Wen-Hsin Wang	3	3	100%	2025.11.24 resigned
Independent Director	Chin-Cheng Chang	4	4	100%	

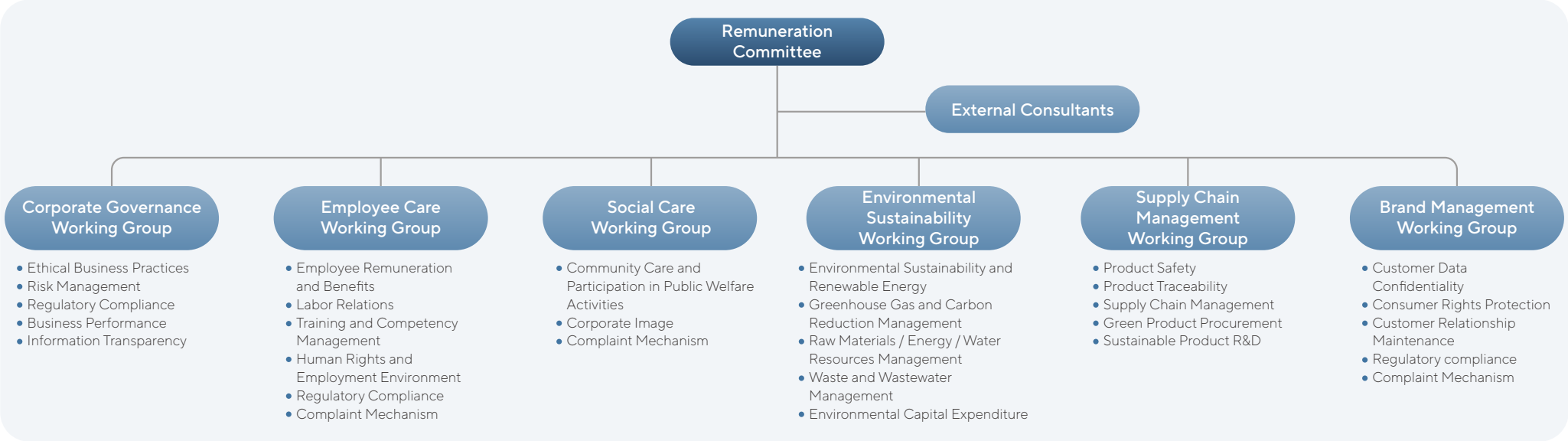
1.1.5 Sustainability Promotion Team

WinWay has established its corporate governance framework and implementation practices in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations to ensure sound corporate development and protect the rights and interests of investors and other stakeholders, and has set "Enhancing Information Transparency and Implementing Corporate Sustainable Development" as its governance objective. WinWay established the "Sustainability Task Force" as the Company's highest-level internal decision-making body for sustainable development. The Task Force is convened by the President and is divided into 6 working groups according to functional responsibilities, including:

1. "Corporate Governance Working Group": headed by the Director of Finance
2. "Employee Care Working Group": headed by the Senior Manager of the Human Resources Department,
3. "Social Care Working Group": headed by the Senior Manager of the Human Resources Department,
4. "Environmental Sustainability Working Group": headed by the Manager of the Occupational Safety Department,
5. "Supply Chain/Product Management Working Group": headed by the Deputy President of the Manufacturing Department,
6. "Brand Management Working Group": jointly headed by the Deputy Director and the Senior Specialist of the Global Business Marketing Department.

Department heads jointly review the company's core operational capabilities to develop mid- to long-term sustainability blueprints and formulate sustainability strategies, overseeing the implementation and promotion of sustainable management. The Sustainability Task Force convenes regular meetings to track progress toward goals, draft ESG action plans, and identify continuous improvement measures. At least once a year, the Task Force reports to the Board of Directors on the execution status, outcomes, and work plans related to sustainability initiatives. The Board comprehensively considers these reports to advise on future business strategies and execution recommendations.

In 2025, a meeting was held on August 13, during which the Sustainability Task Force presented a progress report. Key agenda for 2025 included: (1) completion of the Sustainability Report; (2) concrete implementation of material topics; (3) establishment of sustainability issues and related policy targets, such as planning timelines for greenhouse gas inventory and verification; and (4) supervision and evaluation of sustainability management, including stakeholder communication.



In 2025, the Sustainability Task Force presented the 2025 Sustainability Report to the Board of Directors on August 6, 2026. The report was approved without objection by all directors in attendance.

1.2 Business Performance

1.2.1 Business Performance

Material Topics	Business Performance
Materiality	Business performance is the core foundation of corporate sustainable development. It directly affects the Company's profitability, capital utilization efficiency, and long-term competitiveness, and is also closely related to shareholders' interests, employee well-being, and supply chain stability.
Policies and Commitments	WinWay is committed to prudent management and sustainable development. The Company continuously enhances its corporate governance framework, strengthens the quality of decision-making and transparency of disclosures, and ensures the accuracy and timeliness of financial information through compliance with applicable laws, regulations, and accounting standards. In addition, the Company reinforces operational resilience through an effective risk management framework, thereby enhancing overall business performance and supporting sustainable long-term value creation and profitable growth.
Targets	1. Maintaining stable revenue growth 2. Improve operating profit margin and return on assets 3. Optimize cost control and enhance operational efficiency 4. Increase revenue contribution from high value-added products and services
Responsible Unit	Finance Department
Action Plans	1. Regularly review management performance 2. Promote cost optimization and process improvement initiatives. 3. Strengthen budgeting and variance analysis mechanisms 4. Invest in automation and digital transformation to improve efficiency. 5. Develop new products and markets, and diversify market risks
Effectiveness Evaluation	1. The company achieved consolidated revenue of NT$7.857 billion, increasing NT$2.059 billion or 36% year-over-year. 2. Net profit attributable to owners of the parent was NT$1.673 billion, up NT$487 million or 41%. 3. The earnings per share was NT$46.93, up NT$12.62 or 37%.
Complaint Mechanism	1. Establishing stakeholder communication channels (e.g., investor mailboxes, customer service hotlines) 2. Implement internal grievance and whistleblowing mechanisms, including employee grievance channels and whistleblower reporting systems. 3. Safeguard the confidentiality of reported cases and ensure the independence of investigation procedures. 4. Regularly review and summarize grievance and whistleblowing cases, and report corrective actions and improvement progress to management.

WinWay adheres to professional operations, maintaining steady performance through long-term, in-depth global customer service and a diversified customer base. The Company is committed to enhancing value for stakeholders, values the opinions of shareholders and investors, and integrates product quality with an innovative spirit to improve tangible and intangible overall performance as a return to stakeholders, sharing operational results with all shareholders.

Financial performance

The year 2025 was an outstanding year for WinWay. Driven by AI, HPC, and ASIC technologies, the company achieved a new annual revenue record of NT$7.857 billion, representing a substantial growth of 35.51% compared to 2024, approaching the NT$8 billion milestone. Net profit after tax reached NT$1.673 billion, with earnings per share (EPS) of NT$46.93, representing nearly five times the Company's paid-in capital. The rapid development of AI applications, deepening collaborations with global customers, and accelerated market introduction of new product lines have contributed to the company's consecutive two-year record-high revenue and profitability since its listing.

Analysis of Financial Income, Expenditure, and Profitability

WinWay's consolidated financial performance

Item	2023	2024	2025
Operating Revenue (NT$ thousand)	3,682,049	5,798,096	7,857,179
Profit (Loss) Before Tax (NT$ thousand)	560,994	1,434,582	2,061,208
Profit (Loss) After Tax (NT$ thousand)	464,038	1,185,837	1,672,872
Earnings (Loss) Per Share (NT$)	13.52	34.31	46.93
Cash Dividend (NT$/share)	11.00	25.00	25.00
Cash Dividend from Capital Surplus (NT$/share).	-	-	25.00

Note 1: Cash dividends represent the amount resolved for distribution under the earnings distribution plan for each reporting year (the distribution amount for 2025 was approved by the Board of Directors on February 25, 2026).
Note 2: The cash dividend from capital surplus was approved by the Board of Directors on February 25, 2026.

The Company analyzes its consolidated financial position from the perspective of stakeholder economic distribution in accordance with GRI standards. In the current year, the total direct economic value generated (operating revenue and non-operating revenue) amounted to NT$8,353,144 thousand, with a total of NT$8,467,733 thousand distributed. The top three categories of economic value distribution were operating costs (44.8%), employee salaries and benefits (23.4%), and payments to providers of capital (21.2%).

Economic Value Generated and Distributed in the Past Three Years

[Subject to GRI 201-1 disclosure].

Unit: NT$ thousand

Economic value	item	2023	2024	2025
Direct Economic Value Generated	Net Operating Revenue	3,682,049	5,798,096	7,857,179
	Income from Financial Investments	14,448	27,128	47,761
	Proceeds from Sale of Assets	1,072	263	2,345
	Royalty Income	0	0	0
	Government Grants Received	2,445	5,630	4,447
	Other Income	219,457	228,194	441,412
Direct Economic Value Generated		3,919,471	6,059,311	8,353,144

Economic value	item	2023	2024	2025
Economic Value Distributed	Operating Costs	1,990,857	2,725,310	3,797,301
	Employee Salaries and Benefits	1,130,202	1,698,133	1,984,047
	Payments to Providers of Capital	381,124	904,572	1,791,378
	Payments to the Government	100,147	254,967	393,623
	Community Investment	1,040	288	949
	Other Expenditures	230,041	180,248	500,435
Economic Value Distributed		3,833,411	5,763,518	8,467,733
Economic Value Retained [Note 1]		86,060	295,793	(114,589)[Note 2]

Note 1: Economic Value Retained = Direct Economic Value Generated – Economic Value Distributed.
Note 2: The occurrence of negative figures is primarily due to the use of capital surplus for cash distributions in addition to the dividend distribution for the year.

1.3 Ethical Business Practices

1.3.1 Ethical Business Practices

Material Topics	Ethical business practices
Materiality	Ethical business practices constitute the most important core value of WinWay. The Company aspires to build a corporate culture of honesty and integrity, committed to adhering to the highest ethical standards and reflecting this in all business activities; it aims to lead by example to raise social morality and business standards. The Company is well aware that any violation of ethical business practices would severely impact its reputation and could harm the rights and interests of investors and relevant stakeholders, thereby causing turbulence in the capital markets.
Policies and Commitments	To establish a corporate culture based on integrity, WinWay regards the "Ethical Corporate Management Best-Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" as its principal policies for promoting ethical business practices, with zero tolerance for corruption and any form of fraudulent conduct.
Targets	1. Require all key suppliers and new suppliers to sign the Integrity Commitment Letter and the Supplier Code of Conduct Commitment Letter, with a target completion rate of 100%. 2. Continue to provide employees with training and promotion on professional ethics, with a target coverage rate of 100% of employees.
Responsible Unit	President's Office
Action Plans	The Office of the President is responsible for the formulation, supervision, and execution of the Group's ethical corporate management policies and standards, reviewing their promotion and compliance status annually, and reporting to the Board of Directors. The methods for promoting and implementing various ethical corporate management policies and prevention measures are as follows: 1. Provide internal employees and senior executives with ethical corporate management and ethics-related education and training through face-to-face sessions, online training, and public announcements. Topics include anti-corruption, trade secrets, respect for intellectual property, and information security. Require all key suppliers and new suppliers to sign the Integrity Commitment Letter and the Supplier Code of Conduct Commitment Letter. 2. Establish dedicated reporting channels and a whistleblower protection system, with a designated unit handling complaints and whistleblower cases. 3. Encourage open communication with employees and third parties. In case of questions related to ethical or lawful behavior, internal channels may be used to seek assistance and obtain appropriate advice, which can then lead to whistleblowing in order to detect, prevent, and avoid major misconduct or violations of government regulations. 4. Provide an annual report to the Board of Directors on implementation status.
Effectiveness Evaluation	1. In 2025, the Company assessed risks in each operating region through internal audit mechanisms, and implemented measures such as internal and external whistleblowing channels and internal control systems to prevent corruption risks. 2. In 2025, there were no anonymous reports of corruption or unethical conduct. 3. In 2025, all key suppliers and new suppliers, upon onboarding, signed the Integrity Commitment Letter and the Supplier Code of Conduct Commitment Letter, achieving a completion rate of 100%. 4. Provided internal employees and senior executives with ethical corporate management and ethics-related education and training through face-to-face sessions, online training, and public announcements. Topics included anti-corruption, intellectual property management, trade secrets, and information security, with a target coverage rate of 100% of employees.
Complaint Mechanism	1. External Whistleblowing Channel: Dedicated whistleblowing email address: whistleblower@winwayglobal.com 2. Internal Whistleblowing Channels (including employee suggestion boxes and dedicated complaint email address)

To establish a corporate culture of ethical management and sound development, and to foster good business operations, WinWay conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency. In order to implement ethical corporate management policies and actively prevent unethical conduct, the "Ethical Corporate Management Best-Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" are the Company's main policies for promoting ethical management. The corporate governance officer is responsible for formulating, executing, and supervising ethical corporate management policies and standards, and reports on their implementation to the Board of Directors in the first quarter of each year.

The Company has formulated ethical corporate management policies and standards in accordance with the "Sample Reference for Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies," identifying potential adverse impacts on different stakeholders in the course of its business relationships, and developing relevant preventive measures and post-incident remedial mechanisms for specific risks. The Company has also established an independent supervisory unit to follow up on the subsequent handling of incidents, continuously improving and optimizing its commitment to responsible business conduct to ensure that its ethical corporate management standards and targets are met.

The Commitment to Responsible Business Conduct Policy is as follows and is also published on the Company's website (https://www.winwayglobal.com/zh-TW/governance-download).

1.3.2 Organization and Authority

The Office of the President is the dedicated unit for the implementation of WinWay's ethical business practices procedures and conduct, responsible for revising, executing, interpreting, providing consultation services, logging and archiving reported content, and supervising execution of ethical management-related procedures and conduct. Its main duties include the following and it reports regularly (at least once per year) to the Board of Directors:

I. Assist in integrating integrity and ethical values into the Company's business strategies, and coordinate with legal regulations to establish relevant anti-fraud measures ensuring ethical business practices;

II. Regularly analyze and assess the risks of unethical conduct within the business scope and accordingly develop prevention plans, including establishing standard operating procedures and conduct guidelines related to business activities within these plans;

III. Plan internal organization, staffing, and responsibilities, and set up mutual supervision and checks and balances for business activities with higher risks of unethical conduct;

IV. Promote and coordinate ethical policy advocacy and training;

V. Plan whistleblowing systems to ensure effectiveness of implementation;

VI. Prepare and properly maintain documented information related to ethical business practices policies, compliance declarations, implementation commitments, and execution status.

1.3.3 Policy and Regulation Implementation

WinWay requires employees to comply with its integrity management policy and has successively passed and issued regulations related to business conduct and ethics. These policies are disclosed in internal regulations, annual reports, company websites, or other promotional materials, and are promptly announced in external activities so that suppliers, customers, or other business-related organizations and personnel clearly understand the integrity management philosophy and regulations. WinWay aims to foster a culture of honesty and accountability, embodying a commitment to the highest ethical standards in all business activities.

Internal Advocacy

The Office of the President holds an annual internal advocacy session, arranging for the Chairman, President, or senior management to communicate the importance of ethics to directors, employees, and appointed personnel. Ethical business practices are incorporated into employee performance assessments and human resource policies, with clear and effective reward, penalty, and complaint mechanisms established.

Number and Percentage of Employees Participating in WinWay's Anti-Corruption and Ethical Business Practices Communication in 2025

Employee Categories	Number of Employees Who Have Received Anti-Corruption Policy Communication and Training	Percentage of Employees Who Have Received Anti-Corruption Policy Communication and Training
Regular Employees	813	100%
International Migrant Workers	168	100%
Total	981	100%

External Promotion

Simultaneously, WinWay exerts influence within its supply chain. We require all suppliers to comply with WinWay's "Business Conduct and Ethics Code" and "Supplier Code of Conduct." New suppliers must sign the "Supplier Code of Conduct Commitment Letter" and "Supplier Integrity Commitment Letter," ensuring all suppliers understand and commit to the applicable standards and spirit. We expect suppliers to share our values and integrity management principles.

Number and Percentage of Suppliers Participating in WinWay's Anti-Corruption and Ethical Management Communication in 2025

Types of Business Partners	Number of Partners Who Have Received Anti-Corruption Communication	Percentage of Partners Who Have Received Anti-Corruption Communication
Suppliers	66	100%

1.3.4 Investigation and Feedback Mechanisms for Misconduct

WinWay has established an ethical corporate culture by promoting the business conduct and ethics compliance reporting mechanism on the internal audit management system platform, enabling employees to understand when and how to report unethical behavior. Internal control and audit systems and management measures have been established for each operation site and workflow, mandating all employees to comply. Training and communication on handling whistleblower cases involving violations of ethical management are conducted for management and employees at global operation sites, encouraging proactive disclosure of unethical behavior to implement the Company's whistleblower system and strengthen fraud detection and prevention mechanisms. A legal consultation channel is also available, through which company members or third parties may submit reports anonymously or with their identity disclosed, via internal or external channels. The Company investigates received cases according to the related issues and implements follow-up improvements, such as cooperating with educational training (e.g. email campaigns and online tests) to emphasize the importance of business ethics and cultivate a culture of integrity. WinWay commits to maintaining the confidentiality of whistleblowers' identities and reports, protecting whistleblowers from unfair treatment or retaliation.

Whistleblowing Channels:

- Unethical Behavior Reporting System: https://www.winwayglobal.com/contact
- Dedicated Whistleblowing Email Address: whistleblower@winwayglobal.com
- Internal Reporting Channels: Employee mailbox and dedicated employee complaint mailbox.

In 2025, WinWay had no confirmed incidents of corruption or legal litigation regarding anti-competitive practices, anti-trust, or monopoly behavior, nor did it receive stakeholder complaints alleging dishonesty by directors, management, or employees.



1.4 Compliance with Laws and Regulations

1.4.1 Compliance with Laws and Regulations

Legal compliance is a fundamental pillar for a company's stable growth and sustainable operation. WinWay recognizes that adhering to relevant laws and regulations not only ensures that all business activities are conducted legally and in accordance with regulations, thereby maintaining normal operational order and business reputation, but also reduces the risks of penalties, litigation, and operational disruptions arising from violations of laws, contracts, or regulatory authorities. This in turn safeguards the interests of the company, its shareholders, and other stakeholders.

WinWay is committed to implementing legal compliance requirements across all business activities, continuously establishing and improving compliance management mechanisms. With the key principles of fostering sustainable corporate development and cultivating a culture of integrity and compliance, the company strives to ensure all operations comply with applicable laws and regulations to prevent any illegal conduct. The company aims for zero major compliance violations and actively promotes employee education and awareness on legal compliance to enhance their understanding and ability to adhere to relevant laws and regulations.



In addition, WinWay regularly conducts compliance audits, covering regulatory inventory, updates, identification, and compliance reviews. The company continuously monitors the execution of compliance management and, based on audit findings, develops improvement plans and follow-up measures for non-compliance issues to strengthen internal controls and management mechanisms. This enhances the company's ability to respond to regulatory changes and compliance risks. Through internal communications, training programs, and policy implementation, employees are kept up-to-date with the latest regulatory requirements and best practices, embedding compliance awareness into daily operational processes to fulfill the company's commitment to regulatory adherence.

Regarding the management of overseas subsidiaries, WinWay places great emphasis on local regulatory compliance. To align with local laws and operational needs, the company continuously reviews management policies, procedures, and systems of its overseas subsidiaries, conducts regular compliance audits, and closely monitors regulatory developments that may impact business operations, enabling early risk mitigation. Simultaneously, WinWay strengthens employees' awareness and adherence to relevant business regulations at overseas locations through educational training and internal communications, ensuring all operations are conducted on a sound legal and compliant basis.

In 2025, WinWay fully complied with important laws related to corporate governance and listed companies, including the Company Act, Fair Trade Act, and Securities and Exchange Act, as well as environmental protection and occupational safety regulations, with no major violations resulting in penalties. The Company regards fines of NT$300,000 or more as major regulatory violations.

Year	2023	2024	2025
Number of Fines Paid for Violations Occurring in the Current Year	1	0	0
Amount of Fines Paid for Violations Occurring in the Current Year	100,000	0	0
Number of Fines Paid for Violations Occurring in Previous Years	0	0	0
Amount of Fines Paid for Violations Occurring in Previous Years	0	0	0

1.5 Risk Management

1.5.1 Risk Management

"Sustainable Operations" is WinWay's unwavering goal. To detect and promptly manage internal and external operational risks, appropriate assessment and handling procedures are applied to effectively control risks. Risk management at WinWay is the responsibility of each business unit within its operational scope for risk identification and response. The Sustainability Task Force is responsible for the Company's overall risk management and decision-making. Through close cooperation with each business unit, it identifies, assesses, manages, and controls environmental, health, and safety risks that may affect corporate operations. It regularly tracks these risks, integrates them into daily operations, and reduces the impact of potential risks that could adversely affect sustainable business continuity.

Risk Management Approach

WinWay evaluates the likelihood and impact of identified risks through each business execution unit, conducts significance analyses to identify risks requiring high attention, and manages risks according to their severity. The management process is as follows:

01



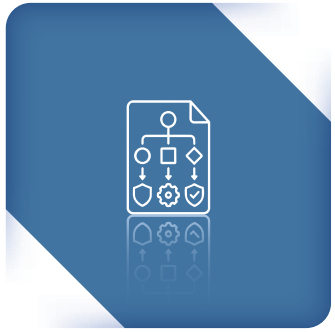
Risk Identification

02



Risk Rating

03



Develop Response Measures Based on Ratings

04



Implement Risk Response Measures

05



Review and Evaluate Implementation Results

The risk assessment results for 2025 executed according to the above risk management process are as follows:

Risk Name	Risk Description	Control Strategies and Measures	Responsible Unit
Major Notifiable Infectious Disease Risk	Risk of adverse operational impact (e.g. lockdowns, port congestion) due to major notifiable infectious diseases	• Develop internal response measures following external guidelines and monitor real-time pandemic information to dynamically adjust company pandemic prevention intensity • Encourage employee vaccination to reduce infection risk • Implement production line compartmentalization and staggered shifts, conduct online training and meetings, perform environmental disinfection, and so on.	Occupational Safety Department / Human Resources Department
Labor Shortage Risk	Risk of adverse operational impact due to inability to maintain adequate workforce, causing production interruption or insufficient capacity	• Introduce automation equipment; shorten training time through job segmentation and process standardization • Review salary structures and benefits; attract and retain talent through training and promotion • Promote special programs through industry–academia-government collaboration to attract young talent	Manufacturing Department / Human Resources Department
Information and Communication Security Risk	Risk of adverse operational impact due to inadequate information and communication confidentiality measures or external cyberattacks	• Implement improvements based on information security risk assessment, including security training for responsible units, social engineering drills, adjustment of high-risk system accounts and permissions, vulnerability remediation, disabling unnecessary external-facing services, and improvement of physical security environment • Regular reporting on information security execution progress at management review meetings	Information Technology Department



1.6 Climate Change Risk and Opportunities

1.6.1 Climate Governance

Board Oversight

The Company's Board of Directors is the highest authority for corporate governance and is responsible for reviewing and guiding the Group's overall climate change strategy, action plans, and annual targets. To respond to the high uncertainty caused by climate change, rapid changes in the market environment and policies, and to timely grasp potential impacts, the Company regularly convenes senior executives from various departments to identify major climate risks and opportunities.

The Board authorizes the Sustainability Task Force, composed of professionals with expertise in corporate sustainability, to establish the Environmental Sustainability Working Group under its purview. The Occupational Safety Department manages climate change-related affairs by analyzing and monitoring climate risks and opportunities. The group holds regular meetings to discuss and jointly identify risks, with the results compiled by the executive group and periodically reported to the Sustainability Task Force.

Management Responsibilities

The Board-authorized Sustainability Task Force, chaired by the President, holds regular meetings to discuss climate-related risks and opportunities. It supervises corporate sustainability management strategies and subsequent action plans. Relevant department heads, such as deputy directors and managers, are responsible for identifying, assessing, and managing climate-related risks and opportunities, formulating strategies and goals, continuously analyzing and controlling climate risks and opportunities, ensuring the implementation of climate actions, and regularly reporting progress to the Board. The goal is to maintain business growth while implementing climate change management measures, demonstrating the Company's commitment to climate governance.

Integrate Risk Management Systems

The Company has established a comprehensive risk management organizational structure, policies, and management guidelines, with the scope of risk covering operational risk, financial risk, market risk, compliance risk, and more. Through risk management procedures such as risk identification and assessment, impact measurement, response and adaptation, and monitoring and reporting, the Company implements enterprise risk management. Considering the importance and particularity of climate change issues, the Company's "Sustainability Task Force" periodically collects domestic and international trends and regulatory developments on climate change, convenes task force meetings to conduct annual risk identification, and formulates response measures based on the results of climate risk and opportunity identification. Regular reports are submitted to the Board of Directors on environmental performance and targets, climate change issue response and control, and other related matters, with the aim of enabling quicker responses to climate-related risks and opportunities.

1.6.2 Climate Risk and Opportunity Identification and Impact Assessment

To promote transparency in the disclosure of climate-related risks and opportunities, the Company refers to the recommended framework of the Task Force on Climate-related Financial Disclosures (TCFD). Climate risks and opportunities are scored based on their "impact/benefit level" and "likelihood of occurrence," and a risk and opportunity matrix is drawn according to the scoring results to determine the impact level and materiality of each item.

Through prior collection of climate data and cross-departmental discussions, the Company completes the identification of material climate change risks and opportunities, evaluates the short-, medium-, and long-term financial impacts of such risks and opportunities, and formulates adjustment guidelines and response measures for the Company's business model and operational strategies.

Based on the above analysis, the Company has identified the top three most significant climate-related risks and opportunities, namely "policy and regulatory requirements," "long-term average temperature rise and droughts or floods under extreme weather," and "construction of energy-saving buildings."

Under the supervision and promotion of the Board of Directors and the Sustainability Task Force, the Company assesses the impacts of climate risks and opportunities, taking into account factors such as time frames and financial scope, and formulates management guidelines with the aim of responding promptly to the actual and potential impacts of climate change and enhancing the organization's climate resilience. For details of the Company's greenhouse gas inventory, please refer to Section 2.2.2 "Greenhouse Gas Inventory" of this Report.



Main Category	Subcategory	Time Frame of Impact	Financial Impact	Management Guidelines for Business and Strategic Impacts
Transition Risk	Policy and regulatory requirements	Medium term	• Increase in operating costs • Increase in operating expenses	The Company must consider setting renewable energy or greenhouse gas reduction targets in response to policy and regulatory requirements, which would affect the design of the energy management systems in all Company plants. In addition to ensuring stable energy supply, the Company must also assess measures such as the adoption of renewable energy; otherwise, the Company will face higher energy costs, carbon fees, or penalties.
Physical Risk	Long-term average temperature rise and droughts or floods under extreme weather	Medium term	• Increase in capital expenditure • Increase in operating costs	In response to extreme weather events caused by the greenhouse effect, the Company must not only assess the safety of future physical assets but also establish backup measures for abnormal weather events, such as ensuring an uninterrupted supply of water and energy to maintain normal operations. These measures may require the Company to modify plants or production lines. In addition, under continuous temperature increases, maintaining suitable production line temperatures may lead to the replacement of production line equipment.
Opportunity	Construction of energy-saving buildings	Long term	• Increase in capital expenditure • Reduction in operating costs • Reduction in operating expenses	Given the heightened global and domestic regulatory attention on energy consumption, future plant expansions or new facilities must factor in building energy consumption, thereby reducing the Company's greenhouse gas emissions and lowering external carbon costs.

Note: The Company defines its time frames as follows: short term = 1–3 years; medium term = 3–10 years; long term = more than 10 years.

Financial Impact of Transition Actions

Amid the wave of transition to a low-carbon economy, the Company will face extensive policy, regulatory, technological, and market changes. Within the time horizon of this analysis, the "policy and regulatory requirements" risk may increase operating costs and expenses. Given that the Company already sells some low-carbon products and continues to innovate through R&D while expanding the diversity of related products, it will focus on its own energy conservation and carbon reduction efforts. The Company will impose requirements on operations and the supply chain to reduce energy and water consumption, decrease waste generation, improve energy efficiency, invest in green energy equipment, and engage in green product R&D and innovation to meet consumer needs, thereby addressing these transition risks. While these transition measures will increase the Company's capital expenditure, they may also reduce operating costs and operating expenses.

Although the initial stage of transition actions may entail substantial capital expenditure and the potential risk of poor operational performance, successful transition actions will yield long-term profitability and achieve the goal of corporate sustainability.

Financial Impact of Extreme Weather Events

Extreme weather events may cause supply chain disruptions, hinder employee commuting, and reduce employee productivity due to prolonged warming. These conditions will require the Company to bear higher maintenance and operating costs and to invest in measures such as flood control and disaster prevention facilities and the establishment of secondary supplier mechanisms, which will in turn affect the Company's financial planning.



1.7 Supplier Management

WinWay adheres to the highest standards of commitment to social and environmental responsibility and ethical conduct. The supply chain is a key partner and important extension of WinWay's business value chain. We actively engage in supply chain development to ensure that suppliers work together to achieve sustainable development goals. In addition to considerations of quality and delivery, we urge the supply chain to respect and uphold labor and human rights, ensuring that supply chain employees are treated with respect and dignity, enjoy a safe working environment, and operate in a socially and environmentally responsible manner consistent with business ethics. The supply chain is an integral part of WinWay's value chain. We actively promote sustainable development in the supply chain to ensure that it provides high-quality products and services in a sustainable, ethical, and responsible manner.

We seek to build stable partnerships with suppliers to continuously enhance overall supply chain resilience and to put responsible procurement into practice. Therefore, in daily procurement operations, in addition to cost and quality considerations, we also evaluate the overall sustainable value generated by the supply chain and pursue continuous growth together with suppliers. In considering the overall supply chain management strategy and analyzing the supply chain profile, we assess both risks and opportunities. In recent years, we have launched various projects focused on responsible procurement, enhancing supply diversity, and reducing potential supply chain disruption risks. Through these projects, we aim to create a win-win future together with suppliers.

To ensure supply chain workplace safety, protect employees' rights and dignity, enforce environmental protection, and act in accordance with ethical standards, WinWay has formulated a "Supplier Code of Conduct" with reference to international standards such as the Responsible Business Alliance (RBA) Code of Conduct, the United Nations Guiding Principles on Business and Human Rights, and the United Nations Universal Declaration of Human Rights, to serve as compliance standards for WinWay suppliers. For new suppliers, we use the "Supplier Environmental Assessment Form" to conduct environmental hazard assessments.

1.7.1 Supplier Sustainability Risk Assessment

WinWay has established the "Supplier Management Guidelines," requiring suppliers to comply jointly and setting selection criteria that protect the environment, human rights, safety, and health, while fostering sustainable development. These also include requirements and expectations for suppliers in areas such as environmental, safety, and health risk management; the prohibition of child labor; labor-management relations; non-infringement of fundamental labor rights; codes of ethics; and integrity in business operations. We have established a supplier guidance program that incorporates supplier selection, audits and guidance, performance evaluations, training, and supplier forums. Based on cooperation, we integrate sustainability requirements into the daily management of the supply chain.

Number of new suppliers screened using environmental or social criteria	3 companies
Number of new suppliers	3 companies
Percentage	100%

1.7.2 Supplier Sustainability Audit Mechanism

To enhance supply chain sustainability, WinWay has established a supplier sustainability audit system, conducting regular or ad hoc audits of supplier sustainability performance. We conduct audits through multiple channels and dimensions, including document reviews, on-site audits, remote audits, and the Responsible Business Alliance's Validated Assessment Program (RBA VAP). For deficiencies identified in audits, suppliers are required to propose improvement plans and complete corrective actions within a set time frame. We then verify the completion of the improvement plans and, in the following year, reconfirm the implementation status of the corrections. In 2025, all audited suppliers completed corrective actions within the specified time frame. Upon evaluation, no suppliers were found to have their cooperation with WinWay terminated due to non-compliance with our requirements.

1.7.3 Conflict Minerals Management

WinWay does not accept the use of conflict minerals in production or service processes. These minerals originate mainly from the Democratic Republic of the Congo and surrounding countries and regions where armed rebel groups engage in human rights abuses or environmental destruction (collectively referred to as "conflict-affected areas"). Conflict minerals refer to minerals mined in the above-mentioned conflict-affected areas or metals refined from them, including tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), gold (Au), palladium (Pd), and mica. WinWay's suppliers shall establish policies and conduct due diligence on the source and chain of custody of the aforementioned minerals contained in their manufactured products, ensuring that the sources comply with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, or other equally recognized due diligence frameworks. Suppliers shall trace the sources of metals contained in the manufacturing, service processes, or products provided to WinWay to ensure that no minerals from conflict-affected areas are used, and shall communicate this requirement to their upstream suppliers. Suppliers must establish a conflict minerals management process and document the related management procedures. Suppliers must accept WinWay's conflict minerals audits and provide relevant documents and evidence through audit activities.

In 2025, WinWay did not use conflict minerals, nor were there any violations of the supplier guarantee of non-use of prohibited substances.

2

Environmentally Friendly Business Operations

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2.1 Environmental Management

2.1.1 Environmental Management

Since 2014, WinWay has implemented the ISO 14001 Environmental Management System, passing annual surveillance audits each year and regularly obtaining impartial third-party verification. Through the establishment of the environmental management system, we regularly identify environmental aspects, assess the potential impacts and risks of environmental hazards arising from various operational activities, services, and products, and formulate relevant preventive and control measures. Through the Plan-Do-Check-Act (PDCA) cycle mechanism of the environmental management system, we continue to track and improve annually to achieve corporate sustainability.

WinWay ISO 14001:2015 Certificate (valid from 2023/7/24 to 2026/7/24))



To achieve the goals of sustainable development, WinWay formulates environmental policies, integrates them with daily operations, and implements related environmental management measures to enhance our own performance and practices. At the same time, WinWay strictly complies with environmental protection laws and regulations as well as relevant international standards, continuously managing pollution prevention measures for wastewater, waste, air, and noise to avoid impacts on the environment and ecosystems from operational activities. Since its establishment, WinWay has not been subject to major penalties for violations of environmental regulations. WinWay's environmental policy includes:

environmental policy

- Complying with environmental protection laws to be a responsible corporate citizen.
- Implementing the concept of “prevention is better than cure.”
- Continuously improving the environmental management system.
- Delivering high-quality green products.
- Fulfilling responsibilities for energy conservation, waste reduction, and environmental protection.

In recent years, to integrate the spirit of corporate sustainability into operations, WinWay has actively promoted environmental management programs and measures, such as reducing waste and conserving resources, by raising employee awareness of the importance of environmental policy and management. In terms of "energy conservation and carbon reduction" measures, we actively improve the energy efficiency of energy-consuming equipment and promote daily energy-saving practices, such as controlling the temperature of central air conditioning, replacing lighting with energy-saving models, and turning off lights when not in use. In terms of "reducing resource waste," WinWay promotes waste reduction at the source, recycling and reuse, and improving water use efficiency, such as digitalizing system operations, reusing office printing paper, using personal reusable cups and utensils, and installing water-saving devices. These efforts encourage employees to incorporate resource conservation into both corporate decision-making and daily life, with the goal of working together to protect the environment.

2.2 Energy Management and Greenhouse Gas Emissions

2.2.1 Energy Management

Material Topics	Energy Management, Greenhouse Gas Emissions, and Climate Change
Materiality	With global warming becoming increasingly urgent, WinWay considers how to minimize the environmental impact of its operations, develops appropriate strategies, convenes regular meetings, and implements various energy-saving initiatives to reduce greenhouse gas emissions and mitigate global warming. We enhance energy resource use efficiency, adopt environmentally friendly designs, implement green operations, and strive for environmental co-prosperity.
Policies and Commitments	We formulate environmental management policies, continuously strengthen green innovation measures, develop mitigation actions, comprehensively improve the energy efficiency of air conditioning equipment, upgrade energy-saving measures for plant equipment, and install energy-efficient lighting. In doing so, we aim to set the industry benchmark for energy conservation and carbon reduction and continue advancing toward carbon reduction targets.
Targets	Greenhouse gas reduction targets for Scope 1 and Scope 2 emissions (base year: 2025) • Short-term target (1-2 years): Taking 2025 as the base year, the Company will continue to promote energy-saving measures at its facilities and assess the feasibility of greenhouse gas reduction initiatives and the baseline-year GHG inventories. • Medium-term target (3-4years): The Company will formulate carbon reduction strategies and gradually reduce the Scope 1 and Scope 2 emissions intensity, with a target of reducing emissions intensity by 1% annually relative to the base year. • Long-term target (over 5 years): The Company will evaluate the feasibility of adopting green electricity and renewable energy, with the goal of renewable energy use reaching 10% of the Company's annual electricity consumption.
Responsible Unit	Occupational Safety Department
Action Plans	1. Improve lighting efficiency by replacing T5 fixtures with LED fixtures. 2. Enhance air conditioning system performance, such as improving energy savings through cooling tower temperature control, raising chilled water outlet temperature for chillers, and procuring variable frequency air compressors. 3. Complete the 2025 greenhouse gas inventory for each plant in accordance with ISO 14064-1 and obtain a third-party verification statement.. 4. Ensure all new plant buildings obtain the Green Building Label.
Effectiveness Evaluation	1. Annually plan internal audit programs to inspect compliance with environmental laws and regulations applicable to WinWay, and verify that all operational processes meet the requirements. 2. Under the ISO 14001 Environmental Management System, review greenhouse gas emissions and energy management performance. 3. In 2025, the Kaohsiung Plant completed energy-saving measures including the replacement of T5 lighting fixtures, air conditioners, and the optimization of air conditioning equipment, achieving a total electricity savings of 48,202 kWh, equivalent to approximately 173.54 GJ of energy conserved. 4. WinWay KH1 solar power installation capacity: 99.96 kW, with 2025 electricity generation of 116,284 kWh. WinWay KH2 solar power installation capacity: 259.125 kW, with 2025 electricity generation of 309,568 kWh. 5. The 2025 greenhouse gas inventory has been completed in accordance with ISO 14064-1, and a third-party external verification statement has been obtained.
Complaint Mechanism	WinWay official website: https://www.winwayglobal.com/esg-environment Stakeholder Contact Window: Spokesperson, Senior Vice President, Shao-Kun Chen

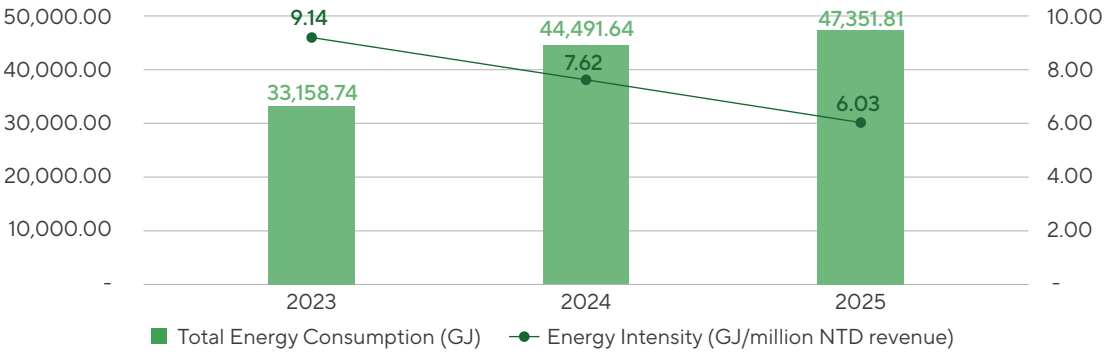
The primary energy source for WinWay's production sites is purchased electricity, accounting for 99.88% of total energy consumption in 2025. The remaining 0.12% consists of fossil fuels, including diesel and gasoline, primarily used for emergency generators and company vehicles. In 2025, due to increased production, electricity consumption rose across all Kaohsiung plants, resulting in a total energy consumption increase of approximately 6.4% compared to 2024. Energy intensity declined due to an increase in operating revenue. The implementation of energy-saving measures significantly improved WinWay's energy use efficiency, demonstrating the effectiveness of our energy-saving initiatives and the promotion of energy conservation concepts.

Energy Consumption and Energy Intensity Over the Past Three Years

Unit: gigajoules, GJ

Item	2023	2024	2025
Non-renewable Energy			
Gasoline	26.06	37.73	39.32
Diesel	9.59	8.79	15.59
Electricity Consumption	33,123.09	44,445.12	47,296.902
Total Energy Consumption	33,158.74	44,491.64	47,351.812
Energy Intensity	9.14	7.62	6.03

Note 1: The scope of energy consumption statistics covers Kaohsiung Plant 1, Kaohsiung Plant 2, Hsinchu Plant, and Hsinchu Plant 2.
Note 2: Conversion factors for calorific value: gasoline – 1 liter = 7,586 kcal; diesel – 1 liter = 8,636 kcal; electricity – 1 kWh = 860 kcal. The coefficients are sourced from the "Calorific Value Table for Energy Products" published by the Bureau of Energy, Ministry of Economic Affairs.
Note 3: Energy Intensity = Total Energy Consumption (GJ) / Revenue in millions of NTD.



Renewable Energy Management

In response to the government's promotion of renewable energy and clean energy policies, WinWay has carefully evaluated various conditions for renewable energy development, including the installation of renewable energy generation equipment and the purchase of Renewable Energy Certificates (RECs). The Company aims to achieve renewable energy use equivalent to 10% of annual electricity consumption by 2030. To reach the target of 10% renewable energy generation, WinWay installed its first solar power generation system in 2020 with a capacity of 99.96 kW. In 2024, a solar power generation system with a capacity of 259.125 kW was established at Kaohsiung Plant 2. In 2025, solar power generation at KH1 and KH2 reached 116,284 kWh and 309,568 kWh, respectively, totaling 425,852 kWh annually. Since installation, the cumulative solar power generation has reached 1,259,052 kWh, with all electricity currently sold to Taipower.

Beyond renewable energy installations across plants, WinWay plans to switch all plants to self-consumption of renewable energy by 2030 and is evaluating the potential to sell surplus self-generated renewable electricity in the green power trading market. Analysis indicates an average monthly renewable energy generation of approximately 32,310 kWh, enabling the application for about 32 Renewable Energy Certificates (RECs) per month, or approximately 384 certificates annually. This initiative will enhance the share of renewable energy use, reduce carbon emissions, and contribute to building a low-carbon city, thereby helping to mitigate the intensification of global warming.

Kaohsiung Plant 1 – Solar Power Equipment







Kaohsiung Plant 2 – Solar Power Equipment





2.2.2 Greenhouse Gas Inventory

As Taiwan continues to focus on climate change issues and related policy implementation, WinWay conducts greenhouse gas (GHG) inventories in accordance with the Ministry of Environment's "Guidelines for Greenhouse Gas Emissions Inventory Operations" to understand its emissions profile and achieve the goal of "energy conservation, carbon reduction, and environmental friendliness." The Company adopts the "operational control" approach for defining organizational boundaries. GHG emissions include direct emissions (Scope 1) from stationary combustion (diesel generators), mobile combustion (company vehicles using gasoline), process emissions (acetylene usage), and fugitive emissions (septic tanks, refrigerants, CO_2 fire extinguishers, and WD-40 multipurpose rust remover/lubricant). Energy indirect emissions (Scope 2) primarily derive from purchased electricity. To enhance the credibility of GHG inventory information, since 2025 WinWay has outsourced verification of its GHG inventory, receiving an external verification report in June 2026. Through this third-party verification mechanism, the company will continue to strengthen GHG inventory and management practices and improve the quality of disclosed information.

In 2025, WinWay's total GHG emissions amounted to 6,843.9752 tCO_2e, with energy indirect emissions from electricity consumption accounting for 93.81% of total emissions. The remaining 6.19% came from direct GHG emissions from operational activities, including stationary and mobile combustion sources, process emissions, and fugitive emissions.

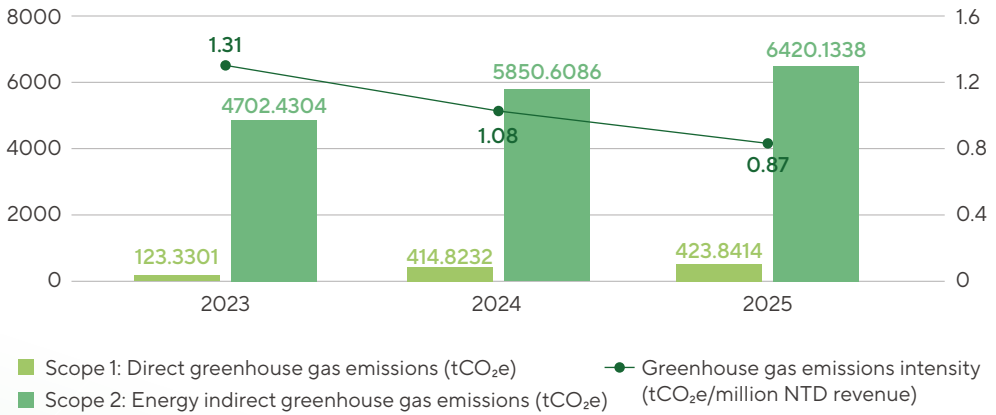


Greenhouse Gas Emissions Statistics for the Past Three Years

Unit: metric tons of CO_2 equivalent, tCO_2e

Item	2023	2024	2025
Scope 1: Direct greenhouse gas emissions	123.3301	414.8232	423.8414
Percentage (%)	2.56	6.62	6.19
Scope 2: Energy indirect greenhouse gas emissions	4,702.4304	5,850.6086	6,420.1338
Percentage (%)	97.44	93.38	93.81
Total emissions	4,825.7605	6,265.4318	6,843.9752
Greenhouse Gas Emission Intensity	1.31	1.08	0.87

Note 1: The scope of GHG statistics for 2023 covered Kaohsiung Plant 1, Kaohsiung Plant 2 (old site), Kaohsiung Plant 2 (new site), Kaohsiung Plant 3, Hsinchu Plant, and Hsinchu Plant 2. For 2024, the scope covered Kaohsiung Plant 1, Kaohsiung Plant 2, Hsinchu Plant, and the Hsinchu Office. For 2025, the scope includes Kaohsiung Plant 1, Kaohsiung Plant 2, Hsinchu Plant, Hsinchu Office, Taichung Office, Taipei World Trade Center Office, and Korea Office.
Note 2: The types of greenhouse gases included are carbon dioxide, methane, nitrous oxide, and hydrofluorocarbons (HFCs).
Note 3: Global Warming Potential (GWP) values are adopted from the IPCC Sixth Assessment Report (AR6, 2021).
Note 4: Emission factors for stationary and mobile combustion sources are based on the "GHG Emission Factors Management Table" announced by the Climate Change Administration, Ministry of Environment, on February 5, 2024.
Note 5: Electricity carbon emission factors are taken from the Bureau of Energy, Ministry of Economic Affairs, with 0.495 kg CO_2e/kWh for 2023 and 0.474 kg CO_2e/kWh for 2024 and 2025.
Note 6: Greenhouse gas emission intensity = Total emissions / Revenue in millions of NTD.



2.2.3 Energy Conservation and Carbon Reduction Measures

WinWay's energy structure is predominantly based on purchased electricity, making equipment energy savings at each operating site crucial for reducing its operational carbon emissions. Therefore, WinWay has implemented energy-saving policies in office areas and laboratories, such as turning off lights after work, shutting down air conditioning and instruments. Since 2022, the company has progressively rolled out energy-saving and carbon reduction initiatives, including lighting equipment replacement and equipment performance optimization. In 2025, WinWay continued to advance multiple energy-saving improvement measures, including replacing lighting fixtures with LED lights, upgrading split-type air conditioners in data rooms, and raising the chilled water outlet temperature of air conditioning units by 1.5° C. Collectively, these measures are projected to save approximately 48,202 kWh of electricity annually, equivalent to 173.54 GJ of energy savings, and reduce greenhouse gas emissions by about 22.8474 tCO_2e. WinWay encourages employees at each plant to annually assess energy-saving opportunities and develop corresponding energy-saving plans, thereby gradually enhancing energy efficiency.

Year of Implementation	Energy-Saving and Carbon Reduction Action Plan	Energy Type	Electricity Savings (kWh)	Energy Savings (GJ)	Carbon Reduction (tons CO_2e)
2025	Replace the lighting fixtures with LED lights	Electricity	18,486	66.56GJ	8.7624
	Replacement of split-type air conditioners in IT data centers	Electricity	8,500	30.60GJ	4.0290
	Increasing the chilled water supply temperature of air conditioning systems by 1.5° C	Electricity	21,216	76.38GJ	10.056
2024	KH1 – Replacement of T5 Panel Lights	Electricity	5,415	19.49GJ	2.567
	HC1 – Cleanroom Replacement with High-Efficiency Air-Cooled Chiller	Electricity	155,788	560.84GJ	73.844
	HC1 – Replacement of Air Compressor Equipment	Electricity	26,784	96.42GJ	12.696
2023	Replacement of T5 Fixtures with LED Panel Lights (from 56W to 40W, total of 60 units)	Electricity	4,683	16.857GJ	2.318
	Improvement by Raising Chilled Water Outlet Temperature	Electricity	89,120	320.832GJ	44.114

Note 1: Energy savings and carbon reduction are calculated based on the quantity of energy-saving equipment replaced during the reporting year, converting the electricity savings before and after equipment operation into gigajoules, and applying the corresponding electricity emission factors for carbon reduction calculations.
Note 2: Electricity Emission Factors are referenced from the Bureau of Energy, Ministry of Economic Affairs, with values of 0.495 kg CO_2e/kWh for 2023 and 0.474 kg CO_2e/kWh for 2024 and 2025.
Note 3: Conversion factor from electricity savings to energy savings: 1 kWh = 0.0036 GJ.
Note 4: The carbon reduction data for the 2024 energy-saving and carbon reduction action plans reported in the 2024 Sustainability Report contained errors; therefore, the 2025 report includes the restated carbon reduction data for the 2024 action plans.

2.3 Water Resource Management

2.3.1 Water Pollution Prevention

In response to global climate change, the stabilization of water supply has become a challenge for all countries. To fulfill its social responsibility and address the global issue of water scarcity, WinWay conducts water use analyses and assessments for each plant and proposes improvements and water-saving plans, taking concrete actions to join global enterprises in meeting the challenges of climate change. In terms of water resource risk management, the World Resources Institute (WRI) Aqueduct Water Risk Atlas assessment tool is used to identify the water supply risk level of each operating location.

All water sources at WinWay's plants are 100% supplied by third parties (municipal water), mainly for production and domestic use. The water sources for WinWay's Kaohsiung Plant 1 and Plant 2 are from the Kaoping River Weir; the Hsinchu Plant sources water from Baoshan Second Reservoir and Long'en Weir. All plant water sources are located in low water-risk areas, and none are within national or international protected areas, nor are they from sensitive water bodies, and they have no significant impact on water sources. WinWay is not a high water-consuming industry. In 2025, total water withdrawal was 24.778 megaliters, with total water discharge and consumption at 15.382 megaliters and 9.396 megaliters, respectively. The water withdrawal in 2025 increased in line with production growth, and WinWay's revenue in 2025 also rose compared to the previous two years.

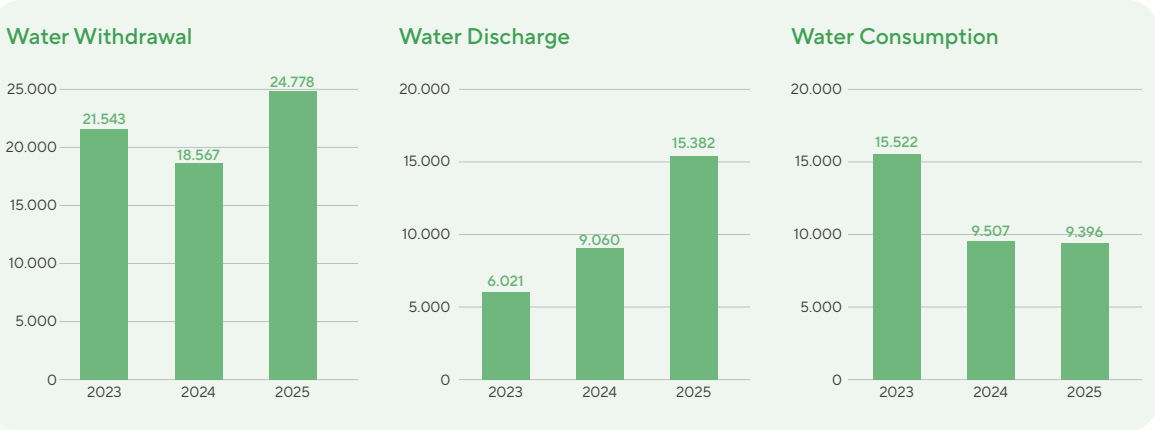


Water Withdrawal Statistics for the Past Three Years

Unit: megaliters

Item	2023	2024	2025
	All Regions	All Regions	All Regions
Water Withdrawal			
Third-party water	21.543	18.567	24.778
Total Water Withdrawal	21.543	18.567	24.778
Water Discharge			
Third-party water	6.021	9.060	15.382
Total Water Discharge	6.021	9.060	15.382
Water Consumption	15.522	9.507	9.396

Note 1: The scope of water resource statistics includes Kaohsiung Plant 1, Kaohsiung Plant 2 (new site), and Hsinchu Plant.
Note 2: As of 2025, all of WinWay's water sources are third-party supplied water and are sourced from areas not facing water resource stress.
Note 3: The units in the three-year water withdrawal statistics table in the 2024 Sustainability Report were incorrectly formatted, with decimal points mistakenly replaced by commas; therefore, the 2025 report includes a restatement of the 2023 and 2024 water withdrawal data tables.



In accordance with the Water Pollution Control Act and the competent authority for each plant location, all wastewater generated at WinWay's operating sites is discharged through designated outlets to the specified local wastewater treatment center, and all discharges meet the effluent or sewer connection standards of the competent authority. The Kaohsiung plants are located in the Nanzih Technology Industrial Park in Kaohsiung, and all wastewater generated is discharged into the park's sewer system in accordance with the park's sewer management regulations. To accommodate the planning and process relocation of the Kaohsiung plants, WinWay dismantled the main production and wastewater treatment facilities at Kaohsiung Plant 1. The Company subsequently obtained approval from the Environmental Protection Bureau of Kaohsiung City Government to terminate its water pollution control plan, thereby formally removing the site from water pollution control regulation. The Hsinchu Plant is located in the Taiyuan Science Park office building, and its domestic wastewater is discharged in compliance with the office building's effluent standards into the designated sewer system. The discharge water quality from each plant complies with current legal requirements, and regular wastewater testing is conducted to ensure there is no significant environmental load on receiving water bodies. In 2025, no major leakage or overflow incidents occurred at any plant.

Effluent Water Quality Monitoring Data and Regulatory Standards

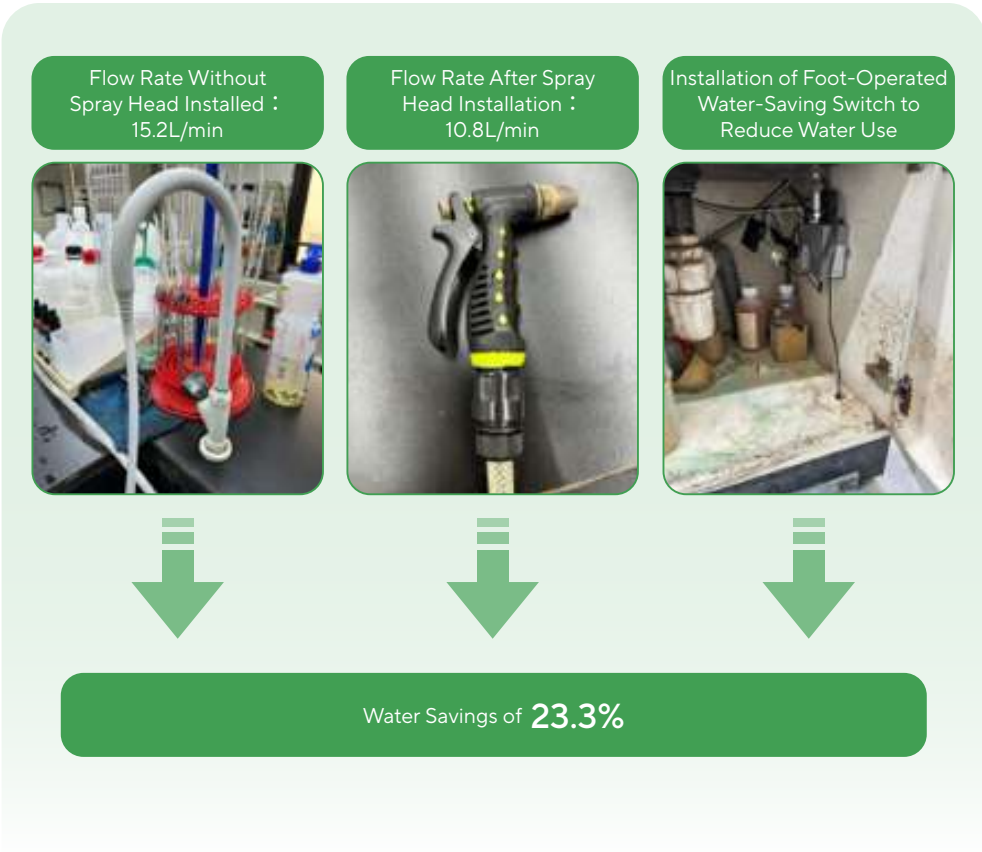
Kaohsiung Plant 2 (new site)				
Water Quality Standards	2023	2024	2025	Regulatory Standards
COD mg/L	7.9	23.3	26.9	80 mg/L
SS mg/L	<1.0	<1.0	6.6	25 mg/L
Cadmium	ND	ND	ND	0.02 mg/L
Total chromium	ND	ND	ND	1.5 mg/L
Copper	0.005	0.005	0.005	1.5 mg/L
Lead	ND	ND	ND	0.5 mg/L
Nickel	ND	0.017	ND	0.7 mg/L
Mercury	ND	ND	ND	0.005 mg/L
Arsenic	0.00077	0.00170	0.00170	0.35 mg/L
Cyanide	ND	ND	ND	1.0 mg/L

Note 1: Wastewater discharge from Kaohsiung Plant 1 must comply with the "Effluent Water Quality Standards for Wastewater Admitted to the Second District Sewerage System of the Nanzih Technology Industrial Park, Kaohsiung." Wastewater discharge from Kaohsiung Plant 2 must comply with the "Effluent Standards, Appendix 11 – Water Quality Parameters and Limits for Dedicated Wastewater Sewerage Systems in Other Industrial Parks."
Note 2: Water quality data are derived from the 2025 inspection reports provided by third-party water quality testing agencies commissioned by each plant.
Note 3: Wastewater discharge from Hsinchu Plant complies with Article 2, Paragraph 1, Subparagraph 2, Item 5 of the "Effluent Standards" – Appendix 13, which applies to dedicated wastewater sewerage systems in other designated areas or premises. The wastewater is discharged into a dedicated sewerage system managed by a third party, which is responsible for final effluent quality management under Appendix 13 of the Effluent Standards. As WinWay has no direct external discharge outlet at Hsinchu Plant, it does not produce independent effluent quality monitoring data.

2.3.2 Promotion of Water Conservation – Process Water-Saving Program

WinWay's culture of cherishing water resources is reflected in the implementation of process water-saving programs. Since 2019, WinWay has replaced cleaning equipment with water-saving models, adopted water-saving piping accessories, and used water-efficient spray heads to rinse workpieces, reducing water flow. The average water-saving rate can reach 23.3%, while wastewater volume and treatment costs have also decreased accordingly.

Comparison chart before and after replacing cleaning equipment

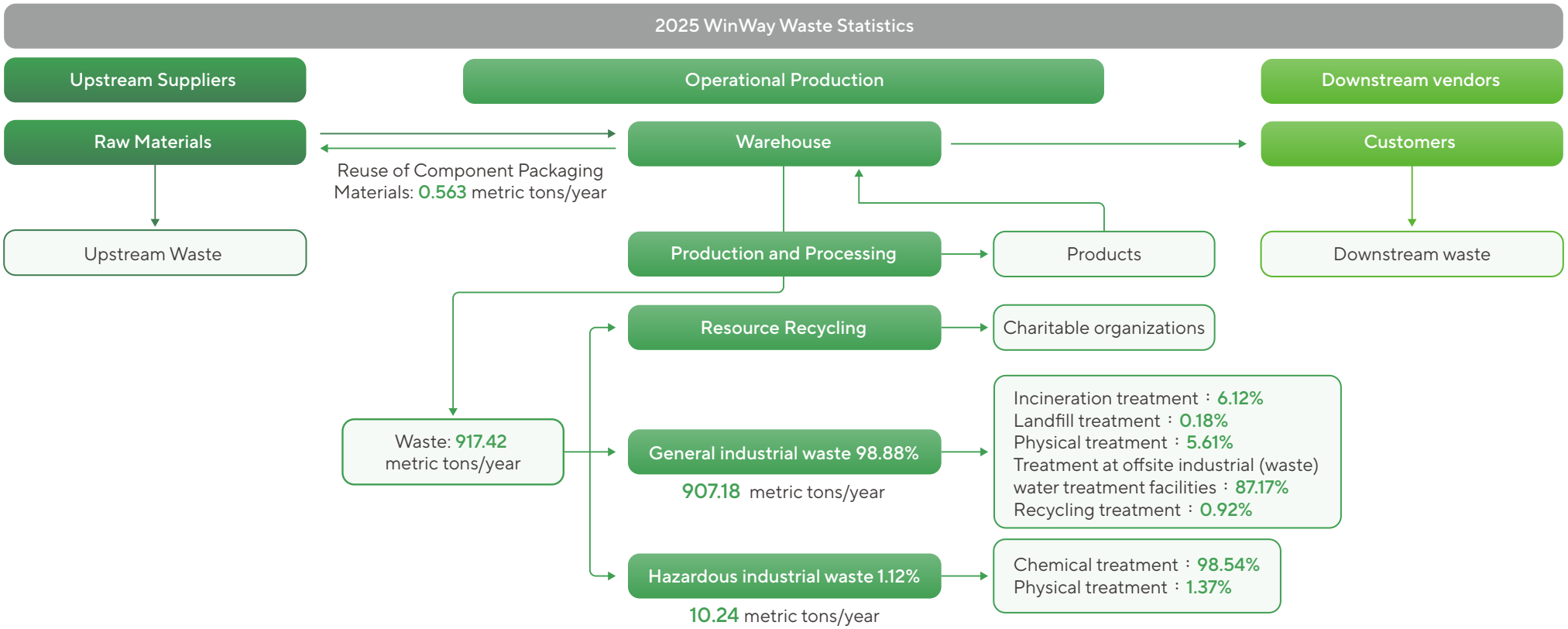


2.4 Waste Management

2.4.1 Proper Waste Management

WinWay emphasizes sustainable business principles and spares no effort in fulfilling environmental protection responsibilities. All waste generated during operations is properly handled in compliance with laws and regulations, and various programs are actively planned to achieve waste reduction and recycling, demonstrating the value of sustainable resource use. At the same time, the Company continues to promote reduction of pollutant generation and optimization of waste treatment operations, transforming waste into useful resources, reducing the generation of related waste, and implementing the concept of a sustainable circular economy. In addition, during daily operations, employees are encouraged to adopt energy-saving and carbon reduction practices, such as reusing the reverse side of printed paper, using double-sided or multi-page printing to reduce paper and toner usage, making effective use of printing functions, and bringing their own cups and utensils to reduce the use of disposable tableware.

Value Chain Waste Flow

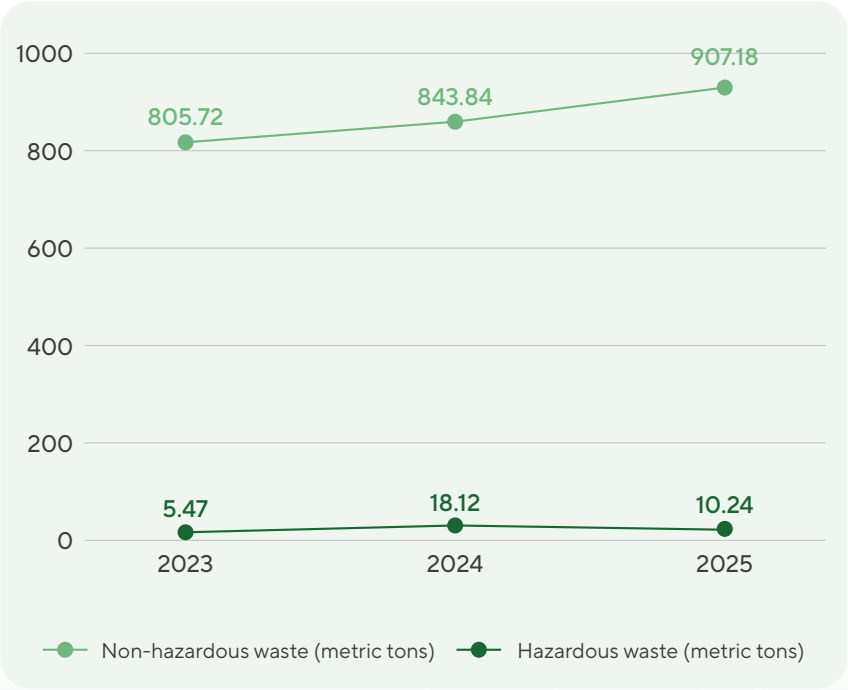


Waste generated at each plant is stored in accordance with the Waste Disposal Act. Waste is labeled with the name of its contents based on its characteristics, then classified and stored according to compatibility in designated storage containers and centralized waste storage areas. This ensures that waste generated within the plants is properly handled to avoid environmental impact. In addition, WinWay selects qualified waste removal and treatment contractors to carry out waste disposal, and in compliance with regulations, regularly reports on the generation, storage, removal, treatment, and reuse of waste.

Summary of Total Waste Over the Past Three Years

Unit: metric tons

Waste Category	2023	2024	2025
Non-hazardous waste	805.72	843.84	907.18
Hazardous waste	5.47	18.12	10.24
Total waste	811.19	861.96	917.42



Waste Distribution Over The Past Three Years

Unit: metric tons

Waste Category	Sub-Item	Treatment Method	Total Waste Weight (tons)			Percentage (%)
			2023	2024	2025	
Non-hazardous waste	General business waste	Incineration (non-energy recovery)	54.91	54.96	55.49	98.88%
	Abrasive blasting waste	Landfilling	0.28	0.59	1.61	
	Wastewater pH value less than 6.0	Treatment at offsite wastewater treatment facilities	713.11	746.36	790.81	
	Mixed waste plastics	Physical treatment	1.06	2.99	0.34	
	Mixed waste oil		28.69	26.13	43.67	
	Other mixed metal scrap treated by physical methods		5.07	7.47	6.89	
	Waste fiberglass		0.46	0.44	-	
	Non-hazardous waste alkali	Chemical treatment	-	0.01	-	
	Waste lubricating oil	Reused raw materials	2.14	4.88	8.37	
Total non-hazardous waste			805.72	843.84	907.18	
Hazardous waste	Waste liquid with flash point below 60° C	Physical treatment	5.34	17.82	10.03	1.12%
	Scrap and defective waste electronic components		0.04	0.05	0.07	
	Cyanide electroplating solution waste from electroplating processes	Chemical treatment	0.09	0.26	0.14	
Total hazardous waste			5.47	18.12	10.24	
Total waste generated			811.19	861.96	917.42	100%

2.4.2 Effectiveness of Source Reduction

WinWay is committed to the responsible utilization of the Earth's finite resources, adhering to source reduction of materials and continuously optimizing equipment and improving processes based on production characteristics. The main strategies include:

1. Reducing total transportation mileage: By increasing the ratio of in-house parts production and actively expanding procurement from local material suppliers, transportation-related waste emissions are reduced.
2. Waste reduction plan: Through material selection and design optimization, the volume of raw materials has been successfully reduced by 36%. The usage rate of these specification materials has increased significantly from 10% in 2024 to 70% in 2025, effectively minimizing waste generation. Product packaging has also been simplified, reducing packaging volume by 30%. Lastly, the plant plans to introduce new equipment in 2026 to recycle materials during the manufacturing process, thereby decreasing emissions from waste gases.

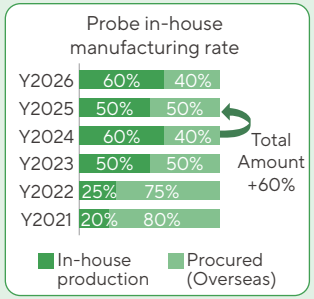
Spring Probe ESG Policy - Shortening Transportation Distance

Production site integration



Relocate the existing probe factory to Nanzi, consolidating the entire production process within the same area to reduce the transportation of components and semi-finished products, thereby decreasing annual land transportation distance by approximately 10,000 kilometers (250 days × 40 kilometers round trip).

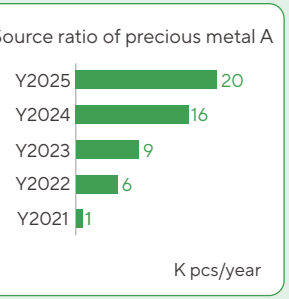
Increase in in-house manufacturing rate of probes



In response to a significant 60% increase in total probe volume in 2025 compared to 2024, the self-manufacturing volume in 2025 increased by 20%, bringing the self-manufacturing rate back to 50%. It is estimated that after additional equipment purchases in 2026, the in-house manufacturing rate will further increase to 60%.

This reduces the demand for externally procured materials, thereby significantly decreasing material air freight.

Local supplier development

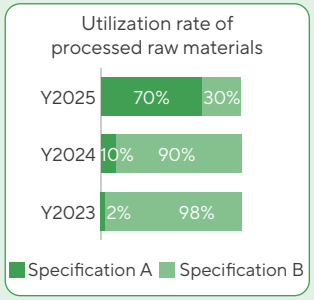


The source of precious metals required for probes has been largely shifted to local suppliers, reaching 20,000 units in 2025, substantially lowering air freight. Furthermore, the Taiwanese suppliers employ raw material production methods that utilize recycled materials for remanufacturing, thereby achieving material reuse benefits.

Spring Probe ESG Policy - Waste reduction

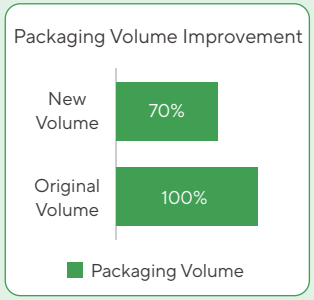
Opportunity

Modification of raw material



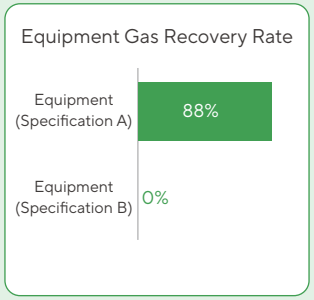
Through improvements in material specifications, the volume of raw materials was reduced by 36%, decreasing waste generation. The usage rate increased from 10% in 2023 to 70% in 2025.

Packaging Material Simplification



The packaging volume for probe components was redesigned, resulting in a 30% reduction in volume. This helps reduce the total volume of packaging waste, and the used packaging materials can also be recycled for other factory applications.

Waste Gases



Through CO_2 gas recovery equipment, gases are reused to achieve waste reduction and recycling. Mass production is planned to be officially implemented in Q2 of 2026.

2.4.3 Effectiveness of Resource Recycling and Reuse

In response to the principles of a circular economy, WinWay actively promotes waste reduction through recycling and reuse models, seeking ways to transform waste into useful resources to reduce waste generation and disposal costs. WinWay is fully aware that the entire life cycle of waste from generation to disposal affects the surrounding community's environment. Therefore, strict controls are implemented on waste handling. Since 2020, the Company has implemented an environmental management program focused on the reuse of single-use packaging, specifically by reusing assembly packaging materials to reduce waste generation. For large cushioning materials such as EPE, EVA, and PU foam assembly scrap, the materials are cut to appropriate sizes for use as cushioning based on shipping needs.

In addition, for component packaging materials provided by suppliers to the Hsinchu plant such as reinforcement ring boxes, guide plate boxes, and gold-plated boxes, these materials are reused and returned to the suppliers. In 2025, this initiative reduced packaging materials by 273.33 kg. By reusing packaging materials and avoiding waste, WinWay aims to reduce negative social impacts and is actively working toward a zero-waste goal.

Results of Packaging Material Recycling and Reuse at the Hsinchu Plant in the Past Three Years

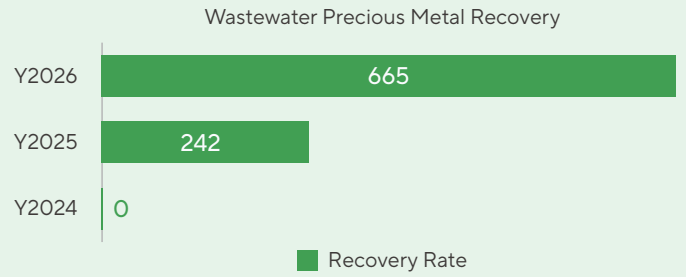
Items		Weight (kg)	Quantity (pieces)			Weight (kg)		
			2023	2024	2025	2023	2024	2025
Reinforcement ring box		1	115	99	185	115	99	185
Gold-plated box		0.015	149	210	324	4.875	26.25	40.5
Guide plate box	(A) Note 1	0.125	260	454	966	18.63	14.98	31.88
	(B) Note 1	0.033	325	442	1,063	8.58	6.63	15.95
Total			849	1,205	2,538	147.08	146.86	273.33

Note 1: Guide plate boxes (A) are exchanged between the Hsinchu and Kaohsiung plants; Guide plate box (B) comes from exchanges between the Hsinchu plant and suppliers.

Recovery and Reuse of Probe Metal Waste Liquid

Since 2024, WinWay has implemented precious metal waste liquid recycling equipment and has progressively increased the recovery volume of precious metal waste each year. By 2025, a total of 242 liters had been recycled, embodying the principles of a circular economy and maximizing resource value.

Metal waste liquid collection equipment is used to centrally store the solution, which is periodically refined to recover precious metals. The recovered materials can be reintroduced into the production line for processing, with the actual recoverable metal weight accounting for approximately 1% to 2% of the original usage.



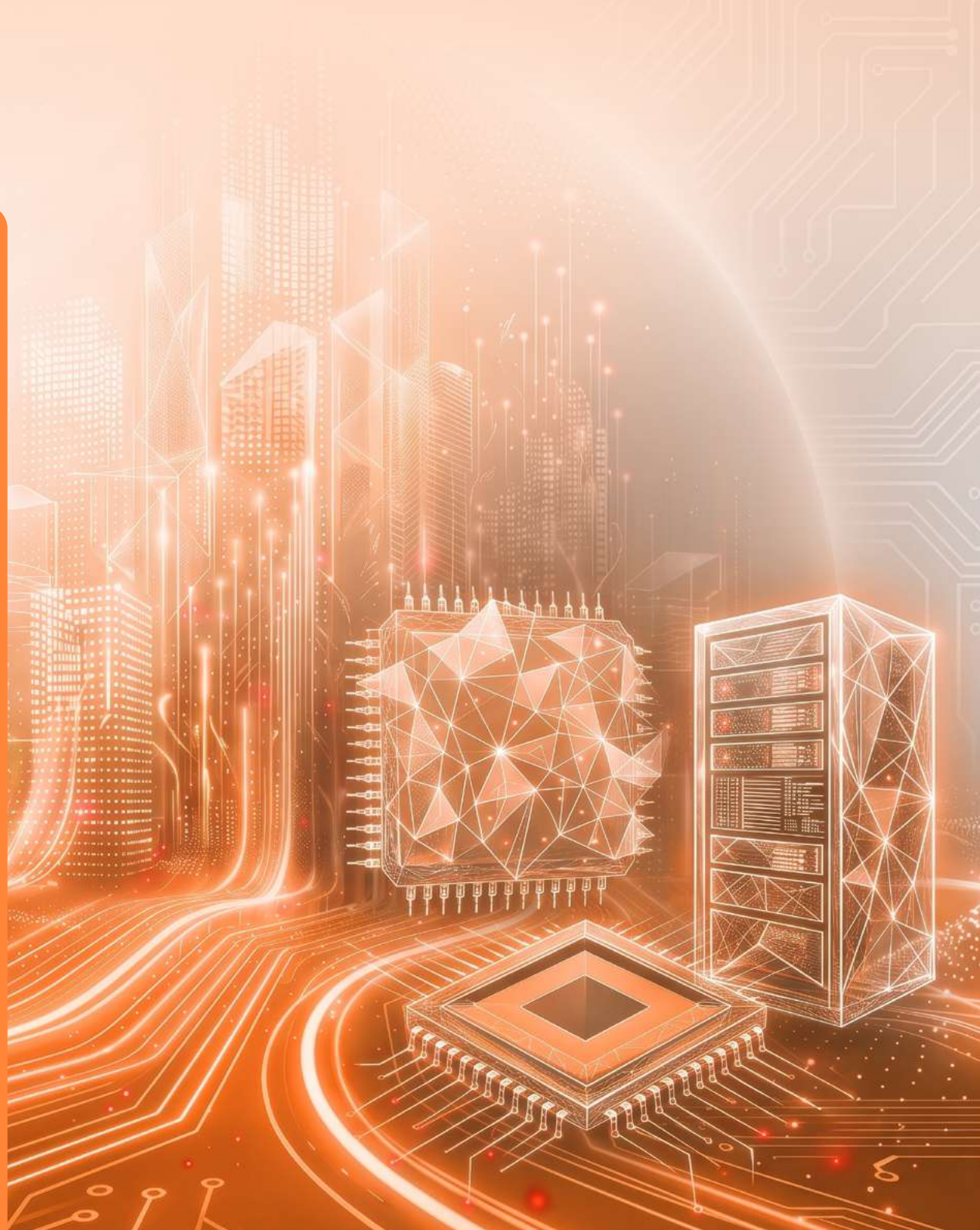
3

Product Innovation and Customer Relationships

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3.1 Innovation, Research and Development

3.1.1 R&D Resource Investment and Results

Material Topics	Innovation, Research and Development
Materiality	The Company must protect R&D and innovation achievements through patents and trade secrets to ensure technological leadership and safeguard the freedom of global operations for the Company and its customers; without adequate protection, the Company's technological competitive advantage would be affected.
Policies and Commitments	In response to societal expectations, WinWay not only pursues economic benefits but also strives to fulfill its corporate social responsibility.
Targets	• Successful new technology/product developments: target of 3 items • Strengthen industry-academia cooperation with one talent cultivation project • Number of patent applications: target of 16 cases
Responsible Unit	Supply Chain/Product Management Working Group
Action Plans	1. On the innovation technology discussion platform, members from various departments' areas of expertise integrate and develop cross-disciplinary technologies and exchange/share information. 2. Evaluate R&D project management systems and electronic R&D logbooks to ensure effective retention of R&D data. 3. Raise intellectual property awareness by providing IP education and training (including trade secrets and patents).
Effectiveness Evaluation	1. New technology/product development succeeded, totaling 6 projects, exceeding the original target 2. Successfully implemented an R&D project management system and electronic R&D logbook to systematically manage projects and ensure data validity. 3. A total of 31 patent filings were submitted, meeting the established target. 4. Continuing cooperation with the School of Semiconductors at National Sun Yat-sen University, a total of 6 students interned at the company in 2025.
Complaint Mechanism	1. WinWay official website (Corporate Social Responsibility): https://www.winwayglobal.com/esg-environment 2. Responsible Unit Email: mis@winwayglobal.com

As a professional test service provider with technological innovation, WinWay recognizes its social responsibilities and role. Therefore, it is committed to providing customers with the best test tool solutions and delivering cost-effective integrated solutions worldwide that exceed customers' quality requirements. Furthermore, it is dedicated to becoming a leading global professional test service provider, continuously advancing technological innovation and ongoing improvement to better serve customers, while focusing on providing high-quality, high-efficiency, and highly reliable test solutions to enhance customers' production efficiency and product quality.

As a leading manufacturer of test interfaces, if WinWay fails to understand market trends and customer needs, it will be unable to establish R&D directions or develop products in a timely manner, which would affect the overall operation of the semiconductor supply chain and diminish the Company's competitive advantage. To strengthen its industry leadership and safeguard advanced technological achievements, WinWay integrates corporate operational goals with proactive R&D investment, formulating an intellectual property management strategy that emphasizes the balanced importance of "patent quantity," "quality," and "value." In addition to developing key technologies, the Company actively promotes "patent portfolio strategy deployment," "patent application portfolio expansion," and "patent portfolio review and reorganization" to effectively protect R&D results and achieve continuous innovation and refinement in technology and quality, thereby ensuring operational freedom.

Building a culture of innovation and openness is a key asset of WinWay. To actively engage in product R&D and enhance core technologies, in addition to having its professional R&D team gather market information and customer needs/feedback, the Company initiates project tasks for new product development, introduction (or modification) of new processes, and application of new materials in product development.

WinWay also provides employees with diverse training programs and innovation-thinking courses for R&D, offering opportunities for cross-departmental collaboration, communication, and training. This fosters cross-departmental integration, builds consensus among departments, and inspires innovative ideas to find product innovation solutions that can be implemented in product development and functional design. Accordingly, from the implementation of R&D project management measures to the establishment of the IP Brainstorming innovation technology discussion platform, and the formulation of patent application review and reward mechanisms, the Company continues to build a culture that encourages innovation.

R&D Department Training Blueprint

Courses

- 98 courses (including external training)
- Categories
  A: New employee training
  B: Skills/Product/Professional training
  C: Training for external departments
  D: Cross-departmental technical training

Content

- New employee training (within 3 months of employment)
- Engineering technical training (planned by course category)
- Administrative training
- Management training

Personnel

- Develop innovative technologies and learn new skills. Enhance the professional capabilities of each department.

Cross-departmental technical training

Education and training (cross-departmental technical training): Production line/machine shop internships
Purpose: Become familiar with tolerance fits, develop a sense of precision and machining tolerances, and strengthen design considerations for ease of assembly and safety.

Schedule



Intern list and weekly schedule

Production line internship: Coordinate fixed times/areas (CR test / OQO / assembly / pin assembly) for engineers to choose from.
Machine shop (process design): Confirm course and material suitability (relevant to design personnel) before arranging internships.

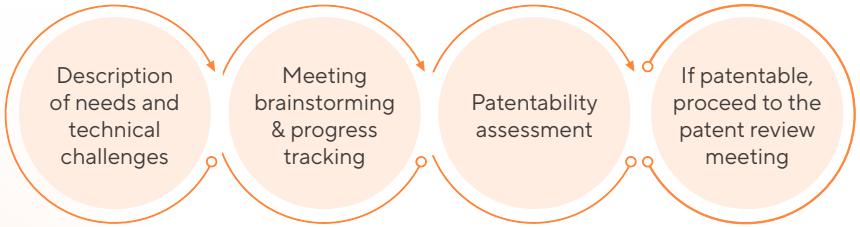
Internship arrangements



Pin assembly | Socket & LID assembly | Thermal product assembly

IP Brainstorming Technology Discussion Platform

The IP Brainstorming meeting serves as a platform for technology discussions that leverages individual strengths and expertise, encourages thinking outside the box, and harnesses collective power to solve technical challenges together while meeting external customer needs and internal objectives. New technology solutions generated through this process are promptly protected with intellectual property measures.



Annual R&D Investment and Output Achievements

WinWay has a strong professional R&D team and allocates appropriate R&D funding each year to continue research and development activities.

Year	R&D personnel (number of employees)	R&D expenses (NT$ million)	R&D expenses as a percentage of annual revenue (%)
2023	114	232	7.18
2024	123	347	6.33
2025	168	416	5.57

In 2025, WinWay invested NT$416 million in R&D, representing 5.57% of annual revenue, proactively seeking breakthroughs in technology and expertise and continuing to promote new technology and product development. In 2025, the Company completed a total of 6 new technology/product development projects, exceeding the annual target and demonstrating the results of its continued investment in R&D innovation and technological advancement. 4 representative R&D highlights are disclosed below:

Semi-Automated Dual-Action Probe Precision Assembly Equipment Development

The core technology adopts PLC high-speed logic operation control, working together with a multi-axis servo drive system to achieve precise motion control. It also integrates AOI industrial vision technologies for automatic alignment and inspection, achieving sub-micron assembly accuracy and ensuring stable product quality. With these technological advantages, the Semi-Automated Dual-Action Probe Precision Assembly Equipment has successfully supported the requirements of high-frequency fixtures such as Brownie 2.0. In addition, WinWay further leverages the advantage of in-house production of key probes. Through independent control over design and material characteristics, the Company not only strengthens R&D flexibility and significantly reduces development costs, but also ensures excellent signal performance under optimal impedance matching. Future R&D will focus on full automation upgrades, integrating automatic feeding, assembly, and FDR inspection functions. By combining in-house materials with precision assembly, WinWay will continue to maintain its leading position in the high-frequency semiconductor testing market.

High-Power E-Flux 6.0 Active Temperature Control System Development

With the rapid development of AI technology and the continued increase in demand for high-performance computing (HPC), IC graphics processing and computing capabilities have improved significantly, processing speeds continue to increase, and package density is also rising. Under the trends of high-frequency, high-speed, and high-power design, chip power consumption has increased substantially, causing the testing stage to face more stringent thermal load conditions and posing greater challenges to the reliability, stability, and transient thermal shock capacity of temperature control systems. In response, WinWay developed the High-Power E-Flux 6.0 Active Temperature Controller. Built on a refrigeration cycle system architecture and combined with liquid-cooling heat dissipation technology, the system substantially improves heat removal efficiency and provides a high-power temperature control solution with performance of up to 3,500W. This meets the testing needs of next-generation high-power chips and has strategic significance for expanding into the IC engineering testing and validation field.

Vapor Chamber (VC) Heat Spreader Development for Electronic Components

With the robust development of the global semiconductor industry and the continued rise in demand for high-performance computing, package density keeps increasing and chip heat density is also rising. As a result, traditional heat pipe-based heat spreaders are gradually encountering performance bottlenecks and application challenges. Through market trend analysis and technology deployment, WinWay developed a Vapor Chamber (VC) Heat Spreader for electronic components, significantly enhancing lateral heat conduction capability so that heat sources can spread and transfer rapidly and effectively. By converting "small-area high heat density" into "large-area low heat density" through a heat-spreading mechanism, the solution significantly reduces localized heat density and comprehensively improves the overall performance and reliability of the heat spreader.

High-Performance Compressible TIM

Thermal Interface Material (TIM) plays a critical role in high-power IC testing, primarily ensuring optimal contact quality between the heat sink and the IC to maintain stable and efficient heat dissipation. As chip package sizes continue to increase, chip warpage intensifies, further increasing uncertainty in interface contact. To address this challenge, WinWay has developed a high-performance compressible TIM that significantly enhances gap-filling capability at the interface, effectively accommodating chip warpage variations. During actual testing, this material ensures stable and excellent contact quality, thereby sustaining high-performance and reliable thermal management.

Innovative R&D projects in the past three years

2023

2000W High-Efficiency Active Temperature Control System

Designed for high-power IC testing, meeting the needs of newly developed high-power chips with heat dissipation capacity exceeding 2000W at over 100°C , offering wide temperature range and versatile temperature control capabilities.

Ultra-High-Speed 800GE 4-Level Pulse Amplitude Modulation (PAM4) Coaxial Test Interface Development

Using a dual-action probe design impedance-matched to the socket body, the transmission path is optimized for low loss, low reflection, high bandwidth, and continuous impedance, achieving ultra-high-frequency coaxial test socket.

2024

Ultra-Precision Close-Fit High-Contact Conductive Test Socket

By combining the advantages of two types of contact elements to offset their respective shortcomings, a new contact element structure has been developed. This design uses the superior mechanical properties of spring probes as the base to maintain the long-travel characteristics of the test socket, with a conductive silicone sheet placed on top to enhance contact stability. The result is a test interface socket with anti-solder adhesion, long travel, low contact resistance, and good durability.

Smart Monitoring and Data Analysis Technology for Ultra-Precision Probe Electroplating Process

Combining wireless plating technology, integrated measurement equipment communication, and real-time production data visualization, this innovation upgrades traditional electroplating processes, greatly improving production efficiency and stability while reducing maintenance and operating costs.

2025

Contact Elements (Common-Ground and High-Rigidity Conductive Elastomer, Heterogeneous Reinforced Conductive Elastomer)

As semiconductor technology rapidly advances toward advanced process nodes below 3 nm, high-performance computing (HPC), AI chips, automotive electronics, and high-speed communications such as 5G/mmWave, chip testing faces multiple challenges including higher frequencies, finer pitches, and higher reliability requirements. Through three core technologies — common-ground design, high-rigidity elastomer materials, and heterogeneous composite reinforcement — WinWay has developed next-generation highly reliable conductive elastomer contact elements. These elements can effectively respond to advanced process, high-frequency/high-speed, and high-density testing needs. They combine elastic contact with stable contact force and provide key competitive advantages in improving testing precision, extending service life, and reducing overall testing costs.

High-Efficiency Active Temperature Controller (HEATCon Nova)

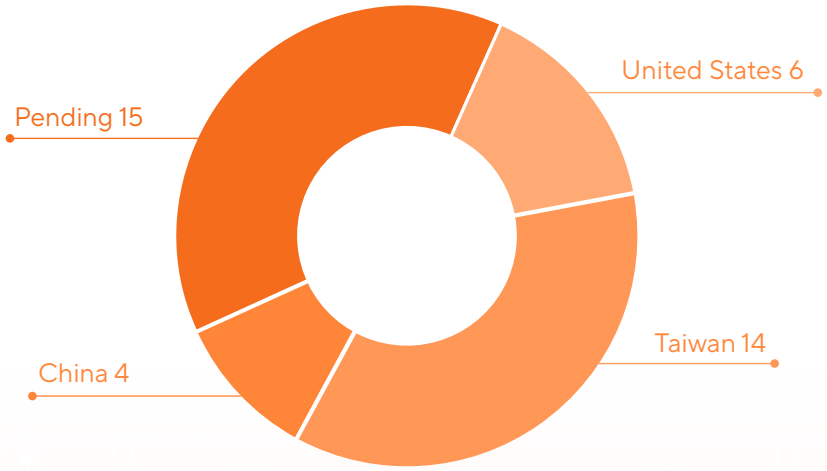
The product features a dual-channel flow structure combined with innovative microchannel technology to enhance cooling efficiency. It also incorporates high-power heating rods and high-flow solenoid valves. Through PID control, the output of the heating rods and the water flow rate can be precisely regulated, significantly improving overall thermal management performance.
As a result, a high-efficiency active temperature controller with a heat dissipation capacity of up to 3,000 W has been developed.



3.1.2 Intellectual Property Rights Management

WinWay, in line with corporate operational goals and the latest regulations, continues to strengthen its intellectual property management system. Through sound management practices, the Company ensures that R&D results are effectively patented, enhancing competitiveness and defensive capabilities while providing comprehensive protection for product technologies.In 2025, WinWay conducted internal patent evaluations and patent application submissions for a total of 31 R&D outcomes, achieving its annual target. This reflects WinWay's ongoing commitment to fostering innovation, reinforcing the protection of technological achievements, and expanding its patent portfolio. At the same time, through information security systems, company-wide training, and systematic management, WinWay ensures that all protection requirements for trade secrets are met.When necessary for business operations, WinWay can invoke trade secret laws to prevent the improper acquisition, disclosure, or use of the Company's confidential information assets. These measures safeguard confidential information belonging to both the Company and its customers, thereby enhancing customer trust and strengthening partnership relationships.WinWay's patent portfolio covers the globe. Besides filing patents in Taiwan, the Company maintains patent applications in the United States, China, Korea, Japan, and Malaysia. As of the end of 2025, WinWay has accumulated 88 granted patents in total, with 24 active patent projects and 15 patent applications currently under review. Between 2023 and 2025, WinWay submitted 32 patent applications and received 13 patent grants.

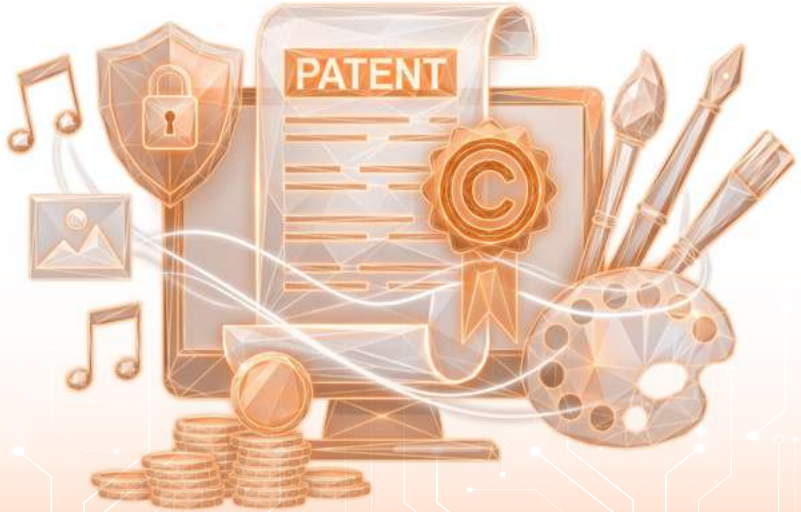
Patent Portfolio Achievements



Year	Patent applications (number)	Patents granted (number)
2023	10	1
2024	15	8
2025	7	4
Total	32	13

WinWay Patent Incentive Program

To encourage employee innovation and R&D, protect the Company's intellectual property, promote the application of R&D achievements, and enhance product value and competitiveness, WinWay has established the "Patent Management and Incentive Program," which includes different awards: Patent Proposal Award, Patent Certification Award, and Patent Implementation Effectiveness Award. The Company also places great emphasis on patent maintenance, conducting an annual patent inventory review and working with internal technical experts to assess maintenance needs. Appropriate actions are taken based on the results to optimize resources and ensure effective utilization.



3.2 Information Privacy and Security

3.2.1 Information Security Policy

Material Topics	Information Privacy and Security
Materiality	To protect client and company information assets and ensure business continuity, WinWay provides a highly secure environment to maintain the confidentiality, integrity, and availability of its information assets.
Policies and Commitments	To safeguard the information security of internal and external stakeholders, WinWay has established an information security management system that meets global information security standards and strengthens the security management of all information assets. This ensures confidentiality, integrity, and availability while establishing a secure and trustworthy operating environment for data security, system security, equipment security, energy-efficient adoption, and network security, thereby protecting the rights and interests of WinWay employees and related internal and external personnel.
Targets	• Short-term goals (2025–2027): Comply with ISO/IEC 27001:2022 standards, monitor environmental changes, and continue to incorporate new requirements and improvements to enhance organizational information security. Implement SOC/MDR to quantify detection and response capabilities, together with privileged account access control, backup and recovery drills, and vulnerability and patch management, to minimize information security risks. • Medium-term goals (2027–2028): Implement Zero Trust Architecture in phases, gradually enhancing identity and access governance capabilities such as MFA, conditional access, and privileged access management. Expand ISMS coverage from IT to OT manufacturing environments and key supply chains, while institutionalizing relevant risk assessments, control measures, and audit mechanisms. • Long-term goals (2028–2032): Strengthen operational resilience by continuously enhancing cybersecurity resilience, promoting the maturity of OT security architecture, and strengthening supply chain cybersecurity governance to reduce the impact of major information security incidents on operations and supply chain stability. Achieve 100% employee cybersecurity education and training coverage and continuously maintain the target of zero major information security incidents.
Responsible Unit	Information Security Executive Team
Action Plans	1. Antivirus, anti-hacking, and data leakage prevention: Integrate firewall/ISP, DMZ and internal network segmentation, VPN, MDR/EDR, antivirus, MDM endpoint control, outbound document control, and DNS cloud migration measures to strengthen overall perimeter and endpoint protection. 2. Implement governance and resilience in accordance with ISO 27001:2022: Institutionalize vulnerability patching, updates, and audits; plan upgrades or replacements for end-of-support hosts; implement information security incident reporting mechanisms and conduct regular BCP drills to reduce risks and incident impact while improving response capabilities. 3. Advance personnel awareness and sustainable procurement: Conduct information security awareness campaigns, training, and social engineering drills to enhance employees' security awareness and identification capabilities; evaluate energy-efficient solutions when procuring hardware equipment and building server rooms to improve energy efficiency, reduce operating costs, and meet green sustainability needs.
Effectiveness Evaluation	1. Internal audits were conducted in August 2025. The IT department continued to conduct system vulnerability scanning, vulnerability patching, and upgrades or migration of operating system servers and database software no longer supported by the original vendors. Where upgrades were not feasible, web application firewalls (WAFs) were installed in front of hosts and a DMZ was established for major external service hosts, helping prevent attacks that may exploit high-risk vulnerabilities during internal or external access. 2. The annual management review meeting was held in August 2025 to report on the annual progress of information security operations. 3. In 2025, improvements continued for 2024 ISO 27001 audit findings, and WinWay passed the ISO 27001:2022 periodic surveillance audit and recertification. 4. Unnecessary external services were gradually shut down and replaced with VPN-based authentication, allowing only authorized and compliant devices to connect to the Company's internal systems and reducing external attack risks. 5. In 2025, one email social engineering drill was conducted and information security awareness training was provided to enhance employees' information security awareness and identification capabilities.
Complaint Mechanism	1. WinWay Official Website (Corporate Sustainability - Information Security Policy) https://www.winwayglobal.com/esg-infoSecurity 2. Responsible unit email: mis@winwayglobal.com

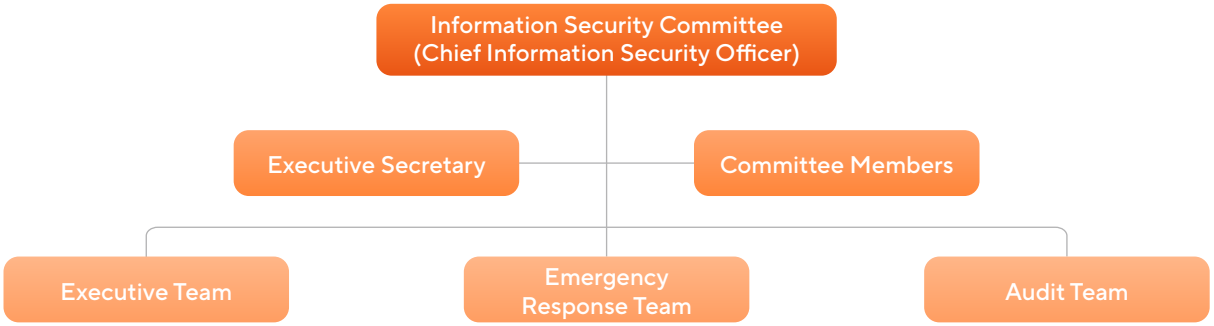
To maintain overall information security, trade secret management, and compliance with relevant laws and regulations, WinWay has established an information security management system to strengthen the security management of various information assets. The Company has formed an Information Security Committee, regularly reviews information security efforts, and conducts information security awareness campaigns, social engineering drills, and training. In 2025, WinWay conducted one email social engineering drill and provided information security awareness training to enhance employees' information security awareness and identification capabilities. Through various information security infrastructure designs and protection technologies, WinWay ensures the availability of information systems, restricts privilege management and data access control, and resists external threats. The Company also establishes a secure and trustworthy operating environment to ensure data security, system security, device security, and network security, protecting the rights and interests of WinWay employees and related internal and external personnel. WinWay's information security policy is as follows:

1. An information security management system that complies with global information security regulations and customer requirements.
2. Raise employee information security awareness through information security awareness campaigns, social engineering drills, and training.
3. Implement information security protection in daily operations according to management systems and carry out information security risk management.
4. Protect the confidentiality, integrity, and availability of company and customer information.

Information Security Committee

WinWay has established an Information Security Committee, chaired by the President who also serves as the Chief Information Security Officer and convener, with division-level supervisors serving as committee members. The committee has executive, emergency response, and audit subgroups. It is responsible for reviewing the governance, planning, supervision, and implementation of information security policies across business units to build information security defense capabilities and foster sound information security awareness among employees. The committee reports annully to the Board of Directors on implementation status.

On August 28, 2025, the WinWay Information Security Committee held a review meeting of the information security management system, during which the 2025 information security work report, achievements, and future outlook were reported to the Chief Information Security Officer and committee members. Between August 2024 and August 2025, no violations of information security regulations occurred, demonstrating the effectiveness of information security management and securing approval and support from the Information Security Committee for information security efforts.



Specific Management Measures

To comply with regulatory requirements, WinWay regularly reviews and revises relevant management measures to establish a compliance mechanism. WinWay places special emphasis on documents and files involving creations, research and development, and manufacturing as defined in Article 2 of the Trade Secrets Act during business execution, ensuring reasonable protective management measures. Specific management measures are shown in the table below.

Information Security Management Category	Related Operations
System Availability	• Establish monitoring systems and network availability systems. • Build offsite data backup systems to ensure complete information recovery. • Implement vulnerability patch updates based on vulnerability risk assessments to remediate high-risk vulnerabilities. • Regularly conduct disaster drills, system restoration procedures, and response measures for service interruption to strengthen disaster recovery capabilities and reduce operational risks.
External Threats	• Establish firewalls, antivirus firewalls, and intrusion detection and prevention systems to detect viruses and malware attacks and prevent damage to information infrastructure and systems. • Implement email protection systems to block and filter threatening email attacks in a timely manner. • Deploy endpoint antivirus protection to protect hosts and personal computers from infection and data leakage. • Regularly perform vulnerability detection and patch updates on computer hosts and client computers.
Privilege Management	• Manage personnel accounts and permission settings. • Control privileged accounts and access permissions. • Regularly check and inventory accounts and business-required access permissions. • Manage and monitor access permissions to data centers.
Access Control	• Control access to information files. • Establish data access audit logging systems. • Define and implement file classification systems, with stricter controls on important data as required. • Allow only authorized and compliant devices to connect to the Company network, separating information on personal and corporate devices.

3.2.2 Information Security Risk Management

To "maintain the confidentiality, integrity, availability, and legality of the Company's information, and to prevent improper use, leakage, tampering, damage, or loss of information and assets caused by human error, intentional sabotage, or natural disasters, which could affect WinWay's operations and cause damage to the Company's interests," WinWay began implementing the ISO 27001 information management system and the Trade Secrets Act system in early 2022 and successfully obtained ISO 27001 certification on October 30, 2023. In 2025, WinWay completed the ISO 27001:2022 periodic surveillance audit and recertification.

To ensure customer privacy is fully protected, WinWay has also established a customer complaint management procedure to thoroughly understand each customer's needs and opinions, protect customer privacy, and provide comprehensive services. No complaints or incidents involving violations of customer privacy occurred during 2025. Through the implementation of the ISO 27001 Information Security Management System and the Trade Secrets Act system, the following objectives are achieved:

Enhance corporate security, reduce operational risks, and maintain competitiveness:

Conduct security assessments and identify potential risks in accordance with international standards, then address each risk according to its severity to reduce losses caused by information security incidents.

Increase customer and stakeholder confidence and trust in stable business operations:

Protect customer and company intellectual property.

Develop information security policies and daily maintenance operations that comply with international standards:

Prevent becoming a stepping stone for hacker attacks on corporate clients.

Reduce legal risks and save costs:

Through the operation of the information security management system and ISO 27001 certification, comply with legal and regulatory requirements (such as Personal Data Protection Act, Trade Secrets Act, GDPR – General Data Protection Regulation of the EU).

ISO 27001 certificate



Certificate TW22/00000900 / 證書 TW22/00000900

The management system of / 下述組織

WinWay Technology Co., Ltd.
穎崴科技股份有限公司

No. 68, Chuangyi S. Rd., Nanzih Dist., Kaohsiung City 81156, Taiwan (R.O.C.)
81156 高雄市楠梓區創意南路 68 號

has been assessed and certified as meeting the requirements of
的管理系統已經過審核，並被證明符合下述要求

ISO/IEC 27001:2022

For the following activities / 所涵蓋的活動範圍

The information security management system covers the following activities in accordance with the Statement of Applicability version 4.
1. The department of human resources provides operation of Human Resource Management System and Human Resource Development System.
2. The department of occupational safety provides the maintenance and operation of physical security, CCTV (Closed-Circuit Television), power and air-conditioning facilities of the computer room.
3. The department of information technology provides maintenance and operation of Enterprise Resource Planning Information System (ERP) and network management.

資訊安全管理系統涵蓋下列活動，此與適用性聲明書版本 4 相符合。
1.人資部門提供人力資源管理系統及人力發展系統之運作。
2.職安部門提供機房實體安全及其電力、空調設施，監視系統之維運。
3.資訊部門提供企業資源規劃資訊系統(ERP)及網路管理之維運。

This certificate is valid from 02 October 2025 until 02 October 2028 and remains valid subject to satisfactory surveillance audits.
此證書的有效期自 2025 年 10 月 02 日 至 2028 年 10 月 02 日 且其有效性應繫於持續符合的定期稽核

Issue 4, Certified since 02 October 2022
版次 4, 原始註冊日期 2022 年 10 月 02 日

Certified activities performed by additional sites are listed on subsequent pages.
其它場區/合宗實體之驗證活動於後續頁上列出

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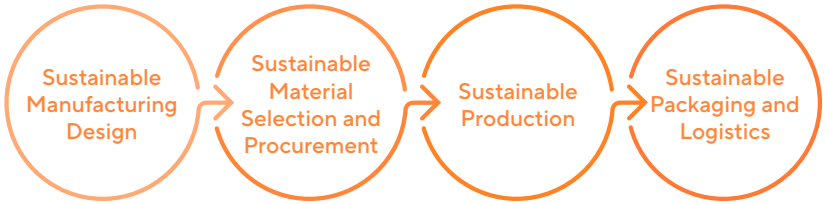
3.3 Product Quality and Safety

3.3.1 Product Quality Policy

Product quality and safety are important long-term issues for WinWay. WinWay is committed to selecting raw materials that meet quality standards for production, ensuring safe use by customers, and fulfilling its environmental protection responsibilities. While complying with environmental regulations in various countries, the Company also proactively takes measures to continuously reduce the environmental pollution and ecological impacts that may be caused by its products in various locations.

WinWay continues to promote the concept of sustainable manufacturing. Through optimization across product design, material selection, production processes, packaging, and logistics, the Company improves product quality and manufacturing efficiency while reducing resource consumption and environmental impacts. Upholding the principle of "driving efficient manufacturing through R&D and innovation, and achieving growth and sustainability in parallel," WinWay continues to enhance energy and material use efficiency while maintaining a balance between operational growth and environmental sustainability.

Sustainable Manufacturing Production Stages



1. Sustainable Manufacturing Design

Resource efficiency and product durability are integrated at the product and fixture design stages to extend product lifespan and minimize material waste.

- Optimize test socket structural design to enhance strength and durability
- Reduce unnecessary components and material usage
- Adopt modular design to improve maintenance and replacement efficiency
- Increase parts standardization to reduce demand for materials and spare parts
- Extend product lifespan and decrease product obsolescence rate
- Consider ease of assembly and disassembly during the design phase

2. Sustainable Material Selection and Procurement

WinWay continuously integrates environmental management concepts into material procurement and supply chain management to ensure material sources comply with environmental and regulatory requirements.

- Prioritize materials compliant with environmental regulations
- Require suppliers to provide hazardous substance declarations or testing reports
- Conduct regular hazardous substance surveys of suppliers
- Promote recyclable or reusable packaging materials
- Establish collaborative environmental management mechanisms with suppliers
- Continuously assess material usage efficiency and reduce material waste

3. Sustainable Production (CNC Machining and Assembly)

During the manufacturing process, equipment management and process optimization are employed to enhance energy and resource efficiency.

- Optimize CNC machining scheduling to increase equipment utilization
- Reduce equipment idle time and energy waste
- Continuously improve machining processes to boost material efficiency
- Minimize process waste and machining losses
- Promote equipment maintenance and preventive servicing to extend equipment life
- Continuously enhance production efficiency and output per unit.

4. Sustainable Packaging and Logistics

Throughout product shipment and logistics, WinWay actively promotes packaging reduction and reuse initiatives.

- Utilize supplier-circulated reusable containers to reduce disposable carton usage
- Implement reuse of trays and blister packs
- Promote recycling and reuse mechanisms for zipper bags
- Introduce eco-friendly paper tape to replace part of plastic tape usage
- Minimize unnecessary packaging and over-packaging
- Continuously optimize shipping packaging to improve transport efficiency

To ensure products can be legally sold worldwide and meet customer and market requirements for energy-saving products, WinWay's R&D center collaborates with certification bodies to comply with international energy efficiency standards. In addition, to effectively handle customer complaints, WinWay has established clear complaint handling procedures and provides transparent and effective communication channels for products and services. The Company's website features a Corporate Social Responsibility section that includes stakeholder communication channels to facilitate customer complaints and the expression of opinions from various stakeholders. Annual customer satisfaction surveys are conducted regularly, and the results are analyzed and used for improvement.

"Providing affordable overall solutions and delivering globally on time, exceeding customer quality requirements" is WinWay's core quality philosophy. To stabilize product quality, WinWay has implemented the ISO 9001 Quality Management System and conducts annual third-party audits. Five major guarantees are established: design quality assurance, supplier quality assurance, process quality assurance, shipment quality assurance, and customer quality assurance. At all stages, including product design, material selection, production processes, and quality assurance systems, strict product shipment quality controls are conducted to ensure zero defects upon product delivery and compliance with regulatory requirements, customer standards, and a goal of zero customer complaints.

WinWay Quality Policy – Five Major Guarantees



ISO 9001 Certificate



Certificate TW05/02755.00

SGS

The management system of

WINWAY TECHNOLOGY CO., LTD.

No. 68, Chuangyi S. Rd., Nanzih Dist., Kaohsiung City 81156, Taiwan, R.O.C.

has been assessed and certified as meeting the requirements of

ISO 9001:2015

For the following activities

Design and manufacture of test socket and its accessories, spring probe, probe card, and thermal controller for semiconductor testing.

This certificate is valid from 11 June 2023 until 11 June 2026 and remains valid subject to satisfactory surveillance audits.

Issue 11, Certified since 06 August 2005

Multiple certificates have been issued for this scope, the main certificate is numbered TW05/02755.00

Certified activities performed by additional sites are listed on subsequent pages.

Authorised by
Jonathan Hall
Global Head - Certification Services

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3.3.2 Hazardous Substance Management

To protect consumer health and safety and ensure that raw materials used in products contain no harmful substances, WinWay has established a Product Restricted Substance Management Specification. All raw materials in contact with products and all suppliers of various categories must provide test reports for the five major restricted substance regulations or directives, must not add halogens, and must sign a "Supplier Guarantee of Non-use of Prohibited Substances Letter." All WinWay products are 100% compliant with the following regulations or directives.

Regulations or Directives	Product Compliance Rate
RoHS	100%
REACH SVHC	100%
SONY SS-00259	100%
Stockholm Convention POPs Regulation	100%



3.3.3 Customer Service

Material Topics	Customer Service
Materiality	WinWay regards its customers as partners and operates under the management philosophies of "Innovation," "Quality," and "Service." By adopting the customers' perspective to understand all testing requirements and through the integration of sales engagement, technical and manufacturing management, and supply chain coordination, WinWay continually challenges itself to maximize benefits for customers, employees, suppliers, and shareholders. At the same time, the Company embraces environmental protection as a fundamental responsibility, maintains certifications such as ISO 14001 and ISO 9001, and continuously pursues various opportunities for emission reduction and waste minimization.
Policies and Commitments	Facing customers who no longer focus solely on project timelines and order volumes, WinWay places greater emphasis on fair treatment, information security, and customer service satisfaction.
Targets	• Short-term goal: Increase the customer satisfaction survey response rate by 1–3% annually • Mid-term goal: Achieve zero customer privacy breach incidents annually; ensure 100% of indirect employees complete cybersecurity and personal data protection training • Long-term goal: Digitize over 90% of customer paper-based orders and documents
Responsible Unit	Quality Assurance Unit and Global Sales & Marketing Division
Action Plans	1. To strengthen the scope of customer service, after-sales service is a core company offering. In accordance with the Customer Complaint Management Procedure, WinWay tracks customers' product usage and conducts regular customer satisfaction surveys at the end of each year. The sales department provides the customer survey lists, which are centrally distributed and managed by the Company's Quality and Regulatory (QR) unit. Survey results are reviewed and discussed in the following year. 2. In collaboration with the Information Security Taskforce, antivirus, anti-intrusion, and data leakage prevention measures are implemented to ensure zero incidents of customer privacy breaches. 3. Regarding customer service and transaction operations, the Company aims to digitize documents such as customer orders, product introductions, product specifications, and product improvement reports. Operational communications and explanations are conducted electronically to support continuous efforts in emission reduction and waste minimization.
Effectiveness Evaluation	1. Conduct annual customer satisfaction surveys regularly, monitoring response rates and analyzing results for continuous improvement. 2. Implement the ISO 27001 Information Security Management System and comply with the Trade Secrets Act, with annual audits conducted by third-party certification bodies to ensure zero customer privacy breaches. 3. In accordance with the Company's internal ISO audit system, maintain a paperless transaction rate with customers exceeding 90%.
Complaint Mechanism	1. WinWay official website (Corporate Social Responsibility): https://www.winwayglobal.com/esg-environment 2. Responsible unit: sales@winwayglobal.com

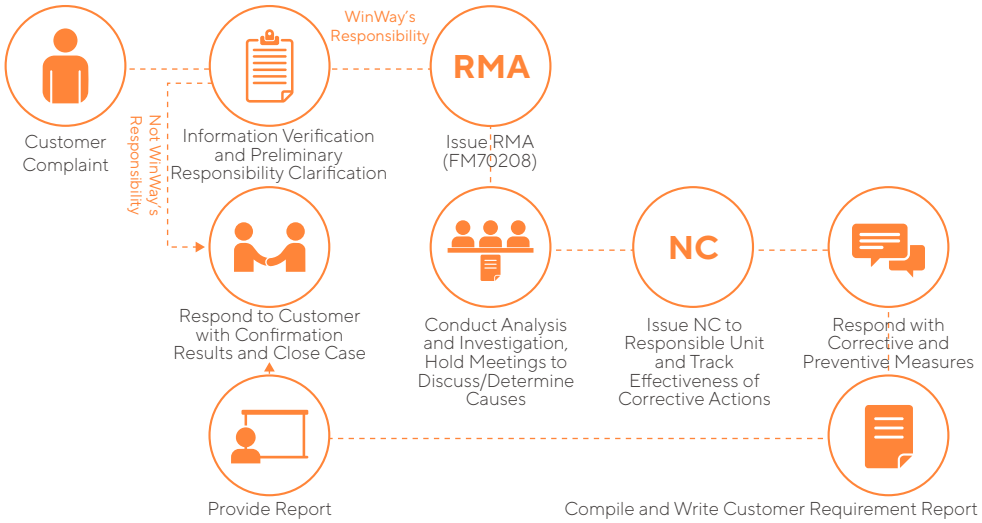
WinWay places great importance on customer feedback and therefore conducts an annual customer satisfaction survey targeting the top 20 customers by annual revenue. The survey, distributed via online questionnaires, covers six key areas: product quality, technical capability, communication and service, delivery and lead time, pricing, and new product development. In 2025, the customer satisfaction survey achieved a response rate of 69%, meeting the annual target. The overall satisfaction score was 5.6 out of 7, with higher ratings noted in product quality and technical capability. In 2026, WinWay will continue to optimize and implement improvement actions across these six areas to further enhance customer satisfaction.

To improve document management efficiency, strengthen information preservation, and reduce paper usage, WinWay continues to promote document digitization as part of sustainable management and operational efficiency enhancement. This initiative is regularly audited in accordance with the company's ISO internal audit system. By 2025, the paperless operation rate with customers has surpassed 90%, demonstrating the effectiveness of the company's efforts in digital document management and sustainable practices.

To maintain product quality, WinWay highly values customer feedback on products and services and has established a "Customer Complaint Management Procedure." When the sales unit receives customer requests or complaints, it first prioritizes understanding the content of the customer's needs or complaints and, if necessary, conducts on-site verification and collects relevant information.

The Quality Assurance Department takes over subsequent processing, performs abnormality cause analysis and responsibility determination, and issues Nonconformance (NC) reports based on the responsibility judgment from the Return Materials Authorization (RMA). The responsible unit then proposes and implements corrective actions, improvement plans, and preventive measures.

Customer Complaint Management Procedure Flowchart



3.3.4 Material Management

Use of Recycled Materials

Product quality and safety are among the Company's top priorities. Using functional and environmentally friendly materials to manufacture high-quality products while upholding commitments to customer and environmental safety is a continuous focus for WinWay. Based on environmental friendliness and resource conservation, WinWay continues to select more sustainable and eco-friendly packaging and transportation materials. Therefore, in packaging material selection, recyclable and reusable materials are preferred whenever possible.

In 2025, 87.3% of WinWay's product packaging and transportation packaging materials were renewable materials such as cardboard boxes, paper cartons, and stretch film boxes, while 12.7% were non-renewable materials such as black straps, bubble wrap, sealing tape, and white PE film. WinWay aims to keep non-renewable product packaging materials below 15% to reduce environmental impact.

2025 Annual Proportion of Renewable and Non-Renewable Shipping Packaging Materials and Weight and Proportion of Shipping Packaging Materials in the Past Three Years

Unit: kilograms

Item / Year	Renewable Materials	Non-Renewable Materials	Total Weight
2023	3,384	548	3,932
	86.1%	13.9%	100%
2024	5,876	890	6,766
	86.8%	13.2%	100%
2025	8,193	1,195	9,388
	87.3%	12.7%	100%

Note: Packaging material weights are in kilograms (kg).

4

Considerate and Friendly Workplace

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4.1 Talent Attraction and Retention

4.1.1 Diverse Talent Structure

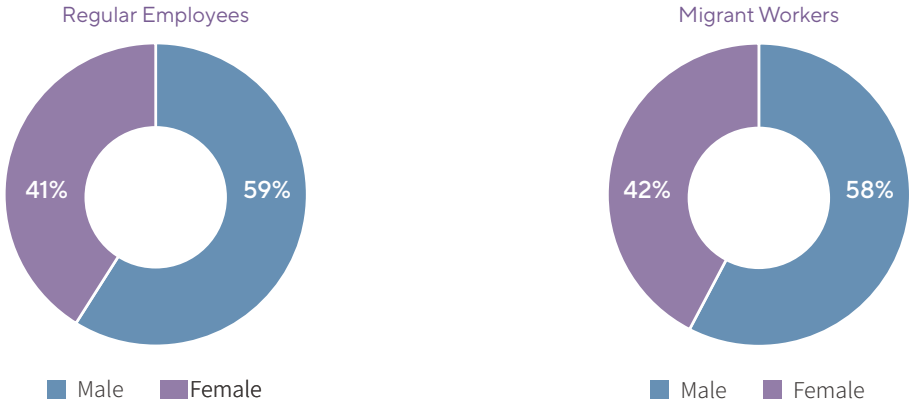
Upholding the concept of sustainable development, WinWay regards talent as the core of corporate growth and innovation. To fulfill its social responsibility, the Company continuously optimizes diverse and inclusive recruitment strategies to promote talent diversity and equal opportunities. Through comprehensive training systems, career development support, and health and welfare policies, WinWay fosters a safe and fulfilling work environment. In 2025, WinWay was honored with the Gold Award in the Taiwan Happy Enterprise Evaluation and received the Sports Enterprise Certification from the Ministry of Sports, demonstrating its long-standing commitment to employee needs and workplace well-being. By providing comprehensive welfare programs, health promotion initiatives, a diverse and inclusive work environment, and talent development mechanisms, WinWay continuously cultivates a friendly workplace that is secure, healthy, and rewarding, thereby fulfilling its commitment to sustainable talent development.

Outstanding talent is key to maintaining WinWay's competitive advantage, with R&D activities at the core of sustaining market competitiveness. Therefore, WinWay places significant emphasis on employees' work experience. Since its inception, the Company has maintained technological autonomy and focused on developing interface technologies related to advanced semiconductor testing. To increase the in-house production ratio of critical components, WinWay's Board of Directors has approved a plant expansion plan. To ensure future talent needs are met, we have made semiconductor talent cultivation and recruitment a key issue for WinWay's sustainable operations.

As of the end of 2025, WinWay had a total of 1,087 employees, including 603 male employees, accounting for 55% of the total, and 484 female employees, accounting for 45%.

WinWay is committed to building a diverse workplace and creating a friendly, inclusive work environment. In 2025, in addition to 168 Filipino migrant workers, the Company also employed foreign white-collar professionals from Malaysia, Indonesia, the Philippines, and other countries. Foreign employees accounted for approximately 20% of all employees, reflecting the Company's continued progress toward diverse employment.

2025 Employee Diversity Structure and Employee Category Structure for the Past Three Years



Employees

Unit: persons

Categories		Subcategory	2023	2024	2025
Number of employees		Male	414	497	603
		Female	304	383	484
		Total	718	880	1,087
Number of Regular Employees		Male	349	430	514
		Female	252	324	361
		Total	601	754	875
Number of Migrant Workers		Male	61	67	87
		Female	49	59	119
		Total	110	126	206
Number of Fixed-Term Contract Employees		Male	4	0	2
		Female	3	0	4
		Total	7	0	6
Age	< 30 years old	Male	115	109	151
		Female	107	90	100
	30~50 years old	Male	290	368	431
		Female	196	289	379
	> 50 years old	Male	9	20	21
		Female	1	4	5
		Total	718	880	1,087

Note 1: Employee statistics are based on employees still employed at year-end, including interns and part-time staff.
Note 2: The Company's number of employees has shown steady growth, reflecting continued business expansion and gradual scaling of operations.
Note 3: To improve the consistency and completeness of human resources disclosure, the Company redefined the statistical scope of employee headcount in 2025. Beginning in 2025, employees on unpaid leave and contract employees are included. Therefore, the 2025 employee headcount scope differs from prior years.

Location	Number of Employees
Kaohsiung	813
Hsinchu	121
Taichung	34
Taipei	1
China	106
United States	12
Total	1,087

Non-Employee Workers

Category	Subcategory	Gender	2023	2024	2025
Non-employee workers	Security Staff	Male	3	3	3
		Female	0	0	0
	Cleaning Staff	Male	0	0	0
		Female	12	11	10
	Kitchen Staff	Male	0	0	0
		Female	4	4	4
	Industry-Academia Collaboration	Male	9	16	13
		Female	1	3	2
	Total	Male	12	19	16
		Female	17	18	16

The Company's senior management is primarily composed of local employees. In 2025, 83% of senior executives were local residents, with only two executives being foreign nationals. Senior management refers to managers at the division level and above. "Local hires" refers to employees holding nationality of the country or region where the Company's primary operations are located.

By Position Level

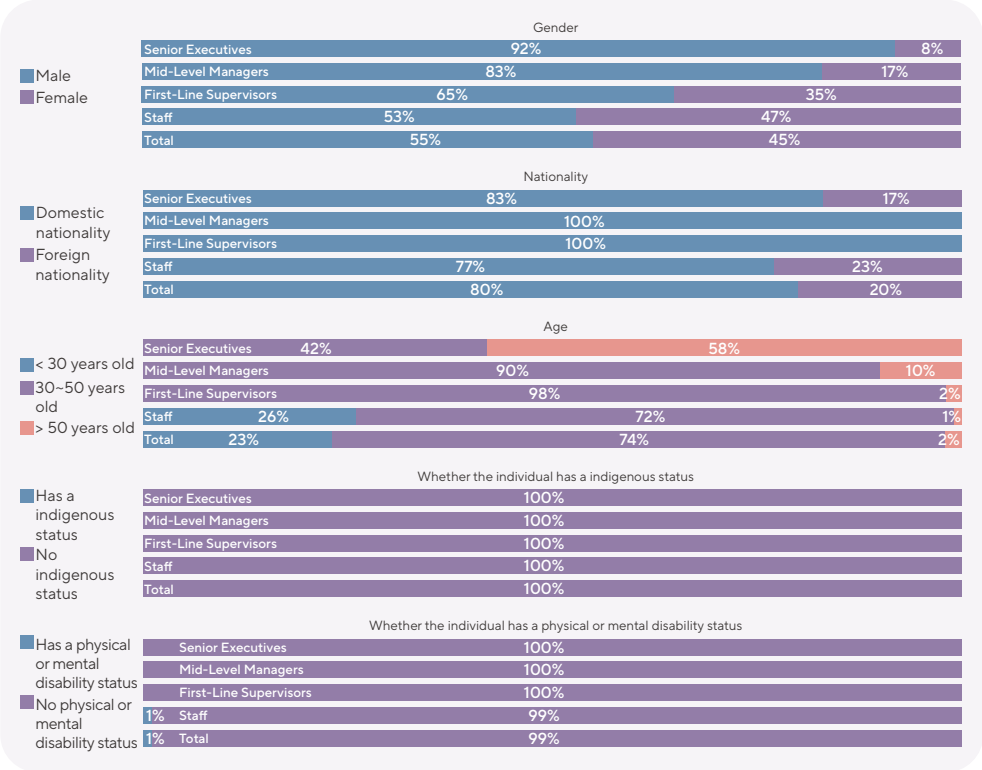
Total Number of Employees by Position Level and Diversity Indicators as of the End of 2025

unit: persons

Position Level		Senior Executives	Mid-Level Managers	First-Line Supervisors	Staff	Total
Total number of employees at each position level		12	30	86	959	1087
Percentage of each position level to total employees (%)		1%	3%	8%	88%	100%
Diversity Indicators						
Gender	Male	11	25	56	511	603
	Female	1	5	30	448	484
	Others	0	0	0	0	0
Age	< 30 years old	0	0	0	251	251
	30~50 years old	5	27	84	694	810
	> 50 years old	7	3	2	14	26
Indigenous status		0	0	0	0	0
Physical or mental disability status		0	0	0	10	10
Nationality	Domestic nationality	10	30	86	741	867
	Foreign nationality	2	0	0	218	220

Note: Foreign nationals are those required to obtain a work visa in the country of employment.

Percentage of Employees by Position Level and Diversity Indicators as of the End of 2025 unit: %



Note 1: Foreign nationals are those required to obtain a work visa in the country of employment.
Note 2: Percentages in this table are calculated within the same position level and type. For example, the percentage of male staff = number of male staff ÷ total number of staff.

4.1.2 Talent Mobility

The talent market in the semiconductor industry is highly competitive. WinWay continues to monitor international market trends and has established multiple recruitment channels aligned with talent cultivation and development, such as online job banks, industry-academia collaboration programs, campus career fairs, talent matching through the Workforce Development Agency and Employment Service Centers, on-site recruitment at technology industrial parks, the Ministry of Education Sports Administration's talent training pilot program, and internal and external referrals. The aim is to maintain ongoing collaboration among industry, government, and academia and to strengthen the development of industry talent. WinWay's recruitment and employment practices do not discriminate based on gender, age, race, nationality, religion, political affiliation, or sexual orientation. In 2025, the Company recruited a total of 227 employees. The new hire rate was 21.2% for male employees and 20.5% for female employees. Among new hires, 52% were under the age of 30, injecting vitality into WinWay. In addition, approximately 23% of new hires were non-Taiwanese nationals. To help non-Taiwanese employees adapt quickly and integrate into the workplace, WinWay pairs them with experienced migrant workers who guide them in becoming familiar with the work environment and local culture. All non-Taiwanese employees enjoy the same benefits policies as Taiwanese employees.

Number and Percentage of New Employees in 2025

Gender	Age	Regular Employees	Migrant Workers	Fixed-term contracts	Total	New hire rate
Female	< 30 years old	27	24	4	55	20.5%
	30~50 years old	30	14	0	44	
	> 50 years old	0	0	0	0	
Male	< 30 years old	50	9	5	64	21.2%
	30~50 years old	59	5	0	64	
	> 50 years old	0	0	0	0	
Total		166	52	9	227	20.9%

Note 1: New hire rate by gender = total number of new hires of the gender in the year ÷ total number of employees of the gender at year-end.
Note 2: New hire rate = total number of new hires in the year ÷ total number of employees at year-end.

Number and Percentage of Departing Employees in 2025

Gender	Age	Regular Employees	Migrant Workers	Fixed-term contracts	Total	Turnover rate
Female	< 30 years old	15	3	2	20	9.5 %
	30~50 years old	24	2	0	26	
	> 50 years old	0	0	0	0	
Male	< 30 years old	17	0	4	21	11.11%
	30~50 years old	35	9	1	45	
	> 50 years old	1	0	0	1	
Total		92	14	7	113	10.39%

Note 1: Turnover rate by gender = total number of departures of the gender in the year ÷ total number of employees of the gender at year-end.
Note 2: Turnover rate = total number of departures in the year ÷ total number of employees at year-end.

4.1.3 Human Rights Protection and Labor-Management Communication

WinWay fulfills its corporate social responsibility by committing to the protection of fundamental human rights for all employees. The Company acknowledges and adheres to international human rights instruments, including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization. WinWay also urges its business partners to prevent and eliminate any infringement or violation of human rights in their operations and to comply with applicable labor laws and regulations where they operate. Recruitment processes and employment practices strictly follow WinWay's human rights policy, which includes:

- Providing a safe, healthy, and hygienic working environment.
- Eradicating all forms of discrimination, bullying, and harassment.
- Supporting and promoting employees' physical and mental well-being and work-life balance.
- Prohibiting the employment of child labor and any form of forced labor.
- Offering multiple channels for internal and external communication and reporting of violations.
- Guaranteeing equal employment opportunities and fair remuneration.
- Protecting employees' lawful rights to freedom of association and to form clubs or groups.
- Committing to responsible sourcing of minerals.
- Establishing regulations to mitigate risks of human rights violations.
- Respecting privacy and ensuring that the collection and use of personal data comply with relevant laws and regulations.

WinWay highly values employees' opinions and has established diverse communication channels. Besides labor-management and employee communication meetings, the Company provides physical and electronic suggestion boxes, allowing employees to submit complaints or feedback in writing or online. The Company conducts thorough communication with complainants to clarify issues and collaboratively seek resolutions. Various internal communication mechanisms promote mutual respect between management and employees, encouraging feedback for continuous improvement and joint efforts toward the Company's growth.

In 2025, none of the employee complaints received by WinWay involved labor disputes.



4.2 Employee Salaries and Benefits

4.2.1 Fair Remuneration System

Material Topics	Employee Salaries and Benefits
Materiality	Taking into account economic conditions, market demand, and social responsibility, WinWay sets reasonable salary and benefits policies to build a strong corporate image and reputation, safeguard employee remuneration, and enhance employee satisfaction, with the ultimate goal of achieving shared growth between the Company and its employees.
Policies and Commitments	WinWay offers competitive salaries and remuneration. To attract and retain talent, WinWay generously rewards employees who consistently make significant contributions. Quarterly bonuses and annual profit-sharing are granted based on the Company's business objectives, profitability, and employees' future development. The Board of Directors may, from time to time, grant restricted employee shares depending on business development and profitability to support talent retention.
Targets	Employee annual salaries are adjusted not only based on performance for the year but WinWay also sets an annual average salary increase target of 5% to maintain competitiveness within the industry's compensation standards.
Responsible Unit	Human Resources Department
Action Plan	Since 2022, WinWay has implemented an employee stock ownership trust to support employees' post-retirement or post-departure life. Based on performance, the Company may contribute up to 100% in matching funds to help employees accelerate their long-term financial planning.
Effectiveness Evaluation	Performance assessment targets are set for each department and are regularly discussed and monitored through internal departmental management meetings. In 2025, the average salary of non-supervisory employees increased by 37% compared to 2024.
Complaint Mechanism	The Company has a physical suggestion box to accept written feedback forms. The Company has an "885 (Help Me)" email account: 885@winwayglobal.com Submit feedback forms via the Company system to the management unit.

Talent is not only a vital asset to the Company and a key factor in organizational growth, but also an indispensable element in maintaining a competitive edge. WinWay strives to attract top talent. In addition to creating a work environment where employees are well matched to their roles, WinWay also offers competitive remuneration and benefits. From competitive salary structures and reasonable annual raises to timely quarterly bonuses, profit-sharing, employee stock options, restricted stock awards, and employee stock ownership trusts, WinWay implements a range of flexible incentive schemes to foster employee engagement, share the company's success, and retain key and core talent.

WinWay has established Regulations Governing the Payment of Employee Remuneration and the Compensation of Directors and Functional Committees to serve as the basis for remuneration decisions. The Company regularly reviews employee compensation and evaluates market competitiveness, taking into account both business performance and individual achievements when determining rewards. For directors, supervisors, and executives, WinWay has a Remuneration Committee that regularly assesses their performance in achieving set objectives. Based on the results of these performance evaluations, the Committee determines the content and amount of individual compensation. The results of individual performance evaluations, the corresponding compensation details, and the rationale and reasonableness of their alignment are disclosed in the annual report and presented at the shareholders' meeting.

In 2025, the following information applied to full-time employees not holding managerial positions at WinWay:

Unit: NT$ thousand

	Average		Median	
	2024	2025	2024	2025
Salaries of full-time employees not holding managerial positions	1,129	1,551	915	1,284

WinWay implements fair remuneration practices, upholding the principle that total remuneration for all employees shall not differ due to gender, age, race, nationality, religion, political affiliation, or sexual orientation. Salaries are paid fairly, and equal standards of evaluation are applied for the same job position. Employee remuneration is determined objectively and equitably based on job role, job nature, work performance, and years of service.



4.2.2 Comprehensive Benefits System

WinWay offers a multi-faceted, comprehensive benefits system that exceeds statutory requirements. In addition to the legally mandated labor insurance and national health insurance, the Company provides supplementary group insurance coverage, including life insurance, accident insurance, injury insurance, hospitalization insurance, critical illness insurance, overseas emergency assistance, and policy renewal rights, offering employees complete protection. To enhance camaraderie and interaction among employees, WinWay has established an Employee Welfare Committee in accordance with the Employee Welfare Fund Act to oversee a range of employee welfare measures, enabling employees to balance work with personal life and maintain physical and mental well-being.

Insurance	• In addition to legally mandated labor and health insurance, employees are covered by supplementary group insurance (including personal life insurance, personal accident insurance, group injury medical insurance, hospitalization medical insurance, cancer medical insurance, overseas emergency assistance, and policy renewal rights).	
Policies	• Depending on job nature, employees have a one-hour flexible start and end time. • Annual promotions and salary adjustments based on performance • Education advancement incentive program • Employee stock ownership trust	
Bonuses	• Bonuses for the three major holidays for regular employees • Quarterly bonuses • Employee profit-sharing • WinIdea innovation and improvement incentive bonuses	
Subsidies	• Annual employee travel allowance • Department gathering allowance • Employee club activity subsidies • Subsidies for weddings, funerals, and other major life events • Emergency relief fund • Scholarships for employees' children • Hospital visit allowances and gifts • Festival gift vouchers, birthday gift vouchers, and bookstore vouchers	• In-house and external training opportunities and further education subsidies • Education advancement bonuses, tuition subsidies for in-service training, and awards for outstanding academic performance • Annual recognition and awards for long-service employees • Housing allowance for employees from distant locations • Parking subsidies • Lunch subsidies and free beverages/snacks • Meal boxes provided for overtime work
Work–Life Balance	• Regular health checkups • On-site physician consultations • Stress-relief courses • Employee club activities • Facilities at headquarters including billiards room, table tennis room, gym, nursing room, and lounge	• Employee travel activities • Occasional festive events • Employee Assistance Program • Year-end banquets

4.2.3 Post-Retirement Benefit Plans

In addition to supporting employees' work conditions and daily lives during their tenure, WinWay also assists them in arranging and enjoying a secure retirement. The Company applies both the Labor Standards Act and the Labor Pension Act. The pension payment standards (old pension system) of the Labor Standards Act applicable to the Company's employees has been settled as of February 14, 2014 to the pension fund account in Bank of Taiwan. Under the Labor Pension Act (new system), the Company contributes 6% of monthly wages to each employee's individual pension account, which employees may claim upon reaching the statutory retirement age of 60. The Company also contributes monthly to a government-designated retirement reserve account.

Because the Company employs foreign white-collar workers, approval was granted on January 5, 2014, to establish a Supervisory Committee for Workers' Retirement Reserve Funds, contributing 2% of total monthly salaries to a Taiwan Bank trust account.

WinWay has completed the selection of old or new pension systems for all employees. For those under the new system, as well as all employees hired after the implementation of the Labor Pension Act, the Company contributes monthly in accordance with the law. Through this lawful and comprehensive pension system, WinWay seeks to create a win-win situation for both labor and management. In 2025, WinWay recognized expenses of NT$31,258 thousand under the pension regulations.

4.2.4 Family-Friendly Workplace

WinWay is committed to fostering a high-quality workplace environment that balances career development and family life. Through diverse and inclusive supportive measures, the Company reinforces its commitment to assisting employees with family care responsibilities, thereby strengthening organizational cohesion.

1. Flexible Work System: To accommodate employees' needs for family care and child drop-off/pick-up, WinWay implements a flexible working hours policy. Depending on job roles, most employees are granted one hour of flexible start and end times. This measure effectively alleviates commuting stress and provides employees with greater autonomy over managing childcare and family caregiving responsibilities.

2. Employee Assistance Program (EAP): Recognizing that employees' mental health is foundational to family harmony and workplace productivity, WinWay continues to offer professional psychological counseling services through its Employee Assistance Program. In collaboration with a licensed psychological counseling center, employees are entitled to 2 complimentary counseling sessions annually. Services cover areas such as work adaptation, interpersonal relationships, marriage, family caregiving, health, legal matters, and more, with occasional mind-body workshops also provided. All services are conducted by third-party organizations ensuring strict confidentiality. Employees are actively encouraged to seek professional support and stress relief when confronting work, life, or family challenges. Since the program's launch in October 2025, there have been 12 total utilizations by year-end.

3. Employee Welfare Committee Activities: The Company's Employee Welfare Committee organizes family-oriented activities, such as "Parent-Child Days" and "Corporate Family Days", on an ad hoc basis. These events integrate employees' families into the corporate care network, building a supportive family system that helps families understand employees' job roles, thus fostering stable familial support and emotional connection. These high-quality interaction platforms reinforce the Company's commitment to work-life balance, cultivate a shared community spirit, enhance family members' identification with the Company brand, reduce employee turnover, and bolster the Company's sustainable competitiveness.

4. Marriage and Childcare Support: In compliance with the Labor Standards Act and the Gender Equality in Employment Act, WinWay actively supports female employees by providing statutory leaves such as menstrual leave, prenatal examination leave, maternity leave, paternity leave, and parental leave. Additionally, comfortable and well-equipped rest areas for pregnant employees are provided. The nursing rooms meet regulatory standards with dedicated refrigerators, seating with backrests, covered trash bins, cooling equipments, emergency call buttons, and, based on actual needs, additional amenities such as sterilizers, nursing pillows, and sofas to enhance comfort. To maximize utility, pregnant employees may register for rest use of these spaces. The Company further provides pregnancy-friendly seating and parking spots are also designated to offer considerate and practical support throughout pregnancy. WinWay offers a parental leave without pay. Any employee with childcare needs may apply for parental leave. In 2025, the application rate was 10.6%, the return-to-work rate was 72.7%, and the 2024 retention rate was 100%.

Parental Leave without Pay

Item	Male	Female	Total
Total number of employees entitled to parental leave without pay in 2025 Note 1	49	45	94
Total number of employees who actually took parental leave without pay in 2025	3	7	10
Total number of employees scheduled to return to work in 2025 after completing parental leave without pay	2	9	11
Total number of employees who returned to work during the reporting period in 2025 after completing parental leave without pay	1	7	8
Total number of employees who returned to work during the reporting period in 2024 after completing parental leave without pay	1	7	8
Total number of employees who remained employed for 12 months after returning to work in 2024 following completion of parental leave without pay	1	7	8
Parental leave application rate Note 2	6.1%	15.6%	10.6%
Return-to-work rate Note 3	50.0%	77.8%	72.7%
Retention rate Note 4	100%	100%	100%

Note 1: Eligibility criteria for parental leave are in accordance with statutory requirements: (1) the employee has been employed for at least six months; (2) the employee has a child under the age of three; and (3) the cumulative period may not exceed two years.
Note 2: Parental leave without pay application rate = total number of employees who actually used parental leave in 2025 / total number of employees entitled to parental leave in 2025.
Note 3: Return-to-work rate = total number of employees who returned to work during the reporting period in 2025 after completing parental leave / total number of employees scheduled to return to work in 2025 after completing parental leave.
Note 4: Retention rate = total number of employees who completed parental leave in 2024 and remained employed for 12 months after returning to work / total number of employees who returned to work during the reporting period in 2024 after completing parental leave.

4.3 Talent Development

4.3.1 Talent Development and Training

Material Topics	Talent Development and Training
Materiality	WinWay believes that sustainable operations and innovative growth rely on the deepening of professional expertise and the enhancement of leadership capabilities. We continue to invest in training and development programs at various levels to systematically enhance the professional competitiveness of employees and managers, ensuring the Company maintains its leading position in a rapidly changing industry environment while advancing the realization of sustainable value.
Policies and Commitments	Upholding the concept of sustainable talent development, we are committed to cultivating employees with up-to-date professional capabilities and innovative thinking to support the Company's long-term growth and employees' lifelong learning needs. The Company continues to invest resources in building a systematic and diversified training system to strengthen organizational resilience and industry competitiveness. For different job categories and development stages, we provide tailored training courses and learning resources to help colleagues enhance professional competencies, broaden career horizons, and ensure that every employee can enjoy equal opportunities for growth as we work together toward a sustainable future.
Targets	• Short-term goal (2026): Achieve an average of 20 training hours per employee, complemented by mandatory courses for promotion • Mid-term Goal (2027): Implement competency development roadmaps for all job functions. • Long-term Goal (2030): Achieve an average of 30 training hours per employee.
Responsible Unit	Human Resources Department
Action Plan	1. Training programs are planned according to employees' different positions and career stages, establishing tailored learning roadmaps to meet the learning needs specific to each role and career phase. 2. Every course includes a post-training questionnaire, and the feedback collected is used to adjust future sessions to improve learning effectiveness.
Effectiveness Evaluation	The Human Resources department conducts an annual review of the effectiveness of education and training initiatives by analyzing key performance indicators such as training completion rates, employee participation rates, annual training hours, course satisfaction scores, and course pass rates. These metrics serve as the basis for subsequent training planning and improvements. Annual training plans are developed according to the needs of each department. In 2025, the training completion rate reached 90.9%, the average training hours per employee was 19.38 hours, and the course satisfaction score was 4.7 out of 5, reflecting continuous enhancement of employees' professional skills and human rights awareness. In the same year, the Company was also awarded the Bronze Certification under the TTQS Enterprise Edition.
Complaint Mechanism	After each course, a satisfaction survey is distributed. At the end of the year, the Human Resources department reviews the implementation status based on the annual training plan and assesses whether courses that were not conducted need to be rescheduled for future training.

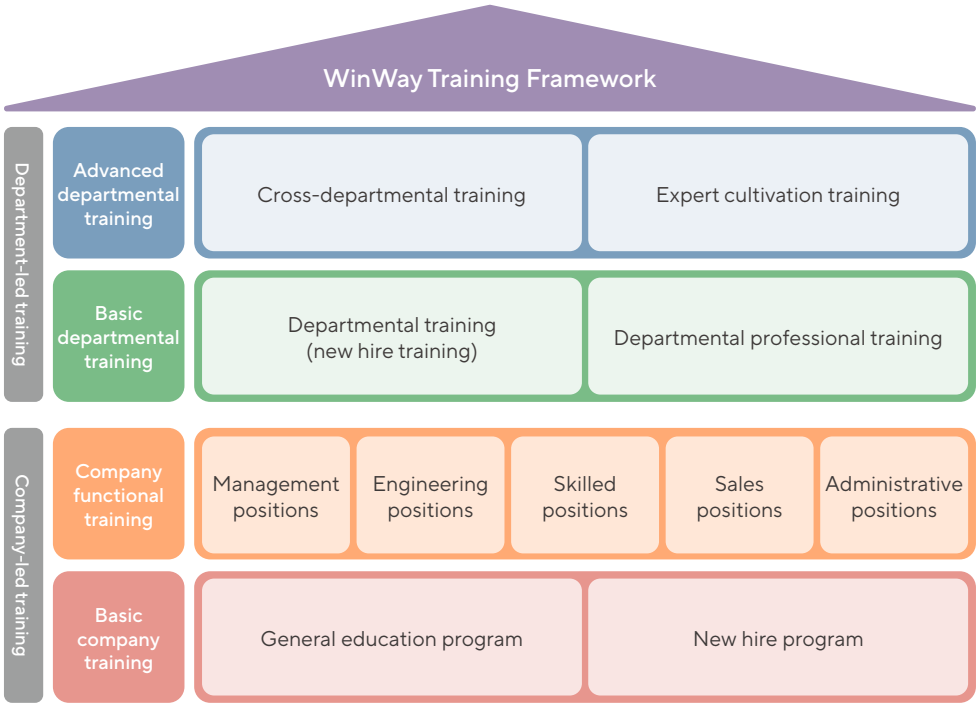
Talent development is a key factor in implementing sustainability. For many years, WinWay has upheld the belief that outstanding talent is essential to maintaining the Company's competitive advantage. We have invested heavily in cultivating specialized personnel required by the Company and, considering industry characteristics, have developed a comprehensive training system and curriculum for employees. These include tier-based management training, in-house professional training, multi-skilled worker training, various project-based professional training, language courses, and self-management courses. We also encourage colleagues to participate in external continuing education and seminars, promoting the concept of continuous learning. The aim is to comprehensively enhance personnel quality and skills and strengthen the organization's adaptability to environmental changes, enabling WinWay to maintain its position as a technology leader with sustained profitability in the semiconductor test fixture industry.

4.3.2 Training Management Regulations

WinWay has established "Training Management Regulations." Each year-end, the Human Resources unit conducts a unified survey of the training needs of all units for the following year. After consolidation, the next year's annual training plan is developed based on the Company's operational plan, the functional development directions of each department, and any additional or enhanced competency requirements proposed by department heads. Training content includes the design of developmental courses and the addition of professional subject training, aiming to cultivate key talent required for various programs. The Human Resources unit is responsible for executing training activities and assessing their effectiveness. At year-end, it reviews the implementation status of the annual training plan, identifies uncompleted courses, assesses needs, and evaluates whether to reschedule them, thereby continuously optimizing the talent development mechanism.



By establishing a training framework, we aim to create a comprehensive functional learning pathway that integrates both internal and external resources. Through various courses such as functional training, departmental professional training, cross-departmental training, and expert cultivation training, we enable colleagues to improve themselves beyond their work duties and grow together with the Company.



WinWay's employee development courses are primarily divided into three main categories: management, professional, and product core. Course planning is based on these categories and is carried out according to the "Training Framework," "Annual Training Plan," and "Customer Requirements and Regulatory Requirements." We further assess colleagues' competency needs and gaps to design training courses and capability development programs for each corresponding stage, helping trainees apply the training content in practical work settings.

Management courses aim to enhance communication and coaching skills among managers, link training with employees' career development plans, and, in line with management competency development programs, provide training tailored to different managerial levels. These courses are designed to build the leadership skills needed at the management level, with the goal of achieving organizational performance and meeting talent development needs. Trainees are encouraged to develop and exercise their influence, enabling the Company to retain key talent and lead teams to grow. For professional function employees, departmental standards for the execution of professional personnel training and qualification verification methods are established and periodically reviewed, with the goal of comprehensively improving employees' capabilities to achieve the Company's annual objectives. Product core courses are designed to further enhance the Company's competitiveness and product advantages.



Through a systematic and structured training mechanism and planning, WinWay assesses, reviews, and continuously improves the outcomes of its training programs. An internal self-audit system has also been established, whereby a course satisfaction questionnaire is administered after each training session to evaluate the appropriateness and effectiveness of the training content. This process ensures consistent implementation, quality, and effectiveness of the training courses.In 2025, WinWay planned and conducted 900 training courses, with a total of 13,802 participants and an aggregate of 21,069.11 training hours. The annual training implementation rate reached 90.9%, with an average of 19.38 training hours per employee and a course satisfaction rating of 4.7 out of 5. These results demonstrate the Company's sustained commitment to talent development, effectively enhancing employees' professional skills and human rights awareness. In the same year, WinWay was also awarded the Bronze Certification under the TTQS Enterprise Edition, reflecting external recognition of the Company's training system and talent development quality.

Employee Training Hours in 2025

Employee Type	Gender	Number of Employees	Training Hours	Average Training Hours
Regular employees and fixed-term contract employees	Male	516	12,602.89	24.42
	Female	365	7,448.72	20.41
Migrant workers	Male	87	447.50	5.14
	Female	119	570.00	4.78
Total		1,087	21,069.11	19.38

Number of Training Sessions, Training Participants, and Training Hours in 2025

Course Category	Number of Sessions	Total Participants	Total Training Hours
New employee training	811	11,147	12,674.17
Professional Competency Courses	43	930	2,979.50
General Education Courses	31	1,449	2,727.44
Foreign Language Enhancement Courses	2	27	1,152.00
Management and Leadership Courses	13	249	1,536.00
Total	900	13,802	21,069.11

The average training hours by function in 2025 are shown in the table below. Compared with the previous two years, the average training hours for each function showed steady growth, reflecting the Company's increasing investment of resources in employee education and training year by year, investing in employees' career development and creating a win-win outcome for the Company and employees.

Average Training Hours by Function

Function	2025
Production	14.69
R&D	37.51
Management	21.94
Finance	13.47
Administration & HR	32.07
Sales	13.16
Total	19.38

Note: Average training hours per function = Total training hours per function ÷ Total number of employees in each function at year-end



4.3.3 Talent Assessment

WinWay has established the Employee Performance Appraisal Management Regulations to standardize the performance appraisal process and methods, ensuring that the appraisal mechanism is fair and transparent while providing timely rewards and work improvement recommendations. Performance appraisal results also serve as an important basis for employee promotion, transfer, salary adjustment, or dismissal, and are linked to the distribution of performance bonuses and employee profit-sharing. Based on the Company's annual organizational goals and strategies, employee performance evaluations are conducted semi-annually. Evaluation standards are based solely on individual work performance and are not affected by gender, ethnicity, religion, political stance, marital status, or trade union affiliation. At the same time, salaries and rewards are adjusted in accordance with appraisal results and Company operating performance, ensuring that the reward system remains both fair and motivating.

Before each semi-annual appraisal, supervisors and subordinates hold a goal-setting meeting to clearly confirm performance objectives for the period, scoring weights, and evaluation methods. During the appraisal period, employees must complete a self-evaluation. Supervisors then provide specific feedback and work recommendations based on the content of "Colleague Self-Review and Expectations of Supervisor Support" and hold performance interviews to discuss results in depth. Outstanding performers are recognized and encouraged, while those needing improvement are assisted in developing specific improvement plans and provided with necessary guidance to promote continuous growth and motivation. Additionally, all new employees must complete a three-month probationary appraisal upon starting. Those who pass are included in the semi-annual performance appraisal mechanism, ensuring that personnel quality and organizational development progress in tandem.

Performance Appraisal Method

Target Group	All employees
Targets	Through semi-annual evaluations, feedback is provided on colleagues' performance, serving as a basis for motivating employees, improving performance, and supporting talent development. This feedback mechanism helps to develop and encourage outstanding talent.
Execution Method	• Set performance goals before the start of each half-year appraisal • Employee self-evaluation • Direct supervisor evaluation • Performance interview • Division-level and above supervisor evaluation



In 2025, all newly hired employees underwent probationary appraisal, and in the annual performance appraisal, all full-time employees completed the evaluation except for those hired in the current year, on parental leave without pay, or who left during the evaluation period, and certain senior executives.

Percentage of Employees Completing Annual Performance Appraisal by Job Grade and Gender

Unit: %

Position Level	Male	Female	Others
Senior Executives	45%	100%	-
Mid-Level Managers	96%	100%	-
First-Line Supervisors	100%	100%	-
Staff	80%	74%	-

Note 1: Percentage = number of employees evaluated by position level and gender ÷ year-end number of employees by position level and gender.
Note 2: The lower completion rate of annual performance appraisal among male senior executives is due to the fact that some senior executives are not required to participate in the annual performance appraisal.

4.4 Occupational Safety

4.4.1 Hazard Identification and Risk & Opportunity Assessment

Material Topics	Occupational Health and Safety		
Materiality	Safeguarding the health of workers is a social responsibility that WinWay must bear. Enabling all workers to work with peace of mind helps enhance operational performance; conversely, neglecting this could lead to talent shortages and an inability to continue delivering high-quality products.		
Policies and Commitments	We have established an Occupational Health and Safety Manual to prevent occupational accidents, protect the health and safety of all workers, and commit to complying with relevant occupational safety, health, and environmental protection regulations. We provide employees with a safe and healthy working environment, reduce environmental pollution, and fulfill our environmental protection responsibilities.		
Targets	Short-term targets (1–2 years): • Management System: Maintain the validity of ISO 45001 Occupational Safety and Health Management System certification at the Kaohsiung plant, ensuring continuous operation and improvement of the management system. • Safety Performance: Maintain zero occurrences of major occupational accidents (0 cases). • Health Protection: Maintain zero cases of occupational diseases related to chemical exposure (0 cases). • Education and Training: Achieve a 100% completion rate for general occupational safety and health education and training for new and incumbent employees. • Contractor Management: Achieve a 100% implementation rate of hazard communication prior to contractors entering the plant.	Medium-term targets (3–4 years): • Management System: Complete the establishment and achieve autonomous operation of Occupational Safety and Health Management Systems compliant with ISO 45001 at all Taiwan plants. • Safety Performance: Maintain zero occurrences of major occupational accidents (0 cases). • Health Protection: Maintain zero cases of occupational diseases related to chemical exposure (0 cases). • Workplace Environment Management: Achieve a 100% compliance rate in environmental monitoring of high-risk work areas. • Health Management: Achieve a 100% participation rate in health examinations for personnel exposed to special hazards. • Contractor Safety Management: Achieve a 100% execution rate of safety audits for high-risk contractor operations.	Long-term targets (five years and above): • Management System: Establish and obtain ISO 45001 Occupational Health and Safety Management System certification at all plants in Taiwan. • Safety Performance: Maintain zero occurrences of major occupational accidents (0 cases). • Health Protection: Maintain zero cases of occupational diseases related to chemical exposure (0 cases). • Contractor Safety Management: Achieve 100% coverage of on-site occupational safety audits or guidance for high-risk contractors. • Safety Culture: Continue implementing initiatives to strengthen the safety culture and improve employees' safety awareness and risk identification capabilities.
Responsible Unit	Occupational Safety Department		
Action Plans	1. Conduct annual identification in accordance with regulatory requirements. 2. Convened the Occupational Safety, Health, and Environmental Protection Committee to assess occupational health and safety risks and incidents. 3. Provided general safety and health education and training to new employees before work assignments in compliance with regulations, raising awareness of workplace safety and health. 4. Conducted work environment monitoring and radiation badge monitoring to ensure all items remain below permissible exposure limits. 5. Conducted special health examinations for designated personnel. 6. Established a contractor entry control system. Through digitized processes and reviews, effectively implemented hazard communication for contractors entering the premises and raised their safety awareness.		
Effectiveness Evaluation	WinWay conducts annual hazard identification and risk assessment activities, compiling the results for submission to the management representative. Based on the actual risk status assessed for each unit and the available resources, unacceptable risk thresholds are adjusted as necessary, and relevant control measures are used to continuously improve and reduce workplace hazard risks. • ISO 45001 certification maintained in 2025. • All regulatory compliance identification completed on schedule in 2025. • 4 Occupational Safety, Health, and Environmental Protection Committee meetings were held in 2025. • All work environment monitoring results remained below regulatory permissible exposure limits. • No instances of radiation badge readings exceeding limits. • No Health Category 4 personnel were identified in the 2025 special health examinations.		
Complaint Mechanism	1. The Company has a physical suggestion box to accept written feedback forms. 2. The Company has an "885 (Help Me)" email account: 885@winwayglobal.com 3. Submit feedback forms via the Company system to the management unit.		

Implementation and Outlook of the ISO 45001 Occupational Safety and Health Management System at the Kaohsiung Plants

Providing a safe and healthy workplace is WinWay's core commitment to all workers. Since officially implementing the ISO 45001 Occupational Safety and Health Management System at the Kaohsiung Plant in 2019, WinWay has maintained annual supervisory audits through third-party certification bodies to ensure the management system's effectiveness and alignment with international standards. To establish a comprehensive safety protection network, our management scope fully encompasses all partners operating on-site, including not only formal employees but also contractors, dispatched workers, and suppliers. Adhering to the Plan-Do-Check-Act (PDCA) cycle, we translate the principle of "prevention is better than cure" into concrete risk control measures while strictly complying with occupational safety and health laws and regulations. Through continuous optimization of management performance and strengthening employee engagement, WinWay is dedicated to creating a sustainable workplace free of occupational accidents, where employees and partners can work with peace of mind.

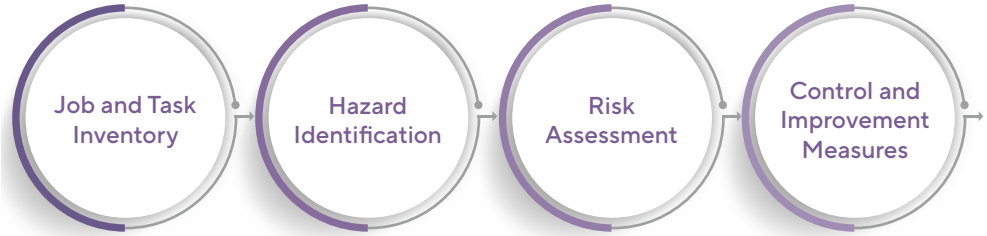


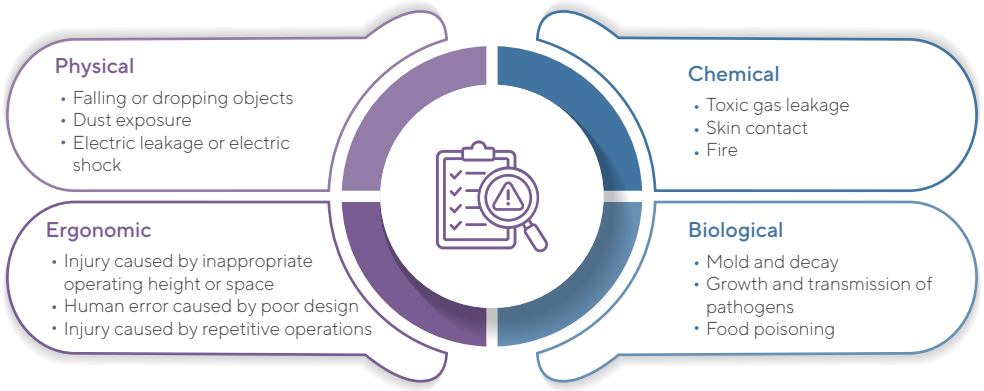
To effectively prevent occupational accidents, WinWay has established the "Occupational Health and Safety Hazard Identification and Risk & Opportunity Assessment Procedures." These require regular annual review and revision of hazard identification and risk/opportunity assessment data for all work activities or environments affecting employees and stakeholders, to identify unacceptable risks. Before each annual risk assessment, assessment team members must receive at least 3 hours of ISO 45001-related training to maintain hazard identification competency and indirectly improve each unit's hazard identification capability.

All occupational health and safety hazards are included in the assessment, whether occurring within WinWay's workplaces, nearby areas, or locations outside direct Company control. This covers routine and non-routine activities, all individuals entering WinWay facilities (including contractors, visitors, and others), and facilities provided by either the organization or external parties. Through process reviews, on-site inspections, operational testing, and document audits, hazard identification is conducted for all production sites across physical, chemical, biological, ergonomic, and psychosocial categories. Results are classified, and action measures or management plans are proposed to continuously improve the safety and health management system. In cases of significant changes to workplace equipment or operating procedures, serious occupational accidents, or major complaints from workers, the Company conducts additional risk assessments for these non-routine events, revises previously determined risk levels and preventive measures, and responds immediately to prevent disaster occurrences.

In accordance with the provisions of the Occupational Health and Safety Act, WinWay has explicitly stipulated in its Occupational Health and Safety Work Rules that "when employees face imminent danger, they may exercise the right to withdraw and, without endangering the safety of other workers, may proceed to a safe location while immediately reporting to their direct supervisor. Employees also have the right to refuse to work in an unsafe environment." This ensures that employees may withdraw without being dismissed, transferred, denied wages during the suspension of operations, or subjected to other adverse actions.

Hazard Identification and Risk Assessment Process





Risk Rating	Risk Nature	Countermeasures
1	Extreme Risk	Immediately review the completeness of existing protective measures, or implement improvement plans and strengthen emergency response capabilities.
2	High Risk	
3	Medium-High Risk	Tolerable risk, but consider adopting more effective hardware protective measures.
4	Medium Risk	Tolerable risk, but enhance supervision of current control conditions.
5	Medium-Low Risk	Acceptable risk, maintain current monitoring approach.
6	Low Risk	Acceptable risk, no improvement required.

2025 Risk Assessment Results and Countermeasures

Operating Site	Risk Item	Hazard Type	Control Measures
Kaohsiung Plant 1, Kaohsiung Plant 2	During machine tool replacement and tool compensation operations, hands may be cut or punctured.	Cuts, lacerations, abrasions	1. Purchase puncture-resistant gloves. 2. Establish standard operating procedures. 3. Strengthen on-site safety and health communication and training. 4. Add acrylic sleeve protection to prevent cutting tools from being exposed.
Kaohsiung Plant 1, Kaohsiung Plant 2	During smart-line processing operations, avoid collision and pinch hazards caused by robotic arms.	Pinch injuries and collisions	1. Strengthen personnel education and training and automatic inspections. 2. Add hardware protective mechanisms, such as protective grilles, and software controls, such as safety interlock emergency stops. 3. Use system records of equipment operation error alarms to implement status management for relevant personnel.
	Particle weighing operations may involve dust exposure risks.	Dust inhalation	1. Purchase a fume hood and conduct operations inside the fume hood. 2. Require operators to wear respirators with filter cartridges. 3. Post notices in the operation area restricting work to inside the fume hood. 4. Establish safety work procedures for on-site operations. 5. Strengthen personnel education and training and post hazard signs.
Kaohsiung Plant 1, Kaohsiung Plant 2, Hsinchu Plant	When removing workpieces after baking, there is a risk of burns to personnel.	Burns	1. Strengthen personnel education and training and post hazard signs. 2. Conduct regular and irregular on-site safety patrols and employee safety conversations to improve on-site personnel's awareness of production surroundings. 3. Require protective gloves when removing workpieces from ovens to reduce the risk of hand burns.

Scope of the Occupational Safety and Health Management System

The Company's following operating sites have established occupational safety and health management systems and have undergone external third-party verification. The management system standards adopted at each site, along with the number and percentage of workers covered, are detailed in the table below. Major sites have achieved ISO 45001 certification. Although certain sites, such as the Hsinchu Plant, are not currently within the scope of external verification, they have implemented internal autonomous management in accordance with the relevant management system standards. Going forward, depending on operational scale expansion, ISO 45001 certification will be progressively completed in phases to ensure consistent safety management standards across the entire Company.

Operating Locations	Occupational Health and Safety Management System Certification Standards	Applicable Locations	Scope of Covered Workers				Types of Workers Excluded
			Employees (persons)	Proportion Note 1 (%)	External Workers (persons)	Proportion Note 2 (%)	
Kaohsiung Plant 1	ISO45001	All workplaces	312	100%	10	100%	No excluded workers
Kaohsiung Plant 2			501	100%	11	100%	

Note 1: Percentage of covered employees = (number of covered employees ÷ number of employees in service as of 2025/12/31) × 100%.
Note 2: Percentage of covered workers = covered external workers ÷ employees operating on-site as of 2025/12/31.

4.4.2 Worker Participation and Communication

The occupational health and safety management unit is composed of department heads, worker representatives, and engineering and technical personnel, forming the "Occupational Health and Safety Committee," which convenes once every quarter. The employer's representative serves as the chairperson, with the executive secretary, safety and health personnel, engineering and technical personnel, and department heads attending according to the meeting topics for that quarter. Worker representatives are elected to account for at least one-third of the total members. Workers may use the quarterly Occupational Health and Safety Committee meetings to propose, modify, or discuss matters related to the occupational health and safety management system, offering opinions based on actual on-site operations or suggestions beneficial for system optimization. Matters handled by the committee include:

1. Providing suggestions on the employer's proposed occupational health and safety policy.
2. Coordinating and recommending the occupational health and safety management plan.
3. Reviewing the implementation plan for health and safety education and training.
4. Reviewing the workplace environment monitoring plan, monitoring results, and adopted measures.
5. Reviewing matters related to health management, occupational disease prevention, and health promotion.
6. Reviewing various safety and health proposals.
7. Reviewing matters related to the organization's self-inspection and health and safety audits.
8. Reviewing preventive measures for hazards from machinery, equipment, raw materials, or other materials.
9. Reviewing occupational accident investigation reports.
10. Assessing on-site safety and health management performance.
11. Reviewing safety and health management matters for contracted operations.
12. Other matters related to occupational health and safety management.

In addition, workers may raise occupational health and safety-related topics for discussion through worker representatives at committee meetings. All topics raised in 2025 were assessed and improvements completed.

Key topics of worker proposals in 2025

1. Improvement measures for odors generated from experiments.
2. Enhancement of safety equipment for suspended platforms to ensure operational safety.
3. Adjustment of retractable doors and personnel entrances/exits.

Contractor Safety Management

To enforce contractor management and effectively prevent and mitigate occupational safety and health risks arising from business relationships, WinWay has established the "Contractor Management Operation Procedure." The management scope includes contractor entry control, safety and health hazard communication, risk identification and control, work permit review and on-site supervision, as well as performance evaluation. Through this comprehensive management system, WinWay ensures that contractors strictly implement safety protection measures while working on-site, eliminate potential hazards, and collaborate with the Company to achieve the goal of zero occupational injuries.

4.4.3 Health and Safety Education and Training

To enhance occupational health and safety awareness, WinWay provides comprehensive occupational health and safety training to ensure workplace safety and to strengthen employees' health and safety knowledge and skills. In 2025, WinWay held 8 occupational health and safety training sessions, with a total of 1,644 participants. According to the characteristics of different training programs, various training methods are employed, including post-course assessment tests, hands-on practice, and report preparation.

Course Title	Number of Participants	Training Hours
New Employee Health and Safety Education and Training	214	642
General In-Service Occupational Health and Safety Education and Training	943	1,886
Education and training for managers, commanders, and supervisors at all levels	109	109
Hazard Identification & Risk Assessment Practical Instruction	18	18
Chemical spill emergency response training	15	15
Hazard Communication Training	103	103
Respiratory protective equipment wearing, maintenance, and care training	59	177
Fire Safety Education and Training	183	732
Total	1,644	3,682



Annual Fire Drill



General In-Service Training



Hazard Communication and OHS Orientation for Contractor Entry



Respiratory protective equipment wearing, maintenance, and care training

4.4.4 Occupational Injury Statistical Analysis

WinWay conducts regular workplace environment inspections and identifies high-risk work areas, carrying out inspections, maintenance, and environmental monitoring at different frequencies. For employees engaged in particularly hazardous operations, special health examinations are provided annually in order to protect their health. On-site medical personnel classify the health examination reports by risk level, and health care and guidance are provided according to the identified risk level.

In addition to preventing occupational accidents through hazard identification and risk assessment, WinWay has established the "Occupational Accident Investigation and Handling Procedures," which define emergency response processes and regulate the response measures for personnel encountering related situations on-site, thereby preventing hazard escalation and minimizing the impact of harm. In 2025, WinWay recorded a total of 21 occupational injury incidents: 2 cases of employee cuts/lacerations/abrasions, 1 case involving improper employee actions, 1 case of being caught or entangled in machinery, 1 case of employee falls, and 16 traffic accidents (note that commuting traffic accidents are excluded from occupational injury statistics as per occupational injury reporting standards). In response to these incidents, WinWay has re-conducted hazard identification and risk assessments, implemented engineering improvements and administrative controls to ensure hazards have been eliminated or effectively controlled, and reinforced machine safety operation training as well as traffic safety awareness in routine occupational health and safety education and training programs.

Worker Category		2025 Note7	2024	2023
a. Total Hours Worked Experience Note1		1,660,800	1,635,128	1,531,568
b. Number of General Occupational Injuries Note2	General Occupational Injuries	5	1	14
	Occupational Diseases	-	-	-
c. Number of Serious Occupational Injuries Note3	General Occupational Injuries	-	-	-
	Occupational Diseases	-	-	-
d. Number of Deaths	General Occupational Injuries	-	-	-
	Occupational Diseases	-	-	-
Serious Occupational Injury Rate Note5		-	-	-
Occupational Injury Fatality Rate Note4	General Occupational Injuries	-	-	-
	Occupational Diseases	-	-	-
Total Recordable Occupational Injury Cases	General Occupational Injuries	5	1	14
	Occupational Diseases	-	-	-
Recordable Occupational Injury Rate Note6		3.01	0.61	9.14

Notes:
1. Total hours worked experience is the sum of actual work hours performed by all employees and workers as of December 31, 2025.
2. General occupational injuries: injuries with lost workdays of 180 days or fewer.
3. Serious occupational injuries: injuries with lost workdays exceeding 180 days.
4. Occupational injury fatality rate = (number of deaths × 1,000,000) ÷ total hours worked experience.
5. Serious occupational injury rate = (number of serious occupational injuries × 1,000,000) ÷ total hours worked experience.
6. Total recordable occupational injury cases × 1,000,000 ÷ total hours worked experience, defined by the Ministry of Labor as the "Frequency Rate (FR)" of disabling injuries.
7. In accordance with the announcement of the Occupational Safety and Health Administration, online reporting of traffic accidents as occupational accidents resumed from November 2025; however, such incidents are not included in loss counts, total injury index, and related statistics.

4.4.5 Occupational Accident Investigation and Handling Procedures

Accident Emergency Response
- Provide necessary medical treatment.

Occupational Injury Notification
- Safety Office to notify President within 8 hours.

Accident Investigation
- The unit where the accident occurred to conduct investigation within one week.
- Submit notification of corrective measures to Safety Office.

Implementation and Follow-up of Corrective Measures
- Safety Office is responsible for tracking the implementation status of corrective measures.
- Conduct return-to-work safety education for injured employees and retain training records.

Case Closure and Filing
- Case may be closed and filed upon completion of all corrective measures.
- Safety Office permanently retains accident investigation reports and return-to-work evaluation data for injured personnel.

Items for Prevention or Mitigation of occupational health and safety Hazards	Explanation of WinWay's Handling Measures
Occupational Injury Prevention	1. Implement hazard identification and risk management processes, conduct regular operational environment monitoring, and develop management plans for high-risk areas to effectively eliminate unacceptable risks. 2. Conduct general health examinations for employees every two years to monitor and track their physiological conditions.
Occupational Safety for Special Operations Personnel	1. Conduct statutory special occupational health examinations annually in accordance with regulations. 2. Ensure regular inspection and automatic monitoring management of instruments and equipment. 3. Enforce safety inspections and management of operational site environments.
Physical Safety Protection	Based on the hazard characteristics of the worksite, provide qualified personal protective equipment (PPE) such as protective earmuffs, steel-toed safety shoes, and protective gloves, and supervise workers to ensure proper usage.
Chemical Management	1. Establish and regularly update a hazardous chemical substances inventory, providing Safety Data Sheets (SDS) as references for personnel protection and emergency response. 2. Install effective ventilation and exhaust systems at the workplace in accordance with legal requirements.
Environmental Supervision and Education and Training	1. Conduct unannounced safety inspections of the facility at least once a week. 2. Organize regular occupational health and safety education, training, and promotional activities in compliance with regulations and internal management requirements.

4.4.6 Occupational Health Services

WinWay provides comprehensive workplace health promotion measures to ensure that employees' working environment supports both physical and mental well-being. Our employee care programs encompass multiple dimensions, with each measure designed to address employees' holistic needs, implement occupational injury and illness prevention, promote health, create a high-quality work environment, and ensure that employee well-being and company development go hand in hand.

Health Examinations

- In 2025, a total of 104 employees were required to participate in routine health examinations, with a participation rate of 100%. In addition, special health examinations are conducted annually to ensure the health and safety of personnel engaged in special operations. In 2025, 64 people were required to undergo these special examinations, with a participation rate of 100%. The examination results indicated no personnel classified under Health Management Category 3 or Category 4. For Category 2 personnel, the Company has established a health management list and continues ongoing follow-up, providing health consultations and care measures to implement employee health management.
- Employees with abnormal examination results are arranged to receive health care, and an occupational cerebrovascular and heart disease prevention management list has been established. Dedicated nurses and on-site physicians provide health consultations, nursing health education guidance, and follow-up services.
- To ensure the quality of the health services provided, we engage clinical physicians who have completed occupational health service physician training, as well as qualified nurses and occupational health service nurses, and provide publicly funded annual refresher training.

Health Protection

- We assign nursing staff and contract qualified occupational medicine physicians to provide employee health consultations, implement occupational disease prevention, maternal health protection, and musculoskeletal hazard prevention work guidance, along with other health management and promotion measures.
- We equip each facility with first aid personnel, first aid kits, and automated external defibrillators (AEDs) according to workforce size, and conduct regular inspections to ensure that necessary emergency measures can be provided in urgent situations.
- Blood pressure monitors and body composition scales are available for employees to monitor their health at any time.
- We organize cancer screening activities to detect abnormalities early for timely treatment.
- We hold preventive vaccination campaigns to boost immunity and prevent influenza and other diseases.

Health Promotion

- We regularly conduct health lectures, including health seminars on ergonomic hazard prevention, and provide health education materials to enhance employees' awareness of self-health management.



Health Promotion Activities Held in 2025

Health Promotion Activity	Description and Effectiveness
Meditation and Mindfulness Practice	Through theoretical guidance and practical meditation exercises, participants learn meditation principles, breathing regulation, and mindfulness awareness techniques. This practice helps alleviate brain fatigue, enhance workplace resilience, and prevent psychological burnout, fostering a harmonious mental and physical state. A total of 30 participants attended.
Together in Love, Sharing Warmth through Blood Donation	In response to the nationwide blood shortage in Taiwan, WinWay collaborated with the Nanzih Technology Industrial Park United Association to jointly organize a blood donation drive. A total of 24 participants contributed.
Aerobic and Core Yoga Course	Combining theory and practice, these classes teach employees cardiovascular aerobic rhythm, deep core activation, and yoga balance postures to improve basal metabolism and physical stability. The program supports both body shaping and stress relief. A total of 28 participants took part.
Influenza Vaccination Campaign	In partnership with local medical institutions, a healthcare team was arranged on-site to provide convenient vaccination services. Employees aged 40-49 were fully subsidized to encourage personal protective health measures. This initiative strengthens community immunity barriers and reduces the impact of seasonal illnesses on physical and mental well-being. A total of 151 participants received vaccinations.
CPR + AED First Aid Course	Regular emergency first aid skills training sessions are held to enhance employees' ability to handle urgent injuries and illnesses. The program promotes first aid education to reduce harm or fatalities resulting from lack of emergency skills, thereby enabling employees to save themselves and others. A total of 79 participants completed the training.
Health Information Promotion	Quarterly health information is disseminated via email, with health-related posters displayed on bulletin boards and in elevators to foster a caring and health-conscious workplace environment. Q1: Measles and flu prevention announcements, 4 heart-care tips for cold weather, norovirus prevention, government cancer screening programs, gastroesophageal reflux education. Q2: Mental health support initiatives, COVID-19 awareness, five-cancer screening promotion, human metapneumovirus prevention, international epidemic updates, latest pandemic announcements. Q3: Enterovirus prevention, dengue fever, and melioidosis awareness. Q4: Sleep health education, latest dengue fever updates, cold weather reminders.

- We are committed to promoting workplace tobacco hazard prevention to create a healthy work environment. In 2021, we achieved the Health Promotion Administration's Healthy Workplace Certification, receiving the Healthy Workplace Initiation Mark, and in 2024, we obtained the Healthy Promotion Mark.
- We provide access to the gym and recreation room to prevent metabolic syndrome, cardiovascular diseases, and to maintain overall well-being and a positive mindset.





Pandemic Prevention

Amid the ongoing pandemic and the autumn-winter influenza season, WinWay has aligned with government vaccination policies and fully subsidized vaccinations for core workforce employees aged 40–49, encouraging them to establish personal protective measures. Centralized vaccination not only saves time but also enhances herd immunity, reduces the risk of cluster infections, and effectively promotes employee health care and wellness, thereby fulfilling corporate social responsibility.

In compliance with the epidemic prevention policies of the Industrial Park Administration of the Ministry of Economic Affairs, dedicated personnel and environmental inspection checklists have been established. Through regular inspections of mosquito breeding sites and management of personnel entering and exiting high-risk epidemic areas, the risk of cluster infections within the premises is minimized. This approach ensures employee health care and exemplifies the company's commitment to corporate social responsibility, benefiting all employees collectively.

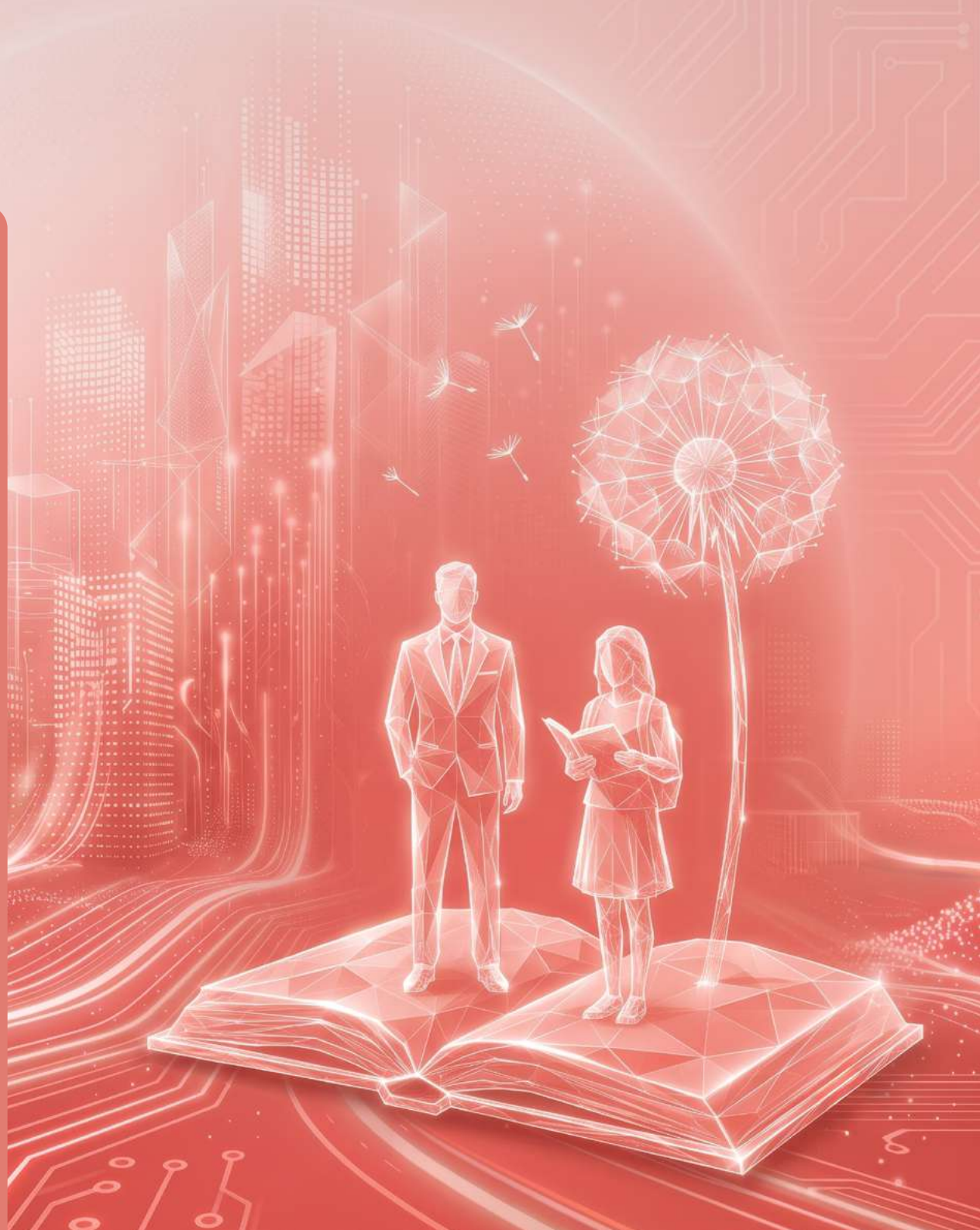
5

Coexistence and Shared Prosperity with Society

5.1 Industry-Academia Collaboration 78

5.2 Industry-Academia Specialized Program 79

5.3 Social Welfare 79



WinWay is committed to shared prosperity and care for society. With social welfare as its three main pillars, complemented by volunteer services and cooperation with local governments, schools, and non-profit organizations, the Company aims to exert greater social influence and create value.

5.1 Industry-Academia Collaboration

5.1.1 Industry-Academia Collaboration

To enhance competitiveness in the field of semiconductor testing interface technologies, WinWay has appointed Dr. Fei-Yi Hong, Distinguished Professor of the Department of Materials Science and Engineering at National Cheng Kung University, as the "WinWay Chair Professor and Technical Advisor." Leveraging his profound academic expertise and practical experience, Dr. Hong provides forward-looking strategic guidance to support the Company's research and development of key semiconductor testing interface technologies as well as talent cultivation. Dr. Hong has been devoted to the study of material phase transformations. His development of "ultra-fine stainless steel wire" in the semiconductor sector is considered a revolutionary breakthrough in semiconductor packaging. This innovation has been applied in the fine probe springs used for testing High-end AI chips, improving testing efficiency, substantially reducing packaging and material costs, and minimizing environmental pollution, thereby embodying the principles of sustainability and low carbon development.



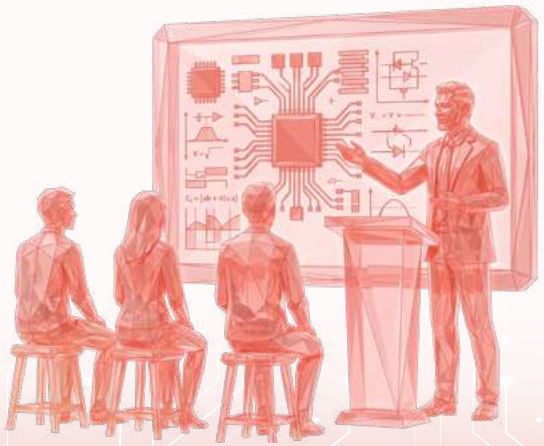
Highlight Feature

WinWay Specially Appoints a Technical Advisor to Advance Next-Generation Semiconductor Applications

WinWay concentrates on the development and mass production of precision components and manufacturing processes related to high-end testing interfaces. As test components continue to shrink in physical dimensions and the rise of advanced packaging driving trends toward larger packages, higher power consumption, and high-speed/high-frequency testing, WinWay has maintained advantages in mechanical design and electrical characteristic simulation. Concurrently, the Company persistently invests in forward-looking materials and launches various new projects. In this context, WinWay has appointed Dr. Fei-Yi Hong as its "WinWay Chair Professor and Technical Advisor" to secure a strategic edge in materials and advanced processes while reinforcing its research and development capabilities in cutting-edge technologies.

WinWay Chairman Jia-Huang Wang expressed that the Company is honored to engage Dr. Fei-Yi Hong, who possesses extensive practical experience in the materials field, to provide critical technical strategies and guidance. Although WinWay has established a leading position in semiconductor testing interface solutions, the burgeoning development of next-generation advanced packaging testing continuously presents new challenges in electrical performance requirements and physical structures. To propel its products toward higher-end applications, WinWay has established an R&D line dedicated to investing in advanced materials and conducting small-scale pilot production projects to meet the rapidly evolving market demands. This appointment reflects WinWay's unwavering commitment to pursuing innovation and breakthroughs in precision component manufacturing processes.

Dr. Fei-Yi Hong, Distinguished Professor in the Department of Materials Science and Engineering at National Cheng Kung University, stated that he is pleased to serve as Chair Professor and Technical Advisor for an innovative and high-quality company. Since the collaboration began in mid-last year, he has been impressed by the Company's vitality, noting that relevant departments consistently strive to improve product design, heat treatment, and manufacturing processes. He hopes to leverage his expertise to help the industry achieve new peaks, which he regards not only as a researcher's mission but also as a supreme honor.



5.2 Industry-Academia Specialized Program

5.2.1 Industry-Academia Specialized Program

WinWay actively participates in internship programs with local universities, leveraging industry-academia collaboration resources to continuously cultivate talent equipped with practical skills and interdisciplinary competencies. Through the internship mechanism, students gain exposure to real-world corporate practices during their studies, engage in authentic projects, enhance workplace skills, and become industry-ready professionals. This approach not only strengthens the Company's future talent pipeline but also effectively narrows the gap between academic knowledge and practical application, thereby boosting the overall competitiveness of the industry.

To cultivate specialized talent for the semiconductor packaging and testing electronics sector, WinWay partnered with National Sun Yat-Sen University to establish the College of Semiconductor and Advanced Technology Research, focusing on training professionals for Taiwan's key strategic industries and providing scholarships worth over NT$1 million. The third cohort of students has commenced internships at WinWay, with pathways established for employment upon completion, ensuring robust development of professional expertise.



5.3 Social Welfare

5.3.1 Social Welfare

For environmental sustainability and to contribute to the well-being of the planet, the WinWay Charity Care Association designed its inaugural interactive experience that encouraged employees to step outside the office and connect with nature. A total of 156 saplings were planted at the Qieding Wetlands. This initiative not only supported environmental protection and carbon reduction but also provided colleagues an opportunity to relieve stress through hands-on outdoor activities and regain a healthy work–life balance, thereby achieving a win-win outcome for both corporate sustainability and employee well-being.

Upholding its foundational commitment to caring for disadvantaged groups, giving back to society, promoting public welfare, and advancing charitable causes, WinWay launched the "Christmas Angel Project" during the Christmas season. The initiative involved donating 100 carefully selected gifts to vulnerable children and youth, including children of new immigrant families, children from single-parent households, pregnant adolescents, and children who have witnessed domestic violence. Through these gifts, WinWay conveyed warmth and compassion, accompanying the children through a hopeful and meaningful holiday season.

When natural disasters strike, WinWay deeply empathizes with the impact they have on communities, land, and homes.. The WinWay Charity Care Association mobilized colleagues to actively participate in disaster relief efforts, demonstrating our commitment to safeguarding Taiwan's resilience and fulfilling our social responsibility. In addition to donations for Typhoon Danas, during the disaster caused by the barrier lake on Matai'an Creek in Hualien, WinWay donated funds to the Mennonite Mobile Medical Team to support emergency care, wound treatment, chronic disease management, and medication provision, as well as assisting in post-disaster reconstruction.

Adhering to the philosophy of "local care, shared prosperity, and inclusion," WinWay continued in 2025 to support its key partner, Firefly Children's Welfare Service and Care Association, Kaohsiung.. This association has long focused on the living and educational needs of children from low-income families in Kaohsiung. WinWay donated funds for holiday meal boxes, Dragon Boat Festival rice dumplings, summer nutrition lunches, and essential supplies during typhoon season to help students meet their daily food needs. Additionally, WinWay actively supported summer growth camps to promote educational equity, enabling children with limited resources to experience diverse activities during their summer break.

Through on-site visits, WinWay learned that Taiwan His Hands Christian Home not only provides placement for disadvantaged infants and young children but is also dedicated to early intervention and rehabilitation services. These services enable children to continue rehabilitation at home, helping their growth trajectories align wit and development align more closely with normal developmental milestones. Upholding its founding principles of social participation, WinWay not only joined a volunteer companionship program but also donated dedicated funds to two projects: special dietary formulas and medical equipment upgrades. Through this substantial support, WinWay aims to protect every young seed striving to grow amid adversity.

In 2025, WinWay sought to optimize social resources by empowering persons with disabilities with vocational skills and the means to achieve greater self-reliance. For Family Day employee charity gifts, the Company purchased 150 charity gift boxes from the Syin-Lu Social Welfare Foundation. Through collaboration between the Kaohsiung City WinWay Charity Association and the Formosa Cancer Foundation, WinWay combined charitable donations with care for employees' physical and mental health. The Formosa Cancer Foundation provided stress-relief courses for WinWay employees to help alleviate everyday tension.



In addition to actively cultivating talent, WinWay promotes public welfare activities under the philosophy of caring for society and sustainable development. Guided by a spirit of community care, we not only sponsor initiatives but also encourage employee participation in social welfare activities, combining the power of our workforce to put corporate social responsibility into practice. In 2022, WinWay established the Kaohsiung City WinWay Charity Association to move toward shared prosperity with society.

In addition, in 2025, WinWay participated in a wide range of public welfare initiatives covering humanitarian aid, social welfare, special diseases, children and youth, disadvantaged families, education, environmental conservation, and arts and culture. The Company also continued to care for and provide support to disadvantaged groups. Through these social care initiatives and by encouraging employee participation, WinWay aims to inspire a ripple effect of goodwill and fulfill its corporate social responsibility.

1. Support for Rural/Local Education: WinWay provided monthly education subsidies to financially disadvantaged junior and senior high school students in collaboration with the Puren Youth Care Foundation and Kaohsiung Association of Charity Organizations, benefiting a total of 15 students. To promote STEAM education, WinWay also sponsored the National Kangshan Senior High School robotics competition team's participation in the 2025 FRC World Robotics Competition international event. Additionally, the Company supported the "Art for Love, Lighting Up Rural Areas" event organized by the Taitung County Government and the Neo-Classical Chamber Ensemble, enabling students in rural communities to engage with arts and culture.
2. Care for Disadvantaged Families: WinWay collaborated with the Good Shepherd Social Welfare Foundation to purchase back-to-school stationery gift vouchers for 100 students. Firmly believing that education is the key to transforming the future, the Company provided tangible learning resources to ensure children have barrier-free access to knowledge. Regarding care for persons in a persistent vegetative state, WinWay collected employees' invoices and donated them to the Genesis Social Welfare Foundation and sponsored the 2025 "Neighborhood Gathering with Love · ESG Charity Fair."
3. Health Promotion and Psychological Care: WinWay collaborated with the Formosa Cancer Foundation. In addition to providing charitable donations, the Foundation offered stress-relief and massage courses for employees, promoting their physical and mental well-being.
4. Charity Runs, Love Without Distance: WinWay is dedicated to fostering a healthy and inclusive workplace. By fully subsidizing employees' family members to participate alongside them, the Company mobilized 135 colleagues and their families to take part in the "Sunfar × Harbor City" and "Co-Life Home" charity runs. WinWay extended its corporate care beyond the office into families and the broader community, transforming every step into a source of strength that supports vulnerable groups and uniting with colleagues to run toward a new pinnacle of sustainable shared well-being.



6

Appendix

GRI Standards Index Table 82

SASB Standards Index Table 89

Enhancing Sustainability Indicator Disclosure 91

Climate-Related Information 92

Others 94



GRI Standards Index Table

Statement of Use	WinWay has reported ESG information for the period from 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
Applicable GRI 1	Foundation 2021.

General Disclosures

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	About WinWay Technology Co., Ltd.	5		
	2-2 Entities included in the organization's sustainability reporting	About This Report	2		
	2-3 Reporting period, frequency, and contact point	About This Report	2		
	2-4 Restatements of information	About This Report	2		
		2.3.1 Water Pollution Prevention	39、40		
	2-5 External assurance			Not applicable	This report has not received independent third-party assurance.
	2-6 Activities, value chain, and other business relationships	About WinWay Technology Co., Ltd.	5		
	2-7 Employees	4.1.1 Diverse Talent Structure	59		
	2-8 Workers who are not employees	4.1.1 Diverse Talent Structure	59		
	2-9 Governance structure and composition	1.1 Corporate Governance	16		
	2-10 Nomination and selection of the highest governance body	1.1.2 Board of Directors' Operations	16		
		1.1.3 Audit Committee	20		
		1.1.4 Remuneration Committee	20		
	2-11 Chair of the highest governance body	1.1.2 Board of Directors' Operations	16		

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Material Topic Analysis	11		
		1.1.1 WinWay's organizational structure and the operations of major departments	16		
		1.1.2 Board of Directors' Operations	16		
		1.1.5 Sustainability Promotion Team	21		
	2-13 Delegation of responsibility for managing impacts	Material Topic Analysis	11		
	2-14 Role of the highest governance body in sustainability reporting	About This Report	2		
	2-15 Conflicts of interest	1.1.2 Board of Directors' Operations	16		
	2-16 Communication of critical concerns	1.1.5 Sustainability Promotion Team	21		
	2-17 Collective knowledge of the highest governance body	1.1.2 Board of Directors' Operations	16		
	2-18 Evaluation of the performance of the highest governance body	1.1.2 Board of Directors' Operations	16		
	2-19 Remuneration policies	1.1.2 Board of Directors' Operations	16		
		1.1.4 Remuneration Committee	20		
	2-20 Process to determine remuneration	1.1.2 Board of Directors' Operations	16		
		1.1.4 Remuneration Committee	20		
	2-21 Annual total remuneration ratio	1.1.2 Board of Directors' Operations	16		
	2-22 Statement on sustainable development strategy	Letter from Chairman	3		
	2-23 Policy commitments	1.3.2 Organization And Authority	25		
		1.3.3 Policy and Regulation Implementation	25		
		4.1.3 Human Rights Protection and Labor-Management Communication	62		

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	1.3.2 Organization and Authority	25		
		1.3.3 Policy and Regulation Implementation	25		
		4.1.3 Human Rights Protection and Labor-Management Communication	62		
	2-25 Processes to remediate negative impacts	1.2.1 Business Performance	22		
		1.3.4 Investigation and Feedback Mechanisms for Misconduct	26		
		2.2.1 Energy Management	35		
		3.1.1 R&D Resource Investment and Results	46		
		3.2.1 Information Security Policy	51		
		3.3.3 Customer Service	56		
		4.2.1 Fair Remuneration System	63		
		4.3.1 Talent Development and Training	66		
		4.4.1 Hazard Identification and Risk & Opportunity Assessment	70		
	2-26 Mechanisms for seeking advice and raising concerns	1.3.2 Organization and Authority	25		
		1.3.3 Policy and Regulation Implementation	25		
	2-27 Compliance with laws and regulations	1.4.1 Compliance with Laws and Regulations	27		
	2-28 Membership associations	Participation in Industry Associations	8		
	2-29 Approach to stakeholder engagement	Stakeholder Engagement	8		
	2-30 Collective bargaining agreements			Not applicable	The Company has not established a labor union and therefore does not have a collective bargaining agreement. However, regular labor-management meetings are held on a quarterly basis, and transparent communication channels are in place. Resolutions adopted at these labor-management meetings apply to all employees.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Material Topic Analysis	11		
	3-2 List of material topics	Material Topic Analysis	11		

Material Topic Disclosures

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Business Performance					
3-3 Management of material topics		1.2.1 Business Performance	22		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2.1 Business Performance	22		
Operate with Integrity					
3-3 Management of material topics		1.3.1 Ethical Business Practices	24		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	1.3.3 Policy and Regulation Implementation	25		
	205-3 Confirmed incidents of corruption and actions taken	1.3.4 Investigation and Feedback Mechanisms for Misconduct	26		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3.4 Investigation and Feedback Mechanisms for Misconduct	26		
Energy Management and Greenhouse Gas Emissions					
3-3 Management of material topics		2.2.1 Energy Management	35		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.2.1 Energy Management	35		
	302-3 Energy intensity	2.2.1 Energy Management	35		
	302-4 Reduction of energy	2.2.3 Energy Conservation and Carbon Reduction Measures	38		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.2.2 Greenhouse Gas Inventory	37		
	305-2 Energy indirect (Scope 2) GHG emissions	2.2.2 Greenhouse Gas Inventory	37		
	305-4 GHG emissions intensity	2.2.2 Greenhouse Gas Inventory	37		
	305-5 Reduction of GHG emissions	2.2.3 Energy Conservation and Carbon Reduction Measures	38		

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Climate Change					
3-3 Management of material topics		2.2.1 Energy Management	35		
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	1.6.1 Climate Governance	30		
		1.6.2 Climate Risk and Opportunity Identification and Impact Assessment	30		
Innovation, Research and Development					
3-3 Management of material topics		3.1.1 R&D Resource Investment and Results	46		
Information Privacy and Security					
3-3 Management of material topics		3.2.1 Information Security Policy	51		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.2 Information Security Risk Management	53		
Customer Service					
3-3 Management of material topics		3.3.3 Customer Service	56		
Talent Development					
3-3 Management of material topics		4.3.1 Talent Development and Training	66		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.3.2 Training Management Regulations	66		
	404-2 Programs for upgrading employee skills and transition assistance programs	4.3.2 Training and Education Management Regulations	66		
	404-3 Percentage of employees receiving regular performance and career development reviews	4.3.3 Talent Assessment	69		

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Employee Salaries and Benefits					
3-3 Management of material topics		4.2.1 Fair Remuneration System	63		
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	4.2.3 Post-Retirement Benefit Plans	65		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.2 Comprehensive Benefits System	64		
	401-3 Parental leave	4.2.4 Family-Friendly Workplace	65		
Occupational Safety					
3-3 Management of material topics		4.4.1 Hazard Identification and Risk & Opportunity Assessment	70		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4.1 Hazard Identification and Risk & Opportunity Assessment	70		
	403-2 Hazard identification, risk assessment, and incident investigation	4.4.1 Hazard Identification and Risk & Opportunity Assessment	70		
		4.4.5 Occupational Accident Investigation and Handling Procedures	75		
	403-3 Occupational health services	4.4.6 Occupational Health Services	75		
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4.2 Worker Participation and Communication	73		
	403-5 Worker training on occupational health and safety	4.4.3 Health and Safety Education and Training	73		
	403-6 Promotion of worker health	4.4.6 Occupational Health Services	75		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.2 Worker Participation and Communication	73		
	403-8 Workers covered by an occupational health and safety management system	4.4.1 Hazard Identification and Risk & Opportunity Assessment	70		
	403-9 Work-related injuries	4.4.4 Occupational Injury Statistical Analysis	74		
	403-10 Work-related ill health	4.4.4 Occupational Injury Statistical Analysis	74		

Topic-specific Disclosures

GRI Standards	Disclosure	Section in the Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2.3.1 Water Pollution Prevention	39		
	303-2 Management of water discharge-related impacts	2.3.1 Water Pollution Prevention	39		
	303-3 Water withdrawal	2.3.1 Water Pollution Prevention	39		
	303-4 Water discharge	2.3.1 Water Pollution Prevention	39		
	303-5 Water consumption	2.3.1 Water Pollution Prevention	39		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.4.1 Proper Waste Management	41		
	306-2 Management of significant waste-related impacts	2.4.2 Effectiveness of Source Reduction	43		
		2.4.3 Effectiveness of Resource Recycling and Reuse	44		
	306-3 Waste generated	2.4.1 Proper Waste Management	41		
	306-4 Waste diverted from disposal	2.4.1 Proper Waste Management	41		
	306-5 Waste directed to disposal	2.4.1 Proper Waste Management	41		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	1.7.1 Supplier Sustainability Risk Assessment	32		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.1.2 Talent Mobility	61		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1.1 Diverse Talent Structure	59		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	1.7.1 Supplier Sustainability Risk Assessment	32		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.3.2 Hazardous Substance Management	56		

SASB Standards Index Table

Usage Statement: WinWay has reported ESG information from January 1 to December 31, 2025, in accordance with the SASB Standards.
SASB Industry Category: TC-SC Semiconductor Sustainability Accounting Standard (Version 2023-12).

Indicator Type	Code	Topic	Metric	Category	Disclosure for the Reporting Year	Unit of Measure	Section in the Report	Page Number	Omission Statement	
									Omitted Disclosures	Reason and Explanation
Metrics	TC-SC-110a.1	Greenhouse Gas Emissions	(1) Gross global Scope 1 emissions	Quantitative	423.8414	Metric tons (t) CO_2e	2.2.2	37		
			(2) amount of total emissions from perfluorinated compounds		0	Metric tons (t) CO_2e	2.2.2	37		
Metrics	TC-SC-110a.2	Greenhouse Gas Emissions	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Establish short-, medium-, and long-term energy management objectives, formulate corresponding action plans, and assess implementation effectiveness.	-	2.2.3	38		
Metrics	TC-SC-130a.1	Energy Management in Manufacturing	(1) Total energy consumed	Quantitative	47,351.812	Gigajoules (GJ)	2.2.1	35		
			(2) Percentage grid electricity		99.88	Percentage (%)	2.2.1	35		
			(3) Percentage renewable		0	Percentage (%)	2.2.1	35		
Metrics	TC-SC-140a.1	Water Management	(1) Total water withdrawn	Quantitative	24.778	Thousand cubic meters (m^3)	2.3.1	39		
			(1) Percentage of total water withdrawn in regions with high or extremely high baseline water stress		0	Percentage (%)	2.3.1	39		
			(2) Total water consumed		9.396	Thousand cubic meters (m^3)	2.3.1	39		
			(2) Percentage of total water consumed in regions with high or extremely high baseline water stress		0	Percentage (%)	2.3.1	39		
Metrics	TC-SC-150a.1	Waste Management	(1) Amount of hazardous waste from manufacturing	Quantitative	10.24	Metric tons(t)	2.4.1	41		
			(2) Percentage recycled of hazardous waste from manufacturing		2.0508	Percentage (%)	2.4.1	41		

Indicator Type	Code	Topic	Metric	Category	Disclosure for the Reporting Year	Unit of Measure	Section in the Report	Page Number	Omission Statement	
									Omitted Disclosures	Reason and Explanation
Metrics	TC-SC-320a.1	Workforce Health & Safety	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	Occupational health and safety hazard prevention and mitigation measures are presented in tabular form.	-	4.4	70		
Metrics	TC-SC-320a.2	Workforce Health & Safety	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	0	Presentation currency				
Metrics	TC-SC-330a.1	Recruiting & Managing a Global & Skilled Workforce	Percentage of employees that require a work visa	Quantitative	20%	Percentage (%)	4.1.1	59		
Metrics	TC-SC-410a.1	Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative		Percentage (%)			Not applicable	
Metrics	TC-SC-410a.2	Product Lifecycle Management	(1) Processor energy efficiency at a system-level for servers	Quantitative		Various, by product category			As WinWay Technology Co., Ltd. is not an end-product manufacturer, this topic is not applicable to the Company.	
			(2) Processor energy efficiency at a system-level for desktops			Various, by product category				
			(3) Processor energy efficiency at a system-level for laptops			Various, by product category				
Metrics	TC-SC-440a.1	Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	For relevant information, please refer to Section 3.3.2, Hazardous Substance Management.	n/a	3.3.2	56		
Metrics	TC-SC-520a.1	Intellectual Property Protection & Competitive Behaviour	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	0	Presentation currency	1.4.1	27		
Activity Metrics	TC-SC-000.A		Total production	Quantitative	117,389	thousand holes				
Activity Metrics	TC-SC-000.B		Percentage of production from owned facilities	Quantitative	100%	Percentage (%)				

Enhancing Sustainability Indicator Disclosure

Appendix 1-8: Sustainability Disclosure Indicators - Semiconductor Industry

No.	Indicator	Indicator Type	Corresponding Section	Unit	Page Number	Note
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	2.2.1 Energy Management	Gigajoules (GJ) , percentage (%)	35	
2	Total water withdrawn, total water consumption	Quantitative	2.3.1 Water Pollution Prevention	Thousand cubic meters (1,000m³)	39	
3	Total hazardous waste generated and percentage recycled	Quantitative	2.4.1 Proper Waste Management	Metric tons (t), percentage (%)	41	
4	Types of, number of employees in and rate of occupational accidents	Quantitative	4.4.4 Occupational Injury Statistical Analysis	Quantity, percentage (%)	74	
5	Product lifecycle management sisclosure: including weights of scraps and electronic waste and percentage recycled Note 1：Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.	Quantitative	2.4.1 Proper Waste Management	Metric tons (t), percentage (%)	41	
6	Description of the management of risks associated with the use of critical materials	Qualitative description	3.3.2 Hazardous Substance Management	Not applicable	56	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	1.3.4 Investigation and Feedback Mechanisms for Misconduct	Reporting currency	26	
8	Production by product category	Quantitative	SASB Standards Index Table	Varies by product category	89	

Climate-Related Information

Climate-Related Information of TWSE Listed Company

Risks and opportunities posed by climate change to the Company, and the relevant measures taken by and relevant countermeasures taken by the company

Item	Corresponding Chapters/Notes	Page Number
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1.6.1 Climate Governance	30
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	1.6.2 Climate Risk and Opportunity Identification and Impact Assessment	30
3. Describe the financial impact of extreme weather events and transformative actions.	1.6.2 Climate Risk and Opportunity Identification and Impact Assessment	30
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	1.6.1 Climate Governance	30
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Not yet implemented	
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Not yet implemented	
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Not yet implemented	
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	2.2.1 Energy Management	35
9. Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans (to be provided separately in Sections 9-1 and 9-2).		

9-1 Greenhouse gas inventory and assurance status of the company over the past two years

9-1-1 Greenhouse gas inventory information

Statement of GHG emissions (metric tons CO_2e), emissions intensity (metric tons CO_2e per million NTD), and data coverage for the past two years.

Please refer to Section 2.2.2, Greenhouse Gas Inventory, of this Report.

9-1-2 Greenhouse gas assurance information

Statement of assurance status for the past two years, including assurance scope, assurance provider, assurance standard, and assurance opinion.

Please refer to Section 2.2.2, Greenhouse Gas Inventory, of this Report.

9-2 Greenhouse gas reduction targets, strategies, and concrete action plans

Statement of baseline year and data for GHG reduction, reduction targets, strategies, specific action plans, and status of achieving reduction targets.

Please refer to sections 2.2.1 Energy Management and 2.2.3 Energy Conservation and Carbon Reduction Measures, of this Report.

Others

Appendix 2: Scope of Information Disclosure

The scope of information disclosed in this Report covers all entities included in WinWay's consolidated financial statements and is categorized by operating location into Taiwan, China, the United States, and Samoa. Due to differences in management status for various topics and the ease or difficulty of data collection, there are slight variations in the disclosure scope for the current year. Going forward, the Company will continue to communicate with all group operational sites and establish a data collection mechanism to gradually improve the accuracy, completeness, and timeliness of information collection.

Operating Locations	Taiwan	China	United States	Samoa
Governance and Economic Dimensions				
Business Performance	V	V	V	V
Operate with Integrity	V	V	V	V
Environmental Dimensions				
Energy Management and Greenhouse Gas Emissions	V			
Social and Employee Dimensions				
Talent Development	V			
Employee Salaries and Benefits	V			
Occupational Safety	V			
Product Dimensions				
Innovation, Research and Development	V			
Customer Service	V			
Information Privacy and Security	V			

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