



2024

SUSTAINABILITY
REPORT





WinWay Technology

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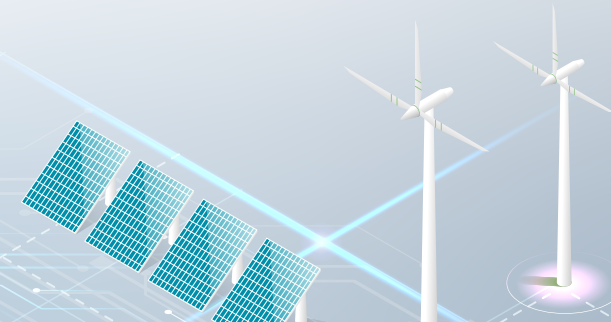
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About This Report

◆ Basis for Report Preparation

This report has been prepared in accordance with the 2021 edition of the Global Reporting Initiative (GRI) Standards. The content of this report discloses information about WinWay Technology Co., Ltd. (hereinafter 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 and interpretative announcements recognized and promulgated by the Financial Supervisory Commission, as well as 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 information in this report is provided by members of WinWay's Sustainability Task Force. All data and content 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 and drafting the report. At least once a year, they report the implementation status and outcomes of sustainability efforts, as well as work plans, to the Board of Directors. The Board considers the Company's future business strategies and makes execution recommendations accordingly. Once the annual sustainability report is completed, it is submitted to the Board of Directors for review and resolution to ensure that the disclosed information is free from misrepresentation or misleading content.

◆ Report Scope

The content of this report is primarily based on WinWay's standalone entity information. The scope and boundaries include WinWay's facilities and offices located in Kaohsiung and Hsinchu, specifically in the Nanzih Technology Industrial Park in Kaohsiung and Tai Yuen Hi-Tech Industrial Park in Hsinchu. The report covers specific practices related to key sustainability issues of concern to stakeholders, focusing on environmental sustainability, social inclusion, and corporate governance.

◆ Reporting Period and Publication

WinWay prepares and discloses its sustainability report annually. This report covers the sustainability performance and results for the year 2024 (from January 1, 2024, to December 31, 2024). It includes WinWay's operational systems and activities, with an emphasis on the management and performance of key topics. To present complete and comparable management performance, some content may cover periods before January 1, 2024, and after December 31, 2024.

The reporting period of this report is consistent with that of the consolidated financial statements. For completeness and comparability, certain sections may include information prior to January 1, 2024, and beyond December 31, 2024, with relevant annotations provided in those sections.

◆ Restatement of Information

For the section "Energy Consumption and Energy Intensity Over the Past Three Years," figures for total energy consumption in 2022 and 2023 have been revised.

◆ Current Edition Issued: August 2025

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

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Message from the Management

Since its founding, WinWay Technology Co., Ltd. has remained committed to providing real-time, high-quality solutions to global clients through competitive pricing, rapid delivery, professional technical services, and a diverse and comprehensive range of test socket products. Since its successful public listing in January 2021, the Company has upheld its commitment to shareholders by continuously strengthening its operational foundation and innovation capabilities. Through technology R&D, talent cultivation, and global deployment, WinWay has enhanced the trust of international clients, ensured regulatory compliance, upheld ethical governance, fulfilled corporate social responsibilities, and pursued stable growth while balancing the long-term interests of all stakeholders.

Since the establishment of the Sustainability Task Force in 2022 and the release of our first sustainability report, WinWay has gradually built a sustainability management mechanism and an information disclosure system, aiming to enhance organizational resilience in the three key areas of environment, society, and corporate governance. In 2025, we will continue to refine our management strategies based on stakeholder concerns and proactively align with international sustainability standards to enhance the transparency and reliability of our sustainability performance. This helps us better respond to the expectations of the capital market and the public regarding sustainable corporate operations.

In the area of sustainability governance, we have strengthened the Board of Directors' attention to and oversight of sustainability issues and deepened the management of ethical business practices across the supply chain, including ongoing anti-corruption advocacy and supplier engagement. In environmental management, we have further promoted the circular use of resources at our facilities and optimized packaging material management processes, achieving tangible reductions. Regarding employee development, the total number of training hours reached a new high compared to the previous year, demonstrating the Company's long-term commitment to talent cultivation. In terms of social engagement, through the Kaohsiung City WinWay Charity Association, we have expanded our scope of public welfare efforts, covering emergency relief, care for individuals with special diseases, and educational support. We also advanced industry-academia collaboration with local universities to deepen co-creation with academia.

Reflecting on our past efforts and transformation, WinWay continues to progress steadily and grow, thanks to the collective efforts of all employees and partners. Looking ahead, we will continue to strengthen our sustainability strategies, gradually adopt more internationally recognized disclosure frameworks and assurance standards, and respond to global ESG trends with concrete actions. We aspire to contribute to the sustainable prosperity of the semiconductor industry value chain through technological innovation and responsible operations and to advance toward becoming a world-class sustainable enterprise with tangible achievements.

董事長

王 嘉 煒



2024 Highlights



Governance

Independent directors held **44%** 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

Conducted anti-corruption and ethical business practices communications with two suppliers



Environment

Total electricity savings of **187,987 kWh** through 2024 energy-saving projects, including KH1 lighting upgrades, HC compressor replacement, and air conditioning system optimization at all sites

Installed solar power capacity of 359.085 kWp at KH1 and KH2, generating **451,864 kWh**

Water-saving measures yielded a total reduction of **28.9%**



Society

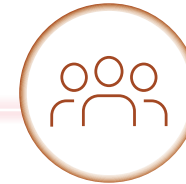
In 2024, two internship cohorts comprising **20** outstanding students from the College of Semiconductor and Advanced Technology Research participated in internships at WinWay Technology Co., Ltd.

In 2024, a charity concert was held at the Gangshan Cultural Center. Through the emotional power of music, the event called on the public to focus on issues affecting disadvantaged groups, support vulnerable communities and public interest projects, and led by example with a donation of **NT\$280,000** to spread love and hope.

In 2024, tuition subsidies were provided to 11 underprivileged students in Kaohsiung. Additionally, sponsorship was provided for a summer growth camp benefiting 27 disadvantaged children.

In 2024, warmth and kindness were delivered through Christmas wish gifts, with a total of 50 gifts distributed to care for disadvantaged children and youth.

In 2024, to promote social inclusion and stable employment for disadvantaged groups, 250 gift boxes were purchased from social welfare organizations to support stable employment and advance sustainable development.



Employees

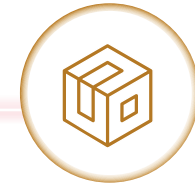
Special health examinations were conducted for **59** individuals, achieving a **100%** completion rate.

In 2024, the average number of training hours per employee was **21.02 hours**, exceeding the original target.

Four meetings of the Occupational Safety, Health and Environmental Protection Committee were held in 2024.

In 2024, workplace environmental monitoring was conducted, and all measured values were below the permissible exposure limits stipulated by regulations.

In 2024, radiation badge monitoring showed no cases of excessive exposure.



Products

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

A total of **17** patent applications were submitted, reaching the set goal.

As of the end of 2024, a cumulative total of **82** patents had been granted.

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

In 2024, eco-friendly air column packaging materials were used for product packaging, reducing approximately **308 kilograms** of unrecyclable and non-degradable packaging materials over the year.

In 2024, a zipper bag recycling program was implemented, enabling the reuse of clean and undamaged zipper bags, with an estimated **1,035 kilograms** recycled over the year.

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
Main Products	Test Socket
Chairman and President	Chia-Huang Wang
Number of Employees	984
Capital	NT\$350,153,320
Operating Revenue	NT\$5,798,095,773
Operating Locations	Headquarters: Kaohsiung, Taiwan Sales and Technical Support: Hsinchu, Taiwan; Shanghai, China; California, USA Distributors: Southeast Asia, Israel, South Korea, the Philippines, Europe, Canada Processing Plants: Kaohsiung, Taiwan; Suzhou, China

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 2024, 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 Director, Supervisor, Regular Member

Stakeholder Engagement

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.

Stakeholder identification and engagement form the foundation of corporate social responsibility. In line with Taiwan 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 boards and shared folders (ongoing) - Internal employee complaint channels (ongoing) - Sexual harassment reporting mailbox (ongoing) - Training sessions (ad hoc) - Employee forums (semi-annual) - Employee care interviews (ad hoc) - Labor-management meetings - Employee Welfare Committee (ad hoc) - Performance reviews and evaluation (semi-annual)	- Held 4 Welfare Committee meetings - Held 2 President communication forums - Held 12 employee forums - Conducted 779 internal training sessions - Conducted Company-wide performance reviews and interviews semi-annually - Held 4 regular labor-management meetings
Suppliers	- Ethical business practices - Regulatory compliance - Product Quality and Safety - Information Privacy and Security - Innovation and R&D	- Procurement Procedures (Executed as Needed) - Supplier Evaluations (Periodic) - Supplier Audits (Ad Hoc) - Supplier Visits or Conference Calls (Ad Hoc) - Internal Review Meetings by Department (Conducted by Product Category) - Procurement Meetings (Periodic) - Supplier Email: supplier@winwayglobal.com	- Supplier Evaluations (Once per Quarter) - Procurement Staff Audits (Ad Hoc) - Supplier Visits – Key Raw Materials (Once per Month)
Customers	- Supplier Management - Product Quality and Safety - Information Privacy and Security	- On-site visits or discussions via phone and email. - n-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 Clients: 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 project meetings held intermittently with clients to update on technical development progress; 20 to 40 actual projects implemented. sales@winwayglobal.com receives an average of 4–5 emails 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 1–3 emails per day; all inquiries are responded to within 12 hours. - Major Trade Shows: SEMICON China was successfully held from March 20 to 22, 2024; Semicon Sea was held from May 28 to 30, 2024 in Malaysia; SEMICON Taiwan was held from September 4 to 6, 2024 in Taipei.
Providers of Capital	- Ethical business practices - Diversity and Inclusion - Occupational Safety	- Telephone and Email (Ongoing) - Spokesperson / Deputy Spokesperson (Ongoing) - Investor Conferences (Ad Hoc) - Company Website and Market Observation Post System (Ongoing) - Annual General Shareholders' Meeting (Annually) - Investor Relations Email (investor@winwayglobal.com)	40 Material Announcements Published on the Market Observation Post System 1 Annual General Shareholders' Meeting Held 7 Investor Conferences Attended Upon Invitation

Stakeholders	Key Areas of Concern ^{Note 1}	Communication Channels (Frequency)	Stakeholder Communication Results
Government Authorities	- Regulatory compliance - Greenhouse Gas Emissions - Energy Management	- Official Correspondence (Ad Hoc) - Visits and Meetings (Ad Hoc) - Awareness and Educational Briefings (Ad Hoc) - Forums (Ad Hoc) - Environmental, Health, and Safety Reporting (Monthly) - Cooperation with Supervisory Authority Inspections and Reviews (Ad Hoc)	- All required submissions to the competent authorities were completed on schedule. - No violations of environmental protection regulations resulting in penalties were recorded.
Non-profit and Charitable Organizations	- Employees remuneration and benefits - Regulatory compliance - Diversity and Inclusion - Greenhouse Gas Emissions - Social Participation	- Company website (ongoing) - Awareness briefings, forums, seminars, and symposia (ad hoc) - Courses and site visits (ad hoc) - Community opinion surveys and needs assessments	- Initiated employee donation campaign for the Hualien earthquake - Donated to and sponsored a charitable stage play organized by the Genesis Social Welfare Foundation - Sponsored travel expenses for the Nibun Chorus's competition in New Zealand - Sponsored travel expenses for the Youchang Junior High School girls' soccer team to compete in Denmark - Provided tuition assistance for underprivileged students in Kaohsiung, benefiting 11 students, through the Eden Social Welfare Foundation and the Kaohsiung Charity Association - Donated holiday care packages (Dragon Boat Festival/Mid-Autumn Festival), holiday meals/New Year bento boxes, summer lunch programs, summer growth camps, and daily necessities via the Firefly Children and Youth Welfare Association, Kaohsiung - In collaboration with the Good Shepherd Social Welfare Foundation, launched an employee-led Christmas gift initiative to fulfill the holiday wishes of disadvantaged children and youth, delivering 50 gifts - Organized a charity concert: Held at the Gangshan Cultural Center Performance Hall, the event used the power of music to convey joy, warmth, and love, while also supporting children and youth, long-term care recipients, and persons with physical and mental disabilities. Participating organizations included: Taiwan Love & Hope Children's Development Association, Kaohsiung Children's Choir, Kaohsiung Caiqi Choir, Sacred Heart Hospital, Sisters of the Immaculate Conception of the Franciscan Missionaries of Mary, the ROC Wheelchair Sports and Dance Association, and the Star Prince Percussion Group, among others. - Partnered with the Taiwan Cancer Foundation to support charitable giving while promoting employee mental and physical well-being; in return, the Foundation provided stress-relief courses for WinWay employees to help ease everyday tension.
Academic Institutions	Talent attraction and retention	- Company website (ongoing) - Awareness briefings, forums, seminars, and symposia (ad hoc) - Courses and site visits (ad hoc) - Technical seminars hosted by associations or guilds	- Since 2019, in alignment with the government's Youth Employment Flagship Program, hired youth under the age of 30 with significant success. - In 2024, cooperated with the Kaohsiung City Youth Bureau to provide interdisciplinary internship opportunities, broadening student options and enabling early exposure to the Company during their studies. - To cultivate talent for the IC packaging and testing industry, jointly established the College of Semiconductor and Advanced Technology Research with National Sun Yat-sen University, supporting key national industries and offering million-dollar scholarships. Two rounds of the internship program have been completed, with a total of 20 students participating. Internships are designed to lead into full-time employment, solidifying the professional capabilities of trainees.

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.

Each year, core members of the Sustainability Task Force at WinWay Technology review the material topics identified in the previous year to assess whether they still reflect the most significant impacts of the Company's current operations. As the material topics identified in the prior year remain highly relevant and significant, they were retained for this year. Related disclosures and management approaches were updated based on actual implementation. However, since the GRI Standards revised in 2021 have designated "Regulatory Compliance" as a mandatory disclosure topic, the Company has removed it from the material topics list and now discloses it separately in accordance with GRI requirements.

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

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

02

Collect Sustainability Topics 19 Sustainability Topics

With reference to the TCFD and material topics selected by domestic and international semiconductor peers, the Sustainability Task Force compiled a list of 19 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 19 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 19 sustainability topics in the environmental, economic, and social (including human rights) dimensions.

05

Confirm Topic Prioritization and Disclosure Content 10 Material Sustainability Topics

Based on the impact severity rankings from Step 4 and discussions with relevant departments, and considering the Company's operational characteristics and sustainability trends, 11 material sustainability topics were ultimately selected. However, due to the GRI Standards' 2021 revision designating "Regulatory Compliance" as a required disclosure, the Company has removed this topic from the material list and now discloses related information separately as required by the GRI. The total number of material sustainability topics identified for the reporting year is 10.

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

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.

2024 Outcomes	Material Topics	Significance of Material Topics to WinWay (Operational Importance)	Impact Boundaries						United Nations Sustainable Development Goals (SDGs)
			Employees	Direct Relevance			Indirect Relevance		
				Suppliers	Customers	Providers of Capital	Government Authorities	Non-profit and Charitable Organizations	
Governance and Economic Aspects									
1.3 Ethical Business Practices	Ethical business practices	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	 SDG 16 Peace, Justice, and Strong Institutions Target 16.5 Substantially reduce 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	 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	 SDG 13 Climate Action Target 13.3 Build knowledge and capacity to address climate change	

2024 Outcomes	Material Topics	Significance of Material Topics to WinWay (Operational Importance)	Impact Boundaries							United Nations Sustainable Development Goals (SDGs)
			Employees	Direct Relevance			Indirect Relevance			
				Suppliers	Customers	Providers of Capital	Government Authorities	Non-profit and Charitable Organizations	Academic Institutions	
Social and Employee Aspects										
4.1 Talent attraction and retention	Talent attraction and retention	Attracting and retaining outstanding talent can enhance WinWay's operational performance. WinWay values employee rights and benefits, ensuring fair treatment for all staff within the Company and striving to create a friendly work environment that fosters employee loyalty. Loss of talented personnel would directly impact WinWay's competitiveness.	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
4.2 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	 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 corrections to maintain ongoing improvement and protect employee safety.	V	V	V	V	V	V	V	 SDG 8 Decent Work and Economic Growth Target 8.8 Protect labor rights and improve workplace safety

2024 Outcomes	Material Topics	Significance of Material Topics to WinWay (Operational Importance)	Impact Boundaries							United Nations Sustainable Development Goals (SDGs)
			Employees	Direct Relevance			Indirect Relevance			
				Suppliers	Customers	Providers of Capital	Government Authorities	Non-profit and Charitable Organizations	Academic Institutions	
Product Aspects										
3.1 Innovation and R&D	Innovation and R&D	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	 SDG 12 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	V	None
3.3 Product Quality and Safety	Product Quality and Safety	All WinWay products comply with government laws and regulations and the EU RoHS Directive to safeguard customer rights and interests. To ensure the quality of customer service, we have established a customer service hotline and a communication website, and we strengthen cooperation and trust with customers by conducting annual customer satisfaction surveys, thereby building a foundation for long-term operations. In addition, products are properly labeled, include instructions on usage specifications, and are covered by US\$2 million product liability insurance (Policy No. 51-110-09863205-00002-PDL) to protect customer rights and interests.	V	V	V	V		V	V	None



1 Sustainable Operations and Corporate Governance

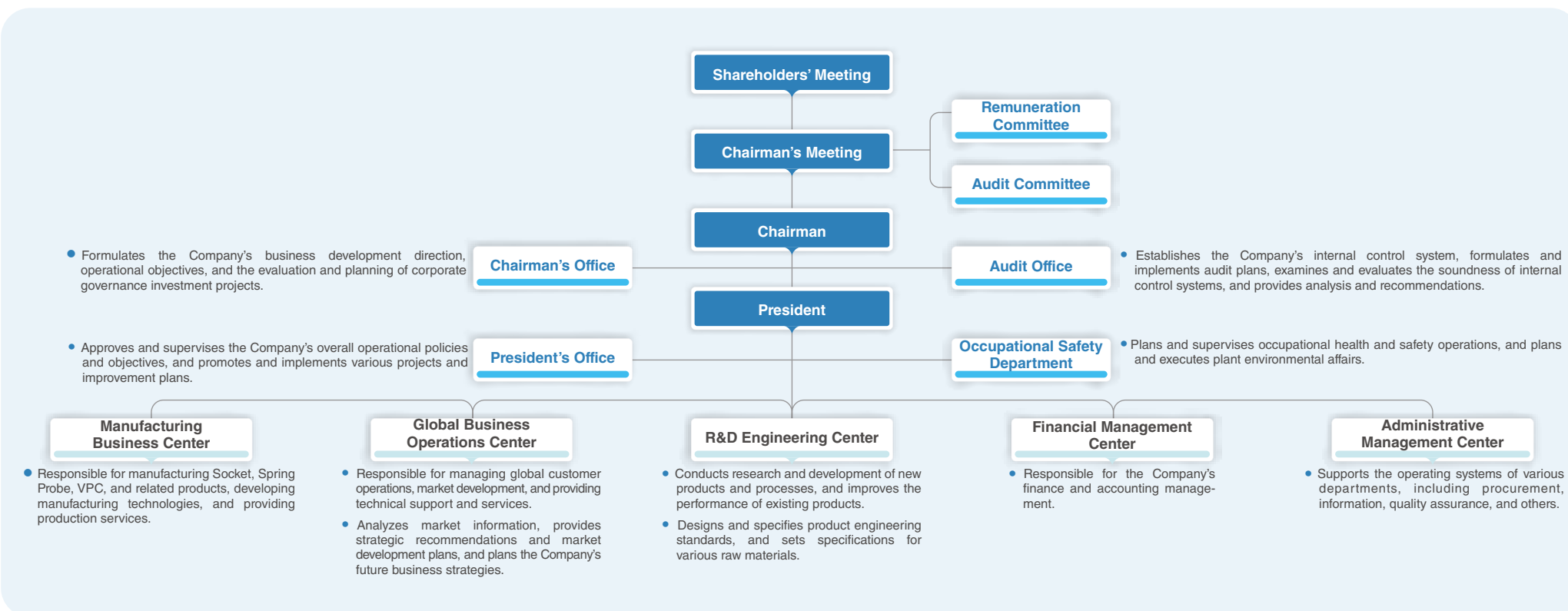
- 1.1 Corporate Governance
- 1.2 Business Performance
- 1.3 Ethical Business Practices
- 1.4 Compliance with Laws and Regulations
- 1.5 Risk Management
- 1.6 Climate Change Risks and Opportunities
- 1.7 Supplier Management

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 business 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 Operations

The Board of Directors of WinWay consists of nine directors, including four independent directors, serving from June 21, 2023, to June 20, 2026. They are elected by the Shareholders' Meeting from among persons with legal capacity and may be re-elected. In principle, the Board meets once every quarter; in the case of urgent matters or at the request of a majority of directors, the Chairman may convene a meeting at any time. In 2024, a total of five Board meetings were held, with a 91.1% attendance rate by directors in person, fulfilling their supervisory function. To avoid conflicts of interest, for meeting agenda items where directors themselves or the legal entities they represent have a stake that may be detrimental to the Company's interests, such directors must recuse themselves from discussion and voting and may not act as proxies for other directors in exercising voting rights. The dual role of Chairman and President at WinWay is adopted to maintain smooth Company operations and enhance operational efficiency and effectiveness. When a resolution involves their own interests, they strictly follow the principle of recusal from conflicts of interest.

For related-party transactions, cross-shareholdings among directors, controlling shareholders, or other related parties in 2024, please refer to page 61 of WinWay's Annual Report. (https://doc.twse.com.tw/server-java/t57sb01?co_id=6515&year=114&colorchg=1&step=1&mtype=F)

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	51 years old (inclusive) and 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	51 years old (inclusive) and above	-	Supervisor of Li Chuan Industrial Co., Ltd.; Supervisor of Li Chin Investment Co., Ltd.; Supervisor of Li Ben International Co., Ltd.		
Director	3	Shao-Kun Chen	Male	51 years old (inclusive) and above	Serves as the Company's Senior Vice President	President of Panshi Electronic Technology (Suzhou) Co., Ltd.		
Director	3	Chiang Hock Woo	Male	51 years old (inclusive) and above	-	Director-SBE Technology Pte Ltd		
Director	3	Chen-Kun Lee	Male	51 years old (inclusive) and above	Serves as the Company's Senior Vice President	-		

Independent Director	3	Tsung-Chieh Lee	Male	51 years old (inclusive) and 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.	V	V
Independent Director	3	Hsiu-Yi Hung	Male	51 years old (inclusive) and above	-	Attorney at Hung Hsiu-Yi Law Firm	V	V
Independent Director	3	Chin-Cheng Chang	Male	51 years old (inclusive) and above	-	Managing CPA of Jong-Jia United Certified Public Accountant; Chairman of Lishi Technology Co., Ltd.; Independent Director of Yung Chi Paint & Varnish Mfg. Co., Ltd.; Independent Director of Horng Terng Automation Co., Ltd.; Corporate Director Representative 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
Independent Director	3	Wen-Hsin Wang	Male	51 years old (inclusive) and above	-	Director at AMD Far East Ltd., Taiwan Branch	V	V

◆ Board Operations

In the most recent year (2024), number of Board meetings held and directors' attendance:

Job Title	Name	Number of Meetings Required to Attend	Actual Number of Meetings Attended	Actual Attendance Rate
Chairman	Chia-Huang Wang	5	5	100%
Director	Teng-Kuei Liu	5	4	80%
Director	Chen-Kun Lee	5	5	100%
Director	Shao-Kun Chen	5	5	100%
Director	Chiang Hock Woo	5	3	60%
Independent Director	Hsiu-Yi Hung	5	5	100%
Independent Director	Tsung-Chieh Lee	5	5	100%
Independent Director	Wen-Hsin Wang	5	4	80%
Independent Director	Chin-Cheng Chang	5	5	100%

◆ Board 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 2024, 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 six hours of training per year in accordance with regulatory requirements.

◆ 2024 Board Member Continuing Education Overview

Job Title	Name	Mergers and Acquisitions Strategy and Planning	Current Global Economic and Financial Situation	[ESG Sustainability Forum] 2024 Win-Win for the Environment and the Economy	Summit on Strengthening Taiwan's Capital Markets	Patent Rights Offense and Defense and	Intellectual Property Rights and Trade Secrets	Unlimited Business Opportunities on the Net-Zero Path – Analyzing Strategic Directions from an Industry Perspective	Training Hours
Chairman	Chia-Huang Wang	V	V						6
Director	Teng-Kuei Liu	V	V						6
Director	Chen-Kun Lee	V	V						6
Director	Shao-Kun Chen	V	V	V	V				12
Director	Chiang Hock Woo	V	V						6
Independent Director	Hsiu-Yi Hung	V	V						6
Independent Director	Tsung-Chieh Lee	V	V						6
Independent Director	Wen-Hsin Wang	V						V	6
Independent Director	Chin-Cheng Chang					V	V		6

◆ Board Performance and Remuneration

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 external professional independent organization or a team of external experts and scholars at least once every three years.

In 2024, 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 18 of the Annual Report.

1.1.3 Audit Committee

WinWay has established an Audit Committee composed entirely of independent directors. There are currently four members, one of whom serves as the convener, and at least one member must have expertise in accounting or finance. Duties are as follows:

(I)	Formulate or amend internal control systems in accordance with Article 14-4 of the Securities and Exchange Act.
(II)	Assess the effectiveness of the internal control systems.
(III)	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.
(IV)	Matters involving the personal interest of a director.
(V)	Significant asset or derivative transactions.
(VI)	Significant loans, endorsements, or guarantees.
(VII)	Raising, issuing, or privately placing equity-type securities.
(VIII)	Appointment, dismissal, or remuneration of the certifying CPA.
(IX)	Appointment or dismissal of financial, accounting, or internal audit officers.
(X)	Financial reports signed or sealed by the Chairman, managers, and accounting officer.
(XI)	Mergers and acquisitions as stipulated in the Business Mergers and Acquisitions Act.
(XII)	Other significant matters as stipulated by the Company or competent authority.

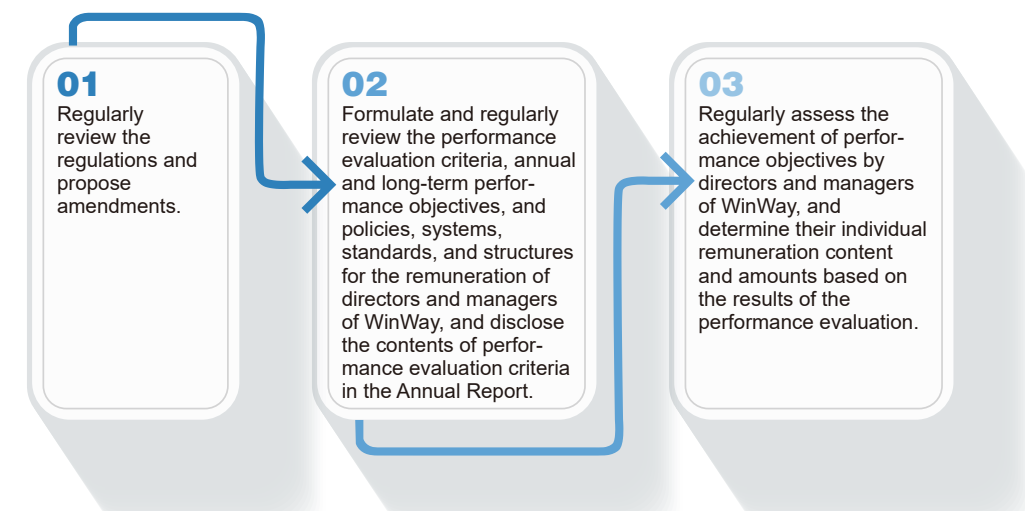
In 2024, the Audit Committee of WinWay convened five meetings and submitted resolutions for Board discussion, which the Board subsequently approved.

◆ List of Audit Committee Members and Attendance

Job Title	Name	Number of Meetings Required to Attend	Actual Number of Meetings Attended	Actual Attendance Rate
Independent Director	Hsiu-Yi Hung	5	5	100%
Independent Director	Tsung-Chieh Lee	5	5	100%
Independent Director	Wen-Hsin Wang	5	4	80%
Independent Director	Chin-Cheng Chang	5	5	100%

1.1.4 Remuneration Committee

To improve the salary and remuneration system for WinWay's directors and managers and to assist the Board in evaluating management's operating performance, a Remuneration Committee is established under the Board. The committee is composed of four independent directors appointed by Board resolution, one of whom serves as the convener. The committee faithfully performs the following duties and submits its recommendations to the Board for discussion:



In 2024, the Committee convened three Remuneration Committee meetings and submitted resolutions for Board discussion, which the Board subsequently approved.

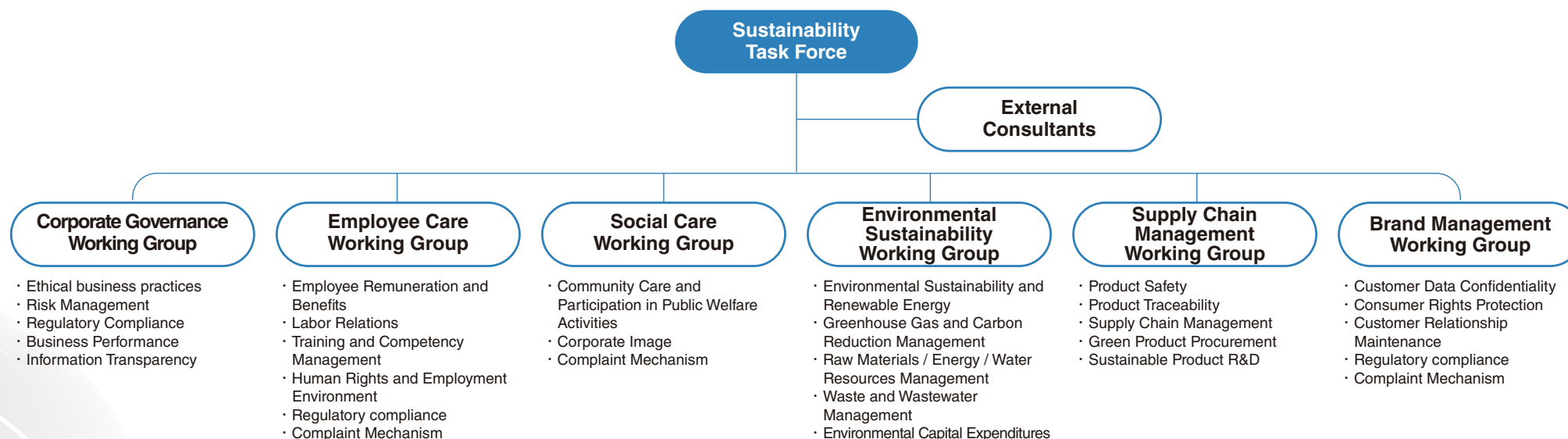
◆ List of Remuneration Committee Members and Attendance

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

1.1.5 Sustainability Task Force

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 six 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 operating capabilities, formulate medium- and long-term sustainable development blueprints, and develop sustainable development strategies, taking overall responsibility for the implementation and promotion of sustainable operations management. The Sustainability Task Force convenes regular meetings to track target achievement status, formulate ESG action plans and continuous improvement measures, and reports at least once a year to the Board of Directors on the implementation status and results of sustainability initiatives, as well as on work plans. The Board of Directors takes these factors into account in the overall consideration of the Company's future business strategy and provides recommendations for execution.



In 2024, the Sustainability Task Force presented the 2023 Sustainability Report to the Board of Directors on July 31, 2024. The report was approved without objection by all directors in attendance.

1.2 Business Performance

1.2.1 Business Performance

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 2024 marked the first year of generative AI applications. Continuing the global surge in generative AI from the previous year, ChatGPT became the fastest-growing consumer application in the world. The year 2024 was a milestone for WinWay, with revenue and profitability reaching new historical highs for the second time since 2022, setting new records for the year.

◆ Analysis of Financial Income, Expenditure, and Profitability

Item	2022	2023	2024
Operating Revenue (NT\$ thousand)	5,122,173	3,682,049	5,798,096
Profit (Loss) Before Tax (NT\$ thousand)	1,377,587	560,994	1,434,582
Profit (Loss) After Tax (NT\$ thousand)	1,100,232	464,038	1,185,837
Earnings (Loss) Per Share (NT\$)	32.22	13.52	34.31
Cash Dividend (NT\$/share)	22.00	11.00	25.00

Note: Cash dividends represent the amount resolved for distribution under the earnings distribution plan for each reporting year (the distribution amount for 2024 was approved by the Board of Directors on February 26, 2025).

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\$6,059,311 thousand, with a total of NT\$5,763,518 thousand distributed. The top three categories of economic value distribution were operating costs (47.3%), employee salaries and benefits (29.5%), and payments to providers of capital (15.7%).

◆ Economic Value Generated and Distributed in the Past Three Years (Unit: NT\$ thousand)

Economic Value	Item	2022	2023	2024
Direct Economic Value Generated	Net Operating Revenue	5,122,173	3,682,049	5,798,096
	Income from Financial Investments	7,866	14,448	27,128
	Proceeds from Sale of Assets	6,169	1,072	263
	Royalty Income	0	0	0
	Government Grants Received	5,206	2,445	5,630
	Other Income	304,642	219,457	228,194
Direct Economic Value Generated		5,446,056	3,919,471	6,059,311
Economic Value Distributed	Operating Costs	2,417,463	1,990,857	2,725,310
	Employee Salaries and Benefits	1,361,435	1,130,202	1,698,133
	Payments to Providers of Capital	755,432	381,124	904,572
	Payments to Government	278,136	100,147	254,967
	Community Investments	168	1,040	288
	Other Expenditures	287,659	230,041	180,248
Economic Value Distributed		5,100,293	3,833,411	5,763,518
Economic Value Retained		345,763	86,060	295,793

Note: Economic Value Retained = Direct Economic Value Generated – Economic Value Distributed.

1.3 Ethical Business Practices

1.3.1 Organization and Authority

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: 3. 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. 4. Establish dedicated reporting channels and a whistleblower protection system, with a designated unit handling complaints and whistleblower cases. 5. 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. 6. Provide an annual report to the Board of Directors on implementation status.	
Effectiveness Evaluation	1. In 2024, 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 2024, there were no anonymous reports of corruption or unethical conduct. 3. In 2024, 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>).

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.

1.3.2 Policy and Regulation Implementation

WinWay requires employees to comply with ethical management policies and has successively passed and issued ethical business practices and ethics-related rules. These policies are disclosed in internal regulations, annual reports, the Company website, and other promotional materials, and are publicly reaffirmed at external events to ensure that suppliers, customers, and other business-related organizations and personnel clearly understand the Company's ethical business practice principles and standards. WinWay aspires to shape a culture of honesty and accountability, embodying 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 2024

Employee Category	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	984	100%

◆ External Advocacy

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 2024

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

1.3.3 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 2024, 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

Material Topics	Regulatory compliance
Materiality	Compliance with laws and regulations is a fundamental basis for sound corporate growth and sustainable operations. WinWay strives to conduct all business activities in accordance with relevant laws and regulations to ensure operational freedom, avoid organizational violations of laws, regulations, or contracts, fulfill obligations, and prevent large fines due to illegal conduct that could harm company profits.
Policies and Commitments	A complete compliance system is established, and corporate sustainability practice guidelines developed, striving to ensure all business activities comply with applicable laws and regulations to avoid illegal circumstances.
Targets	The Company aims for zero penalties and continuously provides employee training and advocacy on compliance.
Responsible Unit	President's Office
Action Plans	Local regulations are followed and regulatory audits conducted regularly to ensure compliance with the latest legal requirements. All departments at WinWay must comply with relevant laws and regulations. The Company has a dedicated legal unit and legal service platform that provides legal consultation and assistance to departments. Employees can access relevant training course information and promotional materials on the Company intranet. The Company also organizes compliance training programs for employees to familiarize them with the latest legal standards, ensuring the Company's commitment to legal compliance through timely updates, revision of operational standards, internal reviews, policy amendments, and enforcement.
Effectiveness Evaluation	A compliance system is established, covering regulation inventory, updates, identification, and compliance review, with corrective plans devised for non-compliance issues. In 2024, WinWay had no incidents of fines due to violations of corporate governance, anti-corruption, or fair trade laws; no managers violated insider trading laws; and no customer complaints related to privacy breaches were received. Furthermore, any major litigation cases are reported and discussed with the Audit Committee, along with related response mechanisms
Complaint Mechanism	- External Dedicated Whistleblowing Email Address: whistleblower@winwayglobal.com - Internal Whistleblowing Channels (including employee suggestion boxes and dedicated employee complaint mailbox)

WinWay strives to ensure that all business activities comply with relevant laws and regulations. To ensure the implementation of regulatory compliance, the Company continuously monitors domestic and international policies and laws that may affect operations, establishing a compliance-first corporate culture to ensure all related operations conform to regulatory standards.

For overseas subsidiaries, to comply with local regulatory requirements, we have established related policies, procedures, and systems, regularly conducting compliance audits, closely monitoring regulatory developments that may impact the Company, and coordinating training programs to enhance employees' awareness and adherence to business-related regulations.

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

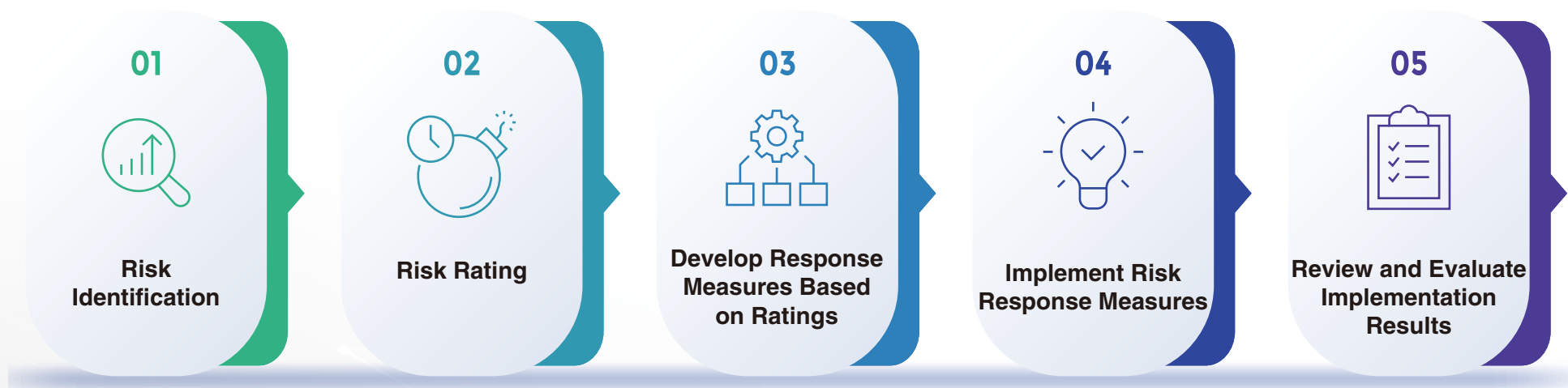
1.5 Risk Management

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:



The risk assessment results for 2024 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, and improvement of physical security environment - Regular reporting on information security execution progress at management review meetings	Information Technology Department



1.6 Climate Change Risks 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 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.

◆ Integrated Risk Management System

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 has adopted 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 are 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
Number of new suppliers	3
Percentage	100%

1.7.2 Supplier Sustainability Audit Mechanism

To enhance supply chain sustainability, WinWay Technology 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, and remote audits. 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 plan and, in the following year, reconfirm the implementation status of the corrections. In 2024, 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 2024, 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

2.1 Environmental Management

2.2 Energy Management and
Greenhouse Gas Emissions

2.3 Water Resource Management

2.4 Waste Management



2.1 Environmental Management

2.1.1 Environmental Management

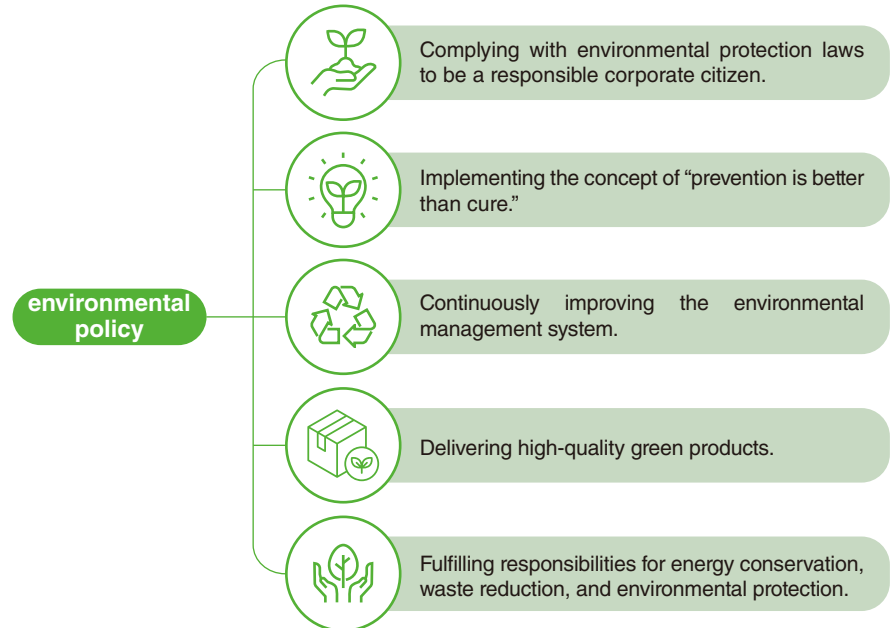
Since 2014, WinWay has implemented the ISO 14001 Environmental Management System, passing annual surveillance audits each year and regularly obtaining impartial third-party verification. Through the establishment of the environmental management system, we regularly identify environmental aspects, assess 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)



ISO 14001 證書

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:



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 (baseline year: 2024) • Short-term target (2025): Reduce by 1% annually compared with the baseline year. • Medium- to long-term target (2030): Reduce by 2% annually compared with the baseline year. Energy targets: • Medium- to long-term target (2030): Achieve renewable energy use equivalent to 10% of 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 2024 greenhouse gas self-inventory for all plants. 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 2024, the KH1 lighting replacement, HC air compressor replacement, and air conditioning system optimization energy-saving programs achieved total electricity savings of 187,987 kWh, equivalent to approximately 1,134.44 GJ. 4. WinWay KH1 solar power installation capacity: 99.96 kW, with 2024 electricity generation of 116,256 kWh. WinWay KH2 solar power installation capacity: 259.125 kW, with 2024 electricity generation of 335,608 kWh. 5. ISO 14064-1 Greenhouse Gas Inventory System was implemented in the third quarter of 2024.	
Complaint Mechanism	WinWay official website (Corporate Social Responsibility): 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 99.98% of total energy consumption in 2024. The remaining 0.02% consists of fossil fuels, including diesel and gasoline, mainly for emergency generators and company vehicles. In 2024, due to increased production, electricity consumption rose across all Kaohsiung plants, causing total energy consumption to increase by approximately 25.47% compared to 2022. Energy intensity also increased due to a decline 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	2022	2023	2024
Non-renewable Energy			
Gasoline	80.93	26.06	37.73
Diesel	0.35	9.59	8.79
Electricity Consumption	21,861.47	33,123.09	44,445.12
Total Energy Consumption	21,942.75	33,158.74	44,491.64
Energy Intensity	3.29	9.14	7.62

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 = 7,800 kcal; diesel – 1 liter = 8,400 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.

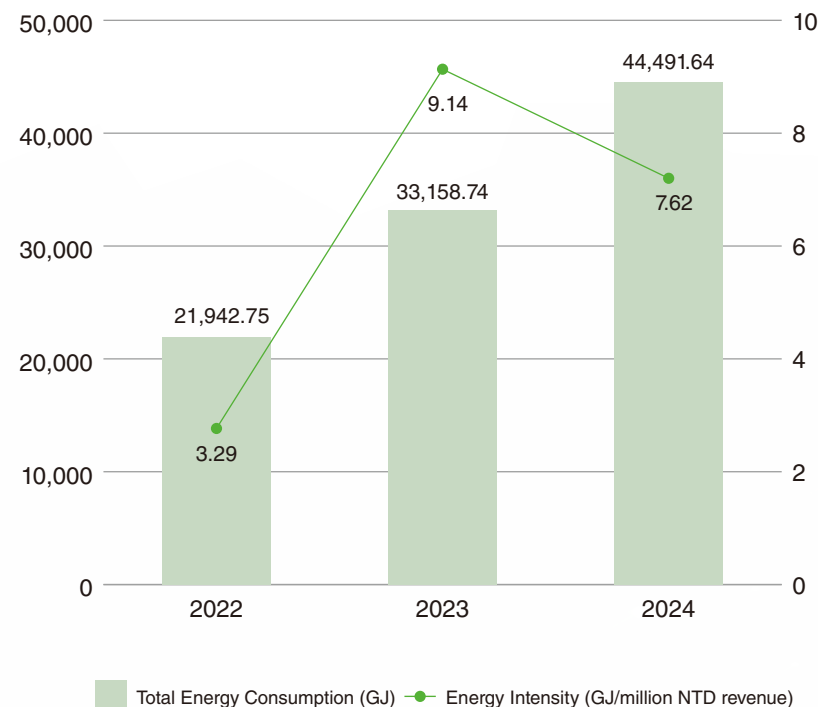
Note 3: Energy Intensity = Total Energy Consumption / Revenue in millions of NTD

Note 4: No renewable energy was used during the year

◆ Renewable Energy Management

In support of the government's renewable energy and clean energy policies, WinWay carefully evaluates various conditions for renewable energy development, including the installation of renewable energy generation equipment and the purchase of renewable energy certificates. The Company aims to achieve renewable energy use equivalent to 10% of annual electricity consumption by 2030. To achieve the goal of renewable energy accounting for 10% of electricity generation, WinWay installed its first solar power generation system in 2020 with a capacity of 99.96 kW. In 2024, the total solar power generation reached 451,864 kWh, with all electricity currently sold to Taipower. In 2024, a solar power generation system with a capacity of 259.125 kW was installed at Kaohsiung Plant 2, with an expected average annual generation of 328,401 kWh. In addition to the installation of renewable energy at each plant, WinWay plans to switch all plants to self-consumption of renewable energy by 2030. It is evaluating the sale of surplus, self-generated renewable electricity to the green power trading market. Based on the analysis, an average monthly generation of approximately 32,310 kWh of renewable energy is expected, allowing for the application of about 32 renewable energy certificates per month, or approximately 384 certificates per year. This will increase the share of renewable energy use, reduce carbon emissions, and contribute to building a low-carbon city, helping to mitigate global warming.

◆ Total Internal Energy Consumption



◆ 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 Environmental Protection Administration'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 GHG emissions (Scope 1) from stationary combustion (diesel generators), mobile combustion (company vehicles using gasoline), process emissions (acetylene use), and fugitive emissions (septic tanks, refrigerants, CO₂ fire extinguishers, and WD-40 multipurpose rust-removing lubricants). Energy indirect GHG emissions (Scope 2), primarily from purchased electricity. In 2023, the Company completed the relocation of old facilities and construction of the new Kaohsiung Plant 2, integrating existing production machines and equipment. This significantly increased the scale of operations, the number of equipment units, and electricity demand, resulting in a substantial change in the GHG emissions structure. Accordingly, the original baseline year of 2022 has been adjusted to 2024 as the new baseline year to facilitate the evaluation and comparison of future reduction performance. In 2024, WinWay's total GHG emissions amounted to 6,265.432 tCO₂e, of which energy indirect emissions from electricity use accounted for 93.38% of the total. The remaining 6.62% came from direct GHG emissions from operational activities, including stationary and mobile combustion, process emissions, and fugitive emissions. The main reasons for the increase in emissions were the doubling of the number of production machines (driving a significant rise in Scope 2 electricity use), the doubling of production capacity, and an increase in the number of employees following the plant consolidation.

◆ Greenhouse Gas Emissions Statistics for the Past Three Years

(Unit: metric tons of CO₂ equivalent, tCO₂e)

Item	2022	2023	2024
Scope 1: Direct greenhouse gas emissions	97.6803	123.3301	414.8232
Percentage (%)	2.97	2.56	6.62
Scope 2: Energy indirect greenhouse gas emissions	3,193.4088	4,702.4304	5,850.6086
Percentage (%)	97.03	97.44	93.38
Total emissions	3,291.0891	4,825.7605	6,265.432
Greenhouse gas emissions intensity	0.64	1.31	1.081

Note 1: For 2022–2023, the scope of GHG statistics 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.

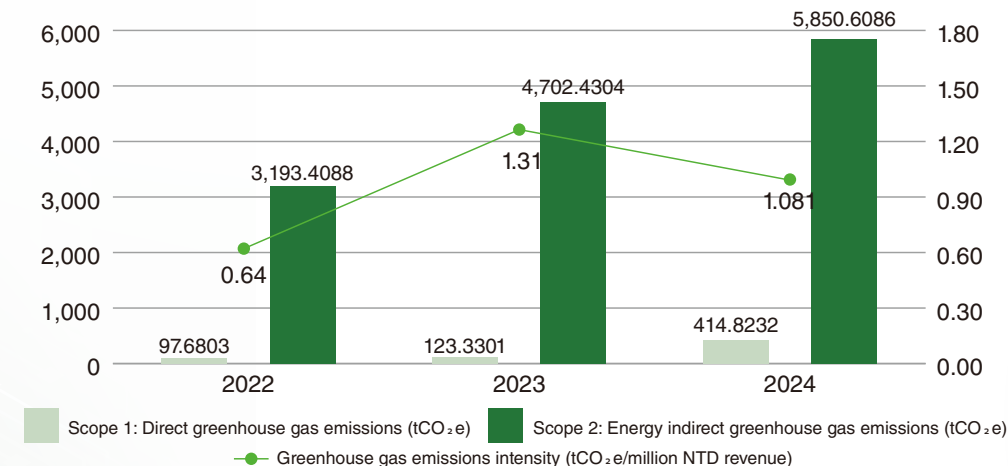
Note 2: The types of GHGs included: carbon dioxide, methane, nitrous oxide, and hydrofluorocarbons (HFCs).

Note 3: Global Warming Potential (GWP) values are adopted from the IPCC Sixth Assessment Report (2021 IPCC AR6).

Note 4: Emission factors for stationary and mobile combustion sources are taken from the "GHG Emission Factors Management Table, Version 6.0.4" published by the Climate Change Administration, Ministry of Environment.

Note 5: Electricity Emission Factor: Based on the 2024 carbon emission factor of 0.474 kg CO₂e/kWh announced by the Bureau of Energy, Ministry of Economic Affairs.

Note 6: Greenhouse gas emissions intensity = Total emissions / Revenue in millions of NTD



2.2.3 Energy Conservation and Carbon Reduction Measures

As purchased electricity constitutes the largest portion of WinWay's energy structure, equipment energy-saving measures at all operational sites are key to reducing operational carbon emissions. Accordingly, WinWay promotes energy-saving policies in office areas and laboratories, such as turning off lights, air conditioning, and equipment after working hours. Since 2022, the Company has gradually implemented energy-saving and carbon reduction programs, including replacing lighting equipment and optimizing equipment performance. First, the chilled water unit outlet temperature and cooling tower temperature in the plants were optimized to improve operational efficiency and management, achieving annual electricity savings of 822,970 kWh, equivalent to a reduction of approximately 417.644 tons CO₂e in greenhouse gas emissions. In addition, all lighting equipment in Kaohsiung Plant 1 and Hsinchu Plant was replaced, progressively increasing the proportion of LED lighting to enhance energy efficiency. As of 2024, a total of 370 LED panel lights had been installed, reducing annual electricity consumption by approximately 5,415 kWh compared with before implementation, equivalent to a carbon reduction of about 2.68 tons CO₂e. The old air-cooled units in the cleanrooms were replaced with high-efficiency air-cooled units to enhance operational performance, improve overall energy efficiency, and reduce power consumption to achieve energy-saving results, with annual electricity savings of approximately 155,788 kWh, equivalent to a reduction of about 77.115 tons CO₂e. The outdated air compressor equipment was replaced with variable-speed rotary screw compressors to reduce idle energy consumption and power losses during load/unload transitions, minimizing compressed air discharge, pressure fluctuations, and pipeline leakage during load/unload switching, thereby meeting energy-saving requirements. This achieves annual electricity savings of approximately 267,847 kWh, equivalent to a reduction of about 13.258 tons CO₂e. WinWay expects colleagues at all plants to review potential energy-saving opportunities annually, plan energy-saving measures, and gradually improve energy efficiency.

Year of Implementation	Energy-Saving and Carbon Reduction Action Plan	Energy Type	Electricity Savings (kWh)	Energy Savings (GJ)	Carbon Reduction (tons CO ₂ e)
2024	KH1 – Replacement of T5 Panel Lights	Electricity	5,415	19.49 GJ	2.68
	HC1 – Cleanroom Replacement with High-Efficiency Air-Cooled Chiller	Electricity	155,788	560.84 GJ	77.115
	HC1 – Replacement of Air Compressor Equipment	Electricity	26,784	96.42 GJ	13.258
2023	Replacement of T5 Fixtures with LED Panel Lights (from 56W to 40W, total of 60 units)	Electricity	4,683	16.857	2.318
	Improvement by Raising Chilled Water Outlet Temperature	Electricity	89,120	320.832	44.114

Note 1: Energy savings and carbon reduction are calculated based on the number of energy-saving units replaced in the current year, converting the electricity savings before and after operation into gigajoules, and applying the electricity emission factor

Note 2: Electricity Emission Factor: Based on the 2024 carbon emission factor of 0.474 kg CO₂e/kWh announced by the Bureau of Energy, Ministry of Economic Affairs

Note 3: Conversion from electricity savings to energy savings: 1 kWh = 0.0036 GJ



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 2024, total water withdrawal was 18,567 megaliters, with total water discharge and consumption at 9,060 megaliters and 9,507 megaliters, respectively. The water withdrawal in 2024 increased in line with production growth, and WinWay's revenue in 2024 also rose compared to the previous two years.

◆ Water Withdrawal Statistics for the Past Three Years

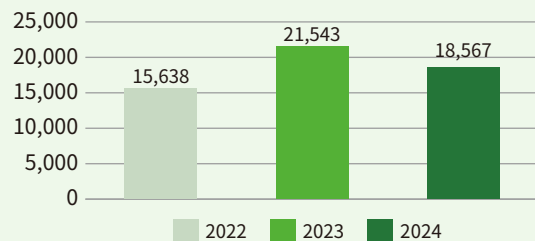
(Unit: megaliters)

Item	2022	2023	2024
	All Regions	All Regions	All Regions
Water Withdrawal			
Third-Party Water	15,638	21,543	18,567
Total Water Withdrawal	15,638	21,543	18,567
Water Discharge			
Third-Party Water	5,243	6,021	9,060
Total Water Discharge	5,243	6,021	9,060
Water Consumption	10,395	15,522	9,507

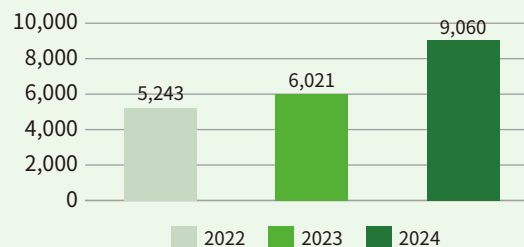
Note 1: The scope of water resource statistics includes Kaohsiung Plant 1, Kaohsiung Plant 2 (new site), and Hsinchu Plant.

Note 2: As of 2024, all of WinWay's water sources were third-party water from areas not under water stress.

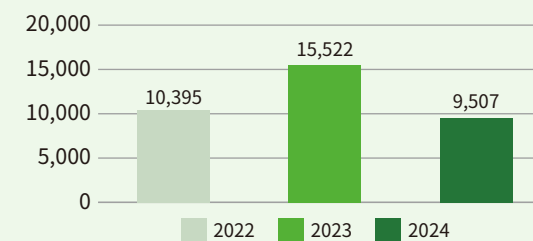
◆ Water Withdrawal



◆ Water Discharge



◆ Water Consumption



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. 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 2024, no major leakage or overflow incidents occurred at any plant.

◆ Effluent Water Quality Monitoring Data and Regulatory Standards

Kaohsiung Plant 1				
Water Quality Standard	2022	2023	2024	Regulatory Standard
COD mg/L	41.3	23.7	49.5	350 mg/L
SS mg/L	11.8	25.2	15.7	200 mg/L
Water Temperature	31.5	29.3	28.7	
True Color	<25	<25	<25	
Free Available Residual Chlorine	0.02	0.06	0.01	2 mg/L
pH	7.9	7.8	7.2	Kaohsiung Plant 1 6–9
Biochemical Oxygen Demand	41.3	8.3	9.7	200 mg/L

Kaohsiung Plant 2 (new site)				
Water Quality Standard	2022	2023	2024	Regulatory Standard
COD mg/L	-	7.9	23.3	80 mg/L
SS mg/L	-	<1.0	<1.0	25 mg/L
Cobalt	-	ND	ND	0.02 mg/L
Total Chromium	-	ND	ND	1.5 mg/L
Copper	-	0.005	0.005	1.5 mg/L
Lead	-	ND	ND	0.5 mg/L
Nickel	-	ND	0.017	0.7 mg/L
Mercury	-	ND	ND	0.005 mg/L
Arsenic	-	0.00077	0.00170	0.35 mg/L
Cyanide	-	ND	ND	1.0 mg/L

Note 1: The 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." The 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 sourced from the 2024 inspection reports issued by third-party water quality testing agencies commissioned by each plant.

Note 3: The wastewater discharge from the Hsinchu Plant complies with Article 2, Paragraph 1, Subparagraph 2, Item 5 of the "Effluent Standards" – Appendix 13: Applicable Standards for Dedicated Wastewater Sewerage Systems in Other Designated Areas or Premises.

Note 4: The Kaohsiung Plant 2 wastewater has been connected to the park's sewerage system since obtaining connection approval in 2023; therefore, no testing data are available for 2022.



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 28.9%, while wastewater volume and treatment costs have also decreased accordingly.

◆ Comparison of Cleaning Equipment Before and After Replacement

Flow Rate Without Spray Head
Installed : 15.2L/min



Flow Rate After Spray Head
Installation : 10.8L/min



Installation of Foot-Operated
Water-Saving Switch,
Saving Water.



Water Savings of 28.9%

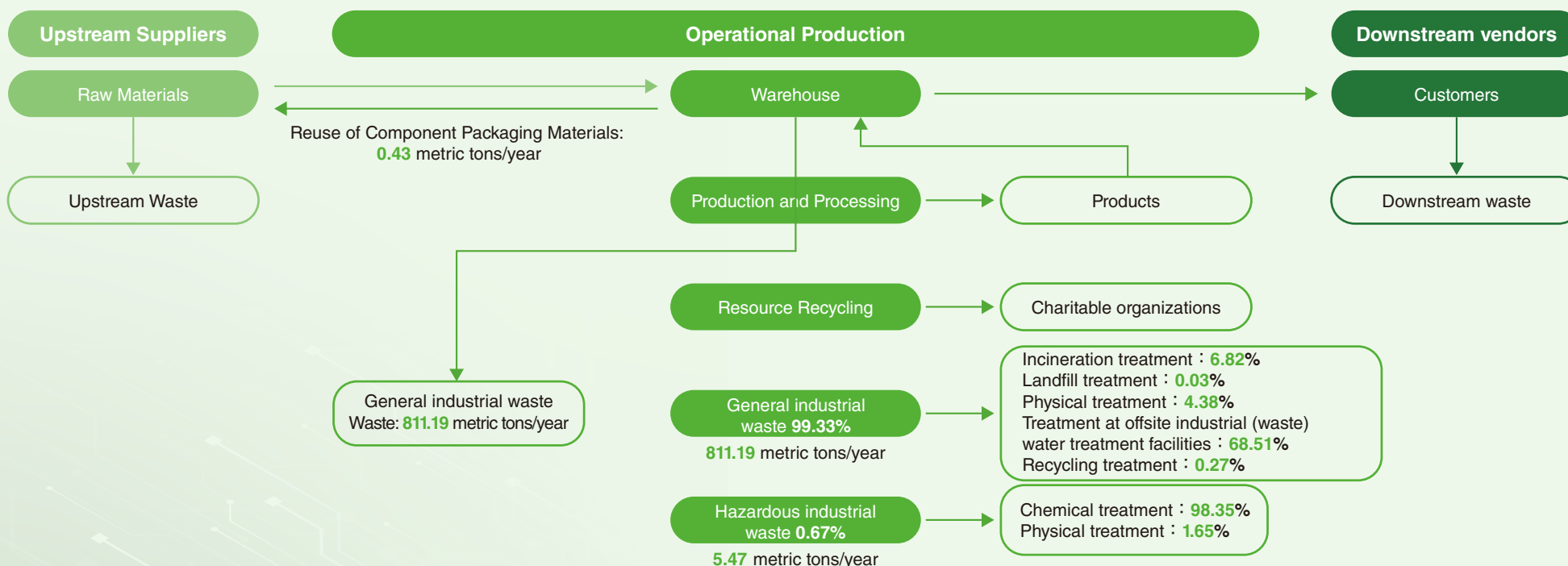
2.4 Waste Management

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

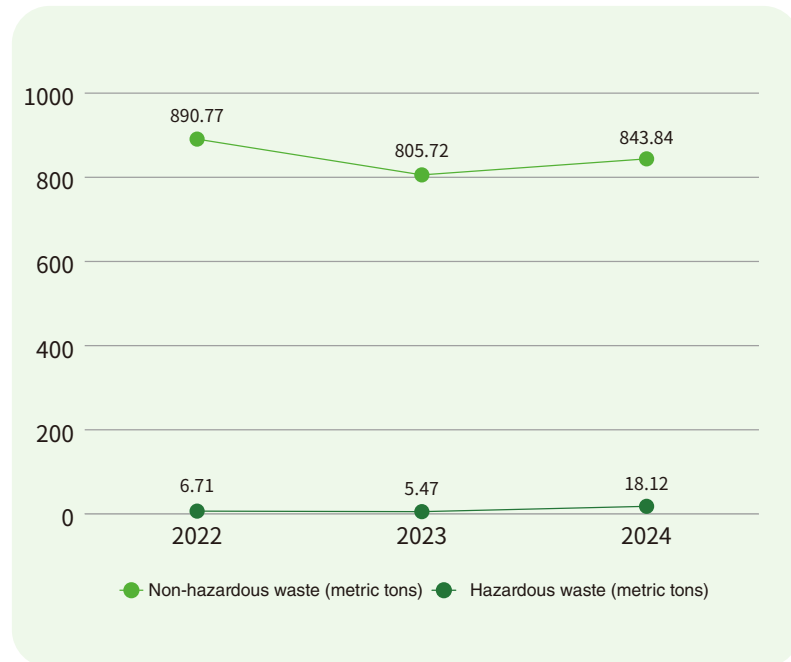
2023 WinWay Waste Statistics



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	2022	2023	2024
Non-hazardous waste	890.77	805.72	843.84
Hazardous waste	6.71	5.47	18.12
Total waste	897.48	811.19	861.96



◆ Waste distribution over the past three years

(Unit: Metric tons)

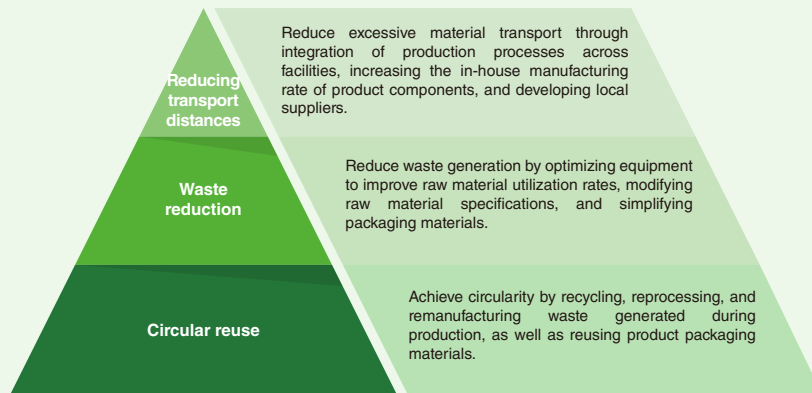
Waste category	Sub-item	Treatment method	Total waste weight (Metric tons)			Percentage (%)
			2022	2023	2024	
Non-hazardous waste	General business waste	Incineration (non-energy recovery)	50.45	54.91	54.96	97.9%
	Abrasive blasting waste	Landfilling	0.09	0.28	0.59	
	Wastewater pH value less than 6.0	Treatment at offsite wastewater treatment facilities	798.45	713.11	746.36	
	Mixed waste plastics	Physical treatment	1.37	1.06	2.99	
	Mixed waste oil		34.57	28.69	26.13	
	Other mixed metal scrap treated by physical methods		5.84	5.07	7.47	
	Waste fiberglass		-	0.46	0.44	
	Non-hazardous waste alkali	Chemical treatment	-	-	0.01	
	Waste lubricating oil	Reused raw materials	-	2.14	4.88	
Total non-hazardous waste			890.77	805.72	843.84	
Hazardous waste	Waste liquid with flash point below 60° C	Physical treatment	6.65	5.34	17.82	2.1%
	Scrap and defective waste electronic components		0.03	0.04	0.05	
	Cyanide electroplating solution waste from electroplating processes	Chemical treatment	0.03	0.09	0.26	
Total hazardous waste			6.71	5.47	18.12	
Total waste generated			897.48	811.19	861.96	100%

2.4.2 Effectiveness of Source Reduction

WinWay recognizes the finite nature of the planet's resources and is committed to reducing material usage. Based on process characteristics, the Company has optimized equipment and improved processes to reduce cutting scrap in the probe manufacturing process from 8% to 4% and to decrease lathe machining scrap of bar stock by 30%. In the future, with the introduction of new specifications, scrap generation can be further reduced by up to 55%. In addition, for internal packaging of probe components after completion, improvements will be made to reduce packaging volume by 30%, and the packaging will be reused repeatedly among different plant sites.

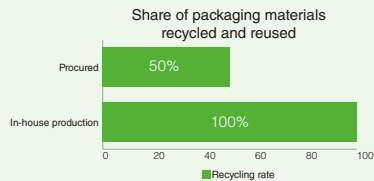
Spring Probe ESG Policy

Three principal ESG strategies for the probe plant:
reducing transport distances, waste reduction, and circular reuse.



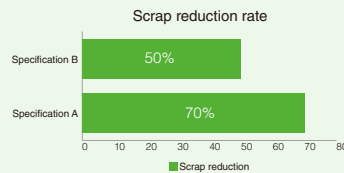
Spring Probe ESG Policy-Circular reuse

Recycling and reuse of packaging materials



Current recycling rate for packaging materials
Self-manufactured probes can now be 100% recycled, while purchased probes have a 50% recycling rate, effectively reducing packaging material waste. In the future, the proportion of repeated use of purchased packaging materials is expected to be increased to over 70%.

Recycling, reprocessing, and reuse of scrap materials



In collaboration with suppliers, precious metal scrap generated in the plant is collected and reprocessed into raw materials for reuse, with an estimated 50%–70% improvement in scrap utilization.

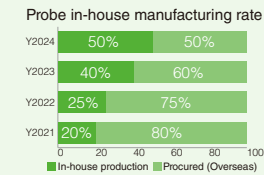
Spring Probe ESG Policy-Reducing transport distances

Production site integration



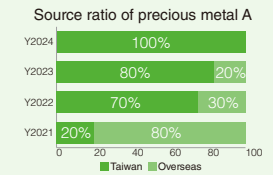
In 2023, the probe plant was relocated from Gangshan District to Nanzi District, integrating the full production process within the same district, reducing the transport of components and semi-finished products, and cutting annual road transport distance by approximately 100,000 km (250 days × round trip).

Increase in in-house manufacturing rate of probes



The in-house manufacturing rate at the existing probe plant was increased, reaching over 50% in 2024, thereby reducing the need for externally procured materials and significantly lowering the volume of air-freighted materials.

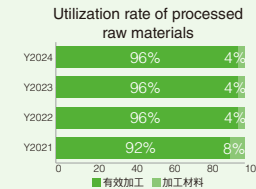
Local supplier development



The sourcing of precious metals required for probes has been largely shifted to local suppliers, currently exceeding 95%, greatly reducing air freight. In addition, the raw materials produced by these Taiwan suppliers are processed and remanufactured from recycled feedstock, achieving material

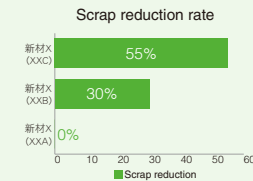
Spring Probe ESG Policy-Waste reduction

Increase in raw material utilization rate



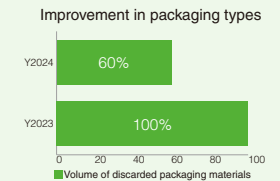
Through equipment optimization, scrap from unprocessable raw material in the original equipment has been reduced from 8% to below 4%. The current length was maintained in 2024, and in the future the Company will evaluate increasing bar stock length to further reduce scrap waste.

Modification of raw material specifications



Through improved material selection, the volume of raw materials has been reduced. By the end of 2024, Specification C had been introduced to replace part of Specification B materials, with a substitution rate of approximately 5%, and a target to increase to 25% in 2025.

Improvement in packaging types



Through improvements to in-plant label types, packaging for individual probes can be reused from the plant's original finished product packaging, thereby reducing discarded packaging materials and achieving a 40% reduction in discarded packaging.

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 2024, this initiative reduced packaging materials by 146.86 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

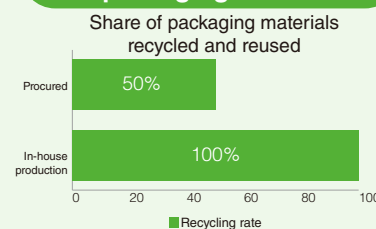
Item	Weight (kg)	Quantity (Units)			Weight (kg)		
		2022	2023	2024	2022	2023	2024
Reinforcement ring boxes	1	179	115	99	179.00	115	99
Gold-plated boxes	0.015	496	149	210	7.44	4.875	26.25
Guide plate	(A) Note 1	0.125	144	454	18	18.63	14.98
Boxes	(B) Note 1	0.033	1,095	442	36.135	8.58	6.63
Total		1,914	849	1,205	240.58	147.08	146.86

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

◆ Reuse of probe component packaging materials and recycling and reuse of scrap materials

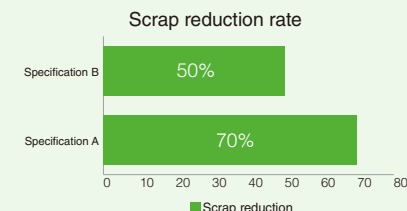
To improve resource use efficiency, WinWay actively evaluates opportunities for source reduction and resource recycling and reuse in all business activities. This year's assessment found that both internal and external packaging materials for probe components can be recycled and reused, while scrap materials generated from rod cutting and machining processes in probe manufacturing can be reprocessed into raw materials for reuse. At present, two specifications of rod scrap and leftover material can be recycled for precious metal recovery and regeneration, with approximately 50%–70% of scrap being reprocessed and reused.

Recycling and reuse of packaging materials



Current recycling rate for packaging materials
Self-manufactured probes can now be 100% recycled, while purchased probes have a 50% recycling rate, effectively reducing packaging material waste. In the future, the proportion of repeated use of purchased packaging materials is expected to be increased to over 70%.

Recycling, reprocessing, and reuse of scrap materials



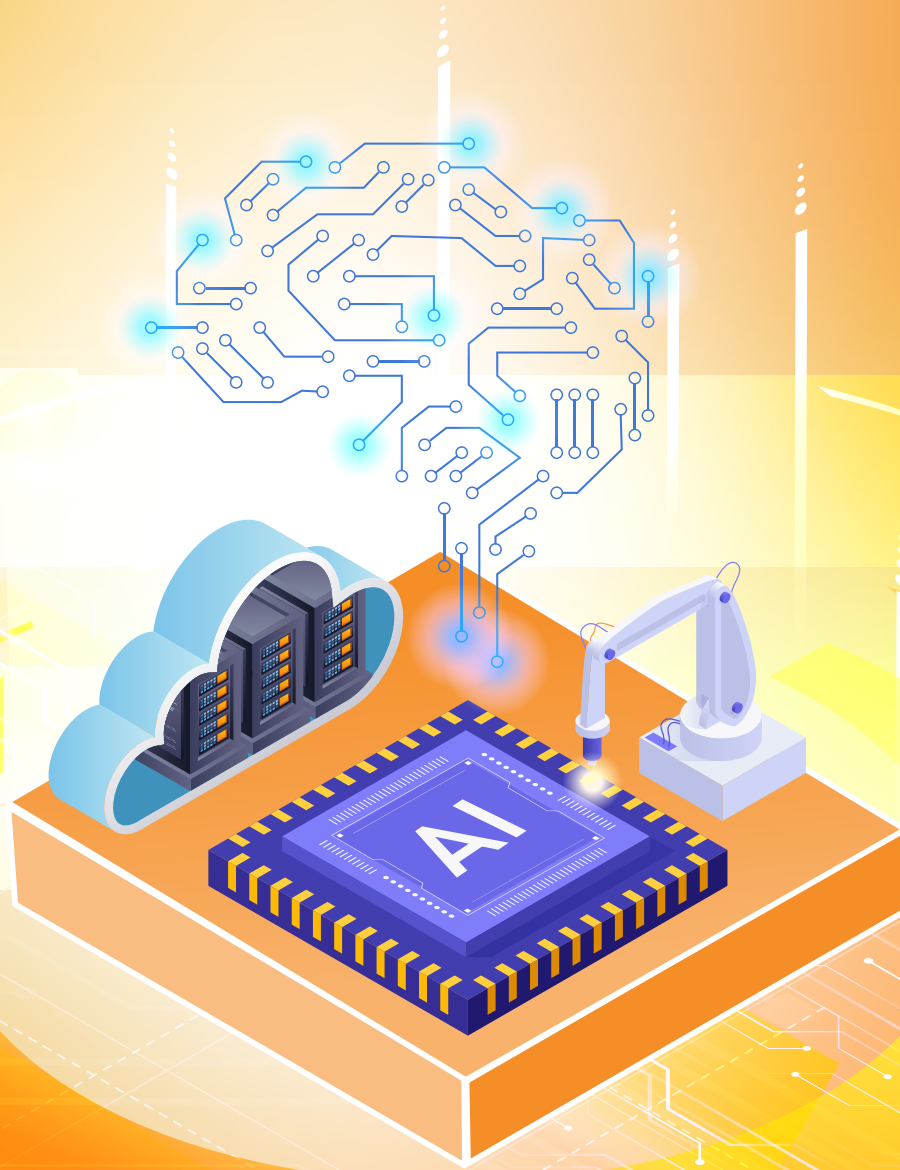
In collaboration with suppliers, precious metal scrap generated in the plant is collected and reprocessed into raw materials for reuse, with an estimated 50%–70% improvement in scrap utilization.

3 **Product Innovation and Customer Relations**

3.1 Innovation and R&D

3.2 Information Privacy and Security

3.3 Product Quality and Safety



3.1 Innovation and R&D

3.1.1 R&D Resource Investment and Results

Material Topics	Innovation and R&D
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 • One basic patent education training session and two intellectual property training sessions for R&D units • 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. Successful new technology/product developments: total of 5 items, exceeding the original target. 2. Successfully implemented one R&D project management system and electronic R&D logbook to systematically manage projects and ensure data validity. 3. A total of 17 patent applications were submitted, reaching the set goal. 4. Completed one session each of basic IP education training, R&D documentation management training, and IP rights process training for R&D management procedures. 5. Continued collaboration with the National Sun Yat-sen University College of Semiconductor and Advanced Technology Research; in 2024, a total of 10 students interned at the Company.
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



◆ Cross-departmental technical training

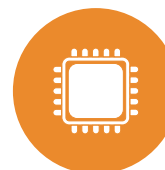
Education and training (cross-departmental technical training): Production line/machine shop internships

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



Internship arrangements



Pin assembly

Socket & LID assembly

Thermal product assembly

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.

◆ 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 (%)
2021	42	185	6.82
2022	40	254	5.07
2023	114	232	7.18
2024	123	347	6.33

In 2024, WinWay invested NT\$347 million in R&D, representing 6.33% of annual revenue, proactively making breakthroughs in technology and expertise. In 2024, the Company achieved numerous outstanding R&D results, with highlights as follows:

224Gbps High-Speed and High-Frequency Coaxial Test Socket (Brownie 2.0 Coaxial Socket)

With the continued development of generative AI and machine learning, demand for powerful and efficient data centers has reached unprecedented levels. The introduction of high-speed digital interfaces supports data connection speeds of up to 224Gbps per channel, offering greater bandwidth and enabling high-speed interconnect technology of 1.6T per second. WinWay developed a 224Gbps high-speed and high-frequency coaxial test socket with high isolation performance to maintain signal integrity for each channel. The probe incorporates a dual-action pin design, impedance-matched with the main body of the socket, optimizing the transmission path for low loss, low reflection, high bandwidth, and continuous impedance.

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

In response to the rapid evolution of technologies such as artificial intelligence (AI), high-performance computing (HPC), communication standards (5G, 6G), and automotive chips, semiconductor design is advancing at a rapid pace. The growing need for high-speed computing in chips has led to increased thermal management requirements. In the development of advanced chip packaging, semiconductor testing continually faces two key challenges: "electrical performance" and "heat dissipation," both of which must be overcome for chips to achieve high performance. 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.

High-Power E Flux 5.1 Active Temperature Controller Development

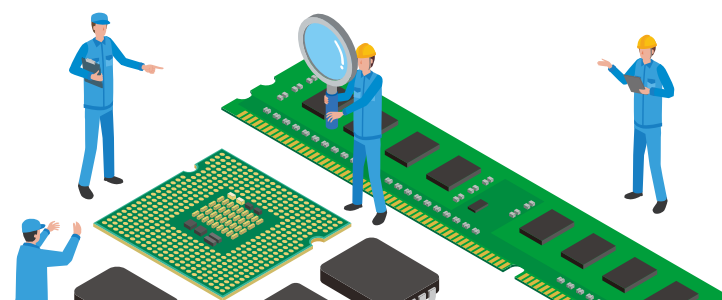
As chip functionality continues to expand, advances in multi-chip integration and manufacturing capabilities have led to increasing power density per unit area. In recent years, major automakers at the Mobile World Congress (MWC) have showcased connected vehicle application concepts. Currently, automotive electronics rely on standards set by the Automotive Electronics Council (AEC) for automotive-grade verification, with IC chip specifications defined in AEC-Q100. These testing requirements are significantly more stringent than those for consumer ICs. To meet these demands, WinWay developed the high-power E Flux 5.1 active temperature controller to support a wide temperature range (-70 °C to 150 °C) and high-power IC testing under automotive electronic conditions. This development also has strategic significance for expanding into the IC engineering test and verification field.

Automated Probe Imaging Recognition Assembly Equipment

In response to the rapid growth of the global semiconductor industry and the increasing demand for testing, WinWay successfully developed a dual-action probe assembly machine to replace manual assembly. By automating the process, standard parameters are established, and a vision imaging system is used for inspection. This reduces setup time, lowers labor requirements, improves production quality and efficiency, significantly increases capacity, and shortens delivery lead times.

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

Probes play a critical role in test interfaces, providing stable and precise connections between electronic components and test equipment. Driven by high-performance computing (HPC), artificial intelligence (AI), and high-speed transmission technologies, probe components face increasingly demanding requirements. The development of "smart monitoring and data analysis technology for ultra-precision probe electroplating processes" effectively addresses issues in traditional electroplating, such as human error, unstable process parameters, low operational efficiency, health and equipment risks, traceability and optimization difficulties, and challenges in process adjustment and management. Intelligent electroplating technology combined with real-time data monitoring reduces wastewater and waste liquid discharge, lowering environmental pollution.



◆ Innovative R&D Projects in the Past Three Years

2021

High-End Logic IC Junction Temperature Precision Temperature Control System Development

Development of a high-performance, precision temperature control burn-in test fixture with independent temperature control. Using junction temperature (Tj) control technology improves test stability and reduces overshoot during testing.

Low-Inductance and Low-Crosstalk Full-Band Millimeter-Wave Communication Test Interface Development

A coaxial test interface combined with low-inductance probes to optimize transmission paths for low loss, low reflection, high bandwidth, and continuous impedance, supporting ultra-high-frequency millimeter-wave IC test bands.

2022

Wafer-Level Co-Packaged Optics (CPO) Test System

In response to the networking industry's adoption of co-packaged optics, WinWay developed a wafer-level CPO test interface system integrating multiple requirements.

Ultra-High-Frequency, Small-Displacement, Low-Wear Rolling Contact Element Development

A high-bandwidth (>70 GHz) rolling contact element with small contact area and displacement that reduces surface plating wear during mechanical operation, providing high performance at low cost.

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 performance Automated Barrel Plating Line with Wireless Plating Technology

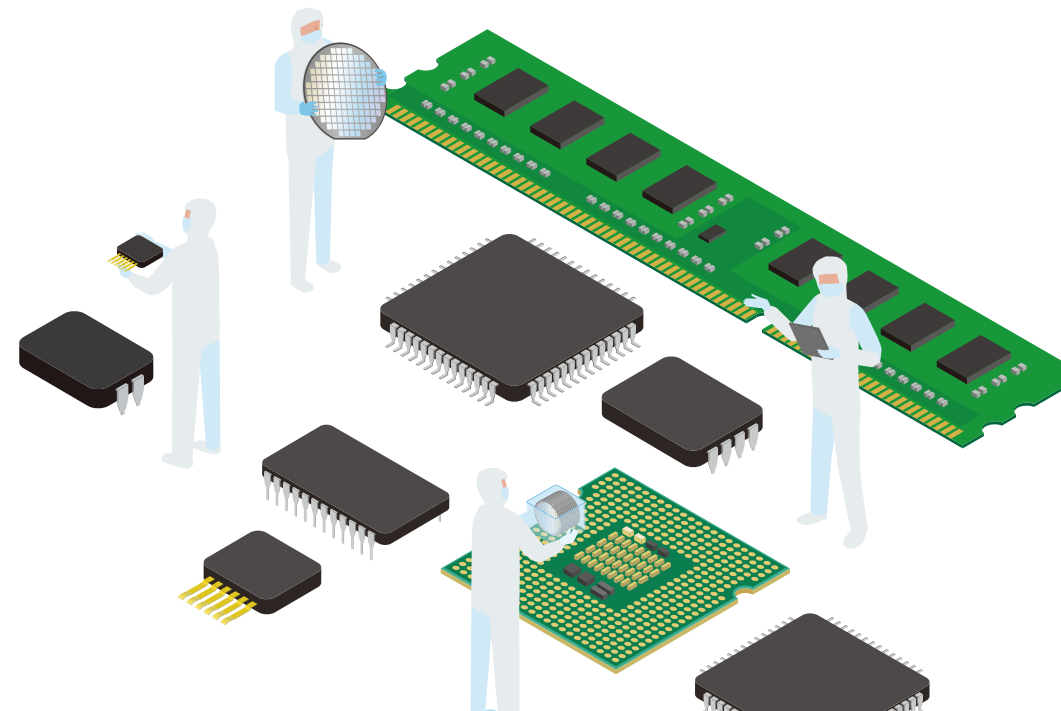
2024

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

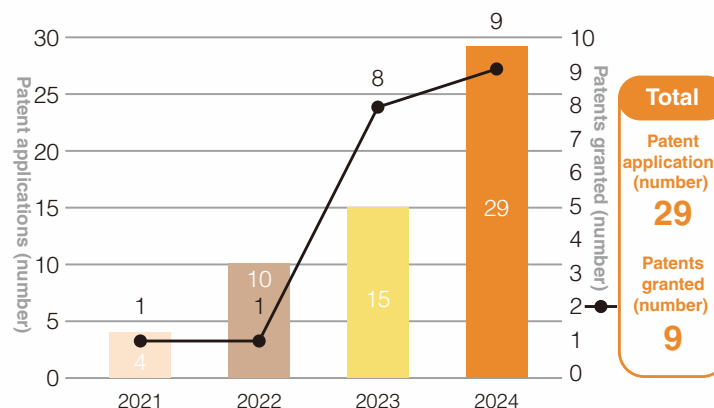
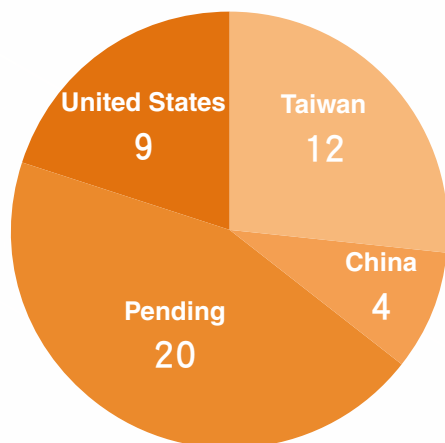
Combining wireless plating technology, integrated measurement equipment communication, and real-time production data visualization, this innovation upgrades traditional electroplating processes, greatly improving production efficiency and stability while reducing maintenance and operating costs.



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. 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, the Company can invoke trade secret laws to prevent others from improperly obtaining, disclosing, or using its confidential information assets, thereby protecting and defending both company and client confidential information, enhancing customer trust, and strengthening partnerships. WinWay's patent portfolio covers the globe. In addition to filing patents in Taiwan, the Company has filed in the United States, China, Korea, Japan, and Malaysia. As of the end of 2024, WinWay held a total of 82 granted patents. From 2022 to 2024, WinWay filed a total of 29 patent applications and was granted 9 patents.

◆ Patent Portfolio Achievements



◆ 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 standards and strengthens the security of all information assets. This ensures confidentiality, integrity, and availability while creating a secure and trustworthy operating environment that guarantees data, system, and equipment security, promotes energy-efficient adoption, and enhances network security to protect the rights of WinWay employees and related stakeholders.	
Targets	• Short-Term Goal (2024): Implement the updated ISO/IEC 27001:2022 standard to address new requirements arising from environmental changes, enhancing organizational information security, ensuring thorough implementation and inspection, and minimizing the impact of information security incidents. • Medium-Term Goal (2025–2026): Strengthen corporate information security defenses based on NIST security standards. • Long-Term Goal (2026–2030): Evaluate implementation of IEC 62443 standards to achieve IT–OT information security integration.	
Responsible Unit	Brand Management Working Group	
Action Plans	1. Through systems such as firewalls, intrusion detection, antivirus, endpoint control, and outbound document control, achieve the three main information security protections of antivirus, anti-hacking, and data leakage prevention, thereby enhancing protection capabilities. 2. In accordance with ISO/IEC 27001:2022 standards, implement information security incident reporting procedures and regularly conduct Business Continuity Planning (BCP) drills to reduce risks and the scope of damage, thereby improving response capabilities. 3. Conduct intermittent information security awareness campaigns, social engineering drills, and training to enhance the Company's overall information security awareness and self-identification abilities. 4. When procuring IT hardware, evaluate and adopt high-efficiency energy-saving equipment to improve energy efficiency and reduce operating costs, meeting the needs of green sustainability and high-performance computing.	
Effectiveness Evaluation	1. In July 2024, internal audits were conducted. The IT department found that some server operating systems and database software were no longer supported by their original vendors. After evaluation, since upgrades were not possible, web application firewalls (WAFs) were installed in front of the hosts, and a DMZ zone was established to accommodate the Company's main external service hosts. This setup helps block potential attacks on hosts or databases through high-risk vulnerabilities when accessed either internally or externally. 2. In August 2024, the annual management review meeting was held, reporting the annual progress of information security operations. 3. In 2024, improvements were made on the 2023 ISO 27001 audit deficiencies, and successfully obtained the ISO 27001:2022 transition certificate. 4. In 2024, the purchased servers, desktop computers, and laptops were assessed to have improved energy-saving performance and battery endurance by approximately 10% to 20%.	
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, formed an Information Security Committee, regularly reviews information security efforts, and conducts information security awareness, social engineering drills, and training. Through various information security infrastructure designs and protection technologies, ensure the availability of information systems, restrict privilege management and data access control, and resist external threats. Establish 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 Information Security Policy is as follows:

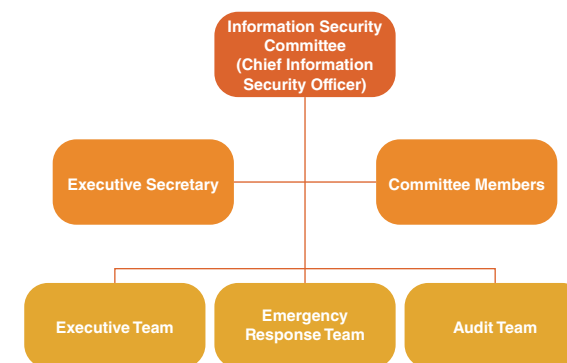
1. An information security management system that complies with global information security regulations and customer requirements.
2. Raise employee information security awareness through information security awareness campaigns, social engineering drills, and training.
3. Implement information security protection in daily operations according to management systems.
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 (CISO) and convener, with division-level supervisors as committee members. The committee has executive, emergency response, and audit subgroups. The committee consists of 25 members responsible for reviewing the governance, planning, supervision, and execution of information security policies across business units to build information security defense capabilities and

foster good information security awareness among employees. The committee reports annually to the Board of Directors on execution status.

The WinWay Information Security Committee held a review meeting of the information security management system on August 26, 2024, reporting to the CISO and committee members on information security work progress, achievements, and future outlook for 2024. Between August 2023 and August 2024, no violations of information security laws and regulations occurred, demonstrating the effectiveness of information security management and securing the approval and support of 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 related management measures are shown in the table below.

Caption		
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
	External Threats	Regularly conduct disaster drills, system restoration procedures, and interruption response measures during drills to strengthen corporate disaster recovery capabilities and reduce operational risks
	Privilege Management	- Establish firewalls and antivirus firewalls, intrusion detection and defense systems to detect virus and malware attacks and prevent damage to information infrastructure and systems - Deploy endpoint antivirus protection to protect hosts and personal computers from infection and data leakage - Implement email protection systems to timely block threatening email attacks - Regularly perform vulnerability detection and patch updates on computer hosts and client computers
	Access Control	- Manage personnel accounts and privilege settings - Regularly check and inventory accounts and necessary business-use permissions - Manage and monitor access permissions to data centers
		- Control access to information files - Define and implement file classification systems, with stricter controls on important data as per regulations - Establish data access audit logging systems - 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." Since early 2022, implemented ISO 27001 information management system and Trade Secrets Act system, and successfully obtained ISO 27001 certification on October 30, 2023. Successfully obtained ISO 27001:2022 certification during 2024.

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 the most comprehensive services. No complaints or incidents involving violations of customer privacy occurred during 2024. Through the implementation of ISO 27001 information security management system and Trade Secrets Act system, the following goals 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

3.3 Product Quality and Safety

3.3.1 Product Quality Policy

Material Topics		Product Quality and Safety
Materiality	Product quality and safety are important issues for WinWay. Identifying materials that meet quality standards for manufacturing and production while ensuring the safety of customers and the environment has been a constant focus. While complying with environmental regulations established by various countries, efforts are also made to reduce environmental pollution and damage caused by products.	
Policies and Commitments	Commitment to not using hazardous substances, complying with regulations such as Restriction of Hazardous Substances (RoHS), Halogen Free, EU REACH Substances of Very High Concern (SVHC), SONY Environmental Management Substance Standards (SS-00259), Stockholm Convention Persistent Organic Pollutants (POPs) Regulation, and other related regulations in production and manufacturing.	
Targets	- Short-term goal: The use rate of product packaging and transportation packaging made of non-renewable and non-degradable materials shall not exceed 10% of the total packaging weight. - Medium-term goal: Starting in 2023, 100% of main material suppliers shall provide a commitment letter confirming non-use of hazardous substances. - Long-term goal: All products supplied by main material suppliers shall comply with hazardous substance regulations (commitment to no use of hazardous substances).	
Responsible Unit	Manufacturing Department	
Action Plans	Use of renewable material solutions: - Adopt reusable supplier containers to reduce packaging materials for each incoming and returned delivery with suppliers. - Purchase trays and double blister shells to hold and transport lighter and smaller semi-finished products, preventing shaking and deformation; these protect products and are reusable. - Implement a zipper bag recycling program, collecting clean and undamaged zipper bags for reuse. - From 2024 onward, use environmentally friendly paper tape for packaging instead of OPP tape, protecting products while reducing environmental waste and pollution. Hazardous Substance Management Action Plan: Conduct annual surveys on hazardous substance use among main material suppliers or request suppliers provide laboratory reports, and provide customers with WinWay's commitment letter on non-use of hazardous substances.	
Effectiveness Evaluation	- Conduct annual surveys of hazardous substance use by main material suppliers. - Require suppliers to comply with Restriction of Hazardous Substances (RoHS), Halogen Free, EU REACH SVHC, SONY SS-00259, Persistent Organic Pollutants (POPs), and other regulations. - Neither the factory nor suppliers violated hazardous substance regulations, and no violations of health and safety regulations or voluntary standards related to products and services occurred this year. - In 2024, implemented environmentally friendly bubble column material for product packaging, reducing approximately 308 kg of non-recyclable and non-degradable packaging. - In 2024, implemented zipper bag recycling program, collecting clean and undamaged zipper bags for reuse, with an estimated recycling amount of approximately 1,035 kg.	
Complaint Mechanism	- WinWay official website (Corporate Social Responsibility): https://www.winwayglobal.com/esg-environment - Responsible unit email: mis@winwayglobal.com	

To ensure products can be legally sold worldwide and meet customer and market energy-saving product standards, WinWay's R&D center collaborates with certification bodies to comply with international energy efficiency standards. Additionally, to effectively handle customer complaints, WinWay has established clear complaint handling procedures that provide 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 regularly conducted, with analyses and improvements made based on the survey results.

◆ WinWay Quality Policy – Five Major Guarantees



ISO 9001 Certificate

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 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%

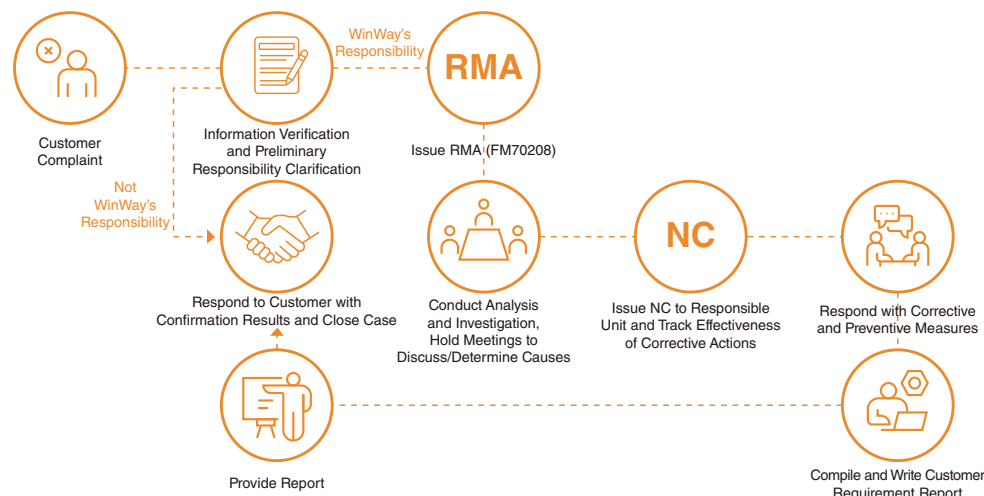
3.3.3 Customer Service

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.

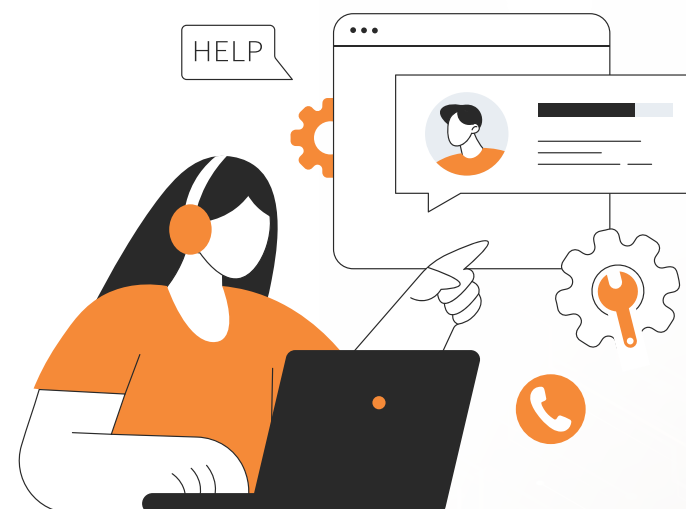
In 2024, 86.9% of WinWay's product packaging and transportation packaging materials were renewable materials such as cardboard boxes, paper cartons, and stretch film boxes, while 13.1% were non-renewable materials, such as black straps, bubble wrap, sealing tape, and white PE film. WinWay aims to keep non-renewable product packaging materials below 15% to reduce environmental impact.

◆ 2024 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
2021	5,773	563	6,336
	91.1%	8.9%	100%
2022	6,246	581	6,827
	91.5%	8.5%	100%
2023	3,384	548	3,932
	86.1%	13.9%	100%
2024	5,876	890	6,766
	86.9%	13.1%	100%

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





4 Considerate and Friendly Workplace

- 4.1 Talent Attraction and Retention
- 4.2 Employee Salaries and Benefits
- 4.3 Talent Development
- 4.4 Occupational Safety

4.1 Talent Attraction and Retention

4.1.1 Diverse Talent Structure

Material Topics	Talent attraction and retention
Materiality	Talent is the core of an organization's competitiveness. In a rapidly changing market, a company's competitive advantage comes from having outstanding talent. Therefore, comprehensive talent attraction and retention programs can ensure the continued recruitment of high-potential talent and the preservation of key technologies and experience, building irreplaceable organizational strength. Ongoing talent retention strategies can strengthen employees' sense of belonging and cohesion, fostering stable, efficient, and resilient team operations.
Policies and Commitments	WinWay upholds the principle of sustainable development and regards talent as the cornerstone of corporate growth and innovation. To fulfill our social responsibility, we continuously optimize diverse and inclusive recruitment strategies to promote talent diversity and equal opportunities. Through comprehensive training systems, career development support, and health and welfare policies, we create a safe and fulfilling work environment.
Targets	• Short-term target (2025): Turnover rate <15% • Long-term target (2030): Turnover rate <10%
Responsible Unit	Human Resources Department
Action Plans	1. Through social media marketing and promotion, manage official Facebook, LinkedIn, Instagram, and other social platforms or fan pages to convey the Company's vision, values, and cultural characteristics. 2. Establish industry-academia partnerships with campuses to increase company visibility, enabling fresh graduates to learn about job openings and employee benefits. 3. Depending on job nature, employees have a one-hour flexible start and end time. 4. Increase the amount and quality of meal allowances to comprehensively enhance employees' dining experience. 5. Provide internal rotation and cross-department learning opportunities to diversify career development.
Effectiveness Evaluation	1. The Human Resources Department regularly reviews key personnel turnover indicators. 2. Hold regular labor-management meetings, where employee representatives present needs and expectations for various aspects of the Company, reaching consensus after thorough communication and discussion.
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.

Outstanding talent is the key for WinWay to maintain its development advantage, and R&D activities are central to maintaining market competitiveness. Therefore, WinWay places great emphasis on employees' work experience. Since its establishment, WinWay has adhered to technological independence and focused on developing interface technologies related to the advanced semiconductor testing sector. To increase the in-house production rate of critical components, the Board of Directors approved an 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.

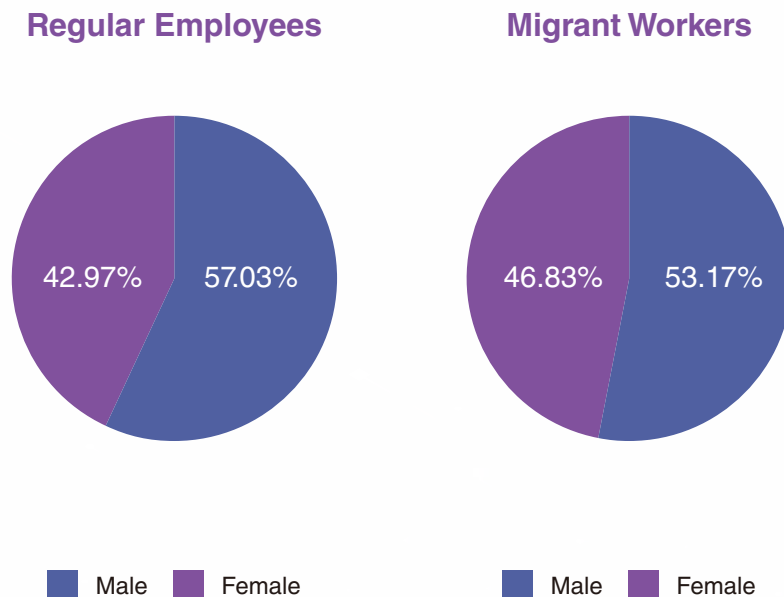
4.1.2 Diversity in Employment Policy

As of the end of 2024, WinWay had a total of 984 employees, including 545 male employees (55% of the total) and 439 female employees (45% of the total).

WinWay is committed to building a diverse workplace and creating a friendly, inclusive work environment. In 2024, in addition to 168 Filipino migrant workers, we also employed foreign white-collar professionals from Malaysia, Indonesia, and other countries, accounting for approximately 17% of total employees, continuing to advance toward greater diversity in employment.

◆ 2024 Employee Diversity Structure and Employee Category Structure for the Past Three Years

(Unit: Persons)



Categories		Category	2021	2022	2023	2024
Number of Employees		Male	366	414	497	545
		Female	268	304	383	439
		Total	634	718	880	984
Number of Regular Employees		Male	325	349	430	469
		Female	227	252	324	344
		Total	552	601	754	813
Number of Migrant Workers		Male	27	61	67	75
		Female	37	49	59	93
		Total	64	110	126	168
Number of Fixed-Term Contract Employees ¹		Male	14	4	0	1
		Female	4	3	0	2
		Total	18	7	0	3
Age	<30 years old	Male	80	115	109	128
		Female	66	107	90	108
	30–50 years old	Male	276	290	368	395
		Female	201	196	289	326
	50 years old or older	Male	10	9	20	22
		Female	1	1	4	5
		Total	634	718	880	984

Note 1: Employee statistics are based on employees still employed as of December 31, 2024 (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.

The Company's senior management is primarily composed of local employees. In 2024, 87% of senior executives were local residents, with only two executives being foreign nationals. Senior management refers to managers at the division level (inclusive) within two levels below the President. "Local hires" refers to employees holding nationality of the country or region where the Company's primary operations are located.

◆ Total Number of Employees by Position Level and Diversity Indicators as of the End of 2024

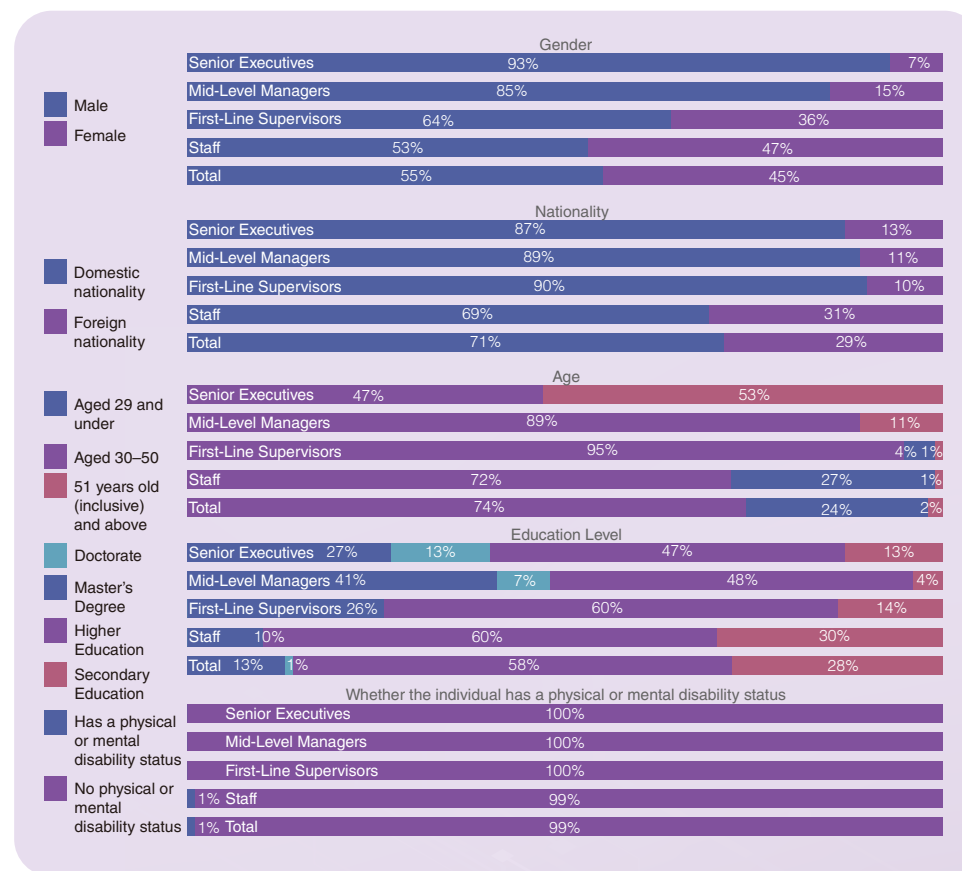
(Unit: Persons)

Position Level		Senior Executives	Mid-Level Managers	First-Line Supervisors	Staff	Total
Total number of employees at each position level		15	27	69	873	984
Percentage of each position level to total employees (%)		2%	3%	7%	88%	100%
Diversity Indicators						
Gender	Male	14	23	44	464	545
	Female	1	4	25	409	439
Age	Aged 29 and under	0	0	3	233	236
	Aged 30–50	7	24	65	631	727
	51 years old (inclusive) and above	8	3	1	9	21
Whether the individual has a physical or mental disability status		0	0	0	8	8
Education Level	Doctorate	2	2	0	1	5
	Master's Degree	4	11	18	90	123
	Higher Education	7	13	41	523	584
	Secondary Education	2	1	10	259	272
Nationality	Domestic nationality	13	24	62	604	703
	Foreign nationality	2	3	7	269	281

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 2024

(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.

4.1.3 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 science 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 2024, the Company recruited a total of 227 employees, of whom 56.4% were male and 43.6% were female. Among them, 52% were under the age of 30, injecting vitality into the Company. In addition, over 22% 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 as Taiwanese employees.

◆ Number and Percentage of New Employees in 2024

Gender	Age	Regular Employees	International Migrant Workers	Fixed-term contracts	Total	New hire rate
Female	<30 years old	27	24	4	55	43.6%
	30–50 years old	30	14	0	44	
	50 years old or older	0	0	0	0	
Male	<30 years old	50	9	5	64	56.4%
	30–50 years old	59	5	0	64	
	50 years old or older	0	0	0	0	
Total		166	52	9	227	23.07% Note 1

Note 1: 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 2024

Gender	Age	Regular Employees	International Migrant Workers	Fixed-term contracts	Total	Turnover rate
Female	<30 years old	11	2	2	15	35.5%
	30–50 years old	23	3	0	26	
	50 years old or older	2	0	0	2	
Male	<30 years old	18	2	4	24	64.5%
	30–50 years old	48	4	0	52	
	50 years old or older	2	0	0	2	
Total		104	11	6	121	12.98% Note 1

Note 1: Turnover rate = total number of departures in the year ÷ ((total employees at the beginning of the year + total employees at the end of the year) ÷ 2)

4.1.4 Labor-Management Communication

WinWay values every employee's opinions and ideas and has established diverse channels for communication. In addition to holding labor-management meetings and employee communication meetings, the Company has set up physical and electronic suggestion boxes. Employees may submit complaints or feedback in writing or online. The Company engages in thorough communication with the complainant to clarify issues and seek solutions together. Various internal communication channels ensure mutual respect between management and employees, fostering constructive suggestions for improvement and joint efforts toward Company growth.

In 2024, 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. Seasonal 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 upward not only based on current-year performance but also through the Company's annual salary adjustment targets to remain competitive within industry pay levels.	
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	Each department sets performance appraisal targets, and internal management meetings are held to discuss, track, and review progress toward these targets.	
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.	

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 2024, the following information applied to full-time employees not holding managerial positions at WinWay:

Unit: NT\$ thousand

	Average		Median	
	2023	2024	2023	2024
Salaries of full-time employees not holding managerial positions	1,081	1,129	798	915

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	
Bonuses	- Bonuses for the three major holidays for regular employees - Seasonal bonuses - Employee profit-sharing - Innovation and improvement incentive bonuses	
Subsidies	- Annual employee travel allowance - Department gathering allowance - Employee club activity subsidies - Mutual assistance fund 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 model and 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	

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. Under the Labor Standards Act (old system), retirement benefits were settled as of February 14, 2014, with funds deposited into a Taiwan Bank retirement reserve account. 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 2024, pension expenses recognized under the Company's retirement plan were NT\$29 thousand under the old system and NT\$26,382 thousand under the new system.

4.2.4 Family-Friendly Workplace

In accordance with the Labor Standards Act and the Gender Equality in Employment Act, WinWay provides comprehensive support for female employees. In addition to all legally mandated leave types (such as menstrual leave, prenatal checkup leave, maternity leave, paternity leave, and parental leave), the Company offers diverse and comfortable rest spaces for pregnant employees. Nursing rooms are compliant with regulations and are equipped with dedicated refrigerators, seating with backrests, covered trash bins, cooling equipment, 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 also register to use these spaces for rest. The Company further provides priority seating and designated parking spaces for pregnant employees, offering both thoughtful and practical support during pregnancy.

WinWay offers parental leave without pay. Any employee with childcare needs may apply for parental leave. In 2024, a total of 19 employees applied for parental leave without pay, with a retention rate of 90%.

◆ Parental Leave without Pay

Item	Male	Female	Total
Total number of employees entitled to parental leave without pay in 2024 ^{Note 1}	41	44	85
Total number of employees who actually took parental leave without pay in 2024	7	12	19
Total number of employees scheduled to return to work in 2024 after completing parental leave without pay	0	0	0
Total number of employees who returned to work during the reporting period in 2024 after completing parental leave without pay	7	9	16
Total number of employees who returned to work during the reporting period in 2023 after completing parental leave without pay	5	5	10
Total number of employees who remained employed for 12 months after returning to work in 2023 following completion of parental leave without pay	5	4	9
Parental leave application rate ^{Note 2}	1%	3%	2%
Return-to-work rate ^{Note 3}	0%	0%	0%
Retention rate ^{Note 4}	100%	80%	90%

Note 1: Eligibility criteria for parental leave 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; (3) The cumulative leave period may not exceed two years.

Note 2: Parental leave application rate = Total number of employees who actually took parental leave in 2024 ÷ Total number of employees entitled to parental leave in 2024

Note 3: Return-to-work rate = Total number of employees who returned to work during the reporting period in 2024 after completing parental leave ÷ Total number of employees scheduled to return to work in 2024 after completing parental leave

Note 4: Retention rate = Total number of employees who remained employed for 12 months after returning to work in 2023 following completion of parental leave ÷ Total number of employees who returned to work during the reporting period in 2023 after completing parental leave



4.3 Talent Development

4.3.1 Talent Development and Training

Material Topics	Talent development
Materiality	穎 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: Average of 20 hours of training per employee. • Mid-term goal: Implement functional learning blueprints for each position, supplemented with required courses for promotion. • Long-term goal: Average of 30 hours of training per employee.
Responsible Unit	Human Resources Department
Action Plan	1. Training is planned for employees in different positions and stages of their careers, with distinct learning blueprints to meet the learning needs of each position and stage. 2. Each course is followed by a post-course questionnaire. Feedback is used to adjust subsequent sessions to improve learning effectiveness.
Effectiveness Evaluation	The Human Resources unit compiles annual statistics on training implementation rate, participation rate, annual training hours, course pass rate, and course satisfaction rate; surveys the training needs of each department; and consolidates the results to develop the Company's training plan for the following year. In 2024, the average training hours per employee reached 21.02, exceeding the original target of 20 hours.
Complaint Mechanism	After each course, a satisfaction survey is conducted. At year-end, the Human Resources unit reviews the implementation of the annual training plan and examines whether unoffered courses should be rescheduled for training at a later date.

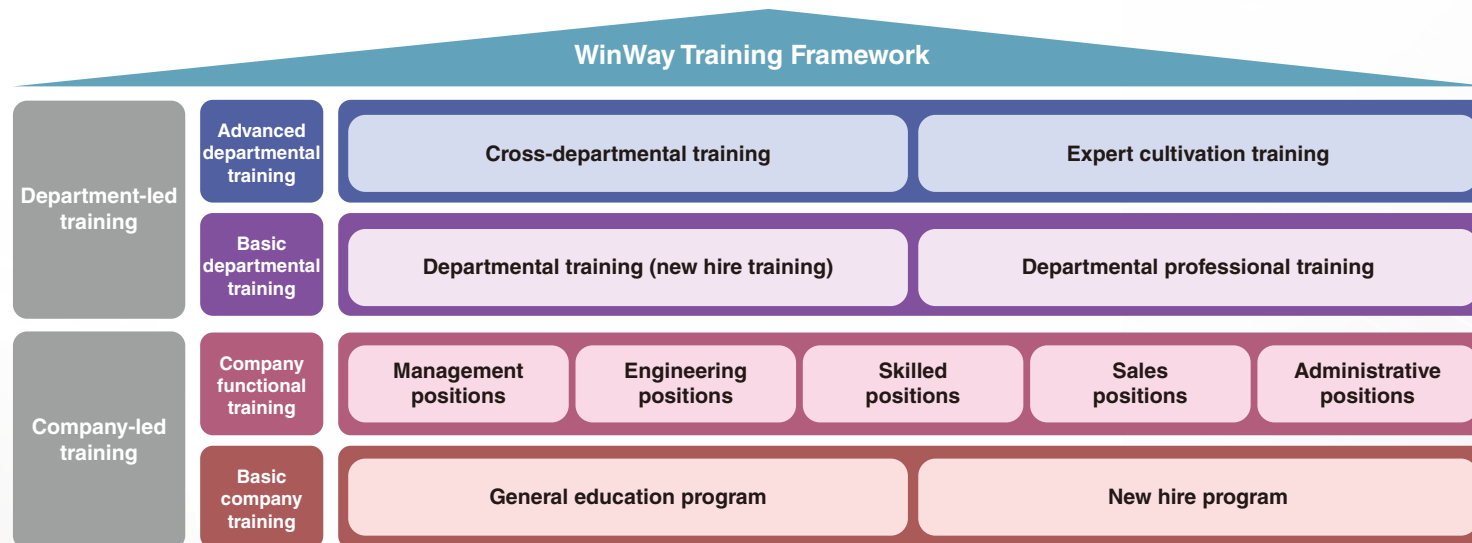
Talent development is a key factor in implementing sustainability. For many years, WinWay has upheld the belief that outstanding talent is essential to maintaining the Company's competitive advantage. We have invested heavily in cultivating specialized personnel required by the Company and, considering 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, the results of each training program are assessed, reviewed, and continuously improved. An internal self-audit mechanism has also been established. After each training session, a course satisfaction questionnaire is distributed to evaluate the appropriateness and effectiveness of the training content, ensuring that course delivery, quality, and effectiveness are achieved. In 2024, WinWay planned and conducted 779 training courses, with a total of 12,344 attendances, amounting to 20,684 total training hours.

◆ 2024 Employee Training Hours

Employee Type	Gender	Number of Participants	Training Hours	Average Training Hours per Employee
Regular Employees	Male	7,005	12,240.62	26.09
	Female	4,426	7139.25	20.75
International Migrant Workers	Male	406	475.00	6.33
	Female	487	727.50	7.82
Total		12,344	20,684	21.02

◆ 2024 Annual Training Sessions, Attendance, and Total Training Hours

Course Category	Number of Sessions	Total Participants	Total Training Hours
New employee training	204	2,444	3,544.9
Professional Competency Courses	516	5,573	9,655.5
General Education Courses	40	3,945	4,257.0
Foreign Language Enhancement Courses	1	52	1,664.0
Management and Leadership Courses	18	330	1,563.0
Total	779	12,344	20,684.4

The average training hours per function in 2024 are shown in the table below. Average training hours for each function have steadily increased compared to the previous two years, reflecting the Company's growing annual investment of resources in employee training, fostering employees' career development, and creating a win-win outcome for both the Company and employees.

◆ Average Training Hours per Function

Position Level	2024
Production	14.87
R&D	49.24
Management	33.88
Finance	25.96
Administration & HR	23.30
Sales	22.68
Total	21.02

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 2024, 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.

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

(Unit : %)

Position Level	Female	Male
Senior Executives	13%	87%
Mid-Level Managers	14%	86%
First-Line Supervisors	36%	64%
Staff	46%	54%

Note: Proportion = Number of employees evaluated in each job grade and gender ÷ Number of employees at year-end in each job grade and gender

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	2024 Performance (commuting accidents excluded from statistics): - Frequency-Severity Index (FSI): 0.1880 - Disabling Injury Frequency Rate (FR): 1.22 (2 cases) - Disabling Injury Severity Rate (SR): 29 (48 days)		
Responsible Unit	Occupational Safety Department		
Action Plans	- Annual Legal Compliance and Risk Assessment Implementation: - Convened the Occupational Safety, Health, and Environmental Protection Committee to assess occupational health and safety risks and incidents. - 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. - Conducted work environment monitoring and radiation badge monitoring to ensure all items remain below permissible exposure limits. - Conducted special health examinations for designated personnel. - 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. - All regulatory compliance identification completed on schedule. - Four Occupational Safety, Health, and Environmental Protection Committee meetings held in 2024.	- All work environment monitoring results remained below regulatory permissible exposure limits. - No instances of radiation badge readings exceeding limits. - No personnel in Health Category 4 following special health examinations.	
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.		

ISO 45001 certification

WinWay's Kaohsiung Plant 1 obtained ISO 45001 certification in 2019.

Providing employees with a safe work environment is a fundamental commitment of WinWay. Kaohsiung Plant 1's ISO 45001 Occupational Health and Safety Management System certification in 2019 covers not only the plant's employees but also contractors, dispatched workers, and suppliers. We follow the Plan-Do-Check-Act (P-D-C-A) principles of the occupational health and safety management system, ensuring effective system operation, complying with relevant occupational health and safety laws, continuously improving OHS management performance, creating a safe and healthy workplace, upholding the concept of "prevention is better than cure," and building a zero-accident work environment.



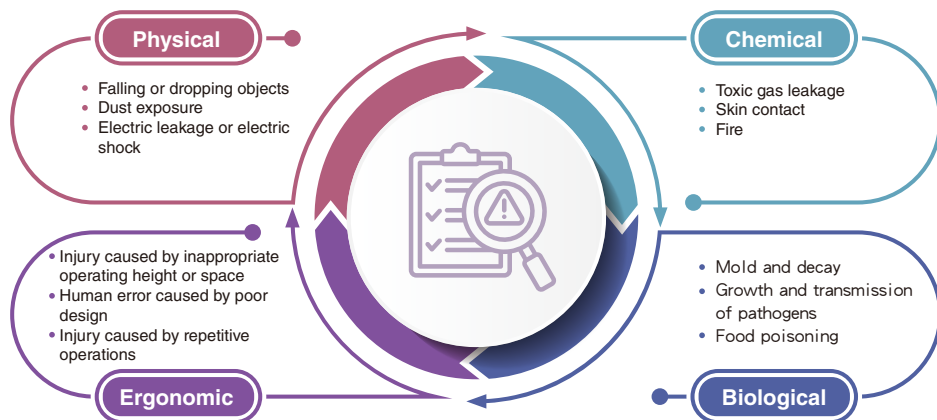
ISO 45001 certification



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 three 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.



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.

◆ 2024 Risk Assessment Results and Countermeasures

Operating Locations	Risk Item	Hazard Type	Control Measures
Kaohsiung Plant 1	During workpiece clamping operations, repetitive actions when fastening workpieces caused wrist injury.	Injury caused by repetitive operations.	Use electric hand tools to reduce workload.
Kaohsiung Plant 2	During adhesive removal in adhesive application work, improper use of tools caused hand lacerations.	Cuts, lacerations, abrasions.	Replace work tools and wear cut-resistant gloves.

The following Company operating sites have established occupational health and safety management systems and have passed external third-party verification. The management system standards adopted by each site, along with the number and proportion of covered workers, are shown in the table. Some sites, such as Kaohsiung Plant 2, have also implemented an occupational health and safety management system and will subsequently arrange for ISO 45001 certification in stages.

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	313	100%	9	100%	No excluded workers

Note 1: Proportion of covered employees = (number of covered employees ÷ number of employees in service as of 2024/12/31) × 100%

Note 2: Proportion of covered workers = (number of covered external workers ÷ number of employees performing operations on-site as of 2024/12/31)

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:

- I. Providing suggestions on the employer's proposed occupational health and safety policy.
- II. Coordinating and recommending the occupational health and safety management plan.
- III. Reviewing the implementation plan for health and safety education and training.
- IV. Reviewing the workplace environment monitoring plan, monitoring results, and adopted measures.
- V. Reviewing matters related to health management, occupational disease prevention, and health promotion.
- VI. Reviewing various safety and health proposals.
- VII. Reviewing matters related to the organization's self-inspection and health and safety audits.
- VIII. Reviewing preventive measures for hazards from machinery, equipment, raw materials, or other materials.
- IX. Reviewing occupational accident investigation reports.
- X. Assessing on-site safety and health management performance.
- XI. Reviewing safety and health management matters for contracted operations.
- XII. 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 2024 were assessed and improvements completed.

◆ Key topics of worker proposals in 2024 :

- I. Improvement of personnel and vehicle safety in parking areas.
- II. Prevention of ergonomic hazards for operators and improvement measures for hand tools.
- III. Improvement of lighting brightness issues in plant areas.
- IV. Planning of commuting traffic routes within the plant.

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' knowledge and skills in health and safety. In 2024, WinWay held nine occupational health and safety training sessions, with a total of 1,545 participants. We adopt different training methods according to the characteristics of each type of training, 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	227	681
General In-Service Occupational Health and Safety Education and Training	873	1746
(Managerial) Occupational Health and Safety Training – Overview of OHS Responsibilities and Management Essentials	62	186
ISO 45001:2018 Occupational Health and Safety Management System Internal Auditor Training Course	32	373
Hazard Identification & Risk Assessment Practical Instruction	15	22.5
Emergency Response Training for Chemical Spills	23	23
General Hazard Awareness Training	120	180
Respiratory Protection Training	26	26
Fire Safety Education and Training	167	668
Total	1545	3905.5



Annual Fire Drill – On-Site



General In-Service Training – On-Site



Hazard Communication and OHS
Orientation for Contractor Entry –
On-Site



ISO 45001:2018 Occupational Health
and Safety Management System
Internal Auditor Training – On-Site

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 also established "Occupational Accident Investigation and Handling Procedures" to define emergency response processes and regulate the actions to be taken by plant personnel in relevant situations, thereby preventing hazard escalation and mitigating the impact of harm. In 2024, WinWay experienced one occupational injury incident involving employee cuts/lacerations/abrasions, and seven traffic accidents (commuting traffic accidents are excluded from occupational injury statistics as per occupational injury reporting standards). In response to the aforementioned incidents, WinWay has strengthened machine safety operation training and increased traffic safety awareness courses within general in-service occupational health and safety education and training.

Worker Category		2024 Note 7	2023	2022	2021
a. Total Hours Worked Experience ^{Note 1}		1,635,128	1,531,568	129,712	110,704
b. Number of General Occupational Injuries ^{Note 2}	General Occupational Injuries	1	14	8	4
	Occupational Diseases	-	-	-	-
c. Number of Serious Occupational Injuries ^{Note 3}	General Occupational Injuries	-	-	-	-
	Occupational Diseases	-	-	-	-
d. Number of Deaths	General Occupational Injuries	-	-	-	-
	Occupational Diseases	-	-	-	-
Serious Occupational Injury Rate ^{Note 5}	-	-	-	-	-
Occupational Injury Fatality Rate ^{Note 4}	General Occupational Injuries	-	-	-	-
	Occupational Diseases	-	-	-	-
Total Recordable Occupational Injury Cases	General Occupational Injuries	1	14	8	4
	Occupational Diseases	-	-	-	-
Recordable Occupational Injury Rate ^{Note 6}		0.61	9	62	36

Notes:

- Total hours worked experience is the sum of actual work hours performed by all employees and workers as of December 31, 2024.
- General occupational injuries: injuries with lost workdays of 180 days or fewer.
- Serious occupational injuries: injuries with lost workdays exceeding 180 days.
- Occupational injury fatality rate = (number of deaths × 1,000,000) ÷ total hours worked experience.
- Serious occupational injury rate = (number of serious occupational injuries × 1,000,000) ÷ total hours worked experience.
- 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.
- Since September 2024, traffic accidents no longer require online occupational injury reporting and are therefore excluded from traffic accident counts.

4.4.5 Occupational Accident Investigation and Handling Procedures

01
STEP


Accident Emergency Response

- Provide necessary medical treatment.

02
STEP


Occupational Injury Notification

- Safety Office to notify President within 8 hours

03
STEP


Accident Investigation

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

04
STEP


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.

05
STEP


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 workplace environment inspections, formulate management plans for high-risk areas, and identify unacceptable risks. 2. Conduct annual employee health examinations.
Occupational Safety for Special Operations Personnel	1. Conduct special health examinations annually for employees engaged in hazardous operations. 2. Regular Inspection and Management of Instruments and Equipment 3. Enforce workplace environment safety management
Physical Safety Protection	Provide protective equipment such as earplugs, steel-toe safety shoes, and protective gloves
Chemical Management	1. Maintain a hazardous chemical list as a safety reference for personnel using chemicals within the plant 2. Installation of Ventilation Systems
Environmental Supervision and Education and Training	Conduct intermittent plant inspections at least once a week and hold regular education and training sessions.

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

- We provide employee health examinations and examination items that exceed the statutory requirement of once every two years. In 2024, a total of 713 employees participated in routine health examinations, achieving a 100% participation rate. We also conduct special health examinations annually to ensure the health and safety of our operational personnel. In 2024, the head office had 59 personnel undergo special examinations, achieving a 100% participation rate. There were no employees in the third or fourth management levels requiring monitoring; however, second-level management personnel were included in a designated management list to ensure they receive standardized health consultations and care.
- Employees with abnormal examination results are arranged to receive health follow-ups, and an occupational cerebrovascular and cardiovascular disease prevention management list is established. Dedicated nurses and physicians provide on-site health consultations, nursing education, and follow-up guidance.
- To ensure the quality of health services provided, we engage clinical physicians and nurses trained in occupational health services, as well as occupational health service nursing staff, and offer annual company-funded 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 those on preventing human factor hazards, and provide health education materials to enhance employees' awareness of self-health management.

◆ Health Promotion Activities in 2024

Health Promotion Activity	Description and Effectiveness
Activating Psychological Self-Healing – Regaining Mind-Body Balance	A lecture guiding employees in learning emotional management, self-awareness, and adjustment techniques to reduce stress-related negative mental states, help prevent threats to physical and mental health, and improve work quality. A total of 50 participants.
Warm Invitation – United Blood Donation	In response to a blood shortage in Taiwan, jointly organized a blood donation drive with the Nanzih Technology Industrial Park United Association, receiving a certificate of appreciation from the blood donation center.
Say Goodbye to Soreness! Must-Learn Strength Stretching and Myofascial Release	Combined theory and practice to teach employees how to improve posture, perform stretching exercises, and use simple massage techniques to release tense muscles, enabling them to exercise anytime and anywhere to protect joints and relieve muscle discomfort. A total of 64 participants.
Left Flu, Right COVID – Double the Peace of Mind Vaccination Campaign	Coordinated with a local hospital to arrange on-site vaccinations for employees, saving time and enhancing herd immunity to reduce the risk of cluster infections. A total of 73 participants.
CPR + AED First Aid Course	Regular first aid skill training to strengthen employees' ability to respond to emergencies, promoting first aid education to reduce harm or loss of life due to lack of first aid skills, thereby enabling employees to save themselves and others.
Relaxing Summer – WinWay Stress Relief Workshop	Three themed courses to meet both physical and mental needs: [Physical Care] Saying goodbye to poor health and a tense body; [Handcraft Experience] Creating your own therapeutic fragrance; [Handcraft Experience] Cute succulent plant arrangement. A total of 79 participants.
Healthy Eating, Healthy WinWay People	The employee cafeteria offers a healthy meal every Tuesday, paired with nutrition classes to promote balanced eating habits and healthy dietary awareness. A total of 52 participants.
Health Information Promotion	We send health information via email each quarter and post health bulletins on notice boards and in elevators to foster a caring and healthy atmosphere. Q1: Walking Pneumonia – Mycoplasma Pneumoniae, Lunar New Year dietary tips – "Four Tips to Keep Fat Away." Q2: Norovirus – Prevention tips to enjoy food without worry, rainy-day traffic safety for motorcycles and cars. Q3: XBB vaccine – One dose for +1 protection, "Mental and Physical Strain – Self-Care for Balance." Q4: Hepatitis B – Prevent hepatitis without overworking your liver, Measles – Understanding measles to prevent fear, flu vaccination health education notice.

- 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 offer healthy meal options to employees and 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

During the pandemic and concurrent autumn–winter flu season, WinWay followed the government's "Left Flu, Right COVID, Healthy and Safe" vaccination policy, arranging with local hospitals for on-site vaccinations to save time, enhance herd immunity, reduce cluster infection risks, safeguard employee health, and fulfill corporate social responsibility.

5 Coexistence and Shared Prosperity with Society

5.1 Industry–Academia Collaboration

5.2 Industry–Academia Specialized Program

5.3 Social Welfare



WinWay is committed to shared prosperity and care for society. With social welfare as our three main pillars, combined with volunteer services and cooperation with local governments, schools, and non-profit organizations, we aim to exert greater social influence and create value.

5.1 Industry–Academia Collaboration

In 2024, WinWay partnered with National Sun Yat-sen University to conduct R&D on polymer elastic materials, using professional research resources and instrumentation analysis to deepen the exploration of material performance and application development. This collaboration not only completed the performance verification and analysis of relevant materials but also effectively enhanced product durability and reliability, further strengthening WinWay's market competitiveness and laying a solid foundation for future expansion into the high-end application market.

WinWay actively participates in local senior-year internship programs, integrating industry–academia collaboration resources to continuously cultivate talent with practical skills and cross-disciplinary competencies. Through the internship mechanism, students can connect with corporate practices during their studies, participate in real projects, enhance workplace skills, and become industry-ready talent. This initiative not only enriches the Company's future workforce but also effectively shortens the gap between academic learning and practical application, thereby improving the overall competitiveness of the industry.



5.2 Industry–Academia Specialized Program

Highlight Feature

◆ WinWay and National Sun Yat-sen University Establish College of Semiconductor and Advanced Technology Research

Objective and Benefits: As semiconductors are a key industry in Taiwan, WinWay and National Sun Yat-sen University jointly established the College of Semiconductor and Advanced Technology Research to cultivate talent for Taiwan's strategic industries. In its initial phase, the College focuses on the globally leading semiconductor packaging and testing and precision electronic components industries in Kaohsiung, with two graduate institutes: Advanced Semiconductor Packaging and Testing, and Precision Electronic Components. Academia and industry jointly cultivate master's-level talent, and WinWay is the only company participating in both fields of research. The program design targets one year of university coursework followed by two years of corporate internship and research, with a complete three-year curriculum that balances theoretical knowledge and practical industry training. WinWay also provides generous scholarships, with graduates directly matched to relevant industry positions. In 2024, an additional 10 students began internships at WinWay. To date, a total of 20 College of Semiconductor and Advanced Technology Research students have interned at the Company.

To ensure that academic knowledge and industry applications complement each other and with the aim of cultivating outstanding talent, WinWay participates in government-led industry–academia training programs, signing internship projects and industry–academia training agreements with top universities, including National Sun Yat-sen University, National University of Kaohsiung, and National Kaohsiung University of Science and Technology. Activities include campus information sessions, intern training, the provision of practical training opportunities, and employee participation in co-teaching as industry mentors, thereby deepening industry–academia collaboration and strengthening the talent supply chain.

Based on the location of each plant, academic level requirements, and relevant fields of study, WinWay selects suitable target schools and departments, proactively initiates discussions, and launches specialized programs. Through deep participation in curriculum planning and instructional design, co-authoring teaching materials, assigning industry mentors for co-teaching, providing instructional equipment, and offering high-hour practical training and internships, talent cultivation extends from school classrooms to the corporate setting, bridging different backgrounds and identities into the job market. WinWay, National University of Kaohsiung, and the Sports Administration of the Ministry of Education jointly implemented the "Talent Training Pilot Program," creating win-win opportunities for government, schools, students, and enterprises.



5.3 Social Welfare

In 2024, the WinWay Charity Association hosted a charity concert at the Gangshan Cultural Center Performance Hall, using the power of music to convey joy, warmth, and love, while taking concrete action to support four major groups: children and youth, long-term care recipients, persons with physical disabilities, and persons with mental disabilities. The initiative aimed to inspire broader participation in charitable efforts. The event featured performances by the Kaohsiung City Children's Choir, Kaohsiung City Caiqi Choir, the Chinese Taipei Wheelchair DanceSport Association, and the Prince Star Percussion Group, with a repertoire of 13 pieces showcasing the passion and talent of diverse groups in the arts.

Upholding the original intention of caring for the disadvantaged, giving back to society, promoting public welfare, and advancing charity, WinWay launched the "Christmas Angel Project" during the holiday season, donating 50 carefully prepared gifts to disadvantaged children and youth, including children of new immigrants, children from single-parent families, underage pregnant youths, and children who have witnessed domestic violence. Through these gifts, we conveyed warmth and care, accompanying children through a holiday season filled with hope. Recipient feedback: "This is the first Christmas gift I have ever received. I'm really happy. Thank you for your kindness—it made me feel cared for and made this winter truly different!"

Following the 2024 Hualien earthquake, WinWay quickly initiated an employee donation campaign, pooling internal resources to join disaster relief efforts, providing necessary resources and care to help affected residents rebuild their lives. Through concrete actions that respond to social needs, the Company conveys warmth and contributes to the recovery journey of disaster-stricken communities, fulfilling the sustainable value of shared prosperity between enterprise and society.

Adhering to the philosophy of "local care, shared prosperity, and inclusion," in 2024 WinWay supported its key partner, the Kaohsiung City Firefly Children's Welfare Association, which is dedicated to meeting the living and educational needs of children from low-income families in Kaohsiung. Beyond donating funds for holiday meal boxes, Dragon Boat Festival rice dumplings, summer nutrition lunches, and emergency supplies during typhoon season to ensure children's daily nourishment, we also actively participated in summer growth camps to promote educational equity, enabling resource-limited children to enjoy diverse camp experiences during their summer break.

Committed to promoting educational equity and supporting the development of students from disadvantaged local families, in 2024 the Company provided tuition subsidies to 11 underprivileged students in the Kaohsiung area, taking concrete action to bridge educational resource gaps and fulfill our corporate commitment to social inclusion.

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 2024, WinWay aimed to make the best use of social resources to provide persons with disabilities not only with "a fishing rod" but also with vocational skills. For the Company's Family Day, employee gift boxes were purchased from the Beyond the Peak Care Association and Chung Wai Bakery Co., Ltd.'s sheltered workshop, totaling 250 charity gift boxes. The WinWay Charity Association further increased donation amounts and contributed to the Eden Social Welfare Foundation. In cooperation with the Taiwan Cancer Foundation, we combined charitable donations with care for employees' mental and physical health, with the foundation providing stress-relief courses for WinWay employees to help ease daily tension.

In addition, in 2024 WinWay participated in a variety of charitable activities spanning diplomacy, humanitarian aid, social welfare, rare diseases, children and youth, disadvantaged families, education, and emergency relief, continuing to support and care for disadvantaged groups and encouraging employee participation.

善盡社會責任

◆ Initiatives to Inspire Goodwill and Fulfill Corporate Social Responsibility

1. Support for Rural/Local Education: Sponsored local student teams for competitions, such as the Nibun Chorus, Youchang Junior High School Girls' Soccer Team, and Gangshan Senior High School Robotics Team.
2. Care for Disadvantaged Families: Year-end Christmas gifts for disadvantaged children; charity gift boxes for Dragon Boat Festival/Mid-Autumn Festival; holiday meal boxes/summer nutrition lunches; summer growth camps.
3. Emergency Relief and Charitable Organizations: Supported Hualien earthquake disaster relief. Participation in Charity Runs, Support for Charity Stage Plays, and Social Welfare Organizations.
4. Health Promotion and Psychological Care: Collaborated with Taiwan Cancer Foundation and Eden Social Welfare Foundation, combining charitable donations with employee stress-relief and massage courses to support employees' mental and physical health.
5. Charity Concerts: Donated to Sheng Gong Long-term Care Happiness Village, Taiwan Love & Hope Children's Development Association, Prince Star Percussion Group, and Chinese Taipei Wheelchair DanceSport Association.



Appendix

GRI Standards Content Index

SASB Standards Index Table

加強揭露永續指標

Climate-related Information

Other



GRI Standards Content Index

Statement of Use	WinWay has reported ESG information for the period from 1 January 2024 to 31 December 2024 in accordance with the GRI Standards.
Applicable GRI 1	Foundation 2021.

◆ General Disclosures

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	About WinWay Technology Co., Ltd.	P7	NA	
	2-2 Entities included in the organization's sustainability reporting	About This Report	P4		
	2-3 Reporting period, frequency, and contact point	About This Report	P4		
	2-4 Restatements of information	About This Report	P4		
	2-5 External guarantee/assurance	About This Report	P4		
	2-6 Activities, value chain, and other business relationships	About WinWay Technology Co., Ltd.	P7		
	2-7 Employees	4.1.2 Diversity in Employment Policy	P61		
	2-8 Workers who are not employees	4.1.1 Diverse Talent Structure	P60		
	2-9 Governance structure and composition	1.1 Corporate Governance	P16		
	2-10 Nomination and selection of the highest governance body	1.1.2 Board Operations	P17		
		1.1.3 Audit Committee	P20		
		1.1.4 Remuneration Committee	P20		
	2-11 Chair of the highest governance body	1.1.2 Board Operations	P17		
	2-12 Role of the highest governance body in overseeing the management of impacts	Stakeholder Engagement	P8		
		Material Topic Analysis	P11		
		1.1.1 WinWay's organizational structure and business operations of major departments	P16		
		1.1.2 Board Operations	P17		
		1.1.5 Sustainability Task Force	P21		

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Material Topic Analysis	P11		
	2-14 Role of the highest governance body in sustainability reporting	About This Report	P4		
	2-15 Conflicts of interest	1.1.2 Board Operations	P17		
	2-16 Communication of critical concerns	1.1.5 Sustainability Task Force	P21		
	2-17 Collective knowledge of the highest governance body	1.1.2 Board Operations	P17		
	2-18 Evaluation of the performance of the highest governance body	1.1.2 Board Operations	P17		
	2-19 Remuneration policies	1.1.2 Board Operations	P17		
		1.1.4 Remuneration Committee	P20		
	2-20 Process to determine remuneration	1.1.2 Board Operations	P17		
		1.1.4 Remuneration Committee	P20		
	2-21 Annual total remuneration ratio				Not disclosed due to internal company restrictions on pay confidentiality.
	2-22 Statement on sustainable development strategy	Message from the Management	P5		
	2-23 Policy commitments	1.3.1 Organization and Authority	P23		
		1.3.2 Policy and Regulation Implementation	P24		
		4.2 Employee Salaries and Benefits	P64		
	2-24 Embedding policy commitments	1.3.1 Organization and Authority	P23		
		1.3.2 Policy and Regulation Implementation	P24		
		4.2 Employee Salaries and Benefits	P64		
	2-25 Processes to remediate negative impacts	1.3.1 Organization and Authority	P23		
		2.2.1 Energy Management	P35		
		3.1.1 R&D Resource Investment and Results	P48		
		3.2.1 Information Security Policy	P53		

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	3.3.1 Product Quality Policy	P56		
		4.1.1 Diverse Talent Structure	P60		
		4.2.1 Fair Remuneration System	P64		
		4.3.1 Talent Development and Training	P67		
		4.4.1 Hazard Identification and Risk & Opportunity Assessment	P71		
	2-26 Mechanisms for seeking advice and raising concerns	1.3.1 Organization and Authority	P23		
		1.3.2 Policy and Regulation Implementation	P24		
		4.2 Employee Salaries and Benefits	P64		
	2-27 Compliance with laws and regulations	1.4.1 Compliance with laws and regulations	P26		
	2-28 Membership of associations	Participation in Industry Associations	P8		
GRI 3: Material Topics 2021	2-29 Approach to stakeholder engagement	Stakeholder Engagement	P8		
	2-30 Collective bargaining agreements			Not applicable.	WinWay has not established a collective bargaining agreement. To safeguard labor rights, two-way communication is conducted through labor-management meetings.
	3-1 Process to determine material topics	Stakeholder Engagement	P8		NA
		Material Topic Analysis	P11		
	3-2 List of material topics	Stakeholder Engagement	P8		NA
		Material Topic Analysis	P11		

◆ Material Topic Disclosures

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Ethical business practices					
3-3 Management of material topics	1.2.1 Business Performance		P22		
	1.3.3 Investigation and Feedback Mechanisms for Misconduct		P25		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures				
	205-3 Confirmed incidents of corruption and actions taken	1.3.3 Investigation and Feedback Mechanisms for Misconduct	P25		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3.3 Investigation and Feedback Mechanisms for Misconduct	P25		
Regulatory compliance					
3-3 Management of material topics					
Greenhouse Gas Emissions and Energy Management					
3-3 Management of material topics					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-2 Energy indirect (Scope 2) GHG emissions	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-4 GHG emissions intensity	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-5 Reduction of GHG emissions	2.2.1 Energy Management	P35		

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-6 Emissions of ozone-depleting substances (ODS)				
	305-7 Emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions				
Climate Change					
3-3 Management of material topics	1.6.1 Climate Governance				
	1.6.2 Climate Risk and Opportunity Identification and Assessment				
	1.6.3 Climate Risk and Opportunity Impact Assessment				
	1.6.4 Climate-Related Indicators and Targets				
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	1.6.1 Climate Governance	P29		
		1.6.2 Climate Risk and Opportunity Identification and Assessment	P29		
		1.6.3 Climate Risk and Opportunity Impact Assessment			
		1.6.4 Climate-Related Indicators and Targets			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	302-3 Energy intensity	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	302-4 Reduction of energy consumption	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-2 Energy indirect (Scope 2) GHG emissions	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-4 GHG emissions intensity	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-5 Reduction of GHG emissions	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
	305-6 Emissions of ozone-depleting substances (ODS)				
305-7 Emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions					
Product Quality and Safety					
3-3 Management of material topics	3.3.1 Product Quality Policy				
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	P57		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.3.1 Product Quality Policy	P56		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling				
	417-2 Incidents of non-compliance concerning product and service information and labeling				
	417-3 Incidents of non-compliance concerning marketing communications				

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Innovation and R&D					
3-3 Management of material topics					
Information Privacy and Security					
3-3 Management of material topics	3.2.1 Information Security Policy		P53		
	3.2.2 Information Security Risk Management		P55		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.1 Information Security Policy	P53		
Talent development					
3-3 Management of material topics	4.3.1 Talent Development and Training		P67		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.3.2 Training Management Regulations	P68		
	404-3 Percentage of employees receiving regular performance and career development reviews	4.3.3 Talent Assessment	P70		
Talent attraction and retention					
3-3 Management of material topics	4.1.1 Diverse Talent Structure				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.1.3 Talent Mobility	P63		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.2 Comprehensive Benefits System	P65		
	401-3 Parental leave	4.2.4 Family-Friendly Workplace	P66		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1.2 Diversity in Employment Policy	P61		
Employees remuneration and benefits					
3-3 Management of material topics	4.2.1 Fair Remuneration System				

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
Occupational Safety					
3-3 Management of material topics	4.4.1 Hazard Identification and Risk & Opportunity Assessment				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4.1 Hazard Identification and Risk & Opportunity Assessment	P71		
	403-2 Hazard identification, risk assessment, and incident investigation	4.4.1 Hazard Identification and Risk & Opportunity Assessment	P71		
		4.4.5 Occupational Accident Investigation and Handling Procedures	P75		
	403-3 Occupational health services	4.4.6 Occupational health services	P76		
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4.2 Worker Participation and Communication	P73		
	403-5 Worker training on occupational health and safety	4.4.3 Health and Safety Education and Training	P74		
	403-6 Promotion of worker health	4.4.6 Occupational health services	P76		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.1 Hazard Identification and Risk & Opportunity Assessment	P71		
	403-8 Workers covered by an occupational health and safety management system	4.4.1 Hazard Identification and Risk & Opportunity Assessment	P71		
	403-9 Work-related injuries	4.4.4 Occupational Injury Statistical Analysis	P74		
	403-10 Work-related ill health	4.4.4 Occupational Injury Statistical Analysis	P74		

◆ Topic-specific Disclosures

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2.1 Business Performance	P22		
		4.2.1 Fair Remuneration System	P64		
	201-3 Defined benefit plan obligations and other retirement plans	4.2.2 Comprehensive Benefits System	P65		
		4.2.3 Post-Retirement Benefit Plans	P66		
		4.2.4 Family-Friendly Workplace	P66		
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.1 Energy Management	P35		
		2.2.2 Greenhouse Gas Inventory	P38		
		2.2.3 Energy Conservation and Carbon Reduction Measures	P39		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2.3.1 Water Pollution Prevention	P40		
		2.3.2 Promotion of Water Conservation – Process Water-Saving Program	P42		
	303-2 Management of water discharge-related impacts	2.3.1 Water Pollution Prevention	P40		
		2.3.2 Promotion of Water Conservation – Process Water-Saving Program	P42		
	303-3 Water withdrawal	2.3.1 Water Pollution Prevention	P40		
		2.3.2 Promotion of Water Conservation – Process Water-Saving Program	P42		
	303-4 Water discharge	2.3.1 Water Pollution Prevention	P40		
		2.3.2 Promotion of Water Conservation – Process Water-Saving Program	P42		
	303-5 Water consumption	2.3.1 Water Pollution Prevention	P40		
		2.3.2 Promotion of Water Conservation – Process Water-Saving Program	P42		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2.4.1 Proper Waste Management	P43		
		2.4.2 Effectiveness of Source Reduction	P45		
		2.4.3 Effectiveness of Resource Recycling and Reuse	P46		

GRI Standards	Disclosure	Section in Report	Page Number	Omission Statement	
				Omitted Disclosures	Reason and Explanation
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	2.4.1 Proper Waste Management	P43		
		2.4.2 Effectiveness of Source Reduction	P45		
		2.4.3 Effectiveness of Resource Recycling and Reuse	P46		
	306-3 Waste generated	2.4.1 Proper Waste Management	P43		
		2.4.2 Effectiveness of Source Reduction	P45		
		2.4.3 Effectiveness of Resource Recycling and Reuse	P46		
	306-4 Waste diverted from disposal	2.4.1 Proper Waste Management	P43		
		2.4.2 Effectiveness of Source Reduction	P45		
		2.4.3 Effectiveness of Resource Recycling and Reuse	P46		
	306-5 Waste directed to disposal	2.4.1 Proper Waste Management	P43		
		2.4.2 Effectiveness of Source Reduction	P45		
		2.4.3 Effectiveness of Resource Recycling and Reuse	P46		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	1.7.1 Supplier Sustainability Risk Assessment	P31		
		1.7.2 Supplier Sustainability Audit Mechanism	P31		
		1.7.3 Conflict Minerals Management	P32		
	308-2 Negative environmental impacts in the supply chain and actions taken	1.7.1 Supplier Sustainability Risk Assessment	P31		
		1.7.2 Supplier Sustainability Audit Mechanism	P31		
		1.7.3 Conflict Minerals Management	P32		
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.3.3 Talent Assessment	P70		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	5.1.1 Industry–Academia Collaboration	P79		
		5.2.1 Industry–Academia Specialized Program	P79		

SASB Standards Index Table

- Statement of Use: WinWay has reported ESG information for the period from January 1 to December 31, 2024, in accordance with the SASB Standards.
- SASB Industry: TC-SC.

Indicator Type	SASB Indicator Number	Disclosure Topic	Disclosure	Nature	Quantity	Unit	Section in Report	Page Number	Omission Statement	
									Omitted Disclosures	Reason and Explanation
Indicator	TC-SC-110a.1	Greenhouse Gas Emissions	(1) Total global Scope 1 emissions	Quantitative	414.8232	Metric tons (t) CO ₂ e	2.2.2	P38		
			(2) Total emissions from per fluorinated compounds		0	Metric tons (t) CO ₂ e	2.2.2	P38		
Indicator	TC-SC-110a.2	Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	Discussion and Analysis	-	-	2.2.2	P38		
Indicator	TC-SC-130a.1	Energy Management in Manufacturing	(1) Total energy consumed	Quantitative	44,491.64	Gigajoules (GJ)	2.2.1	P35		
			(2) Percentage grid electricity		100	Percentage (%)	2.2.1	P35		
			(3) Percentage renewable energy		0	Percentage (%)	2.2.1	P35		
Indicator	TC-SC-140a.1	Water Management	(1) Total Water Withdrawal	Quantitative	18,567	Thousand cubic meters (m ³)	2.3.1	P40		
			(1) Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress, as a percentage of total water withdrawn		0	Percentage (%)	2.3.1	P40		
			(2) Total water consumed		9,060	Thousand cubic meters (m ³)	2.3.1	P40		
			(2) Percentage of water consumed in regions with High or Extremely High Baseline Water Stress, as a percentage of total water consumed		0	Percentage (%)	2.3.1	P40		
Indicator	TC-SC-150a.1	Waste Management		Quantitative	861.96	Metric tons (t)	2.4.1	P43		
			(2) Percentage of hazardous waste generated in manufacturing that is recycled		0	Percentage (%)	2.4.1	P43		

Indicator Type	SASB Indicator Number	Disclosure Topic	Disclosure	Nature	Quantity	Unit	Section in Report	Page Number	Omission Statement	
									Omitted Disclosures	Reason and Explanation
Indicator	TC-SC-320a.1	Employee Health & Safety	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	Discussion and Analysis	-	-	4.4	P71		
Indicator	TC-SC-320a.2	Employee Health & Safety	Total monetary losses as a result of legal proceedings associated with violations of employee health and safety matters	Quantitative	0	Currency expressed	4.4	P71		
Indicator	TC-SC-330a.1	Recruiting and Managing a Global and Skilled Workforce	Percentage of employees who require a work visa	Quantitative	28.56%	Percentage (%)	4.1.2	P61		
Indicator	TC-SC-410a.1	Product Lifecycle Management	Percentage of revenue from products containing substances on the IEC 62474 declarable substances list	Quantitative		Percentage (%)				No relevant statistics for 2024.
Indicator	TC-SC-410a.2	Product Lifecycle Management	(1) Processor energy efficiency at the system level for servers	Quantitative	10%	Varies by product category	3.2.1	P53		
			(2) Processor energy efficiency at the system level for desktop computers		20%	Varies by product category	3.2.1	P53		
			(3) Processor energy efficiency at the system level for notebook computers		15%	Varies by product category	3.2.1	P53		
Indicator	TC-SC-440a.1	Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	-	-	3.3.2 3.3.4	P55 P58		
Indicator	TC-SC-520a.1	Intellectual Property Protection and Competitive Behavior	Total monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	0	Currency expressed	1.4.1	P26		
Activity Metrics	TC-SC-000.A		Total production volume	Quantitative		-			Total production volume	No relevant statistics for 2024
Activity Metrics	TC-SC-000.B		Percentage of production from owned sites	Quantitative		Percentage (%)			Percentage of production from owned sites	No relevant statistics for 2024

Climate-related Information

Climate-related information for listed companies

◆ Risks and opportunities posed by climate change to the Company, and related response measures adopted by the Company

Item	Implementation Status	Page Number
1. Statement of the board of directors' and management's oversight and governance of climate-related risks and opportunities.	Refer to Section 1.6	P29
2. Statement of how identified climate-related risks and opportunities affect the enterprise's business, strategy, and financial planning (short, medium, and long term).	Refer to Section 1.6	P29
3. Statement of the impact of extreme weather events and transition actions on financial performance.	Refer to Section 1.6	P29
4. Statement of how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management framework.	Refer to Section 1.6	P29
5. If scenario analysis is used to assess resilience to climate change risks, disclosure of the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	Not yet adopted	
6. If there is a transition plan to manage climate-related risks, disclosure of the plan contents, and the indicators and targets used to identify and manage physical and transition risks.	Pending further study	
7. If internal carbon pricing is used as a planning tool, disclosure of the basis for price setting.	Not yet used	
8. If climate-related targets are set, disclosure of the activities covered, the scopes of greenhouse gas (GHG) emissions, the planning time frame, and the annual progress toward the targets; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, disclosure of the sources and amounts of carbon reduction offsets, or the quantity of RECs.	Pending further study	
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).		P96

9-1 Greenhouse Gas Inventory and Assurance Status for the Past Two Years

◆ 9-1-1 GHG Inventory Information

Statement of GHG emissions (metric tons CO₂e), emissions intensity (metric tons CO₂e per million NTD), and data coverage for the past two years.

- The table below shows GHG emissions for the past two years; no third-party verification has yet been conducted.

Year	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Denominator for emissions intensity (Unit: million NTD)	Emissions intensity (excluding Scope 3) (tCO ₂ e / revenue for the year in million NTD)
2023	123.3301	4702.4304	3682	1.311
2024	414.8232	5850.6086	5798	1.081

◆ 9-1-2 GHG Assurance Information

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

The Company plans to conduct GHG assurance in 2026 (for 2025 data).

9-2 GHG Reduction Targets, Strategies, and Specific Action Plans

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

Target: Reduce Scope 1 and Scope 2 GHG emissions (using 2024 as the baseline year)

- Short-term target (2025): Reduce by 1% annually compared to the baseline year
- Medium- to long-term target (2030): Reduce by 2% annually compared to the baseline year

◆ Energy targets:

- Medium- to long-term target (2030): Achieve renewable energy usage equal to 5% of annual electricity consumption

Reduction strategies: Reduce standby energy consumption; promote various energy-saving projects (replace outdated machines, switch to variable frequency drives, replace with energy-saving equipment, etc.); research and introduce environmentally friendly materials; install green energy facilities.

◆ Specific action plans:

- Improve lighting efficiency by replacing inefficient T5 fixtures and flat-panel LEDs with LED lighting.
- Improve air conditioning efficiency, e.g. replace inefficient air-cooled chillers, adjust chilled water outlet temperatures for main chillers, and control office temperatures at 25° C.
- Improve air compressor efficiency, e.g. replace outdated fixed-speed equipment, replace parts, and perform motor maintenance.
- Complete the 2024 greenhouse gas self-inventory for all plants.
- Install solar power generation facilities: Phase 1—Kaohsiung Plant 1 with an installed capacity of 99.96 kW; Phase 2—Kaohsiung Plant 2 with an installed capacity of 259.125 kW.
- Require all newly constructed or expanded plants to obtain Green Building certification.

◆ Status of target achievement:

- 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.
- Under the ISO 14001 Environmental Management System, review greenhouse gas emissions and energy management performance.
- In 2024, lighting replacements and optimization of air conditioning and air compressor systems achieved total energy savings of 315,123 kWh, equivalent to approximately 1,134.44 GJ.
- Kaohsiung Plant 1 solar installation (capacity 99.96 kW) generated 120,292 kWh in 2023 and 116,256 kWh in 2024. Kaohsiung Plant 2 solar installation (capacity 259.125 kW) generated 335,608 kWh in 2024.

Other

◆ Scope of Information Disclosure

The scope of information disclosure in this report is based on all entities under WinWay's consolidated financial statements, divided into operational sites in 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.

Operational Locations	Taiwan	China	United States	Samoa
Governance and Economic Aspects				
Ethical business practices	V	V	V	V
Regulatory compliance	V	V	V	V
Environmental Aspects				
Greenhouse Gas Emissions and Energy Management	V			
Climate Change	V			
Social and Employee Aspects				
Talent development	V			
Talent attraction and retention	V			
Employees remuneration and benefits	V			
Occupational Safety	V			
Product Aspects				
Product Quality and Safety	V			
Innovation and R&D	V			
Information Privacy and Security	V			



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