



Advanced Wireless Semiconductor Company



2024

Sustainability Report

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Sustainability Performance Overview

Governance Aspect

Key Indicators of Corporate Governance

Information disclosure of TWSE/TPEX-listed companies and evaluation of corporate governance

Ranked between 6% and 20% in the Taipei Exchange Group of the 10th Corporate Governance Evaluation in 2023



Ranked in the top 5% in the Taipei Exchange Group of the 11th Corporate Governance Evaluation in 2024



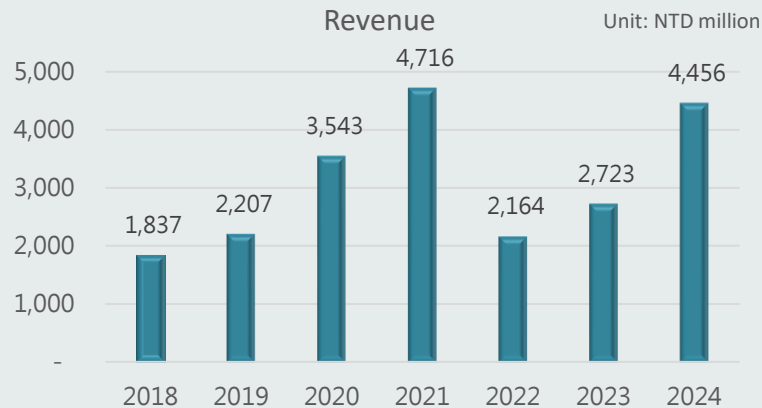
Ratio of female directors

In 2024, female directors accounted for 10% of all directors

Customer satisfaction

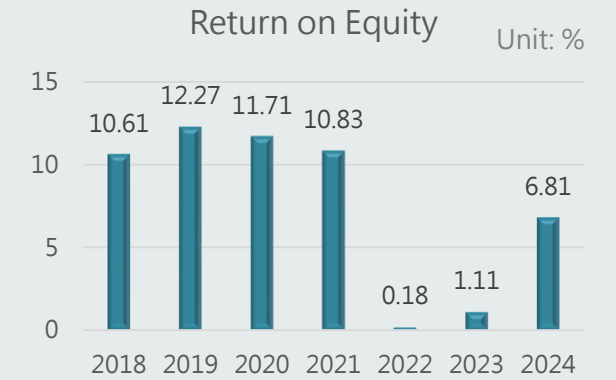
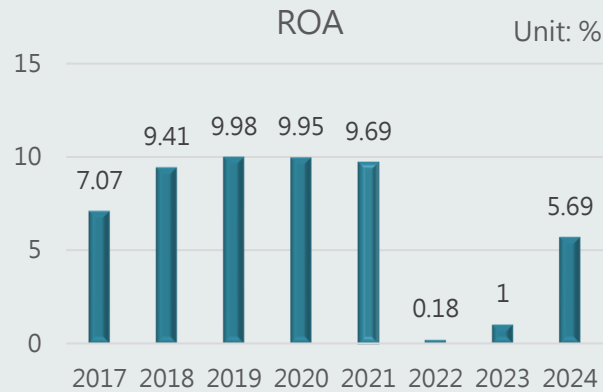
Average customer satisfaction score of 95 in 2024

Key Economic Indicators





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Environmental Aspect

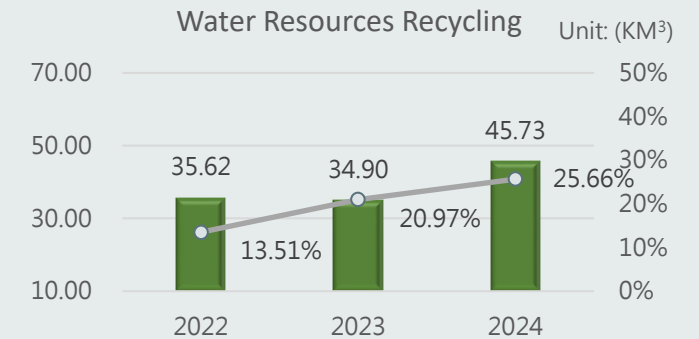
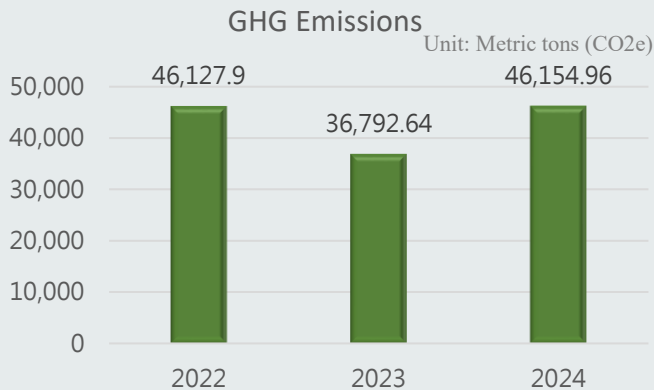
Key Environmental Indicators

Annual regular GHG inventory and verification

Installation of exhaust gas reduction equipment

VOC emissions in 2024 decreased by about 57% compared to 2022.

Continue to implement and plan water, electricity, and carbon reduction measures



Note: The original verification data for 2023 was revised in accordance with the Ministry of the Environment's letter No. 1149102118 and was re-verified in March 2025.

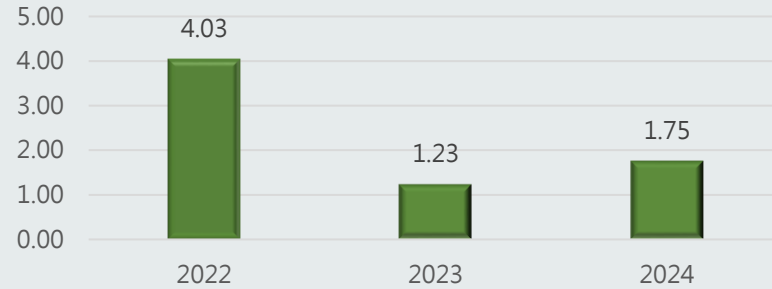
■ General Industrial Waste
■ Hazardous Industrial Waste
■ Total

■ Water recycled —○— Water recycling rate

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VOCs Emissions

Unit: metric tons



Social Aspect

Education and training hours totaled 7,064.5 hours in 2024

In 2024, the total amount of social welfare investment was NTD 190,400.

Key Human Indicators

Average Training Hours Per Person

Unit: Hours



Note: The data from 2020 to 2023 include the average training hours per employee, including those who resigned, while the 2024 data represent the average training hours per employee still employed as of December 31.





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Words from the Chairman

◎ Centered on Sustainability, Building Future Resilience and Competitiveness Together

Amid the global wave toward net-zero transformation, sustainability is no longer an optional added value for enterprises but has become the core driving force for corporate survival and competitiveness. From climate change and resource depletion to demographic shifts, the global economy and society are facing profound transformational challenges. AWSC deeply recognizes that only by integrating sustainable management into corporate strategies and daily operations can the Company remain resilient in a volatile market and sustain long-term growth.

◎ Responding to Challenges with Stability and Actively Planning for Transformation

Since the U.S.-China trade war, the global economic landscape has become increasingly turbulent. Combined with exchange rate and tariff issues, the industrial supply chain has faced unprecedented challenges. In the first half of 2024, customer demand gradually stabilized, and AWSC's operations also became more steady. The Company continued to expand its customer base and product applications, while also maintaining its focus on diversifying its customer base and developing new technologies and products. In recent years, the total number of engineering products has increased significantly each year, with related applications covering 2G-5G mobile phone PAs and WiFi-6/7 PAs. This demonstrates customers' strong confidence in the Company's technological capabilities, product competitiveness, and growing market share.

In addition, the Company is actively developing new non-PA products such as filters, satellite solar panels, and VCSEL LiDARs for applications in automotive, drone, and robotics fields. These products are expected to gradually yield results over the next two years, and the Company remains optimistic about future market prospects.

◎ Promoting the ESG Governance Framework Toward Institutionalized Sustainability

In December 2024, AWSC established the Corporate Sustainable Development Committee to oversee and formulate the Company's sustainability directions and objectives across all ESG (Environmental, Social, and Governance) aspects, aiming to pursue corporate sustainable development and fulfill social responsibility.

The Company's Corporate Sustainable Development Committee is chaired by the Chairperson, and the President is the Vice Chairperson. The Company also assigns senior managers to act as the Chief Sustainability Officer. Four subcommittees were established based on business functions, including:

- Sustainable Operations Subcommittee
- Sustainable Supply Chain Subcommittee
- Social and Corporate Care Subcommittee
- Corporate Governance and Risk Management Subcommittee

Representatives from each subcommittee are appointed to form the committee, responsible for planning and implementing sustainability-related initiatives, and reporting the implementation status and results to the main committee. The Corporate Sustainable Development Committee meets at least once a year. Its primary responsibilities include formulating, promoting, and strengthening the Company's sustainability policies, annual plans, and strategies.





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☉ Environmental Responsibility: From Energy Conservation and Carbon Reduction to Achieving Net Zero

AWSC adheres to regulatory requirements and has developed a carbon emission reduction plan to minimize its environmental impact. In 2024, the Company continued to improve energy efficiency by enhancing its plant operations and equipment. Four energy-saving and carbon-reduction projects were implemented, achieving electricity savings of 417,539 kWh, equivalent to the annual electricity consumption of 116 households.

Since the expansion of its new plant in 2020, AWSC has incorporated water-saving measures as essential design requirements in all facility systems and has actively sought water conservation opportunities to improve existing plant water-saving facilities. The Company has also actively participated in various water conservation seminars and guidance programs organized by the Southern Taiwan Science Park Administration, implementing a total of 6 water-saving projects to date. In 2024, recycled water totaled 45,700 tons per year, with a recovery rate of 25.66%, equivalent to the annual water consumption of approximately 433 people.

The Company adopts practical actions to support carbon neutrality, set carbon reduction goals, and adopt related measures. Taking 2023 as the base year, the short-term goal is to reduce by 3% by 2024, 11% by 2025, the mid-term goal is to reduce by 50% by 2030, and the long-term goal is to achieve net zero carbon emissions by 2050.

Note:

1. According to Taipower's residential user electricity consumption analysis, the average monthly electricity usage per household is approximately 300 kWh.
2. According to the Water Resources Agency's statistics on household tap water consumption, the average daily domestic water use per person in 2024 was 289 liters.

☉ Social Engagement and Employee Care

Employees are the most important partners of AWSC. Guided by the concept of "creating a friendly workplace," the Company has long been committed to building a diverse, equitable, and safe working environment. We attach great importance to human rights. Regardless of race, gender and age, employees enjoy the same right to work, and we also provide opportunities for free expression of individual, in order to achieve respect for personal dignity.

AWSC has referred to national laws such as the "Employment Service Act", the "Act of Gender Equality in Employment", the "Universal Declaration of Human Rights", the "International Covenant on Economic, Social, and Cultural Rights (ICESCR)", the "UN Global Compact", the "ILO Convention", and the "Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW)". Based on the human rights protections outlined in these documents, the Company has established regulations ensuring the prohibition of child labor, gender equality, and strict prevention of any unlawful discrimination. AWSC also complies with relevant labor laws and is committed to creating a workplace that is equal, safe, and respectful of human dignity.

In terms of social welfare, AWSC occasionally makes donations to charitable and public welfare group activities, and encourages our colleagues to participate in various community activities organized by the industrial park, city government, or district office. In terms of social contribution, the Company provides employment opportunities for persons with disabilities and hires local talent from its operating location, with more than 80% of employees coming from Tainan City.

The Company demonstrates its commitment to corporate social responsibility through active participation and concrete actions, fulfilling its social responsibilities and achieving its sustainability goals.





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© Integrity as the Foundation, Creating Value Together with Partners

AWSC has established the Ethical Corporate Management Best Practice Principles and Procedures for Ethical Corporate Management and Code of Conduct to regulate the Company's relationships with business partners. Additionally, before establishing business relationships with customers and suppliers, AWSC conducts assessments of their legal standing and ethical corporate management. The Company also conducts annual "customer satisfaction surveys" and "supplier evaluations" to ensure effective communication and maintain trustworthy partnerships. The Company conducts its business in a fair, open, and transparent manner to ensure that all business partners comply with the Company's ethical corporate management policy.

AWSC is committed to building a high-quality, resilient, and low-carbon local supply chain. In 2024, local suppliers accounted for approximately 90% of total suppliers. This not only supports the local industrial chain and creates local employment opportunities but also shortens transportation routes and reduces carbon emissions.

We require suppliers to reject the use of conflict minerals originating from conflict-affected regions and to sign a conflict-free minerals commitment letter for the Company. In addition, human rights clauses are included in supplier contracts, and annual audits are conducted to ensure compliance.

AWSC has established the "Customer Service Management Procedures" and implemented a customer complaint management system to provide after-sales services. The Company also conducts regular customer satisfaction surveys to ensure the highest level of service quality for its clients.

The Company has designated personnel and a dedicated email to handle customer complaints and feedback. The Company has also established the "Customer Complaint Management Procedures," requiring relevant departments to respond to customers with temporary measures within 24 hours of receiving a complaint.

© Fulfilling the Commitment to Sustainability

Sound corporate governance and fulfillment of corporate social responsibilities are the core of the AWSC's existence. The Company fulfills its commitments to a friendly workplace, environmental protection, social participation, social welfare and social care, thereby making meaningful contributions to society.

Good governance is the cornerstone of sustainable development. In 2024, the Company was recognized for the first time among the top 5% of listed companies in the 11th Corporate Governance Evaluation, fully demonstrating AWSC's outstanding achievements in sustainable management.

A sound governance structure is the fundamental basis for achieving sustainable development. In the future, AWSC will continue striving to fulfill its sustainable development goals to ensure continuous progress in environmental, social, and corporate governance aspects.



Chairman of AWSC
You-Min Chi

About AWSC

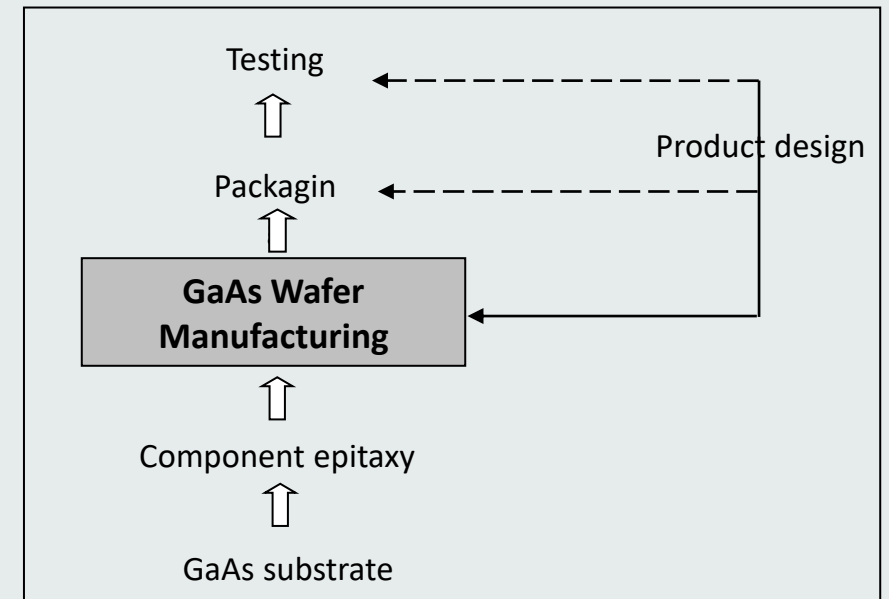
➤ Company Profile

Advanced Wireless Semiconductor Company (hereinafter referred to as AWSC) was founded in December 1998 and was located in Tainan Science Park in Tainan. As one of the few specialized six-inch gallium arsenide (GaAs) wafer foundries in the world, the Company's Phase II plant was completed in July 2020. The combined monthly production capacity of both Phase I and Phase II plants is 20,000 six-inch wafers, with a projected maximum expansion to 35,000 six-inch wafers per month, making it the second largest GaAs wafer foundry globally.

Advanced Wireless Semiconductor Company is a specialized foundry for GaAs MMICs, mainly manufacturing HBT, ED-pHEMT, ED-BiHEMT, SAW Filter, Bump, and VCSEL products. The high-reliability HBT process capability is used in power amplifiers for mobile phones, such as 4G LTE and 5G Sub-6GHz, as well as WiFi applications like WiFi5, WiFi6/WiFi6E, and WiFi7. Additionally, the high-performance ED-pHEMT process capability utilizes T-Gate technology for designing switches and low noise amplifiers, with applications in satellite communications, global positioning systems (GPS), and WiFi. Furthermore, the highly integrated ED BiHEMT single-chip design can also be applied in smartphones and WiFi products. In addition, in the fields of optical communication and 3D sensing, AWSC possesses highly stable and high-yield process capabilities for both top-emitting and bottom-emitting VCSEL technologies. These can be integrated with technologies such as MicroLens and Grating and are mainly applied in light-emitting components for facial recognition, distance measurement, automotive LiDAR, and data transmission and reception in AI servers, covering a wide range of applications.

AWSC has passed the ISO-9001, ISO-14001, and IATF16949. Controlling process quality is our highest management philosophy. We will continue to focus on process improvement and cost reduction, while constantly developing new process technologies to meet customer needs. We have become a world-class GaAs wafer foundry.

GaAs wafer product production flow chart



AWSC positions itself as a professional manufacturer in the field of GaAs wafer manufacturing



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➤ Basic Information of AWSC

Full Company Name	Advanced Wireless Semiconductor Company
Date of establishment	December 30, 1998
Capital	NTD 1.965 billion
Industry category	Listed Semiconductor Industry
Main products and technologies	GaAs (gallium arsenide) wafers
The Company's current products (services)	(1) ED BiHEMT GaAs wafer (2) InGaP HBT wafer (3) pHEMT wafer (4) ED pHEMT wafer (5) IPD wafer (6) Wafer Level In House Copper Pillar Bump (7) LD VCSEL Vertical Cavity Surface Emitting Laser (8) SAW Filter (9)Varactor Diode
Employee No.	870 (Note 1)
Chairman and COO	You-Min Chi
President	Kuo-Chun Huang
Headquarters	No. 6, Dali 1st Rd., Xinshi Dist., Tainan City, in Southern Taiwan Science Park
Operational location	No. 6, Dali 1st Rd., Xinshi Dist., Tainan City, in Southern Taiwan Science Park
Note 1: The number of employees is based on the data as of December 31, 2024	

➤ Operational Sites



➤ Participation in External Associations

Association/Organization	Membership
The Allied Association for Science Park Industries	●
Taiwan Electrical and Electronic Manufacturers' Association	●





➤ Company Milestones

■ Development History

Date	Milestones
April 1998	Began the factory plans for Hsinchu.
October 1998	Reviewed and approved by the 139th Guiding Committee of the National Science and Technology Council for establishing factory in Tainan Science-based Industrial Park.
December 1998	The Ministry of Economic Affairs had approved Advanced Wireless Semiconductor Company (AWSC) for company registration with paid-in capital of NTD500 million.
July 1999	Successfully developed the first 4-inch GaAs HBT.
January 2000	Completed developing the AlGaAs/GaAs HBT process technology.
June 2000	Completed developing the InGaP/GaAs process technology.
September 2000	Completed developing the Backside Via process technology.
November 2000	Passed the ISO9002 certification.
March 2001	Developed InGaP/GaAs high speed HBT component process technology that can be successfully applied on OC-192 (for optical fiber use) module.
December 2001	Organize new product launch meet - InGaP/GaAs chip.
December 2001	Passed the ISO14001 certification.
March 2002	Passed and obtained certification by the International IDM major manufacturer.
May 2002	Passed the quality audit of IDM major manufacturer customer in USA.
July 2002	Began to mass produce and officially became the foundry of major IDM manufacturer in the USA.
October 2002	Achieved production yield and cycle time targets.

Date	Milestones
March 2003	Listed in Emerging Stock Market.
December 2003	Passed the ISO9001 certification.
May 2004	Completed the First Phase of InP Government Project.
December 2004	Over 37 million power amplifier chips delivered.
January 2005	Supplied GaAs PIN Diode Process.
June 2006	Completed the clean room expansion planning.
October 2006	Won the "Deloitte Technology Fast 50 in Taiwan" award.
June 2007	Passed certification for the InGaP HBT PA chip and entered mass production for shipments.
August 2008	Approved for listing on Taipei Exchange
December 2008	Profit for the entire year for NTD1.09 earnings per share.
June 2009	Listed in OTC Market.
January 2010	Complete solar cell process qualification.
July 2011	BiFET Process had been qualified by customers.
October 2011	Passed AEO (Authorized Economic Operator) certification.
December 2011	Passed CG6006 General Assessment Criteria by TAIWAN CORPORATE GOVERNANCE ASSOCIATION.
February 2012	Won the Best Supplier Award for External Foundry from Skyworks Solution.
March 2012	Completed the conversion to 6" production line.





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Date	Milestones
December 2013	Completed BiHEMT, E/D pHEMT Process Development.
December 2015	December 2015 Started mass production for ED pHEMT wafers
February 2016	Completed bump process development.
June 2016	Completed HBT226/228/229 PDK.
September 2016	Completed LD VCSEL process development.
September 2016	Became a member of the Electronic Industry Citizenship Coalition (EICC).
November 2016	Bump process had been qualified by US customer.
March 2017	LD VCSEL technology had been qualified by customers.
June 2017	Completed 0.25um ED pHEMT process technology development.
October 2017	Completed 0.25um ED pHEMT PDK development.
December 2017	ISO 9001 With Year 2015 Version Certified.
December 2017	IATF 16949 certified.
February 2018	Completed 0.25um ED BiHEMT PDK development.
August 2018	Won the Excellent Company Award from the Ministry of Finance.
September 2018	Completed 0.15um E pHEMT PDK development.
October 2018	Completed RBA (Responsible Business Alliance, formerly EICC) Validated Assessment Program (VAP).
February 2019	Completed 5G (Sub-6G) technology development.
June 2019	Completed VCSEL bottom emitting process development and certified by automobile application.

Date	Milestones
June 2021	5G N41 HBT Process qualified by China customers and mass production began.
December 2021	0.25um ED pHEMT Process for WiFi 6/6E application qualified by multiple customers and mass production began. 5G N77/N79 HBT + Bump Process qualified by US fabless customer and mass production began.
February 2022	VCSEL AR/VR Product qualified by customers and mass production began.
March 2022	Reliability Test bHAST had been approved passed 192-hour testing.
March 2022	Qualified by LEO US Customer, 0.15um pHEMT for LNA.
June 2022	Officially a subsidiary company of Sino-American Silicon Products Inc..
January 2023	Able to prepare financial statements.
March 2023	Passed the 228-hour uHAST HBT reliability test.
August 2023	Completion of the development of the HBT PA technology in the Ku-Band for Low-Earth Orbit (LEO) satellites at 7GHz - 15GHz.
August 2024	The Company places great importance on ESG issues and has published an assured Sustainability Report, which has been uploaded to the Company's website and the MOPS.
November 2024	The Company was recognized by the Occupational Safety and Health Administration, Ministry of Labor, as an outstanding enterprise in the 2024 corporate sustainability report proactive evaluation of occupational health and safety indicators
March 2025	The Company was selected as one of the 2024 Taiwan FINI 100 by foreign institutional investors
April 2025	Ranked in the top 5% in listed companies of the 11th Corporate Governance Evaluation in 2024





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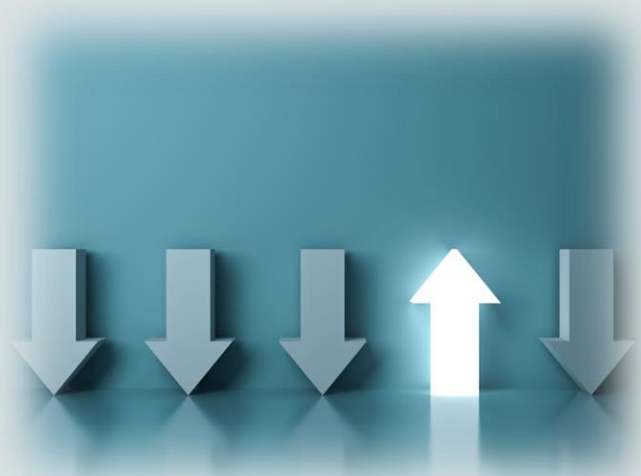
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1 Sustainable Management



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1.1 Sustainable Organization

To implement sustainable governance, AWSC has established a Sustainable Development Organization as the highest decision-making center for sustainability within the Company. The Chairman serves as the primary responsible person, overseeing the formulation of the Company's corporate social responsibility and sustainable development directions and goals, and promoting the proposal and execution of policies or systems related to corporate governance, sustainable environmental development, and social welfare. The Auditing Office, the Remuneration Committee, and the Nomination Committee have been established to enhance the functions of the Board of Directors and strengthen corporate governance.

Environment

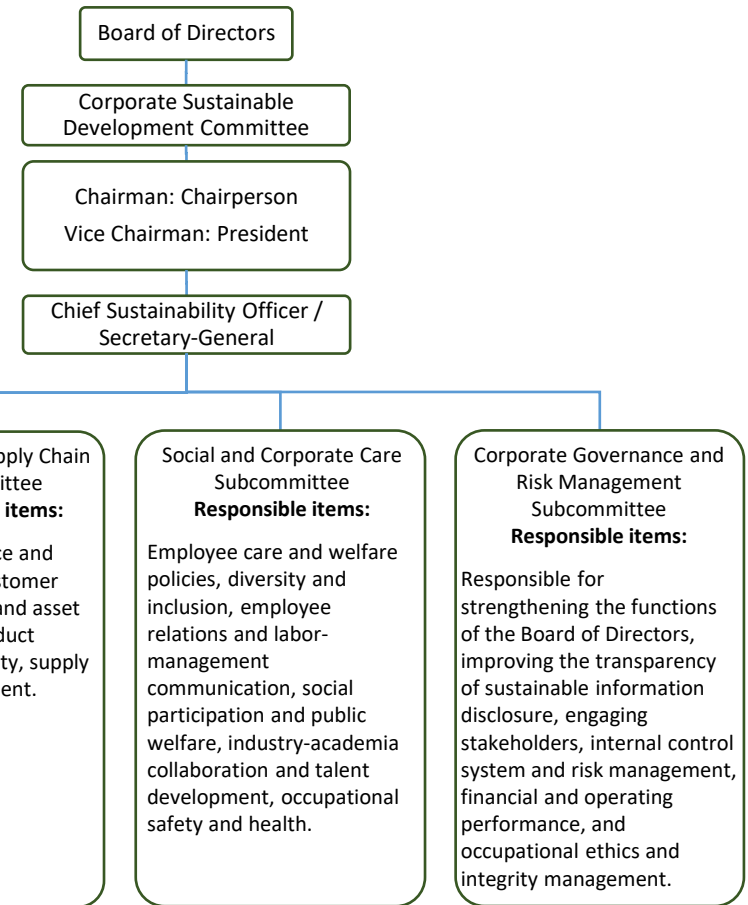
- ✓Energy efficiency improvement ✓Energy conservation and water recycling technology development
- ✓GHG inventory and disclosure ✓Resource recycling management
- ✓Pollution prevention and management ✓Waste management

Governance

- ✓Strengthening the functions of the Board of Directors ✓Internal control and risk management
- ✓ESG information transparency ✓Financial and operational performance management
- ✓Protection of stakeholders' rights ✓Principles of business ethics and integrity

Society

- ✓Employee care and welfare policy ✓Institutional education/industry-academia collaboration
- ✓Supply chain management ✓Diverse employment opportunities
- ✓Customer service/satisfaction ✓Occupational health and safety
- ✓Friendly workplace and labor-management communication
- ✓Customer confidentiality/Asset protection
- ✓Community care and public welfare participation ✓ Product safety



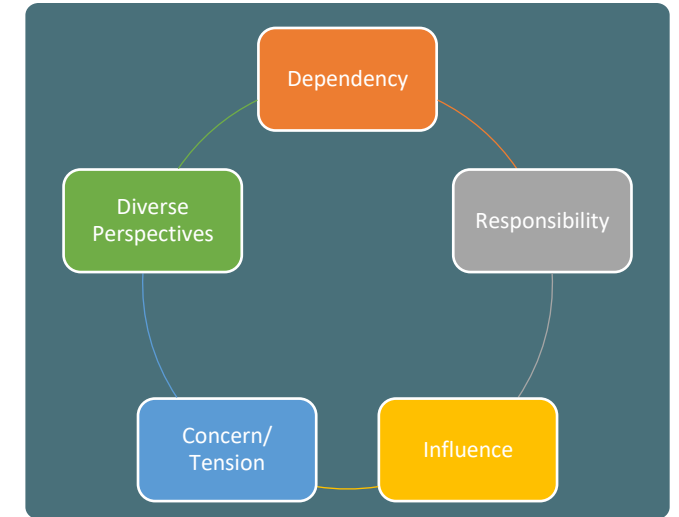
To implement activities across the three ESG dimensions (Environmental, Social, and Governance), AWSC established the Corporate Sustainable Development Committee on December 12, 2024, as the Company's highest-level decision-making body for sustainability. The committee is responsible for overseeing and formulating the Company's sustainability directions and objectives across all ESG aspects.

AWSC follows the GRI Material Topic Guidelines published in 2021. The materiality analysis process is carried out in four stages. The materiality analysis evaluates the "level of concern" and "degree of impact" of sustainability topics, identifying the material issues for AWSC in the areas of environment, social, governance, and economics. A materiality ranking is then performed, with the top 14 material topics reported in this report. Management policies and targets are established and regularly monitored for these topics. Other material topics are also reported in this report and will be continuously monitored for changes.

AWSC will conduct this materiality analysis process annually and regularly review the impact of the issues.

Material Issues and Stakeholder Engagement

1.2 Material Issues



■ Stage 1: Understand the Background of the Organization

➤ Identification of Stakeholders

Stakeholder identification and communication are the core foundation of corporate social responsibility. AWSC follows the GRI standards and the international AA1000 SES Stakeholder Engagement Standards. With reference to the five principles of AA1000 SES Stakeholder Engagement Standards "Dependency, Responsibility, Influence, Tension, and Diverse Perspective", and based on the Company's operations characteristics and through interdepartmental communication and discussion, we finally identified 7 key stakeholders, including: employees, customers, shareholders (investors), suppliers (contractors), government agencies, the general public/non-governmental organizations, and financial institutions. Engagement is conducted through various channels, both regularly and occasionally, to understand stakeholder expectations. This information also serves as a source for assessing sustainability issues and impacts.

➤ Collect Sustainability Issues

To identify potential material topics, AWSC followed the Global Reporting Initiative (GRI) sustainability reporting standards, the United Nations SDGs, industry trends, and interactions with stakeholders. This process resulted in the consolidation of 24 topics. Further investigate the impact of the issue.



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Source of Issue

International Sustainability Standards and Regulations

Referenced international sustainability standards include the GRI Sustainability Reporting Standards, the Responsible Business Alliance (RBA), the Sustainability Accounting Standards Board (SASB) standards, and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

Sustainable Development Goals (SDGs)

Evaluating the 17 SDGs and their 169 targets, we identify actions where AWSC can potentially make contributions.

Industry Development Trend

Consider the issues of concern for both industry peers and other sectors.

Stakeholders' Issues of Concern

Consider the issues of concern for stakeholders including employees, customers, supply chain and business partners, investors, government and NGOs, and the general public.

Sustainability Issues

Environment	Society	Governance	Economic
Energy Management Waste Management Water Resource Management GHG emissions Air Pollution Control	Occupational Health and Safety Employment Talent Attraction and Retention Diversity of employees in the workplace Human rights management policies Community Engagement Education and Training	Risk Management Business performance Internal Audit and Internal Control Legal Compliance Information security and personal data protection Ethical Corporate Management and Corporate Governance Tax Planning Anti-Corruption	Sustainable Supply Chain Management Product quality and safety Customer Relationship Management Innovative Technology and Diversified Development

Stage 2: Identifying Concerns and Impacts

Stakeholders' Level of Concern to the Issue

AWSC conducts surveys using questionnaires to gather insights. We issued questionnaires to 7 major stakeholders to understand their concerns across 24 issues and received specific feedback. A total of 85 completed questionnaires were collected to assess the level of concern regarding environmental, social, governance, and economic aspects of each issue.

Assess the Degree of Impact of Each Issue on AWSC

AWSC invited senior executives, including members of the management team, to participate in a questionnaire survey. A total of 18 questionnaires were collected to assess the level of operational impact and influence of issues across environmental, social, governance, and experience dimensions on the Company's operations and management. The participation of senior executives further strengthened the relevance between AWSC and each of these issues.

Stage 3: Evaluate the Level of Significance

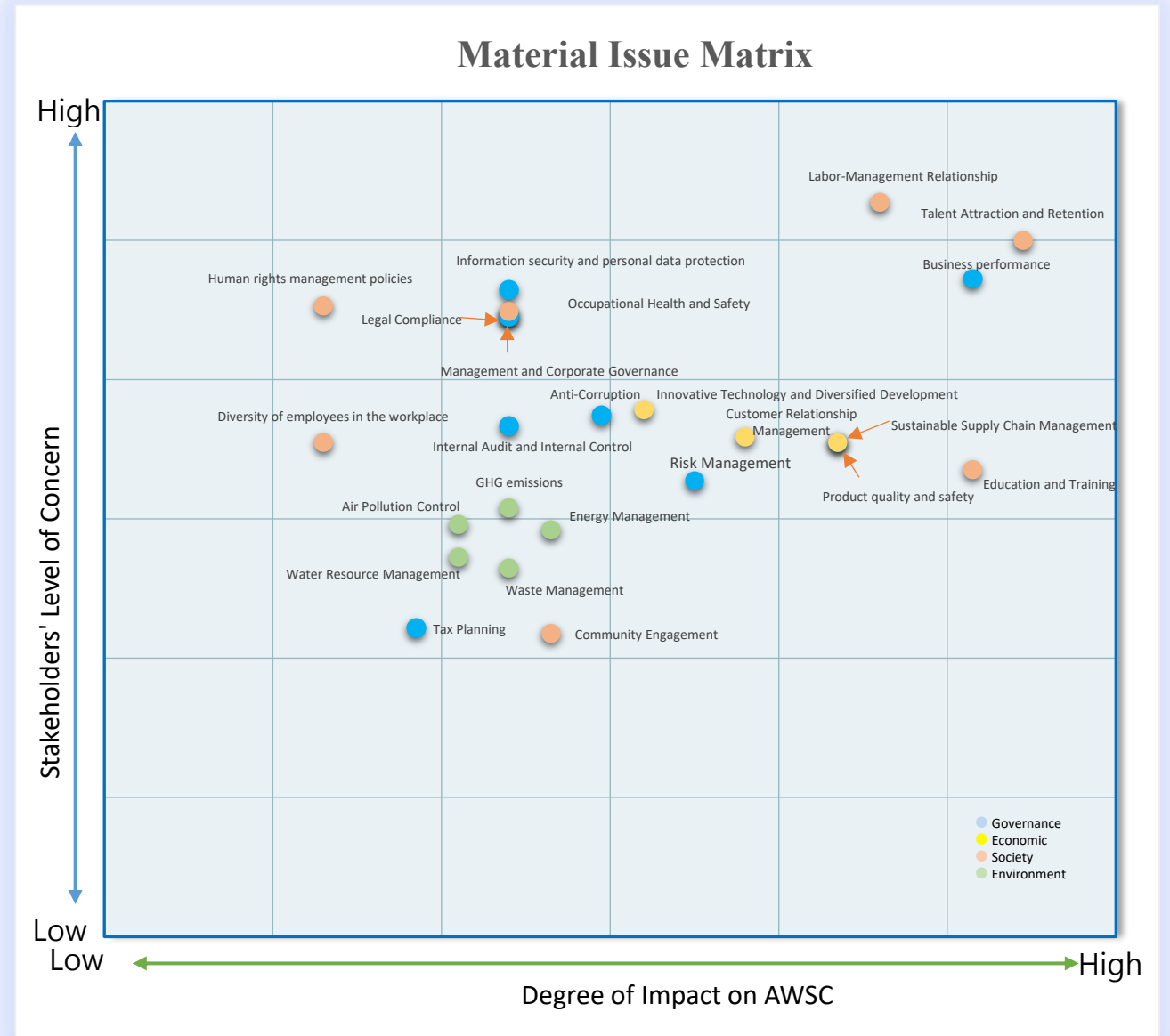
Stakeholders' Level of Concern to the Issue

Based on the "level of stakeholder concern" and the "degree of impact on AWSC", with the X-axis representing the degree of impact of issues and the Y-axis representing stakeholders' level of concern, issues are statistically analyzed for their impact and concern levels. The results are then plotted on a materiality matrix to produce the materiality analysis outcomes, identifying the 17 material issues with high concern and high impact.

Stage 4: Prioritizing Significant Impacts for Reporting

Finally, the 17 material issues of AWSC in 2024 were ranked based on their impact significance. The X-axis and Y-axis thresholds for each sustainability issue were set to determine the ranking. These issues will be reported in this report, with management policies and goals established for regular tracking and management. The Board of Directors will receive regular updates on these operations, while other issues will continue to be monitored for changes.

In the identification of material issues, although the stakeholders' concern for environmental issues is relatively low, AWSC's management considers these issues to be very important. Environmental issues continue to play a key role in AWSC's operations, and the Company continues to disclose its progress and achievements in its sustainability report.





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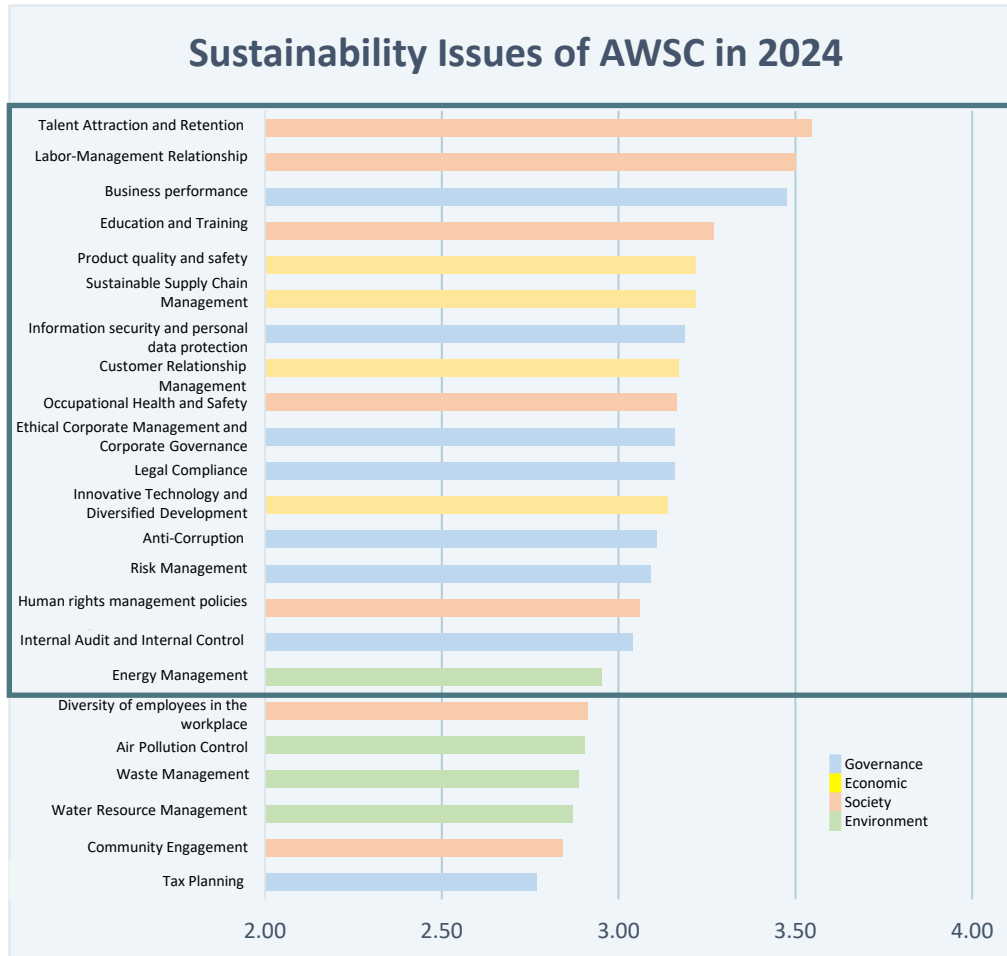
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1.3 Prioritizing Significant Impacts for Reporting

Report on the 17 material topics based on their degree of significance, establish management policies, and set goals for regular monitoring and management.



Description of Changes in Material Topics

Orientation	2023 Material Issues	2024 Material Issues	Description of Changes
Governance	Legal Compliance	Legal Compliance	Unchanged
Governance	Information Security and Personal Data Protection	Information Security and Personal Data Protection	Unchanged
Governance	Anti-Corruption	Anti-Corruption	Unchanged
Governance	Ethical Corporate Management and Corporate Governance	Ethical Corporate Management and Corporate Governance	Unchanged
Governance	Business Performance	Business Performance	Unchanged
Governance	Internal Audit and Internal Control	Internal Audit and Internal Control	Unchanged
Governance	-	Risk Management	Sustainability Issues of AWSC in 2024
Economic	Customer Relationship Management	Customer Relationship Management	Unchanged
Economic	Product Quality and Safety	Product Quality and Safety	Unchanged
Economic	Innovative Technology and Diversified Development	Innovative Technology and Diversified Development	Unchanged
Economic	-	Sustainable Supply Chain Management	Sustainability Issues of AWSC in 2024
Society	Education and Training	Education and Training	Unchanged
Society	Occupational Health and Safety	Occupational Health and Safety	Unchanged
Society	-	Talent Attraction and Retention	Sustainability Issues of AWSC in 2024
Society	-	Employment	Sustainability Issues of AWSC in 2024
Society	-	Human Rights Management Policies	Sustainability Issues of AWSC in 2024
Environment	Water Resource Management	-	Outside the top 17 ranked items
Environment	Energy Management	Energy Management	Unchanged
Environment	Waste Management	-	Outside the top 17 ranked items



➤ Boundary and Scope of Material Topics

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Material Topics	Corresponding GRI Standards Topics	Corresponding SASB Standards	Boundary Headquarters	Corresponding Chapter
Talent Attraction and Retention	GRI 201 Economic Performance GRI 401 Employment GRI 405-1 Diversity of Governance Bodies and Employees	TC-SC-330a.1	○	5.1 Employee Care
Employment	GRI 401-1 New Employee Hires and Employee Turnover GRI 401-2 Benefits Provided to Full-time Employees that are not Provided to Temporary or Part-time Employees GRI 401-3 Parental Leave	TC-SC-330a.1	○	5.1 Employee Care
Business Performance	GRI 201 Economic Performance	-	○	2.2 Operational Performance
Education and Training	GRI 404 Training and Education	-	○	5.1.3 Talent Cultivation
Product Quality and Safety	GRI 416 Customer Health and Safety	-	○	3.2 Product Quality
Sustainable Supply Chain Management	GRI 204-1 Proportion of Spending on Local Suppliers	TC-SC-440a.1	○	3.4 Sustainable Supply Chain and Management
Information Security and Personal Data Protection	GRI 418 Customer Privacy	-	○	2.3 Risk Management
Customer Relationship Management	GRI 2-6 Activities, Value Chain and Other Business Relationships GRI 418 Customer Privacy	-	○	1.1 Identifying Issues 3.3 Customer Service
Occupational Health and Safety	GRI 403 Occupational Health and Safety	TC-SC-320a.1 TC-SC-320a.2	○	5.2 Occupational Safety and Emergency Response
Ethical Corporate Management and Corporate Governance	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 2 General Disclosures	TC-SC-520a.1	○	2.1.2 Ethics and Integrity 2.1 Corporate Governance
Legal Compliance	GRI 2-27 Compliance with Laws and Regulations	-	○	2.1.3 Legal Compliance
Innovative Technology and Diversified Development	-	-	○	3.1 Innovation Management
Anti-Corruption	GRI 205 Anti-corruption	-	○	2.1.2 Ethics and Integrity
Risk Management	GRI 201 Economic Performance	TC-SC-440a.1	○	2.3 Risk Management
Human Rights Management Policies	GRI 406-1 Incidents of Discrimination and Corrective Actions Taken	-	○	5.1.4 Human Rights
Internal Audit and Internal Control	-	-	○	2.1.4 Implementing Internal Audits
Energy Management	GRI 302 Energy GRI 305 Emissions	TC-SC-110a.1 TC-SC-110a.2 TC-SC-130a.1	○	4. Sustainable Environment



1.4 Material Topics and Impact Management

Material Topics	Impact Description and Effects	Management System
Talent Attraction and Retention	<p>Positive Impact: Providing comprehensive compensation and benefits policies helps attract and retain outstanding talents.</p> <p>Negative Impact: Without a sound compensation system and adequate welfare measures, talent loss may occur, making it difficult to attract outstanding professionals and resulting in low internal morale.</p>	<p>Providing comprehensive compensation and benefits policies that exceed regulatory requirements, employees enjoy a guaranteed annual salary of 14 months, and the Company regularly communicates with employees through labor-management meetings and various other channels. In addition to the welfare measures required by the government, such as labor and health insurance based on employees' actual salaries in accordance with the regulations of the Labor and Health Insurance Bureau, the Company also actively provides various welfare programs and facilities to meet employees' needs.</p> <p>In order to attract and retain outstanding talent, the Company offers competitive salaries, and the salary adjustment standard is determined every year with reference to the relevant data of peers.</p>
Employment	<p>Positive Impact: Providing employees with a good workplace environment helps attract and retain outstanding talents, promotes workplace harmony, and enhances the Company's competitiveness.</p> <p>Negative Impact: Failure to provide employees with effective communication or grievance channels, or to offer adequate compensation and benefits, may result in the loss of outstanding talents amid intense competition for skilled professionals in the industry.</p>	<p>The Company regularly communicates with employees through labor-management meetings and various other channels. Supervisors and employees also hold occasional communication meetings, and a complaint hotline and mailbox have been established.</p>
Business Performance	<p>Positive Impact: Good business performance can increase the willingness of shareholders and investment institutions to invest.</p> <p>Negative Impact: Poor business performance may affect the confidence of investors and shareholders, and damage the Company's image and the interests of investors.</p>	<p>Financial performance is an economic responsibility for AWSC, achieved through continuous growth in revenue and profitability. The Company effectively utilizes profits to contribute to environmental protection, employee care, and community support, resulting in positive impacts.</p>

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Material Topics	Impact Description and Effects	Management System
Education and Training	<p>Positive Impact: A sound training system enhances competitiveness in talent recruitment, reduces employee turnover, improves professional knowledge, fosters employee talent development, and increases corporate competitiveness.</p> <p>Negative Impact: Without a comprehensive education and training system, employees lack professional knowledge and competitiveness, and may also lead to talent attrition.</p>	To cultivate professionals that meet the Company's needs, AWSC offers diverse training programs for employees, thereby enhancing corporate competitiveness.
Product Quality and Safety	<p>Positive Impact: Enhance customer trust by providing customers with stable and high-quality products.</p> <p>Negative Impact: Abnormalities in product quality or yield could challenge overall product standards. This could potentially result in product scrapping, impacting customer orders and company operations.</p>	AWSC continuously optimizes its manufacturing and R&D capabilities, reduces product defect abnormalities early and prevent quality incidents from affecting customers. The Company is dedicated to providing excellent service quality, aiming to be the preferred choice for customers in water manufacturing.
Sustainable Supply Chain Management	<p>Positive Impact: Implementing sustainable supply chain management and maintaining long-term strategic alliances and strong cooperative relationships with suppliers ensure stable access to key raw materials and reduce the risk of operational disruptions.</p> <p>Negative Impact: Failure to properly manage suppliers may result in poor supply quality or unstable material sourcing, leading to financial losses and reduced supply stability for the Company.</p>	<p>The Company has established the "Supplier Management Procedures" to evaluate the suppliers by reviewing related criteria. The Company has also established a "Supplier Handbook," which is available on the Company's website for suppliers to access at any time.</p> <p>The Company includes human rights clauses in contracts with suppliers and implements annual audit. Major suppliers are invited to complete a sustainability self-assessment form.</p> <p>The Company actively increases the proportion of local suppliers to support the local industrial chain, create local employment opportunities, and achieve carbon reduction through significantly shortened transportation routes. The Company also continues to include environmental protection and green energy development as evaluation criteria in supplier assessments.</p>



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Material Topics	Impact Description and Effects	Management System
<p>Information Security and Personal Data Protection</p>	<p>Positive Impact: Establish a comprehensive information security management system, and conduct regular audits and drills to ensure that customer privacy and company secrets are not infringed, and to enhance corporate reputation.</p> <p>Negative Impact:</p> <ol style="list-style-type: none"> 1. Leakage of important company information or personal information of customers or employees. 2. Information security incidents such as malicious attacks by external hackers. 3. Failure to implement effective information security management could result in the leakage of business information or customer privacy, potentially leading to customer claims or regulatory penalties, thus harming the Company's interests and reputation. 4. Insufficient internal employee awareness of information security or external hacker attacks could lead to information security incidents, resulting in company losses. 	<ol style="list-style-type: none"> 1. Occasionally conduct information security awareness sessions for employees to enhance their understanding of information security. 2. Establish a multi-factor authentication mechanism for external connections to prevent malicious access and intrusions. 3. Introduce advanced technology for computer scanning and system and software updating. 4. Strengthen firewalls and network controls, implement virus scanning mechanisms for machines, and enhance computer antivirus measures to prevent malware intrusion. 5. Occasionally conduct information security drills to minimize the impact of information security incidents.
<p>Customer Relationship Management</p>	<p>Positive Impact: Maintaining good customer relationships and gaining customer recognition enhances the Company's competitiveness and represents a long-term opportunity for AWSC's sustained growth.</p> <p>Negative Impact:</p> <ol style="list-style-type: none"> 1. Leakage of customer information and confidential documents. 2. Product quality cannot meet customer requirements. 3. Failure to effectively maintain customer relationships may lead to increased customer churn and pose a risk to the Company's reputation. 	<ol style="list-style-type: none"> 1. Comply with the confidentiality regulations for the Company's commercial secrets and enhance the Company's information security protection. 2. Continue to improve quality and actively develop products to enhance customer satisfaction. 3. Establish "Customer Service Management Procedures" and a customer complaint handling management system to provide customers with after-sales service.



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Material Topics	Impact Description and Effects	Management System
<p>Occupational Health and Safety</p>	<p>Positive Impact: Provide a safe working environment, enhance employee safety awareness and operational skills, and reduce hazard risks through a sound occupational safety and health management system, thereby protecting employees' physical and mental well-being.</p> <p>Negative Impact:</p> <ol style="list-style-type: none"> Disasters such as earthquakes and fires can cause damage to machinery and equipment, result in personnel injuries or fatalities, and lead to operational interruptions and property losses. Occurrence of occupational disasters or chemical hazards. Failure to implement operational safety has resulted in employee injuries and loss of working hours. The outbreak of emerging infectious diseases can lead to clustered infections among personnel, resulting in operational interruptions. 	<ol style="list-style-type: none"> Strictly adhere to relevant occupational safety regulations, and through review, auditing, communication, and education and training, involve all employees while taking appropriate corrective actions in a timely manner to enhance employees' awareness of occupational safety and health, thereby reducing the risk of accidents. Identify various risks, formulate countermeasures, conduct disaster response drills, and take relevant epidemic prevention measures.
<p>Ethical Corporate Management and Corporate Governance</p>	<p>Positive Impact:</p> <ol style="list-style-type: none"> A sound corporate governance system can enhance the Company's transparency, making it easier for investors and shareholders to understand the Company's operations and decision-making processes. Establish and implement an ethical corporate management policy to achieve the goal of sustainable management. <p>Negative Impact:</p> <ol style="list-style-type: none"> Violation of ethical corporate management. A lack of effective corporate governance can lead to the abuse of power by management, causing harm to the Company. Examples include corruption, violations of ethical corporate management, and conflicts of interest, which can result in investor distrust and negatively impact the Company's reputation. 	<ol style="list-style-type: none"> Strengthen the roles and functions of the Board of Directors by gradually establishing and implementing various corporate governance systems. Develop a comprehensive internal control system to ensure that board members and employees can adhere to procedures and actively implement ethical corporate management while conducting their duties. Follow relevant laws and policies related to corporate governance, staying updated on regulatory developments and the latest ESG-related issues.



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Material Topics	Impact Description and Effects	Management System
Legal Compliance	<p>Positive Impact: Establish a sound internal regulation system and continuously monitor legal developments. Revise bylaws or internal management procedures as necessary based on the latest legal requirements.</p> <p>Negative Impact: Negative impacts on society, the environment, and the Company due to violations of governance, social, and environmental laws and regulations. If subjected to legal sanctions, the Company may face negative impacts on its reputation, financial status, and personnel.</p>	Regularly update regulatory information and comply with relevant regulations. By identifying laws that may significantly impact the Company's operations, business, or finance, establish internal rules and implementation plans. Use regulatory tracking, education and training, advocacy, and reporting channels to avoid or mitigate the impact of non-compliance, thereby maintaining customer and investor confidence and protecting the Company's reputation and image.
Innovative Technology and Diversified Development	<p>Positive Impact: Continuous technological innovation can provide customers with more diversified products, expand the scope of the Company's operations, and improve the Company's profitability.</p> <p>Negative Impact: Without continuous R&D of new technologies to break through existing markets, the Company is vulnerable to market demand fluctuations, increasing operational risks.</p>	The Company continues to invest in R&D, constantly improving and innovating to maintain its competitiveness in the industry.
Anti-Corruption	<p>Positive Impact: AWSC adheres to the "Three NOs" policy: No bribery, No acceptance of bribes, and No solicitation of bribes. We also implement the ethical corporate management policy and conduct regular education and training. There was no corruption incident in 2024.</p> <p>Negative Impact: If a corruption incident occurs, it could harm the Company's interests and damage its reputation.</p>	<ol style="list-style-type: none"> 1. New employee education and training include the "Ethical Corporate Management Best Practice Principles" and anti-corruption regulations. 2. Regularly organize education and promotion on ethical corporate management and anti-bribery and corruption every year, including issues such as conflicts of interest, and set up reporting channels.



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Material Topics	Impact Description and Effects	Management System
<p>Risk Management</p>	<p>Positive Impact: Conduct pre-assessments and planning for potential risks to reduce operational risks and minimize possible losses to the Company.</p> <p>Negative Impact: Failure to assess or prepare for potential risks in advance may prevent the timely implementation of appropriate response measures, which could result in financial losses or damage to the Company's reputation.</p>	<p>The Company has established the "Risk Control Operating Procedures" to ensure sound business operations and strengthen corporate governance, implementing the Board of Directors' risk management oversight mechanism with sustainable operations as the Company's ultimate business objective.</p>
<p>Human Rights Management Policies</p>	<p>Positive Impact: The Company is committed to creating a friendly workplace where all employees, regardless of race, gender, or age, enjoy equal employment rights. It also provides opportunities for individuals to freely express themselves, fostering respect for personal dignity and enhancing the Company's image.</p> <p>Negative Impact: Failure to protect employees' fundamental human rights or to provide an equal, safe, and respectful working environment may result in regulatory penalties and have a negative impact on the Company.</p>	<p>We have established human rights guidelines based on international human rights standards and the Responsible Business Alliance (RBA) standards, strictly adhering to labor-related regulations and fulfilling our corporate social responsibility.</p> <p>AWSC supports international human rights regulations and prioritizes human rights in policy planning. The Company complies with relevant laws and international human rights standards to identify potential negative impacts of its operations on employees, suppliers, customers, communities, and the environment. We establish corresponding policies and measures to manage and reduce human rights risks, striving to foster positive employee relations and create a favorable working environment.</p>
<p>Internal Audit and Internal Control</p>	<p>Positive Impact: Implement an internal audit system, establish a comprehensive internal control system, and continuously review and improve sustainability goals.</p> <p>Negative Impact: Failure to implement internal audits and internal control systems may lead to significant deficiencies, lack of improvement plans and ongoing tracking, and failure to report audit results to the Board of Directors, which adversely affects the Company's risk management.</p>	<ol style="list-style-type: none"> 1. The Company's internal audit personnel participate in professional audit-related courses annually as required, and through the operation of independent internal audits, implement the spirit of internal control at all levels of the Company. 2. Communicate improvement measures based on audit findings with the audited units, and continuously track the subsequent improvement status to ensure the effectiveness of internal control implementation. 3. Regularly report audit results to the Audit Committee and the Board of Directors, communicate internal control weaknesses to enhance supervision effectiveness and strengthen corporate governance.



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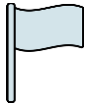
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Material Topics	Impact Description and Effects	Management System
Energy Management	<p>Positive Impact:</p> <ol style="list-style-type: none"> 1. Implementing measures to mitigate and control GHG emissions can reduce the impact of climate change on operations and enhance the Company's resilience in responding to climate-related challenges. 2. Reducing energy consumption and costs, enhancing energy management strategies, and continuously promoting carbon reduction measures are essential steps toward achieving net-zero carbon emissions in the future. <p>Negative Impact:</p> <ol style="list-style-type: none"> 1. Operational impacts caused by climate disasters. 2. The introduction of renewable energy leads to increased costs. 3. The utilization rate of renewable energy may affect the willingness to place orders. 4. Power shortage or interruption. 5. Failure to eliminate energy-consuming equipment increases electricity usage and emissions. 6. GHG emissions and other air pollutants from company operations will accelerate global warming and climate change, causing irreversible harm to the environment. Failure to reduce carbon emissions may result in increased operating costs. 7. An increase in carbon emissions may lead to disruptions in the upstream and downstream supply chain. 	<ol style="list-style-type: none"> 1. Optimize energy efficiency to achieve energy conservation and carbon reduction, and introduce renewable energy equipment. 2. Plan to add solar energy facilities in the future to promote low-carbon manufacturing. Implementing in stages from 2030 to 2050 to increase the use of green energy. 3. Purchase exhaust gas reduction equipment to optimize process gases. 4. Implement energy saving and carbon reduction goals to decrease GHG emissions, responding to climate change and achieving net-zero emissions by 2050.





1.5 Material Topics and Sustainability Goals

Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2025 Targets	2024 Targets	2024 Target Achievement Status	Achieved/ Not Achieved
Governance Aspect	Corporate Governance	 	<ul style="list-style-type: none"> Reached the top 5% in the TWSE listed group in the corporate governance evaluation. 	<ul style="list-style-type: none"> Reached the top 5% in the TWSE listed group in the corporate governance evaluation. 	According to the results of the 11th Corporate Governance Evaluation by the Securities & Futures Institute, the Company achieved a ranking in the top 5% range of the TWSE listed group in corporate governance evaluations.	Achieved
	Ethical Corporate Management/Anti-Corruption		<ul style="list-style-type: none"> Organization of ethical corporate management education and training No unethical or dishonest incidents occurred 	<ul style="list-style-type: none"> Organization of ethical corporate management education and training No unethical or dishonest incidents occurred 	In 2024, employees at the level of engineers and managers signed the Integrity Management Declaration, which outlines key points and management measures for avoiding conflicts of interest. Employees were also asked to confirm whether any conflicts of interest exist. No unethical or dishonest incidents occurred Corruption incident rate of 0	Achieved
	Business Performance		<ul style="list-style-type: none"> Maintain profitability Maintain a good financial structure 	<ul style="list-style-type: none"> Maintain profitability Maintain a good financial structure 	EPS of NTD 2.65 per share in 2024 Maintain a good financial structure	Achieved
	Legal Compliance		<ul style="list-style-type: none"> Update the management regulations every month according to the changes in laws and regulations Continuous education, training, and promotion 	<ul style="list-style-type: none"> Update the management regulations every month according to the changes in laws and regulations Continuous education, training, and promotion 	Continuously provide education and training and conduct promotion to update management regulations monthly in accordance with changes in laws and regulations.	Achieved
	Information Security and Personal Data Protection		<ul style="list-style-type: none"> Ensure that no information security hazard incidents occur The unannounced social engineering drill click rate (number of participants who clicked malicious email links or attachments / total participants) was below 5%. 	<ul style="list-style-type: none"> Ensure that no information security hazard incidents occur The unannounced social engineering drill click rate (number of participants who clicked malicious email links or attachments / total participants) was below 6%. Arrange third-party information security and health inspection 	No information security hazard incidents occurred in 2024 In 2024, the unannounced social engineering drill click rate was 2.9% Completed third-party information security and health inspection in 2024	Achieved

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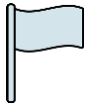
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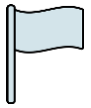
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Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2025 Targets	2024 Targets	2024 Target Achievement Status	Achieved/ Not Achieved
Environmental Aspect	Energy Management	 	● Plan to reduce electricity consumption per unit of revenue by 1%	● Plan to reduce electricity consumption per unit of revenue by 1%	In 2024, the total electricity consumption was 41,286 thousand kWh, a reduction from the total consumption of 37,950 thousand kWh in 2023, failing to achieve the goal of a 1% reduction in electricity consumption per unit of revenue. Note: In 2024, due to increased production capacity, the target of reducing electricity consumption per unit of revenue by 1% was not achieved.	Not Achieved
	GHG Emissions		● Plan to achieve a 11% reduction in GHG emissions per unit of revenue	● Plan to achieve a 3% reduction in GHG emissions per unit of revenue	In 2024, the total GHG emissions were 46,154.96 metric tons of CO2e, an increase from the total emissions of 36,792.64 metric tons of CO2e in 2023, indicating that the goal of a 1% reduction in carbon emissions per unit of revenue was not achieved. Note: In 2024, due to increased production capacity, the target of reducing carbon emissions per unit of revenue by 3% was not achieved.	Not Achieved
	Water Resource Management		● Plan to achieve a 1% reduction in water consumption per unit of revenue	● Plan to achieve a 1% reduction in water consumption per unit of revenue	In 2024, the total water consumption was 178,214 tons, a reduction from the total consumption of 166,457 tons in 2023, achieving the goal of a 1% reduction in water consumption per unit of revenue. Note: In 2024, water consumption increased due to higher production capacity.	Not Achieved
	Waste Management	 	● Plan to reduce 1% of the total amount of waste every year	● Plan to reduce 1% of the total amount of waste every year	In 2024, the total waste generated (including general and hazardous industrial waste) was 1026.53 metric tons, an increase from the total waste of 749.72 metric tons in 2023, indicating that the annual reduction goal of 1% was not achieved. Note: 1. The increase in organic waste liquid was due to the rise in production capacity. 2. The increase in waste disposal volume was due to the complete removal of previously accumulated general waste within the plant.	Not Achieved



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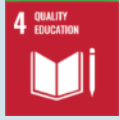
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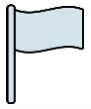
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Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2025 Targets	2024 Targets	2024 Target Achievement Status	Achieved/ Not Achieved
Social Aspect	Education and Training		<ul style="list-style-type: none"> ● Education and training for new employees ● Provide various professional courses for internal and external training, and plan annual on-the-job education and training for employees 	<ul style="list-style-type: none"> ● Education and training for new employees ● Provide various professional courses for internal and external training, and plan annual on-the-job education and training for employees 	All new employees complete their training upon arrival. Education and training hours for employees totaled 7,064.5 hours in 2024.	Achieved
	Talent Attraction and Retention/Employment Relations	  	<ul style="list-style-type: none"> ● Industry-Academia Collaboration Program ● Provide New Employee Orientation and Training Courses ● The gender ratio of employees remains balanced at 1:1 ● The annual employee turnover rate is targeted to remain below 25% 	<ul style="list-style-type: none"> ● Industry-Academia Collaboration Program ● Provide New Employee Orientation and Training Courses 	Engage in industry-academia collaboration with universities such as National Kaohsiung University of Science and Technology, I-Shou University, CTBC University of Technology (formerly known as Far East University) in 2024. All new employees complete their training upon arrival. The total number of training hours for new recruits in 2024 was 4,884 hours. In 2024, the male-to-female ratio was approximately 1:1. In 2024, the employee turnover rate was 20.88%	Achieved
	Human Rights Management Policies/Occupational Health and Safety	 	<ul style="list-style-type: none"> ● During the training for new employees, courses on the RBA human rights policies and related human rights protections are conducted ● During the training for new employees, general safety and health education and training and professional departmental job training are conducted ● Regularly coordinating with health promotion education and training ● Regularly hold fire drills and industrial safety education and training 	<ul style="list-style-type: none"> ● During the training for new employees, courses on the RBA human rights policies and related human rights protections are conducted ● During the training for new employees, general safety and health education and training and professional departmental job training are conducted ● Regularly coordinating with health promotion education and training ● Regularly hold fire drills and industrial safety education and training 	The total number of training hours for new recruits in 2024 was 3,233 hours. In 2024, various regular and occasional training sessions were completed, totaling 7,064.5 hours.	Achieved



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Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2025 Targets	2024 Targets	2024 Target Achievement Status	Achieved/ Not Achieved
Social Aspect	Occupational Health and Safety	 	0 Occupational disease 0 major occupational accidents	0 Occupational disease 0 major occupational accidents	No occurrence of occupational disease in 2024 No occurrence of major occupational accidents in 2024	Achieved
	Community Engagement		<ul style="list-style-type: none"> Occasional donations to charitable and public welfare group activities 	<ul style="list-style-type: none"> Occasional donations to charitable and public welfare group activities 	In 2024, donations were made to charity organizations occasionally, including Eden Social Welfare Foundation, World Vision Taiwan, Huashan Social Welfare Foundation, the Parents' Association of National Shanhua Senior High School, and charity concerts for a total amount of NT\$190,400.	Achieved
Economic Aspect	Product Quality and Safety/Innovative Technology and Diversified Development	 	<ul style="list-style-type: none"> Continue to improve quality and focus on product R&D to enhance customer satisfaction 	<ul style="list-style-type: none"> Continue to improve quality and focus on product R&D to enhance customer satisfaction 	Average customer satisfaction score of 95 in 2024	Achieved
	Sustainable Supply Chain Management	 	<ul style="list-style-type: none"> Localization of the supply chain Regularly conduct supplier evaluations every year Use of minerals from non-conflict regions 	<ul style="list-style-type: none"> Localization of the supply chain Regularly conduct supplier evaluations every year Use of minerals from non-conflict regions 	No use of conflict minerals in 2024 In 2024, local suppliers accounted for approximately 90%	Achieved



1.6 Stakeholder Engagement and Response

Major stakeholders	Significance to AWSC	Communication Channels	Frequency of Communication	Issues of Concern	Our Response
Customers	Customers are important partners of AWSC and the main source of revenue for the Company. Listen to customers' needs and provide professional services to achieve customer satisfaction.	Email correspondence/Instant messenger software	Every day	Customer Relationship Management Product quality and safety Innovative Technology and Diversified Development	Customer-oriented service: Focus on customer needs and provide relevant technologies for customized product production. Product quality maintenance: Receive and analyze customer feedback in a timely manner to solve problems quickly and effectively. Customer satisfaction maintenance: For items with low scores in customer satisfaction surveys, the quality assurance unit conducts audits and requires relevant departments to implement improvements.
		Weekly/monthly meeting	Weekly/Once a month		
		Annual customer satisfaction survey	Annually		
		Customer audit	Occasionally		
		Complaints or grievances via phone or email	Occasionally		
Employees/Union	Employees are the most important assets of the Company. Only by taking good care of employees can we both grow at the same time.	Intranet and email	Occasionally	Occupational Health and Safety Human rights management policies Talent Attraction and Retention Diversity of employees in the workplace Education and Training Employment	Employees are the most important asset of the Company, and the Company places great emphasis to the communication channels with employees. Only good and long-term labor-management relations can create the sustainable development of the organization. Through internal regulations and ongoing two-way communication, such as internal websites, grievance mailboxes, and labor-management meetings, face-to-face discussions with employees ensure that every employee's voice is valued. In order to attract and retain outstanding talent, the Company offers competitive salaries, and the salary adjustment standard is determined every year with reference to the relevant data of peers. The company has set up an employee cafeteria and provides a fixed subsidy for employees, along with benefits such as unpaid parental leave, enhanced group insurance beyond legal requirements, and the establishment of a welfare committee. Additional employee care programs include festive bonuses, health examinations, year-end banquets, emergency relief, hospitalization subsidies, and partnerships with contracted stores. The Company upholds the concept of valuing the safety and health of employees' working environment to create a healthy and safe working environment for employees.
		Company bulletin board	Occasionally		
		Labor-management meeting	4 times a year		
		Grievance mailboxes or hotlines	Occasionally		
		Performance evaluation interview	Once a year		
		Organizational meetings	Occasionally		
Shareholders/ Investors	All shareholders are investors of the Company, and information that should be disclosed is handled fairly in accordance with principles of equity.	Shareholders' meetings, investor conferences, seminars for domestic investment institutions, and face-to-face meetings	In 2024, one shareholders' meeting and two investor conferences were held.	Business performance Risk Management Ethical Corporate Management and Corporate Governance Anti-Corruption Legal Compliance	Continue to implement performance management and operational improvement with a stable financial structure and rich management experience to improve the overall operational performance. Strengthen the establishment of close interaction and communication channels with investors, corporate shareholders, and shareholders. Continue to improve corporate governance performance to realize the commitment to sustainable operation. Actively organize education and training and promote ethical corporate management policies to convey the ethical corporate management policy and its importance to directors and employees.
		Annual Report	Once a year		
		Information on the Company's official website, press releases, and MOPS	Occasionally		
		Calls and emails to collect information and respond	Occasionally		

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Major Stakeholders	Significance to AWSC	Communication Channels	Frequency of Communication	Issues of Concern	Our Response
General Public/NGOs	While pursuing operational growth, AWSC remains committed to contributing to society, fulfilling its sustainability responsibilities, and developing social initiatives to enhance its positive impact on the community.	Public welfare activities	Occasionally	Occupational Health and Safety	Engage in industry-academia collaboration with universities such as National Kaohsiung University of Science and Technology, I-Shou University, CTBC University of Technology (formerly known as Far East University). Donations were occasionally made to charity organizations, including Eden Social Welfare Foundation, World Vision Taiwan, Huashan Social Welfare Foundation, and the Parents' Association of National Shanhua Senior High School. Encourage employees to participate in various community activities of the Science Park, City Government or District Office. The Company initiated a donation campaign for the World Vision Taiwan's "Southern Science Park's Charity Month" action, addressing the medical resource need of underprivileged families in Xinshi, Shanhua, and Anding areas.
		Industry-academia collaboration	Occasionally	Employment Talent Attraction and Retention Community Engagement Legal Compliance	
Government Agencies	Maintaining good communication relationships is essential to express the Company's commitment to complying with regulatory requirements.	Official correspondence, meetings	Occasionally	GHG emissions Occupational Health and Safety	Regularly review the content of laws and regulations and stay informed about updates in regulations. Participate in the explanation of the competent authorities' laws and regulations and understand the requirements of the competent authorities. Cooperate with the competent authority in plant visits or factory audits. Communicate with competent authorities through unions or associations.
		Communication through union or association meetings	Occasionally	Diversity of employees in the workplace	
		Seminars and promotions organized by the competent authority	Occasionally	Internal Audit and Internal Control	
		On-site audit	Occasionally	Legal Compliance	
Suppliers/Contractors	In a partnership with the Company, it is essential to ensure alignment in values to provide services that meet the Company's requirements.	Information required for disclosure on the MOPS	Monthly	Ethical Corporate Management and Corporate Governance	
		Business meeting	Occasionally	Occupational Health and Safety	Reduce costs by localizing suppliers. Establish a supplier evaluation management process. Formulate contractor management procedures and establish a contractor construction management system to systematically manage all contractors entering the plant.
		On-site audit	Occasionally	Risk Management Legal Compliance	
Calls and emails to collect information and respond	Occasionally	Sustainable Supply Chain Management			
Financial Institutes	Provide financial lending and wealth management services.	Telephone/email contacts	Occasionally	GHG emissions Business performance Risk Management Ethical Corporate Management and Corporate Governance	In recent years, financial institutions have promoted green finance and sustainable linked loans. We are also dedicated to advancing and implementing ESG-related policies, collaborating with financial institutions to achieve our vision of sustainability.



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Significance to AWSC

AWSC's business philosophy is based on stability and integrity, with passion and dedication devoted to both life and work. The Company's strong corporate image also attracts more outstanding talents to join its team. In addition, we completed the RBA certification in 2018 to regulate the Company's corporate social responsibility behavior in business activities. In the future, the Company will not only pursue the maximization of shareholder interests but also fulfill its corporate social responsibility, create company value, and strive towards sustainable business objectives.

Management Mechanism

Policy

- ★ Enhance operational performance through cross-departmental integration to maximize efficiency.
- ★ Actively monitor market trends and international situations, and under the influences of politics and the pandemic, continuously strengthen our fundamentals while cultivating various application areas. This ensures robust preparation to face challenges with enhanced execution capability.
- ★ Develop new products to enter the diversified market.
- ★ Diversify developments of GaAs wafer production technologies to serve more diversified customer groups.
- ★ Continue to enhance production yield and a consistent high quality control.
- ★ Control key self-owned technologies and apply for patents.
- ★ Important production and sales policies: Improve product quality and shorten delivery times, enhance customer satisfaction, develop new process technology to meet customer and market demands, and continue to reduce production costs.

Commitment

We are committed to upholding labor rights, providing a healthy and safe working environment, reducing adverse impacts on the community, environment, and natural resources, adhering to the highest ethical standards, and establishing a comprehensive corporate social responsibility management system to become an ethical and responsible enterprise. We will strengthen the capabilities of our management team and return the results of our operations to shareholders and the public, fulfilling our social responsibilities as an enterprise.



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Goals

Long-term Goals

- ★ **Marketing strategy:**
The Company positions itself as a professional GaAs wafer manufacturing specialist, leveraging four key advantages of technology, quality, service, and cost to actively pursue new customers and increase market share.
- ★ **Production strategy:**
Increase the automation of the production line and reduce on-site operations with no added value to avoid human error, improve production yield, and reduce production costs.
- ★ **Technology strategy:**
Actively develop advanced and diversified process technologies that meet market demands to enhance the Company's competitiveness and achieve low ppm quality targets.
- ★ **Financial strategy:**
After entering the capital market diversified fund-raising channels in a timely manner to respond to the Company's future development plans and return shareholders a reasonable return on investment in a timely manner.
- ★ **Human resource strategy:**
Establish an overall human resource policy and train and reserve talents to meet the Company's growth needs.

Short-term Goals

- ★ **Marketing strategy:**
 1. Establish strategic alliances with customers and upstream and downstream manufacturers to facilitate the integration of related industries and diversify customers.
 2. Proactively work with customers to establish plans for quality control, trial production, and mass production to reduce bottlenecks in mass production introduction.
 3. International manufacturers are the main sales force for stable quality and mass production.
- ★ **Production strategy:**
 1. Implementing the ISO9001 quality management system, ISO14001 environmental management system and IATF16949 system to improve management performance and image.
 2. Strengthen the management and training of production technicians to improve production efficiency and product yield.
- ★ **Technology strategy:**
 1. Strengthen technical exchanges with upstream partners to stabilize technology development and production process quality.
 2. Strengthen the recruitment of high-quality talents to improve the quality and quantity of technology development.
- ★ **Financial strategy:**
Raise short-, mid-, and long-term funding as needed based on the expansion of operational scale, and implement internal control management functions according to written internal control procedures.
- ★ **Human resource strategy:**
 1. Strengthen employee education and training and welfare policies in order to increase employee loyalty.
 2. Implementing the internal control system and enhancing the Company's operating efficiency.



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System

External Systems

Comply with external regulations such as the Company Act, the Securities and Exchange Act, the Guidelines for Online Filing Public Information by Public Companies, the Fair Trade Act, the Labor Standards Act, and others.

Internal Systems

Establish internal control systems, Articles of Incorporation, Rules and Procedures of Shareholders' Meeting, Procedures for Handling Derivative Transactions, Corporate Governance Best Practice Principles, Risk Management Operation Standards, Ethical Corporate Management and Code of Conduct, and Procedures for Processing Material Internal Information, among other internal regulations and procedures.

Resources

- ★ In 2024, the Company invested NTD 202,533 thousand in R&D expenditures.
- ★ We have a professional R&D team consisting of 345 R&D personnel, including technical personnel.
- ★ Engage in extensive industry-academia collaboration to enhance the development capacity of new technologies.

Specific actions

- ★ Launch an annual plan, setting the KPIs for each department in August for the following year, and regularly track progress monthly. If targets are not met, a review report and improvement measures will be submitted.
- ★ Hold a monthly meeting with the parent company to report and discuss the business, marketing, personnel, and financial status.
- ★ Hold regular monthly operations and risk meetings, along with daily management meetings.
- ★ Convene weekly meetings for personnel evaluations, plant safety and environmental management, business operations, finance, and procurement to monitor the execution status of each department and propose countermeasures.
- ★ Establish a patent application reward system to motivate employees to be proactive and ambitious.
- ★ Implement the internal audit system and improve the goals of sustainable development.

2024 Key Results

- ★ Recognized by the Occupational Safety and Health Administration, Ministry of Labor, as an outstanding enterprise in the 2024 corporate sustainability report proactive evaluation of occupational health and safety indicators
- ★ Selected as one of the 2024 Taiwan FINI 100 by foreign institutional investors
- ★ Ranked in the top 5% in listed companies of the 11th Corporate Governance Evaluation in 2024

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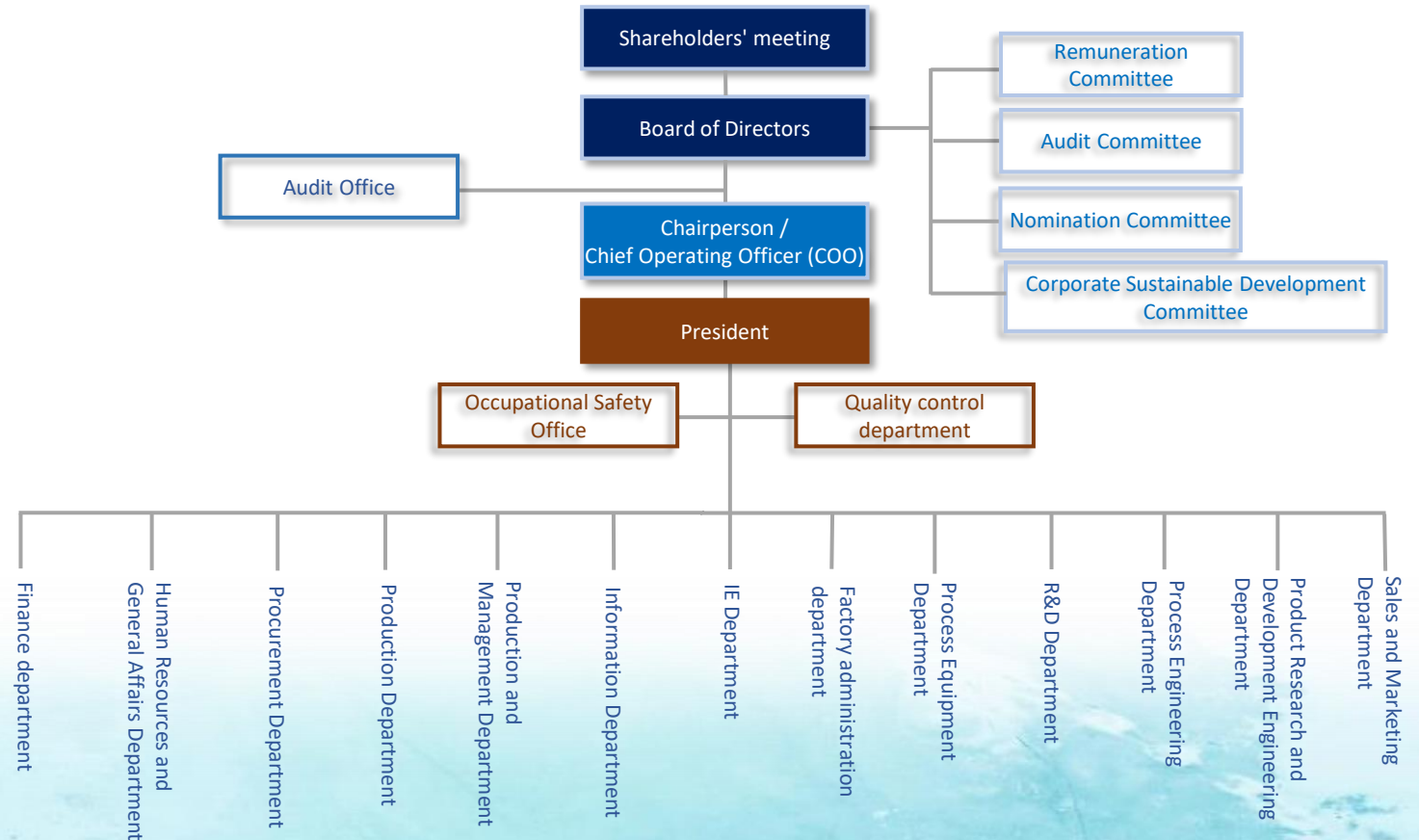
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2.1 Corporate Governance

Through the establishment of the "Corporate Governance Best Practice Principles", AWSC promotes its corporate governance system to protect shareholders rights, enhance the functions of the Board of Directors, optimize the roles of various committees, respect stakeholder rights, and improve information transparency. An effective corporate governance structure has been established, with functional committees such as the Audit Committee and Remuneration Committee set up under the Board of Directors. These committees provide professional governance advice to the Board of Directors. Additionally, corporate governance personnel have been appointed, consisting of individuals with backgrounds in finance and law. Their main responsibilities include providing necessary information to directors for business execution and handling matters related to the board and shareholders meetings in accordance with legal requirements.

2.1.1 Governance Structure Organizational Chart of AWSC



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Highlights of Corporate Governance Organization

- ✓ 4 out of 10 directors are independent directors
- ✓ 1 of the 10 board members is a female director.
- ✓ The Audit Committee is composed of 4 independent directors. The Remuneration Committee is composed of 3 independent directors.
- ✓ The Nomination Committee has 5 members, 3 of them are independent directors
- ✓ The organizational charter of each committee is disclosed on the Company's website
- ✓ The Board of Directors and functional committees conduct annual self-performance evaluations and disclose the evaluation results on the Company's website
- ✓ Appointment of a Head of Corporate Governance to implement corporate governance and strengthen the functions of the Board of Directors

Operations of Board of Directors

The Board of Directors serves as the highest governing body of AWSC, consisting of 10 members who are well-versed in knowledge and experience. Each director is elected for a three-year term and may be re-elected. Among the members, 4 are independent directors, and board meetings are held at least once per quarter. Each director, with their extensive experience in both academia and industry, not only fulfills their supervisory and management responsibilities but also effectively contributes to business decision-making.

To enhance the professional knowledge and legal expertise of the Company's board members, each director participates in relevant training courses throughout their term, with a minimum of 6 hours of training per person annually. The training content for directors covers topics related to corporate governance, including finance, risk management, business, commerce, legal affairs, accounting, and corporate social responsibility. In 2024, the courses for directors included topics on corporate governance and securities regulations, ESG, climate change, and sustainable development.





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2024 Continuing Education Courses for Directors

Course Category	Course Name	Course Hours	Participants
Risk Management	2024 Cathay Sustainable Banking and Climate Change Summit	6	8
Corporate Governance	How Businesses Can Implement Energy Saving and Carbon Reduction to Enhance Profitability	3	3
	2024 Global and Taiwan Economic Outlook	3	1
Legal Compliance	Corporate governance and securities laws	3	4
	ESG-Related Legal Issues for Board Consideration	3	1
Innovative Technology and Diversified Development	Information Security Governance Strategies for Listed Companies from the Perspective of ESG Corporate Sustainability	3	1

Total of 78 hours of training

Diversity of Board members

The Company's "Corporate Governance Best Practice Principles" Chapter 3, "Strengthening the Functions of the Board of Directors", regulates the operation of the Board of Directors, stipulates the composition of board members, and outlines the overall capabilities required. It also establishes a diversity policy for board members. Based on considerations of diversity, the Company formulates appropriate diversity policies tailored to its operations, operational types, and development needs. This includes two main areas of standards: basic composition (such as gender, age, nationality, and culture) and professional background (including law, accounting, industry, finance, marketing, or technology), as well as professional skills and industry experience.

The Company values gender equality among its board members, currently holding one female director position. The board members possess expertise and work experience in operational management, industry knowledge, finance, and strategic management to implement the policy of board diversity. For details on the professional qualifications of the directors and the implementation of diversity, please refer to the annual report.



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Performance Assessment

To enhance corporate governance and improve the functionality of the Board of Directors and its committees, the Company has established performance objectives to strengthen operational efficiency. In November 2020, the Board of Directors approved the "Performance Evaluation Procedures for the Board of Directors and Functional Committees", which mandates the execution of internal performance evaluations for the board and committees annually. These evaluations must be completed before the end of Q1 of the following year and submitted to the nomination committee for reporting to the board, serving as a reference for individual remuneration and for the selection or nomination of directors.

The evaluation procedure is conducted at the end of each year through internal questionnaires. It involves self-assessments by the board members and functional committee members, covering the overall performance of the board, individual board members, and the functional committees. The performance evaluation criteria mainly include the level of participation in the Company's operations, improvement in the decision-making quality of the board and functional committees, the composition and structure of the board and committees, the selection and continuous education of directors and committee members, and internal control. The results of the 2024 performance evaluation across various aspects indicated that the overall operations of the board and each functional committee were well-aligned with corporate governance requirements. The evaluation results were reported to the board on February 20, 2025, and disclosed on the Company's website.

Recusal of Directors' Conflicts of Interest

The Rules of Procedure for the Board of Directors for AWSC, as well as the organizational regulations for each functional committee, explicitly state conflict-of-interest provisions. When a director has a personal interest or represents an entity with a vested interest in matters under discussion, they must disclose the significant details of the conflict at the meeting. If the conflict poses a potential risk to the Company's interests, the director may express opinions and respond to inquiries but may not participate in the discussion and voting. Additionally, the director must recuse themselves from the voting process and may not act as a proxy for other directors.



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The election of directors (including independent directors) at AWSC follows the candidate nomination system in accordance with Article 192-1 of the Company Act. Directors are elected by the shareholders from the list of nominated candidates during the shareholders' meeting. In 2024, AWSC's Board of Directors held a total of 5 meetings, with an average attendance rate of 96%. The organization of the Board of Directors and the academic and professional backgrounds of its members, along with their attendance records, are detailed in the table below:

Title	Name	Gender and age	Main Experience (Education Background)	Actual no. of presence (in attendance)	No. of presence by proxy	Actual presence (attendance) rate (%)	Notes
Chairperson	You-Min Chi	Male aged 61 to 70	Education: Master of Electrical Engineering, U. of Pennsylvania Experience: GaAs Operation Manager of Hughes Aircraft Co., USA/System Manager of Rockwell Semiconductor, USA	5	0	100%	Ninth term (Elected on June 20, 2022)
Director	Sino-American Silicon Products Inc. representative: Hsiu-lan Hsu	Female aged 61 to 70	Education: MA in Computer Science from University of Illinois Experience: Chairman and CEO of Sino-American Silicon Products Inc./ Chairman and CEO of GlobalWafers Co., Ltd./ Director representative of Actron Technology Corporation/Director of Crystalwise Technology Inc.	5	0	100%	
Director	Kuo-Chun Huang	Male aged 51 to 60	Education: Master of Electrical Engineering, National Cheng Kung University Experience: Senior Engineer, Philips Taiwan Ltd.	5	0	100%	
Director	Sino-American Silicon Products Inc. representative: Tang-Liang Yao	Male aged 61 to 70	Education: MA Degree from the Graduate Institute of Management at Tamkang University Experience: Vice Chairman and General Manager of Sino-American Silicon Products Inc./ Director representative of GlobalWafers Co., Ltd./Vice Chairman and Vice CEO of Actron Technology Corporation/Director and CEO of Crystalwise Technology Inc./Director representative of Taiwan Speciality Chemicals Corporation	5	0	100%	
Director	Sino-American Silicon Products Inc. representative: Cheng-Chien Chen	Male aged 51 to 60	Education: Master of Commerce, National Taiwan University Experience: Executive Director, Senior Partner, COO of the Audit Department of KPMG Taiwan/Director and CEO of KPMG Education Foundation	4	1	80%	Ninth term (Newly appointed on May 17, 2023)



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Title	Name	Gender and age	Main Experience (Education Background)	Actual no. of presence (in attendance)	No. of presence by proxy	Actual presence (attendance) rate (%)	Notes
Director	Wen-huei Tsai	Male aged 61 to 70	Education: Accounting Department, National Chengchi University Experience: Chairman of Chia Hua Venture Capital Co., Ltd./Director of Sino-American Silicon Products Inc.	5	0	100%	Ninth term (Elected on June 20, 2022)
Independent Director	Chung-Hsien Liu	Male aged 61 to 70	Education: Master of Management Science, Tamkang University Experience: Director of Ruentex Development Co., Ltd./Independent Director of Actron Technology Corporation/Independent Director of Tatung System Technologies Inc./Chair Professor of Soochow University/Professor of Tunghai University	5	0	100%	
Independent Director	Kune-Muh Tsai	Male aged 51 to 60	Education: PhD, Department of Industrial Engineering and Management, Purdue University Experience: Associate Professor of Department of Logistics Management, National Kaohsiung University of Science and Technology First Campus/Department Chair of Department of Logistics Management, Kaohsiung University of Science and Technology First Campus/Professor of Department of Logistics Management, National Kaohsiung University of Science and Technology First Campus/Chair of International MBA, National Kaohsiung University of Science and Technology First Campus/Associate Dean of School of Management, National Kaohsiung University of Science and Technology First Campus/Professor and Dean of School of Management, National Kaohsiung University of Science and Technology First Campus	5	0	100%	
Independent Director	Chi-Hsiung Cheng	Male aged 71 to 80	Education: Master, Accounting and Information Technology, National Chung Cheng University Experience: Deputy Section Chief of Yulon Motor Co., Ltd.; Audit Supervisor of Yue Sheng Industrial Co., Ltd.; Cost Section Chief of Yueki Industrial Co., Ltd.; Administration Manager of Rica Auto Parts Co., Ltd.; Director of Financial Division of Wafer Works Corporation; Supervisor of Taiwan Speciality Chemicals Corporation	5	0	100%	
Independent Director	Chien-Yung Ma	Male aged 61 to 70	Academic degree: Ph.D., Institute of Metallurgy, University of Stuttgart, Germany Experience: TA of Department of Mechanical Engineering (Materials Division) of Chung Cheng Institute of Technology; Deputy Engineer of Materials Development Center, Chung-Shan Institute of Science & Technology; Part-time lecturer of Department of Mechanical Engineering (Materials Division) of Chung Cheng Institute of Technology; Deputy Researcher of Materials and Optoelectronics Research Institute of Chung-Shan Institute of Science & Technology; Group Leader; Project Director of MEMS Division Walsin Lihwa; President of Touch Micro-System Tech. (MEMS); General Manager of Solar Applied Materials Technology Corp.; Chairman of Solar Applied Materials Technology Corp.; Chairman of Forcera Materials Co., Ltd.	4	1	80%	Ninth term (Elected on June 29, 2023)

Please refer to the 2024 Annual Report of AWSC for information regarding directors' remuneration, directors holding concurrent positions at AWSC and other companies, and the resolutions of the Board of Directors.

For the policies and procedures for the payment of remuneration to directors and managers, please refer to AWSC's 2024 Annual Report.



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Audit Committee

To ensure the sound operation of the Company and the reasonable achievement of related objectives, AWSC has established an Audit Committee composed entirely of independent directors. The committee's main responsibilities include reviewing and discussing the Company's financial reports, selecting and dismissing CPAs and assessing their qualifications, independence, and performance, overseeing the fees for the CPAs, ensuring the implementation and revision of the internal control system, monitoring compliance with laws and regulations, and managing existing or potential risks.

A total of 5 meetings were held in 2024, with an average attendance rate of 95%.

➔ Please refer to the website of AWSC for the Organizational Charter of the Audit Committee.

➔ Please refer to AWSC's 2024 Annual Report for the resolutions of the Audit Committee.

Attendance Status of the Audit Committee in 2024

Title	Name	Attendance in person	No. of presence by proxy	Actual attendance rate	Notes
Independent Director	Chung-Hsien Liu	5	0	100%	4th term (Elected on June 20, 2022)
Independent Director	Kune-Muh Tsai	5	0	100%	
Independent Director	Chi-Hsiung Cheng	5	0	100%	
Independent Director	Chien-Yung Ma	4	1	80%	4th term (Elected on June 29, 2023)



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Remuneration Committee

To ensure a sound salary and remuneration system for the Company's directors, supervisors, and managers, the Company has established a Remuneration Committee, composed of three independent directors. The committee meets at least twice a year and held a total of 3 meetings in 2024, with an average attendance rate of 100%. The Remuneration Committee aims to assist the Board of Directors in implementing and reviewing the Company's overall remuneration and welfare policies, systems, standards and structures, as well as assessing the performance of directors and managers in achieving their goals. The committee regularly reviews the Organizational Charter of the Remuneration Committee and proposes amendments to the Board of Directors for discussion.

- ➔ Please refer to the website of AWSC for the Organizational Charter of the Remuneration Committee.
- ➔ Please refer to AWSC's 2024 Annual Report for the resolutions of the Remuneration Committee.
- ➔ Please refer to AWSC's 2024 Annual Report for the remuneration information of directors and managers.

Attendance Status of the Remuneration Committee in 2024

Title	Name	Attendance in person	No. of presence by proxy	Actual attendance rate	Notes
Convener	Chung-Hsien Liu	3	0	100%	4th term (Appointed on June 20, 2022)
Committee members	Kune-Muh Tsai	3	0	100%	
Committee members	Chi-Hsiung Cheng	3	0	100%	



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Nomination Committee

In order to improve the functions of the Company's Board of Directors and strengthen the management mechanism, AWSC established a Nomination Committee on December 7, 2022. The Nomination Committee is composed of five directors, three of whom are independent directors. A total of 1 meeting was held in 2024, with an average attendance rate of 100%. The Nomination Committee aims to assist the Board of Directors in identifying, reviewing, and nominating candidates for directors and senior managers. The committee conducts performance evaluations for the board, various committees, and individual directors, assesses the independence of independent directors, and formulates and reviews training plans for directors as well as succession plans for directors and senior managers.

- ➔ Please refer to the website of AWSC for the Organizational Charter of the Nomination Committee.
- ➔ Please refer to AWSC's 2024 Annual Report for the resolutions of the Nomination Committee.

Attendance Status of the Nomination Committee in 2024

Title	Name	Attendance in person	No. of presence by proxy	Actual attendance rate	Notes
Convener	Doris Hsu / Hsiu-lan Hsu	1	0	100%	1st term (Appointed on December 7, 2022)
Committee member	Kuo-Chun Huang	1	0	100%	
Committee member	Chung-Hsien Liu	1	0	100%	
Committee member	Kune-Muh Tsai	1	0	100%	
Committee member	Chi-Hsiung Cheng	1	0	100%	



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Corporate Sustainable Development Committee

To pursue corporate sustainability and fulfill social responsibility, AWSC established the Corporate Sustainable Development Committee on December 12, 2024, as the Company's highest-level decision-making body for sustainability. The committee is responsible for overseeing and formulating the Company's sustainability directions and objectives across all ESG (Environmental, Social, and Governance) aspects.

The Committee is chaired by the Chairperson, and the President is the Vice Chairperson. The Company also assigns senior managers to act as the Chief Sustainability Officer. Additionally, a Secretary-General has been appointed, with the Chief Sustainability Officer serving in this role, responsible for coordinating the activities of the committee. Based on business functions, four sub-committees have been established, including the "Sustainable Operations Subcommittee," "Sustainable Supply Chain Subcommittee," "Social and Corporate Care Subcommittee," and "Corporate Governance and Risk Management Subcommittee." Representatives from each subcommittee are responsible for planning and executing sustainability-related tasks, and they report the progress and results to the main committee.

The Corporate Sustainable Development Committee holds at least one meeting each year. In 2024, a total of one meeting was held, with an average attendance rate of 100%.

Its primary responsibilities include formulating, promoting, and strengthening the Company's sustainability policies, annual plans, and strategies. The committee also reviews, tracks, and revises the implementation and effectiveness of sustainability initiatives, oversees sustainability disclosures and sustainability reports, and supervises the execution of the Company's sustainability practices code and other sustainability-related tasks as approved by the Board of Directors.

The above-mentioned units that jointly promote sustainable development are supervised by the Board of Directors. In addition to reporting the implementation of sustainability and the achievement of goals to the Board of Directors on a yearly basis, the implementation of sustainable development is also reported to the Board of Directors regularly. The Board will give relevant suggestions and guidance based on the content of the report.

➔ Please refer to the website of AWSC for the Organizational Charter of the Corporate Sustainable Development Committee.



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2024 Attendance Status of the Corporate Sustainable Development Committee

Title	Name	Attendance in person	No. of presence by proxy	Actual attendance rate	Notes
Chairperson	You-Min Chi	1	0	100%	1st term (Appointed on December 12, 2024)
Vice Chairperson	Kuo-Chun Huang	1	0	100%	
Executive Secretary/Chief Sustainability Officer/Chairperson	Yi-Chen Chung	1	0	100%	
Committee member	Chun-Wen Kuo	1	0	100%	
Committee member	Po-Chiao Chen	1	0	100%	
Committee member	Yung-Yao Hsu	1	0	100%	
Committee member	Chen-Hung Liu	1	0	100%	
Committee member	Kuo-Lung Wang	1	0	100%	
Committee member	Wen-Hsiang Hsueh	1	0	100%	
Committee member	Pei-Hsuan Tu	1	0	100%	



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2.1.2 Ethics and Integrity

Core Values

AWSC has always adhered to the principle of integrity as its business management philosophy. Our determination and commitment to ethical corporate management are not only reflected in the transparency of our operations but also in the gradual enhancement of the duties and functions of the Board of Directors in corporate governance. Various management systems are established and implemented step by step, enabling board members and employees to conduct their business in accordance with these guidelines and actively promote the ethical corporate management policy. Through a rigorous management mechanism and effective control, we aim to minimize the risk of unethical conduct, consistently creating value for our customers while also generating profit for our shareholders and relevant stakeholders.

Internal Regulations

The Company has established and approved by the Board of Directors the "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Corporate Management and Code of Conduct", and "Directors' Guidelines for the Adoption of Codes of Ethical Conduct". These documents cover topics such as ethical corporate management, ethical behavior, prohibition of unreasonable hospitality or improper benefits, prohibition of intellectual property rights infringement, prohibition of anti-competitive behavior, and conflict of interest. They are published on the Company's website and internal site for employees to access at any time, enhancing the legal awareness and professional ethics of all employees.

Before engaging in any business activities, AWSC first evaluates the integrity of its trading partners. The Company conducts annual "Customer Satisfaction Surveys" and "Supplier Evaluations" to ensure effective communication, coordination, and a trustworthy partnership. The Company has built an effective accounting system and internal control system for business activities that are of higher risks of unethical conducts. Reviews on the systems are held any time to ensure the design and execution of the systems are effective continuously. Internal audit personnel conduct regular audits to see whether they are in compliance and report to the Board of Directors.

To prevent information-related unethical behavior, in addition to signing "Employee Confidentiality Agreements" with staff, we require the marketing and procurement departments to sign Non-Disclosure Agreements (NDA) with suppliers and customers before cooperation. This ensures that no company trade secrets learned are disclosed to others, and employees are prohibited from inquiring about or collecting company trade secrets unrelated to their duties, fully protecting sensitive or confidential information of business partners. AWSC has also signed a "Personal Data Collection, Processing, and Utilization Consent Form" with employees. Starting in 2023, the Company began conducting personal data inventories, upholding the highest ethical standards to fulfill its obligation to protect personal privacy.



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Anti-bribery and Anti-corruption

AWSC adheres to the "Three NOs" policy: No bribery, No acceptance of bribes, and No solicitation of bribes. The "Ethical Corporate Management Best-Practice Principles" clearly stipulate that employees shall not directly or indirectly offer, promise, request or accept any improper benefits in the process of engaging in business activities. The "Procedures for Ethical Management and Guidelines for Conduct" further provide employees with clear behavioral guidelines. These regulations are communicated during new employee onboarding training, and any violations will result in company-imposed penalties. In severe cases, employment contracts may be terminated. Additionally, potential risks of unethical behavior are continuously reviewed to enhance the effectiveness of the Company's ethical corporate management.

AWSC arranges "Ethical Corporate Management" education and training for all new employees upon arrival to clearly convey the correct concept, enhance legal compliance awareness, and ensure that corruption risks are properly controlled.

Avoidance of Conflicts of Interest

The "Procedures for Ethical Management and Guidelines for Conduct" clearly stipulate that directors, managers, and other stakeholders who attend or are present at board meetings and have a conflict of interest with any board proposal, whether related to themselves or the corporation they represent, must disclose the key details of their conflict at the meeting. If there is a risk of harm to the Company's interests, they are prohibited from participating in discussions or voting on the matter. Additionally, they must recuse themselves from the discussion and voting, and may not act as a proxy for other directors in exercising their voting rights. Directors should also practice self-discipline and refrain from inappropriately supporting each other.

When AWSC's employees discover a conflict of interest between their personal interests or the corporate shareholder they represent and the Company's business, or when there is a potential for themselves, their spouse, parents, children, or related parties to gain improper benefits, they must report the relevant situation to their immediate supervisor. The supervisor is responsible for providing appropriate guidance.



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Education and Training

AWSC actively conducts education and training and promotes its ethical corporate management policies to communicate the importance of these policies to directors and employees. This ensures that all employees fully understand and comply with them, thereby concretely implementing the core value of "integrity and honesty" in their daily work.

AWSC holds annual education and training sessions for managers, employees, and actual controllers, inviting business partners engaged in commercial activities with the Company to participate. This ensures they fully understand the Company's commitment to ethical corporate management, its policies, preventive measures, and the consequences of violating such standards. Relevant matters related to ethical corporate management are also timely promoted in various meetings at all levels.

New employees undergo ethical corporate management training, covering topics such as the protection of trade secrets, competition law issues, anti-bribery and corruption measures, and the prevention of conflicts of interest, all of which are material legal compliance issues closely related to the technology industry.

In addition, the Company provides SOPs outlining ethical corporate management and Code of Conduct Procedures on all computer desktops, allowing employees to access relevant guidelines at any time. In July, RBA and corporate social responsibility training sessions were conducted for all section-level supervisors and general employees to enhance awareness of integrity and accountability. The training completion rate reached 99.9%, with all participants located in Taiwan.

Number Participants and Hours of Anti-corruption Training

Course Topics	Course Name	Number of Participants	Course Hours	Total Hours of Training
RBA and Corporate Social Responsibility	RBA promotion (once/year)	818	0.5	409
	New employee training	126	0.5	63
Total		944	1	472

Percentage of Passing Anti-corruption Courses by Employee Category

Employee Category	Number of employees who have completed the training	Total number of employees	Percentage of employees completing training
Managers	44	44	100%
General staff	797	798	99.9%
Total	841	842	99.9%



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Whistleblowing Channel and Whistleblower Protection

To ensure the implementation of ethical corporate management, AWSC provides whistleblowing channels, including an employee suggestion box, an email address, and a hotline, all established and announced on the Company's internal website. The Company is committed to protecting whistleblowers from any unfair treatment as a result of their reports, encouraging both internal and external personnel to report unethical or improper behavior.

AWSC ensures that the identity of whistleblowers and the contents of their reports will be kept confidential. Personnel involved in the verification and handling of reports must provide written assurance to the whistleblower that their identity and report details will be protected. If a violation of ethical corporate management is confirmed, appropriate disciplinary actions will be taken based on the severity of the incident.

URL: <https://www.awsc.com.tw/InvestContact.aspx?Lang=Chinese>

Ethical Audit

The Company promotes the establishment and oversight of its ethical corporate management policies and preventive measures through email system management, access control, a whistleblowing system, regulatory reviews, and the management of intellectual property (including violations of non-compete agreements, unlawful infringement of trade secrets, bribery, and intellectual property infringement risks). Special case investigations are conducted as necessary to ensure that the Company's operations align with ethical corporate management standards, and current measures are reviewed during audits. Relevant departments regularly report the above implementation status to the Board of Directors every year, and no corruption incident occurred in 2024 after investigation. AWSC will continue to review and optimize the details of each work item, and strive to prevent any unethical and dishonest behavior.

2.1.3 Legal Compliance

AWSC bases its management on legal compliance. In addition to formulating relevant policies and standards according to domestic and foreign laws, the Company regularly reviews and monitors changes in government regulations. For significant domestic and international policy and regulatory changes, the Company consults with legal and accounting professionals and, when necessary, commissions them to assess, recommend, and plan appropriate countermeasures. This aims to ensure compliance with laws and minimize any adverse impacts on financial operations, ultimately striving to achieve the goal of no major violations of socio-economic regulations.

The Company also regularly evaluates and revises the Company's internal management procedures, including labor laws and regulations related to employees' rights, patents and trade secrets related to intellectual property rights, and professional ethics and securities laws and regulations related to corporate governance. We also strictly require all employees to comply with and understand relevant laws and regulations through continuous education, training and promotion.

In 2024, AWSC had no significant violations of regulations or penalties and was not involved in any legal disputes related to anti-competitive behavior.

Note: Penalties for major violations are those in which the amount of fines exceeds NTD 100,000.



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Legal Compliance Courses and Advocacy

The Company regularly offers regulatory reinforcement training courses to help employees understand important legal regulations and enhance their commitment to adhering to professional ethical standards. This is further supported by regulatory promotion activities on topics such as the following, which deepen employees' understanding of compliance with various regulations.

Courses Offered in 2024

Item	Course Topics	Course Name
1	Professional Ethics ✓	RBA and Corporate Social Responsibility Promotion
2	Health Care ✓	Health Promotion Seminar ✓ Human Factors Engineering Course
3	Information Protection ✓	Information Security ✓ Cybersecurity Analysis
		Cybersecurity Management and ISO 27001 Practical Application Training (External Training) ✓ Digital Risks Arising from Generative Artificial Intelligence (In-group Training)
4	Occupational Safety and Health, Environmental Protection ✓	General Hazard Education and Training ✓ Organic Solvent Operation Supervisor Course (External Training)
		General Hazard Education and Training (Organic Solvents, Specific Chemical Substances) ✓ Explanation and Procedure for Emergency Response to Fire Alarm Control Panel Re-activation
		Confined Space Education and Training ✓ Air Pollution Emission Equipment Course
		First Aid Personnel Recertification (External Training) ✓ Dust Operation Supervisor (External Training)
		Emergency Medical Response Training for Toxic Chemical Incidents (External Training) ✓ Professional Emergency Response Personnel Training for Toxic and Concerned Chemical Substances (External Training)
		Education and Training for Wastewater Treatment Plant Operation ✓ Waste Disposal Education and Training
		Specific Chemical Operation Supervisor (External Training) ✓ Description of Environmental Health and Safety Management System Implementation and Key Items of Internal Audit
		High-risk Operations Education and Training ✓ Occupational Safety and Health Affairs Supervisor and Manager (Refresher training) (External Training)
		Ionizing Radiation Protection Seminar (Continuing Education) (External Training) ✓ Ionizing Radiation Operators Education and Training
		Safety and Health Education and Training for New Recruits ✓ Health Promotion Seminar
		Emergency Response Education and Training ✓ Emergency Response Drill/Fire Training
M2 Fire Alarm and Public Address Control Panel Operation Training ✓ Module2 Pure Water Education and Training		
General Hazard Education and Training ✓ Module2 Wastewater System Introduction		



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Courses Offered in 2024

Item	Course Topics	Course Name	
5	Legal Compliance	✓ ESG Sustainability + Self-prepare of Financial Reports (External Training)	✓ Labor Standards Act Awareness Seminar (External Training)
		✓ Analysis of the Act for Settlement of Labor-Management Disputes and Practical Interpretation of the Latest Labor Standards Act Regulations (In-Group Training)	✓ Warehouse Management Procedures
		✓ Auditor Continuing Education Training (External Training) 1. Latest Revisions to the "Regulations Governing the Establishment of Internal Control Systems" and Practical Compliance with Internal Audit and Control Regulations Related to Financial Report Preparation 2. How to Adjust Internal Control Systems to Comply with New ESG Regulations 3. New Challenges for Internal Auditors: Analysis of Sustainability Information Disclosure, Management Policies, and Related Audit Key Points 4. Prevention of Workplace Sexual Harassment and Unlawful Infringement (Bullying)	
		✓ Finance Manager Continuing Education Training (External Training) 1. Advanced Professional Course on the Latest Regulations for Annual Reports, Sustainability Information, and Financial Report Preparation, and Practical Internal Control Management 2. 2024 Cathay Sustainable Finance and Climate Change Summit 3. Professional Continuing Education Course for Accounting Managers of Issuers, Securities Firms, and Stock Exchanges	
		✓ Seminar on Withholding (and Non-withholding) Tax Reporting and Dividend Voucher Filing	
6	ESG	✓ Corporate Cost Optimization and Business Model Transformation under the Net-Zero Trend (In-Group Training)	✓ Talking Carbon: Carbon Fees, Carbon Credits, and Carbon Trading (In-Group Training)
		✓ 2024 Emerging Trends in ESG/CSR and Sustainable Governance (In-Group Training)	✓ New Opportunities for Corporate Sustainability through Renewable Energy (In-Group Training)
		✓ International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards S1/S2 (In-Group Training)	
7	Others	✓ The Key Battle of Procurement Intelligence: Market Information Gathering and Data Integration Application (External Training)	✓ Process Improvement and Innovation (In-Group Training)
		✓ Practical Course on Competitive Bidding Planning and Execution (External Training)	✓ Practical Training on Individual Income Tax Filing (In-Group Training)
		✓ Science Park Bonded Operations Personnel Seminar (External Training)	✓ Human Resource and Excel Skills for Management (External Training)
		✓ Hard to Hire, Harder to Retain: A Discussion on the Application of Various Talent Retention Tools (In-Group Training)	
		✓ Stamp Tax - Essential Taxation Principles and Practical Analysis (In-Group Training)	



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2.1.4 Implementing Internal Audits

Main Purpose of Establishment

The Company's Internal auditors should maintain a spirit of independence and execute their duties with an objective and fair stance. They are responsible for examining and assessing the soundness, reasonableness, and effectiveness of the Company's internal control system, exercising the professional care expected of them. The Head of Audit should attend board meetings to report and assist in promoting the internal control system, conducting audits, and presenting reports to the appropriate management levels.

Internal Audit Organization

The Company's internal audit department is under the Board of Directors, and the Head of Audit holds an CPA license. In accordance with regulations, the Head of Audit participates annually in audit-related courses offered by professional training organizations to continuously enhance their expertise. Through a professionally independent internal audit operational framework, the Company aims to implement the spirit of internal control at all levels.

Execution Items

- ★ Internal control system: Assist in designing appropriate internal control mechanisms and implements the "Self-Assessment of Internal Control System". Each department evaluates the execution of internal controls within their responsibilities, achieving self-review effects while strengthening the concept of internal control in the evaluating departments.
- ★ Annual Audit Plan: Based on the annual audit plan, audits are conducted on various operational processes arising from business activities. The audits identify process deficiencies and provide recommendations to ensure the effectiveness of internal controls.
- ★ Communication of audit findings: Communicate improvement measures based on audit findings with the audited units, and continuously track the subsequent improvement status to ensure the effectiveness of internal control implementation.
- ★ Audit operation report: Report audit results to the Audit Committee and the Board of Directors, communicate the Company's internal control weaknesses to enhance supervision effectiveness and strengthen corporate governance.



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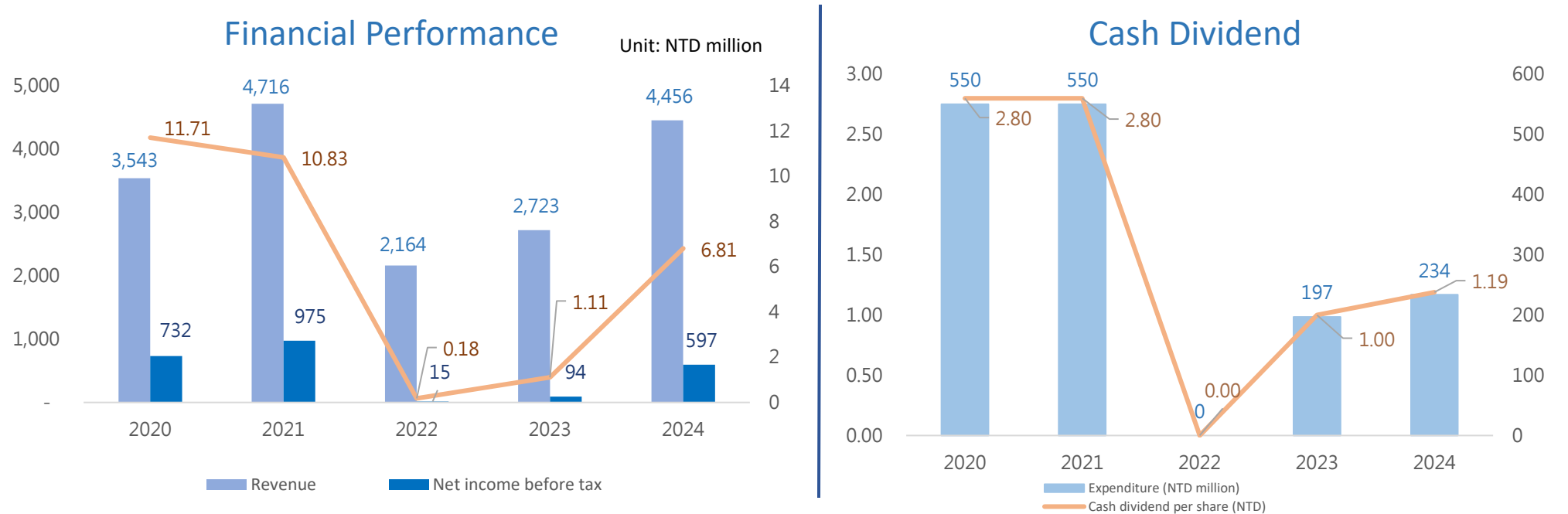
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2.2 Operational Performance

As the market becomes saturated and overall growth slows, the demand for production capacity at GaAs foundries continues to increase with the ongoing global expansion of 5G penetration. The Company continues to focus on diversifying its customer base and developing new technologies and products. With strong support from end smartphone brands and ODM manufacturers, power amplifier design companies have driven increasing demand for GaAs wafer foundries. In addition, the demand for WiFi PA remained generally stable in 2024, serving as an important component of the Company's future operations. Relevant production data can be found in the Company's annual report. In 2024, AWSC's operating revenue was NTD 4,455,584 thousand, representing a 64% increase compared with 2023. The Company's net income before tax was NTD 597,023 thousand, a 535% increase from 2023.

For detailed company performance and financial information, please refer to AWSC's 2024 financial statements.





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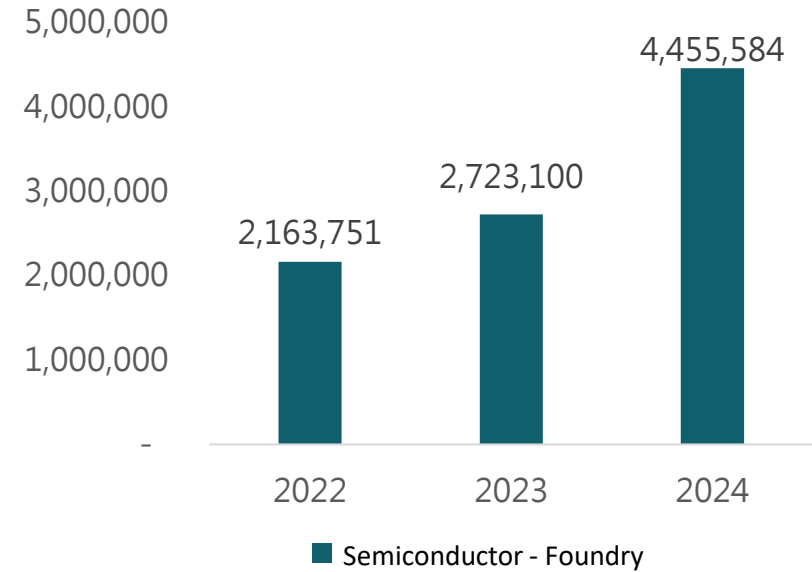
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2024 Economic Value Analysis (Unit: NTD thousands)

Direct economic value generated	Economic value analysis	2024
Economic value distributed	Reporting year - Revenue	4,455,584
	Operating costs	3,570,491
	Employee salary and benefits	810,409
	Payments to contributions to investors	196,516
	Payments to the government	6,247
	Community resources	190

Revenue Unit: NTD in thousand



Product Sales

The Company continues to focus on diversifying its customer base and developing new technologies and products. As market restructuring quietly begins due to consumer downgrading, power amplifier design companies, supported by end smartphone brands and ODM manufacturers, have driven increased demand for GaAs wafer foundries. In addition, the demand for WiFi PA remained generally stable in 2024, serving as an important component of the Company's future operations. In 2024, AWSC's operating revenue was NTD 4,455,584 thousand, representing a 64% increase compared with 2023.



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Financial Performance

AWSC implements a budget system, which is monitored and achieved by the senior management after approval by the Board of Directors. In addition, the Company engages professional, responsible, and independent certified public accountants to regularly audit the Company's financial status and internal control system. Each year, the independence and competence of the appointed accountants are assessed and reported to the Board of Directors. In 2024, considering the Group's operational policies and internal management needs, the Board of Directors approved the replacement of the CPA on February 20, 2024. The financial statements of AWSC are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, and their interpretations approved and issued by the Financial Supervisory Commission. These standards adequately represent the Company's financial condition.

Overall Economic Environment and Industry Trends

The largest application markets for GaAs wafers are still mobile phone RF components for wireless communication and WiFi FEM components. In addition, the AIoT industrial application combining artificial intelligence with the Internet of Things and the 3D sensor application emerging in recent years have also driven the demand for GaAs wafers. As a professional foundry of 6" GaAs wafers, the Company provides HBT, ED pHEMT, ED BiHEMT, IPD, Bump for RF/wireless communication, VCSEL for optical communication and other related technologies, and developed the SAW filter technology proactively over the past three years. The Company has engaged in the low rate mass production from Q3 of 2024. In the fields of wireless and fiber-optic communication, we can provide diverse professional technologies and services, the highest level of quality, and the most economical GaAs wafer foundry service. Through relentless efforts, we continue to collaborate with customers in developing III-V compound semiconductors process which of higher efficiency and low cost. Since the trade war between China and the USA from 2019, the global radio frequency component suppliers have entered the transformation era. The rise of Fabless Design House in Asia has brought about high price-performance ratio power amplifier. Whether it is for mobile phones or WiFi, these Pure Design Houses rely highly on the foundries. They have pursued in-depth collaborations with Advanced Wireless Semiconductor Company. Leveraging advanced technology, superior quality, customer-oriented services, and competitive pricing, AWSC has established a strong market presence. As the capacity of Advanced Wireless Semiconductor Company expands, it gradually elevates our market share goals in the GaAs industry.



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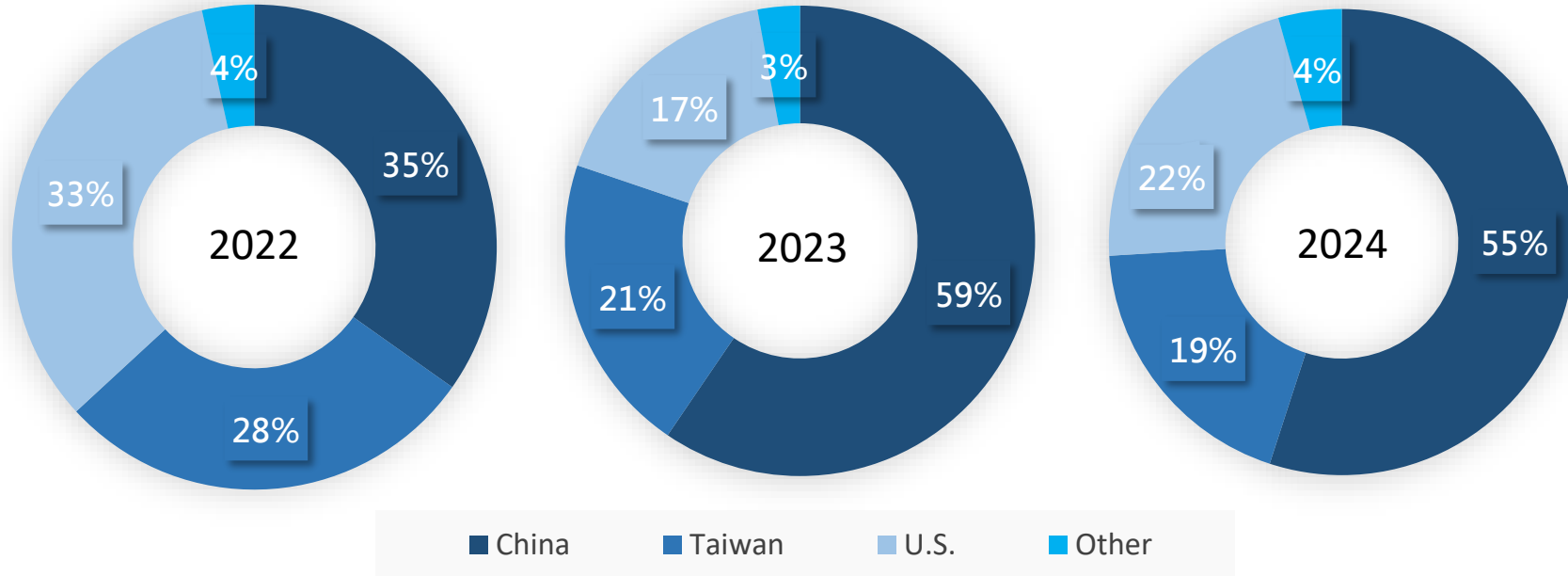
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Proportion of Sales Regions

The GaAs wafers manufactured by the Company are primarily used in wireless transmission power amplifiers for mobile phones and Wi-Fi applications. Sales are mainly concentrated among a few customers in the United States and China. Due to the high technological barriers in the GaAs PA industry, the sector is characterized by an oligopolistic structure with a limited number of players across the upstream, midstream, and downstream segments, including GaAs substrates, epitaxy, wafer fabrication, packaging and testing, as well as IDM companies. Moreover, close and deepened relationships exist between customers and suppliers throughout the supply chain. Given the lengthy product qualification process and specialized specifications, replacement is relatively difficult; therefore, customer concentration is an inherent characteristic of the industry.



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2.3 Risk Management

The Company has prescribed the "Risk Management Best Practice Principles" approved by the board of directors. The board of directors is the highest risk management unit, based on the overall operating strategies and operating environment, aims to comply with laws and regulations, promote and implement the Company's holistic risk management, and bear the ultimate responsibility for risk management; the senior management is responsible for planning, commanding and deploying the implementation of risk management decisions by the board of directors, and coordinating interaction and communication for the cross-departmental risk management; each functional unit is responsible for analyzing, managing and monitoring related risks within their respective units; the internal audit is an independent unit that assists the board of directors to monitor the implementation of the risk management mechanism, to ensure the effective implementation of the risk control mechanism and procedures.

AWSC conducted the risk evaluations based on the materiality principles of sustainability and proposes corresponding strategic recommendations. After considerations are made on the Company's current operational situation, technical feasibility, economic feasibility, and perspectives of stakeholders, the Company has established the targets/objectives for effective improvements or control of high risks factors of corporate social responsibilities through methods such as education and training, process control or supervision and measurement.

Risk Management Process

The Company's risk management procedures include risk identification, risk measurement, risk monitoring, risk reporting, and risk response. Through the effective implementation of this risk management process, the Company's risk management strategies are realized.

By establishing risk management measurement methods, it will serve as a basis for effective risk management. For quantifiable risks, we adopt more rigorous statistical analysis and techniques for risk management. The management of the quantification process is carried out progressively. For risks that are more difficult to quantify, qualitative methods are used for assessment. Descriptions are provided to express the likelihood of the risk occurring and its degree of impact. Relevant operational and business risk management information is disclosed in the Company's annual report and on the Company's website.

AWSC has established corresponding risk strategies and execution mechanisms to address potential impacts on various aspects of its operations, ensuring that risks are effectively managed.





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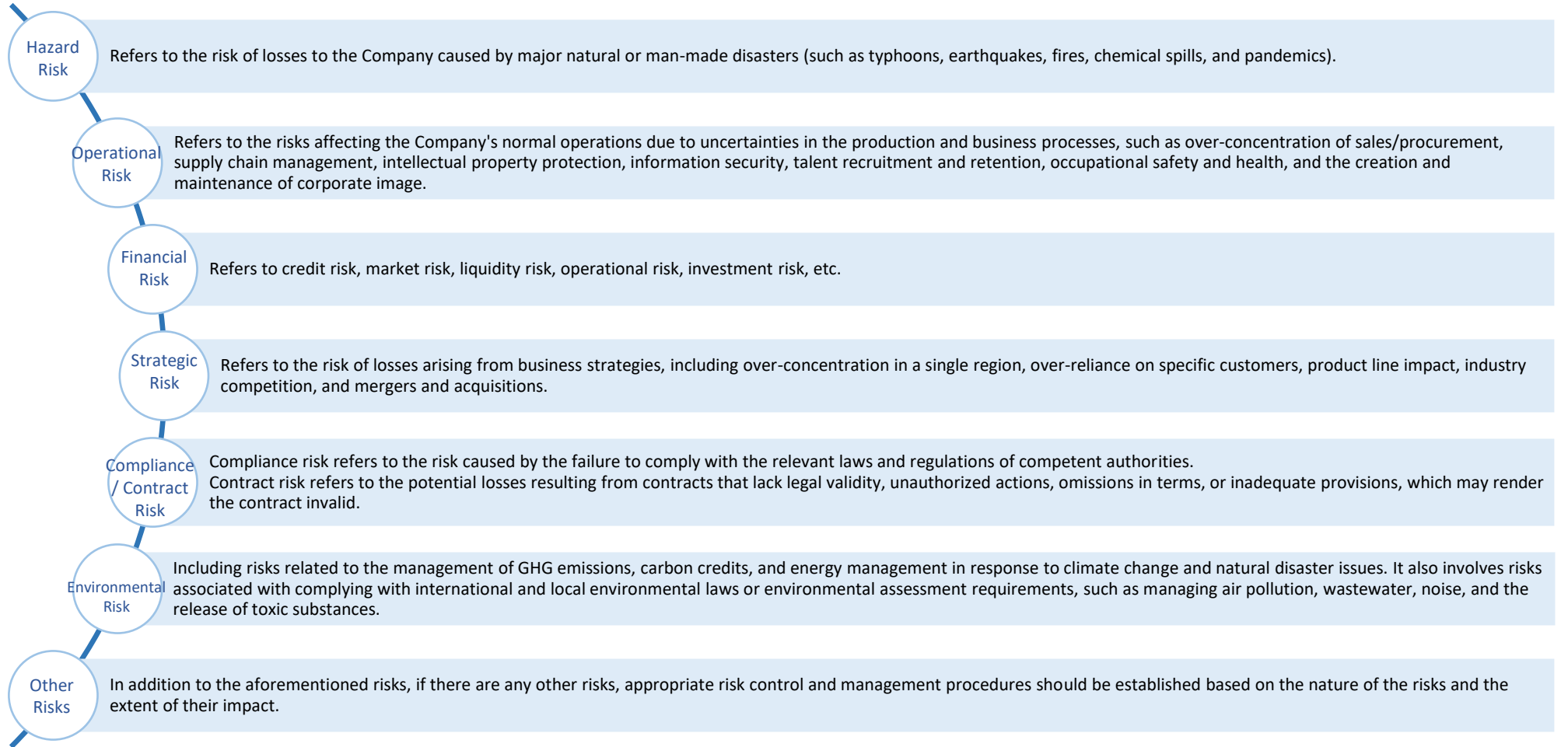
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Scope of Risk Management





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Risk assessment

The Company conducts related risk assessment for material topics based on the corporate social responsibilities material principles, and establishes related risk management strategies as below according to the risk assessment outcomes:

Material Issues	Risk Assessment Items	Risk Management Strategy
Environment	Environmental protection	<ol style="list-style-type: none"> The Company is dedicated to environmental protection. Using the PDCA (Plan, Do, Check, Act) dynamic cycle management model to find out areas for applications and improvement through regular audits and evaluations. With the constant operations of the Environmental Safety and Hygiene management system, continuous improvements for Environmental Safety and Hygiene can be achieved. Thus, environmental performance can be enhanced continuously. To avoid the loss of international customers, the Company requests that its products meet legal environmental compliance. Hence, the Company has since 2008 obtained the ISO14001 environmental protection system. Subsequently, the certificate has been obtained regularly. Each year, formulate key execution plan, and regularly follow-up and review the progress of each target to ensure achievement of the targets. Make annual planning for internal audit plans on the state of compliance for various related environmental laws and regulations that must be adhered to by the Company, and audit the procedures to see that they have already complied to the regulations.
		<ol style="list-style-type: none"> Environmental Safety/Plant administration department regularly conducts occupational safety patrol inspections and concurrently participates in the "Southern District Toxic and Concerned Chemical Substances Prevention Alliance Organization." Enterprises make mutual monitoring, supervising and experiences exchanges. This is to further the implementation of occupational health and safety management system. Each year regularly organize the fire prevention practice drills and occupational safety educational trainings to equip employees with emergency and contingency and self-safety management skills.
Society	Occupational safety	<ol style="list-style-type: none"> Environmental Safety/Plant administration department regularly conducts occupational safety patrol inspections and concurrently participates in the "Southern District Toxic and Concerned Chemical Substances Prevention Alliance Organization." Enterprises make mutual monitoring, supervising and experiences exchanges. This is to further the implementation of occupational health and safety management system. Each year regularly organize the fire prevention practice drills and occupational safety educational trainings to equip employees with emergency and contingency and self-safety management skills.
	Product safety	Various products of the Company meet the EU RoHS regulations. They do not contain any hazardous substances. We aim to provide customers stable product quality through a strict quality system management. At the same time, in order to ensure customer service quality enhancing customer satisfaction, we have set up the stakeholders contact mailbox and telephone. Each year, we initiate a customer service satisfaction survey on a regular basis to strengthen cooperative relationship with the customers.
Corporate Governance	Social economic and legal compliance	<ol style="list-style-type: none"> Through building a corporate governance organization and implementing an internal control mechanism, ensure all of the Company's employees and processes are actually in compliance with related laws and regulations. Review the compliance with relevant operational procedures, and apply for patent registration for all R&Ds of the Company to protect the Company's rights and interests. Establish a comprehensive information security management system, and conduct regular audits and drills to ensure that customer privacy and company secrets are not infringed.
	Enhance director functions to fulfill director responsibilities	<ol style="list-style-type: none"> On director rights and understanding legal responsibilities, each year related continuing education topic courses are planned for the directors. The director liability insurance has been purchased for the directors. When the directors have exercised the due care of a good administrator in execution of the business, they would be protected from situations of litigations or compensation requests.
	Stakeholders	Build various communications channels for active communications and to reduce confrontations and misunderstandings. The investor mailbox would be handled by the spokesperson and who is responsible in responding.



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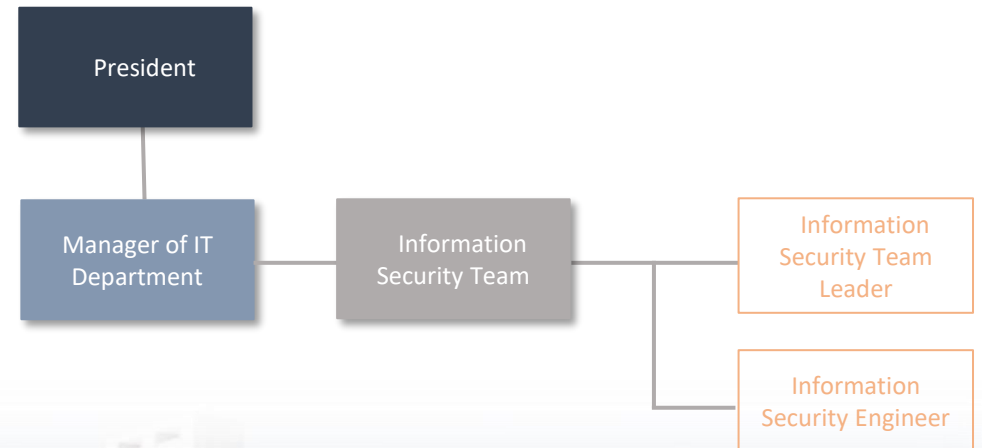
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2.3.1 Information Security

Information security management has gained attention due to the continuous advancement of technology. In the face of targeted cybercrime activities, it is urgent for businesses to strengthen their information security efforts. In the face of these serious challenges, AWSC continues to uphold the principle of maintaining information security. We continuously optimize our information security management system and enhance our information security defense capabilities to ensure effective security practices and reduce the risks of unknown information security attacks.

Information Security Organization

To ensure the protection of important information assets and employee personal data, the Company established an "Information Security Task Force" in 2021. This task force includes one information security manager and one team member. The task force is responsible for information security, information and network security monitoring mechanisms, and the execution of related policies. They adhere to the Company's cybersecurity policy and conduct operations such as penetration testing, vulnerability scanning, endpoint protection, and firewall monitoring configuration.



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Information Security Policy

For the effective implementation of information security management, the "Information Security Task Force" holds weekly meetings to review information security activities according to the Plan-Do-Check-Act (PDCA) management cycle.

The "planning stage" focuses on reducing threats to corporate information security from the systematic, technical, and procedural perspectives, and establishing confidential information protection services of the highest standards that meet customers' needs.

The "execution stage" is to construct multi-layer information security protection, continue to introduce innovative information security defense technologies, integrate information security control mechanisms into software and hardware maintenance and other daily operating procedures, systematically monitor information security, and maintain the Company's important assets of confidentiality, integrity, and availability.

During the "review stage", the Company conducts information security maturity assessment through regular simulations of information security attacks.

The "action stage" is based on review and continuous improvement. Supervision and audit are implemented to ensure the continued effectiveness of information security regulations. Employees who violate relevant regulations and procedures will be dealt with according to the information security violation handling procedures, and personnel will be punished depending on the circumstances of the violation (including employees' performance evaluations or taking necessary legal actions) to ensure that the Company's important and confidential information is not leaked.





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Specific Management Solutions

- ✓ Risk self-inspection: Self-inspection of the information environment and key resources, systems and services, and inspection of information asset risks, in order to strengthen and repair risks at different levels, in order to find possible potential risks and take corrective actions.
- ✓ Information security disaster and recovery drills: Revise the cybersecurity incident notification and response management, and implement the system and data recovery procedures for personnel to improve their proficiency in operating procedures to ensure that they can be effectively carried out in the shortest time in the event of an information security incident. Implement damage control or recovery operations to reduce the impact of information security incidents.
- ✓ Information security awareness promotion and training: All new employees complete information security training courses before their onboarding, ensuring they understand the information security policies and specific control measures of the Company to avoid crossing any red lines. For all employees, in addition to occasional announcements regarding major recent domestic and international information security incidents, social engineering email drills are conducted to validate and effectively enhance employees' awareness of information security protection.
- ✓ Third-party verification: Through collaboration with domestic information security vendors with extensive experience, the Company reviews its external services, malicious activities, and network and information security structure. This assessment examines the security of internal users, servers, and external services from various perspectives, including services, structures, and nodes, and provides improvement recommendations to enhance the Company's comprehensive information security protection.
- ✓ Continuously strengthen the existing framework: By reviewing, promoting, conducting drills, and validating, the Company identifies areas where internal information security protection needs enhancement. Ongoing repairs, adjustments, and construction efforts are made to effectively bolster overall information security measures and prevent information security incidents from occurring.

2024 Achievement Status

- ★ No information security incidents occurred.
- ★ The unannounced social engineering drill click rate (number of participants who clicked malicious email links or attachments / total participants) was 2.9%.
- ★ Completed third-party information security and health inspection.



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Countermeasures for Information Security Risks

- ✓ Introduce advanced technology for computer scanning and system and software updating.
- ✓ Strengthen network firewalls and network control to prevent the spread of computer viruses across machines and factories.
- ✓ Establish a mechanism for anti-virus inspection of machines to prevent software with malware inside the machines from entering the company.
- ✓ Implement endpoint anti-virus measures by type of computer to enhance malware detection and prevention.
- ✓ Classification of documents by type of confidentiality.
- ✓ Encryption control and effective tracking of documents and data.
- ✓ Control over outgoing mail items.
- ✓ The system will automatically add a flag to the external mail to remind employees to read the mail with care and avoid opening the mail with malicious content.
- ✓ Education, training and promotion: Information security promotion for new employees.
- ✓ Raise employees' vigilance against email social engineering attacks, and execute phishing email defenses and detections
- ✓ Occasionally conduct information security awareness sessions for employees to enhance their understanding of information security.

2.3.1 Personal Data Protection

To ensure the protection of personal data, AWSC has established the "Personal Data Protection Management Procedures" to govern the handling of any information, whether from internal or external sources, that can directly or indirectly identify an individual. These procedures regulate employees' collection, processing, and use of personal data encountered in the course of business operations. The Company's personal data protection policies are as follows:

- ★ Right to know: When the responsible unit collects personal data, it shall clearly inform the individual in writing or verbally of the scope and purpose of data collection, the period, method, and recipients of data use, as well as the statutory rights that the individual may exercise.
- ★ Principle of proportionality: The rights and interests of individuals shall be respected, and actions shall be conducted in good faith while adhering to the principles of appropriateness, necessity, and minimization. The use of personal data must have a legitimate and reasonable connection with the purpose of collection and shall not exceed the scope of that purpose.
- ★ Security assurance: The responsible unit shall implement measures to ensure the security and maintenance of personal data files.

In the event of any information security incident involving unlawful leakage or theft of personal data, the Company will instruct the relevant departments to carry out emergency response measures. Once confirmed, the affected individuals will be notified of the incident and the remedial actions taken.

An audit is conducted once a year and "Personal Data Protection Education and Training" are held. The responsible unit inventories the personal data involved in business operations to ensure that the collection, processing, and use of personal data by the responsible unit comply with applicable personal data protection regulations.

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▶ Product Development Direction

According to Research Nester, the RF filter market is expected to exceed USD 45 billion by the end of 2035, with a compound annual growth rate (CAGR) of 16% from 2023 to 2035. In 2022, the RF filter industry was valued at approximately USD 14 billion. The main drivers of market growth include: (1) increasing adoption in the automotive sector, (2) expanding applications in the medical field, and (3) utilization in the aerospace industry to reduce signal interference. Currently, the top five companies in the global SAW filter market are Murata (47%), TDK (21%), Taiyo Yuden (14%), Skyworks (9%), and Qorvo (4%), with a combined market share of 95%. Among them, the top three Japanese IDM manufacturers are less likely to outsource wafer foundry orders. The RF components they produce adopt a Front-end Module in Device (FEMiD) design, which has a relatively lower level of integration. In contrast, the fourth- and fifth-ranked major companies, Skyworks and Qorvo, have introduced the more highly integrated Power Amplifier Module in Duplexer (PAMiD) architecture to capture existing market share.

Taiwanese RF wafer foundries have greater opportunities to receive wafer foundry orders from major European and American companies. Whether undertaking highly integrated PAMiD architectures or more advanced, thinner mobile and consumer products, thinner modules and wafers are required. In view of this, the company plans to develop 6-inch LT lithium tantalate (LT, LiTaO3) wafer substrates for the SAW filter process, thinning the wafers to 200 μm while maintaining the same or even better electrical characteristics.

In LEO satellite communications, 5G millimeter-wave (FR2) wireless communications, and the rapidly emerging smart sensing and defense radar systems, the demand for high-frequency, wide-bandwidth, and high-power RF front-end modules has increased sharply. Among them, power amplifier (PA) components operating in the Ku (12–18 GHz) and Ka (26.5–40 GHz) bands must possess high gain, high linearity, and wideband response capabilities to meet the core requirements of next-generation communication systems for high speed, large capacity, and low latency. The performance of conventional HEMT devices in high-frequency applications has gradually reached saturation. To achieve higher frequencies and broader bandwidth coverage, the company plans to use the D-pHEMT process platform as the foundation for innovative development and optimization of materials and process technologies. Specifically, by replacing the Etching Stop Layer in the EPI structure from AIAs to InGaP, the heterojunction interface quality can be effectively improved, leakage current can be suppressed, and transconductance (Gm) and saturation current (Ids) can be enhanced, thereby further strengthening the overall performance of PA components in the Ku–Ka frequency bands.

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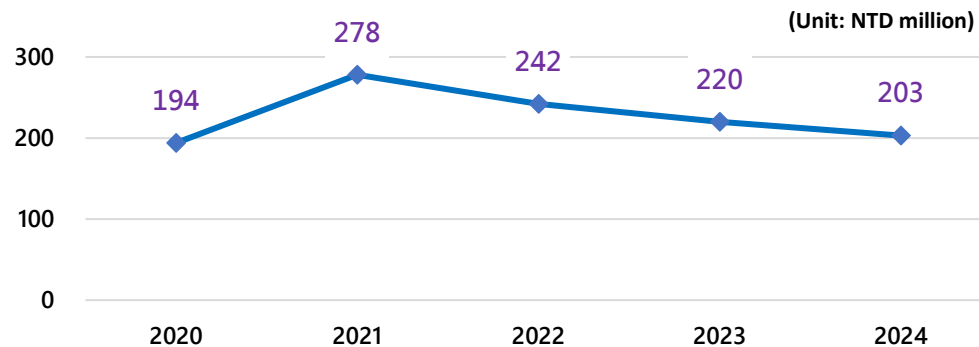
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With the development of wireless communication technologies such as 5G IoT, WiFi 6/7, and LPWAN (LoRa, NB-IoT, Zigbee, BLE), the demand for IoT devices with low power consumption, high energy efficiency, high integration, compact size, and high-frequency performance continues to increase. As a professional pure-play foundry, AWSC plans to adopt the "IoT Fusion advanced low-power, high-efficiency GaAs ED BiHEMT process technology" for IoT RFPA and RFFE applications, aiming to help IoT RF IC design companies more easily develop high-performance RF solutions.

The IoT Fusion process adopts advanced GaAs epitaxial technology, integrating High Thermal Performance (HTP) and high-efficiency switches to deliver high output power, optimized bandwidth matching, and high-gain amplification under low-power operation. In addition, the process provides reserved space for simple digital circuit design, enabling IoT RF IC design companies to more flexibly develop highly integrated single-chip SoC or System-in-Package (SiP) designs, accelerating product development and simplifying RFPA design.

R&D Expenditures over the Years



R&D Plan - Filter

Objectives of Filter R&D Direction

Achieving a 200 μm ultra-thin 6-inch lithium tantalate (LiTaO₃, LT) SAW filter surpasses the existing 4-inch lithium tantalate (LT) or lithium niobate (LN, LiNbO₃) wafers with a thickness of 300–350 μm. The electrical characteristics, yield, and breakage rate must be equivalent to or better than those of the existing 4-inch process. In addition, the central frequency of the 6-inch wafers must have a statistical distribution concentrated within ±1 MHz, achieving over 90%.

R&D Content Directions

- Full Process Trial Run and Optimization
- By adopting the liftoff process to replace the traditional sputter-etching process, the process precision and electrode morphology of SAW filters can be optimized, product performance and yield can be improved, and the manufacturing process can be simplified.
- The FPAD design of the IDT liftoff process is being optimized and refined, along with the development of IDT processes using different materials to meet customers' requirements on the transmission end.
- To enhance the alignment and process stability of FPAD, a dual PR design was developed to form a quasi-negative profile, improving edge sharpness after metal deposition, reducing sidewall residue, and increasing electrode definition.



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R&D Plan - DpHEMT

The D-mode, featuring high electron mobility, high fT/f_{max} , low noise, and process maturity, has become an important platform for ultra-high-frequency RF applications. To meet the growing market demand for enhanced power amplifier performance, development will focus on establishing a D-pHEMT process platform with the following features:

- High Gm and wide operating voltage range device characteristics
- The process can be extended to high-frequency applications in the Ku–Ka bands.
- High compatibility with back-end module packaging processes such as plating, VIA, and dicing
- A manufacturable process flow with stable yield suitable for commercial production

R&D Content Directions

- Establish a D-pHEMT process flow that supports high-performance PA/DA applications in the Ku–Ka frequency bands
- Increase the transconductance (Gm) to above 300 mS/mm while maintaining stable I_{ds} output capability
- Replace the original AIAs etching stop layer with an InGaP structure to enhance performance stability
- Complete the full process development from EPI to dicing and establish parameter measurement (PCM) systems
- In response to module development requirements, complete at least one set of driver amplifier/PA chip samples and deliver them for testing

R&D Plan - BiHEMT

The development of the IoT Fusion GaAs ED BiHEMT process technology is divided into three major R&D stages, covering the front-end process (Epitaxy & Isolation), middle-end process (Gate & Interconnect), and back-end process (Finalization & Packaging). This R&D process focuses on enhancing RF PA amplification performance, reducing power consumption, and improving voltage tolerance and high-frequency matching characteristics to meet the requirements of high integration and high energy efficiency in IoT RF PA products.

R&D Content Directions

- Develop key process technologies that meet the common future requirements and objectives of IoT IC design companies in the market
- Enhance the integration level of IoT RF PA processes: Integrate HTP and switch into a single chip to reduce external matching components, enabling over 15% reduction in RF PA module size, making it suitable for wearable devices and smart home applications.
- Enhance RF PA power handling capability and communication stability: the high-voltage design (BV_{dg} 14.9 V, BV_{sg} 18.8 V) ensures stable output power of the RF PA during long-distance communication, making it suitable for low-power, long-range wireless communication standards such as NB-IoT and LoRa. Low Ron (on-resistance) technology achieving 1.46 Ω ·mm reduces power consumption, enhances RF PA amplification efficiency, and extends the battery life of IoT devices.



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- Optimize RF matching and high-gain characteristics: By utilizing high-gain HBTs ($\beta = 120$), the RF PA maintains high stability and gain performance in multi-stage amplification, enhancing the wireless signal strength and reliability of IoT devices. Integrating HTP and switch matching technology enhances the bandwidth utilization and power efficiency of RF PA modules, ensuring stable RF performance in IoT devices.

3.2 Product Quality

In addition to meeting customer needs, pursuing customer satisfaction, and creating customer value, product quality must also consider environmental sustainability to ensure the ecological stability and sustainability. AWSC continuously promotes improvement activities, adopting various innovative methods to enhance quality capabilities and competitiveness, aiming to meet customer needs, earn their trust and recognition, and ultimately achieve sustainability.



Strengthen the Company's Improvement Culture

AWSC actively invests in quality management activities and has established a "Continuous Improvement Plan (CIP)", composed of members from the Quality Control Department, Process Engineering Department, and Equipment Engineering Department. This team guides and reviews improvement effectiveness. If proposed improvements are not achieved, they must explain the reasons for the failure, reiterate preventive measures, identify the root cause, and propose new improvement strategies. Starting from customer needs, we aim to continuously improve quality standards and market competitiveness through the efforts of all employees. The goal is to provide customers with satisfactory products and services by reducing the occurrence of product anomalies, increasing production efficiency, and improving product quality. This approach ensures the Company maintains a competitive edge and achieves a win-win outcome of customer satisfaction. In 2024, a total of 12 proposals were submitted, with an average improvement rate of 77%. The implemented improvement measures proved to be effective.

Product Liability

Established processes for managing hazardous substances in coordination with its quality management system to ensure that the products complies with the Company's customer requirements and legal regulations.

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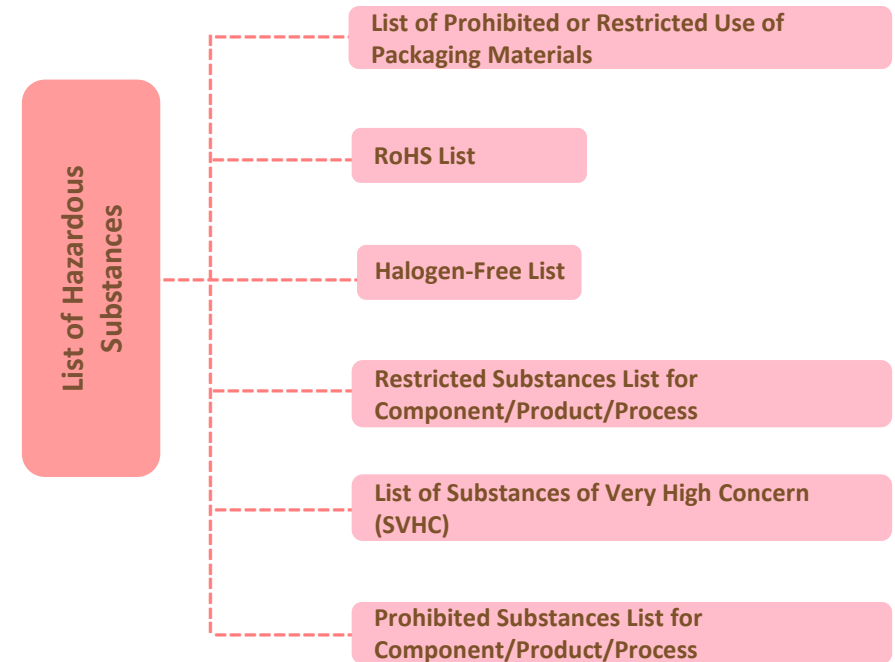
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Product Safety and Hazardous Substance Management

- ★ For the analysis of prohibited substances in compliance with RoHS and PFAS free requirements, a finished product sample is collected annually and sent to CTI, an independent third-party organization accredited under ISO/IEC 17025, for testing and analysis.
- ★ Raw materials provided by suppliers must meet the requirements of RoHS, halogen-free, and SVHC.
- ★ Packaging materials provided by suppliers must comply with the volatile organic compound control requirements.
- ★ New material suppliers must provide the following documents during the raw material review stage. Only after approval will the raw material be recognized.
 1. Safety Data Sheet (SDS)
 2. A test report from a third-party accredited laboratory is required, and the testing items and methods must comply with RoHS, halogen-free, and SVHC regulations.
 3. A certificate or declaration of non-use of environmentally hazardous substances provided by the supplier, or a statement of non-use of environmentally hazardous substances



Disclosure of Hazardous Substances

- (I) Conflict Minerals Survey
- (II) The annual product testing report issued by a third-party certification unit



3.3 Customer Service

AWSC firmly believes that customer trust is the key and the most valuable asset for the Company to thrive.

AWSC adheres to the principle of sustainable management. In addition to maintaining operational performance, pursuing advanced technology, and ensuring stable quality, we also provide comprehensive customer service and strive to maintain good collaborative relationships with our customers, hoping to grow together and create a win-win situation.

▶ Customer Satisfaction

AWSC places great importance on customer needs and feedback. To strengthen customer relationships and enhance service quality, we conduct annual satisfaction surveys through questionnaires. We select the top 20 customers with annual revenues exceeding 0.1% to understand their needs. By analyzing the survey results, we identify areas for improvement and continuously enhance our services to achieve customer satisfaction and sustainable operations.

The customer satisfaction survey questionnaire mainly covers aspects such as quality, technical services, delivery, service, and customers' perceptions of the Company's competitiveness in the market. Based on customer feedback, the sales team at AWSC will work with colleagues to formulate improvement plans, further meet customer needs, strengthen trust between the Company and customers, and achieve the ultimate goal of maximizing customer satisfaction.

In 2024, AWSC achieved a 100% rate in its customer satisfaction survey, with an average score of 95 out of a maximum of 110. The Company received high recognition from customers in the delivery and service categories. AWSC will continue to make improvements to enhance customer satisfaction, striving to become the most trusted partner for customers on their journey of technological innovation.

Customer Satisfaction Survey Items

Survey Items		Analytical Year				
		2020	2021	2022	2023	2024
Product Quality	Technical Specification	4.1	4.0	4.3	4.0	4.3
	Existing Technic	4.1	4.5	3.6	3.9	4.1
	Quality Certificate	4.1	4.2	4.0	4.1	4.4
	Process Control Ability	2.9	3.1	3.0	3.6	3.8
	Quality Assurance System	4.0	3.7	3.8	3.7	3.9
	Quality Improvement	3.4	3.1	3.7	3.6	3.7
Technology Service	Technical Data	4.6	4.1	4.5	4.7	4.3
	Technical Support	4.1	4.6	4.5	4.7	4.3
	Efficiency	4.6	4.6	4.3	4.5	3.9
	Analysis and Solution	3.4	3.3	3.7	4.2	3.6
	Problem Shooting Efficiency	3.5	3.3	3.5	4.0	3.8
Delivery Performance	Accuracy of Shipping Document	4.9	4.7	4.8	4.6	4.5
	Delivery Control	4.8	4.5	4.6	3.8	4.1
	Shipping Quantity	4.8	4.5	4.6	3.9	4.7
	Late Delivery	4.8	3.9	4.4	3.9	4.2
	Product Label	4.9	4.9	4.4	4.6	4.7
	Packing Method	3.6	4.4	4.4	4.4	4.5
Service Performance	Efficiency on Answering	4.7	4.9	4.5	5.0	4.9
	Attitude and Communication Manner	4.8	5.0	5.0	5.0	5.0
	Resolving Customer Complaint	4.2	4.6	4.7	4.7	4.4
	Keeping Confidential Document	4.3	4.9	4.7	4.6	4.7
	Receiving/Amending Purchase Orders	4.8	4.9	4.8	4.6	4.9
Average		4.2	4.3	4.2	4.3	4.3
Score		93	94	93	94	95

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3.4 Sustainable Supply Chain and Management

▶ Supplier Evaluation Management

The products and services provided by suppliers are directly related to the Company's operations and may indirectly affect its risks. Following international standards such as ISO 9001, ISO 14001, IATF 16949, and RBA, the Company has established a supplier manual. This manual not only requires suppliers to ensure product quality but also mandates continuous improvements in areas such as environmental protection, green products, occupational safety, and social responsibility.

AWSC carefully defines and selects qualified suppliers through appropriate supplier evaluation processes to ensure that the raw materials, equipment, components, tools, technical services, and other labor services procured meet quality and environmental safety requirements. Each year, we form supplier evaluation team consisting of members from quality control, procurement, and other relevant departments to conduct supplier site audits and document reviews. This process helps identify issues and implement improvements, with all related audit records retained for verification. Through rigorous verification, comprehensive assessments, and a conflict minerals policy, we ensure product quality and the stability and sustainability of our supply chain. The evaluation procedures include data collection, on-site review, performance assessment and feedback, and continuous improvement and cooperation.

Supplier Evaluation

We conduct regular evaluations on existing suppliers. The evaluation criteria include:

Quality Management

Continue to meet quality standards.

Delivery Timeliness

On-time delivery and flexible response to emergencies.

Cost Control

Offer competitive prices.

Service Level

Suppliers need to provide quality customer service and respond quickly to problems and needs.

Service Level

Suppliers are required to demonstrate their continuous improvement measures in corporate governance, social responsibility, environmental protection and economic benefits.

AWSC's supplier human rights policy has been included in the CSR assessment items. Annually, we issue and collect RBA/CSR self-assessment forms from major suppliers, auditing items that include human rights performance and environmental management. For suppliers that do not meet the audit standards, we issue a defect report and provide guidance with a deadline for improvement. In 2024, the number of supplier site audits accounted for approximately 0.3% of the total number of suppliers, while the number of document reviews accounted for about 10.09% of the total suppliers.



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To ensure the quality of new materials and new suppliers, AWSC has established a detailed verification process:

New Material Verification Procedure

Sample Submission

The supplier submits the sample, and the applicant submits the raw material registration control list.



Judgment of Regulatory Compliance

The EHS unit verifies regulatory compliance to ensure adherence to relevant environmental regulations and standards (such as RoHS, REACH, etc.).



Sample Test

The test unit tests the samples and records the results.



Verification Result Processing

Qualified samples establish formal material numbers, while non-compliant samples are retained for record-keeping.

When selecting new suppliers, AWSC considers the social performance and environmental management of the supply chain. The procurement department requires raw material and outsourcing manufacturers to complete the "Social Responsibility Self Audit Checklist".

New Supplier Verification Procedure

Data Collection and Preliminary Assessment

Collect information on new suppliers and conduct preliminary assessments.



Trial Production and Quality Verification

Conduct testing of sample quality.



Final Review and Recognition

Determine the supplier qualifications based on the evaluation results.



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► Conflict Minerals Management

As a good corporate citizen, AWSC is committed to fulfilling our social responsibilities and respecting human rights, and continue to pay attention to the issue of conflict minerals and investigate the supply chain in detail. We are well aware of the significant impact of conflict minerals on global human rights and environmental protection. Conflict minerals (such as tin, tungsten, tantalum, gold, etc.) may come from the Democratic Republic of Congo (DRC) and neighboring countries and be used to finance armed conflicts, causing serious human rights violations and environmental damage. To this end, AWSC is committed to strictly adhering to the conflict minerals policy, ensuring that our supply chain does not use minerals sourced from conflict areas, in order to meet customer and legal requirements.

In certain countries or regions, we also comply with local regulations regarding the sourcing or production of raw materials, such as the EU RoHS Directive, REACH regulations (restrictions), and the U.S. Toxic Substances Control Act (TSCA).

AWSC identifies key materials with potential operational risks as epitaxial wafers. With the booming development of the semiconductor industry, the demand for epitaxial wafers is rapidly increasing. Additionally, in recent years, restrictions on exports of gallium from producing countries could lead to raw material shortages and production disruptions if suppliers cannot respond in a timely manner.

We mainly adopt a risk control strategy of supplier diversification and material reserves. For the key material, epitaxial wafers, we source from well-known manufacturers and regularly monitor the sources of gallium from each supplier to ensure stable and sufficient supply. In addition, to avoid reliance on a single supplier, AWSC continues to establish multiple vendors for critical raw materials to prevent production disruptions due to shortages. This ensures a stable supply source and mitigates the risk of supply concentration from a limited number of suppliers.

► Localized Procurement

AWSC is committed to building a high-quality, resilient, and low-carbon local supply chain, actively increasing the proportion of local suppliers. Although semiconductor companies still rely heavily on imports for many procurement items such as machinery, certain raw materials, and software, AWSC remains committed to a localization procurement strategy. This approach supports local industry chains, creates job opportunities, and significantly reduces transportation distances, resulting in lower carbon emissions. Additionally, by using recycled precious metals, the Company aims to contribute to reducing the Earth's carbon footprint, continuously incorporating environmental protection and green energy development into its supplier evaluation criteria. In 2024, AWSC collaborated with a total of 753 suppliers worldwide, with approximately 90% being local suppliers. While semiconductor equipment must be imported from abroad, the proportion of locally sourced raw materials reached about 94%.



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Significance to AWSC

AWSC, driven by a concern for global climate change and a commitment to corporate responsibility, continuously supervises and reduces GHG emissions, air pollution control, water resource management, wastewater, and waste management. The Company is dedicated to minimizing the environmental impact of its manufacturing processes.

Management Mechanism

AWSC has obtained environmental management system (ISO14001) certification and GHG (ISO14064) certification. In accordance with ISO 14064 requirements, AWSC conducts systematic GHG emissions inventory and verification processes to address trends and future requirements for emissions reduction. This initiative aims to provide effective reduction improvement plans as references for implementation, collectively striving for a low-carbon economic society in the industry. The Company has established an energy management system and a process wastewater recycling system to reduce wastewater emissions and promote recycling. Additionally, improvements at the source are made to achieve goals for reducing raw materials and waste, thereby minimizing environmental impact.

2024 Key Results

- ★ Installation progress of plasma end treatment equipment: 5%
- ★ VOCs emissions decreased from 4,030 tons in 2022 to 1,752 tons in 2024, a reduction of about 57%.
- ★ The wastewater recycling rate of the entire plant is about 25.66%, which is recycled as water for factory equipment to reduce water consumption.



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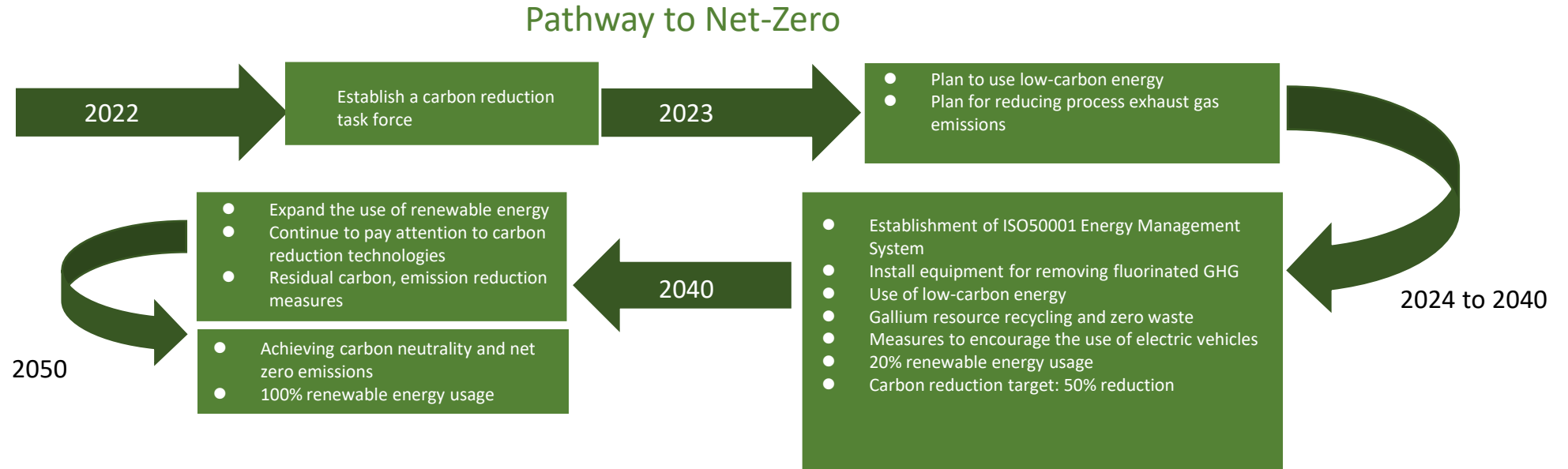
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AWSC Net-Zero Pathway

In response to global climate change concerns and ambitious goals for a net-zero transition, AWSC has independently initiated and completed a systematic GHG emission inventory and registry. With full support from the Company, a carbon reduction project team was established in 2022, setting carbon reduction targets and taking relevant measures. The base year was set as 2023, with short-term goals of an 3% reduction by 2024 and a 11% reduction by 2025. The mid-term goal is to achieve a 50% reduction by 2030, while the long-term goal is to reach net-zero carbon emissions by 2050. To promote low-carbon manufacturing, AWSC installed exhaust gas removal equipment for fluorinated GHGs to optimize process gases. In addition, employees are encouraged to use electric vehicles as a means of transportation, with the Company providing friendly parking spaces to gradually achieve its carbon reduction goals. Regularly review the effectiveness of implementation to ensure consistency with plans, and continuously evaluate and adjust carbon reduction measures to achieve the goal of net-zero emissions by 2050.





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Climate Action

4.1 Climate Change Adaptation

Climate change is one of the most pressing issues in the world. The climate agreement passed at the 2015 United Nations Climate Summit aims to limit the global average temperature increase to below 2°C above pre-industrial levels, with efforts to restrict the increase to within 1.5°C. On August 9, 2021, the IPCC (United Nations Intergovernmental Panel on Climate Change) released a report indicating that the temperature has already risen by 1.1°C compared to pre-industrial levels.

To limit temperature increases before the end of the 21st century, a complete transformation of economic development and energy use is necessary. The only feasible pathway is to achieve "net-zero GHG emissions by 2050".

AWSC follows the framework recommended by the Task Force on Climate-related Financial Disclosures (TCFD), established by the Financial Stability Board (FSB). We disclose climate change-related information based on four key elements, including governance, strategy, risk management, and metrics and targets, reviewing and updating this information annually.

Task Force on Climate-related Financial Disclosure (TCFD)

Climate Change Governance

Before the establishment of the Corporate Sustainability Committee, the TCFD Task Force jointly discussed climate-related risks and opportunities, collected data and assessed risks, formulated countermeasures for major climate risks, and conducted GHG and carbon footprint inventories.

The members of the TCFD working group include the Chairman, President's Office, Finance Department, Procurement Department, Sales Department, Corporate Governance Section, and Environmental Safety and Safety Section. The team regularly reviews the implementation and discusses future plans, which serve as an important reference for the company's sustainability policy. In addition, the Company regularly reports to the Board of Directors on the governance of climate-related risks and opportunities. Based on the results of the board of directors' discussions, the TCFD working group formulates relevant strategies and improvement goals and tracks the progress and responds to the goals.

In December 2024, AWSC established the Corporate Sustainable Development Committee as the highest-level organization for managing climate-related risks and opportunities. The committee is composed of heads of various departments, with the Chairman serving as the chairperson and the President as the Vice Chairperson. A senior manager may also be appointed as the Chief Sustainability Officer to ensure the effective promotion of the Company's sustainability initiatives.



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The Company's Corporate Sustainability Committee monitors developments and trends related to climate issues, reviews the Company's climate change goals, strategies, and specific action plans, supervises the management of climate-related risks and opportunities, and regularly reviews the implementation status of climate management while discussing future plans. These serve as important references for formulating the Company's sustainability guidelines.

The Committee regularly reports to the Board of Directors on the governance and management of climate-related risks and opportunities. Based on the Board's discussions, the subcommittees under the Corporate Sustainability Committee formulate relevant strategies and improvement goals, track progress toward these goals, and report on implementation status.

Climate Change Strategy

According to the TCFD framework, short-, mid-, and long-term climate-related risks and opportunities are identified, and the risk management process is used to assess the indicators of climate-related risks and opportunities.

AWSC seek effective strategies to mitigate the impacts of climate change by assessing its effects and implementing proactive measures. Such as typhoon prevention and response measures and water shortage response measures.

In alignment with the "Climate Change Response Act" and its related regulations and targets, plasma exhaust treatment equipment has been installed to reduce high-GWP gas emissions. An agreement for a green electricity purchase contract has been made to buy and use green power as part of the carbon reduction plan.

The Company adjusts its internal carbon pricing based on the Carbon Border Adjustment Mechanism (CBAM) prices, using them as the benchmark for internal carbon pricing. The Company incorporates carbon emissions from operational activities into the financial cost estimation. Internal carbon pricing mechanisms are established based on the emissions from Scope 1 and Scope 2, and these are included in management reports, serving as a basis for carbon reduction decision-making.

Climate Change Risk Management

The Company has introduced the Climate-Related Financial Disclosures Framework (TCFD) to review the recent domestic climate hazards and risks, judge the Value at Risk (VaR) by the strength and likelihood of financial or strategic impacts, and integrate the assessed climate risks and other operational risks into the risk management system process to prioritize risk topics by materiality. This enables the employees to measure, control, and adopt specific action plans to reduce the impact of risks.

Every year, AWSC regularly identifies and discloses climate-related financial risks and opportunities, proposing review and management strategies. The Company will continue to monitor the impacts of climate risks and enhance its operational capabilities, promoting various carbon reduction and energy-saving initiatives to improve energy efficiency and advance towards sustainability.



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Climate Change Indicators and Targets

Establish GHG emission, water usage, and waste reduction targets related to climate risks, aiming to mitigate the impacts of climate change through target management plans.

The Company adopts practical actions to support carbon neutrality, set carbon reduction goals, and adopt related measures. Taking 2023 as the base year, the short-term goal is to reduce by 3% by 2024, 11% by 2025, the mid-term goal is to reduce by 50% by 2030, and the long-term goal is to achieve net zero carbon emissions by 2050. It will be implemented in phases between 2030 and 2050 to increase the usage of green electricity and promote low-carbon manufacturing.

According to the ISO 14064 standard, annual GHG inventories for Scope 1 and Scope 2 are conducted and externally verified by a third-party verification company. This process reviews the Company's GHG emissions in each scope and serves as validation for the reduction efforts. Relevant information is disclosed in the Sustainability Report.

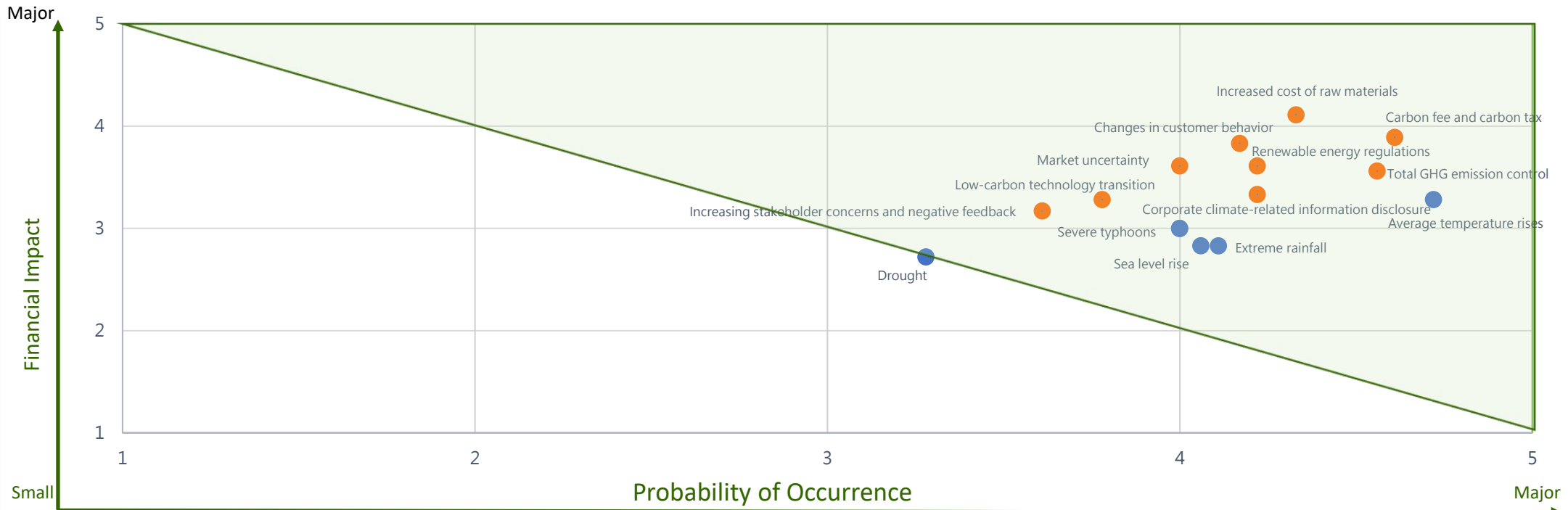
Establish the Company's slogan, promote environmental protection measures, and influence each member of the employee's family.

Mitigation and Adaptation

In alignment with the national GHG reduction strategy and in response to the global net-zero transition goals, AWSC actively promotes and completes a systematic GHG inventory (ISO 14064-1: 2018) and registry establishment. The aim is to effectively manage GHG risks and identify reduction opportunities. AWSC has obtained a third-party verification statement for its GHG emissions, enabling the implementation of effective voluntary reduction action plans to mitigate global warming and fulfill its responsibility as a member of the global community.

In 2024, the Company's GHG emissions increased by 25.45% compared with 2023, while emission intensity decreased by 23%. The increase in GHG emissions was mainly due to the rise in production capacity in 2024. The total electricity consumption of AWSC's plant in 2024 was 41,286 thousand kWh, an increase of 3,336 thousand kWh from the previous year, primarily resulting from the increased production capacity. To continuously achieve reduction goals, AWSC is committed to improving operational equipment in its facilities to enhance energy efficiency and actively implementing various energy-saving initiatives.

Climate Change Risk Matrix



Category	Short-term (1 to 3 years)	Mid-term (3 to 5 years)	Long-term (over 5 years)
● Physical risk	<ul style="list-style-type: none"> ● Extreme rainfall ● Severe typhoons 	<ul style="list-style-type: none"> ● Drought ● Average temperature rises 	<ul style="list-style-type: none"> ● Sea level rise
● Transformation risks	<ul style="list-style-type: none"> ● Renewable energy regulations ● Carbon fee and carbon tax ● Corporate climate-related information disclosure 	<ul style="list-style-type: none"> ● Increased cost of raw materials ● Total GHG emission control ● Market uncertainty ● Changes in customer behavior 	<ul style="list-style-type: none"> ● Low-carbon technology transition ● Increasing stakeholder concerns and negative feedback

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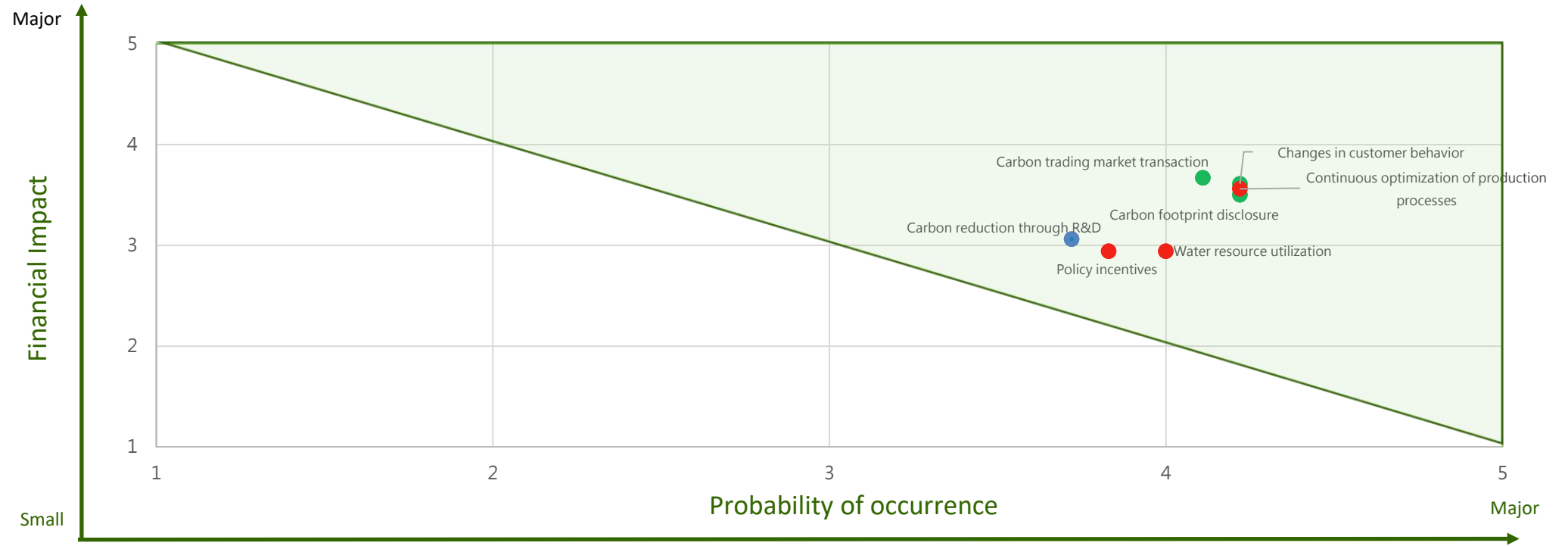
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Climate Change Opportunity Matrix



Category	● Short-term (1 to 3 years)	● Mid-term (3 to 5 years)	● Long-term (over 5 years)
Opportunity	<ul style="list-style-type: none"> ● Water resource utilization ● Policy incentives ● Continuous optimization of production processes 	<ul style="list-style-type: none"> ● Carbon trading market transaction ● Carbon footprint disclosure ● Changes in customer behavior 	<ul style="list-style-type: none"> ● Carbon reduction through R&D



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Climate Change Risks and Opportunities with Potential Financial or Strategic Impacts				
Type		Climate Risk	Description of Potential Financial Impact	Countermeasures
Physical risk	Immediacy	Extreme rainfall	Abnormal climate conditions, leading to unusual rainfall, have caused flooding or water shortages, resulting in increased operating costs.	Promote water-saving measures in the plant areas. Evaluate the flood risk at the plant and implement adaptation measures, strengthening flood protection and response capabilities.
		Severe typhoons	Typhoons may cause heavy rainfall, power outages, and work suspensions, leading to operational interruptions or financial losses.	Evaluate the flood risk at the plant and implement adaptation measures, strengthening flood protection and response capabilities. Equip important production machinery with uninterruptible power supply systems to reduce power outage risks.
		Drought	Droughts caused by abnormal climate conditions may affect production, resulting in financial losses and decreased revenue. Additionally, increased water costs may raise overall operating expenses.	Committed to promoting water-saving measures and water use monitoring throughout the entire plant, as well as enhancing wastewater recycling and reuse to improve the water recovery rate.
	Long-term	Average temperature rises	Increased air conditioning usage in the plant due to rising temperatures has led to higher operating costs.	The implementation of GHG inventory and verification has been introduced, along with actions for GHG reduction.
		Sea level rise	If sea level rise causes flooding or similar events, operations may be interrupted.	The area where the Company is located is currently not at risk of sea level rise.
	Transformation risks	Policies and regulations	Carbon fee and carbon tax	Operating costs increased due to policies. For example: Increased procurement costs. The collection of carbon taxes (fees) leads to an increase in operating costs.
Renewable energy regulations			Regulations mandating the use of a certain proportion of renewable energy result in increased operating costs.	Plants are planned to install renewable energy equipment. Plan to purchase renewable energy certificates.
Corporate climate-related information disclosure			External stakeholders are paying increasing attention to the Company's climate actions. Failure to disclose relevant information may affect the Company's corporate image and hinder related investment and financing activities.	Expand and enhance sustainability-related information on the Company's official website.
Total GHG emission control			Transition to a low-carbon economy by investing in energy-saving and carbon-reduction equipment.	Actively promote various energy-saving and carbon reduction programs.



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Climate Change Risks and Opportunities with Potential Financial or Strategic Impacts				
	Type	Climate Risk	Description of Potential Financial Impact	Countermeasures
Transformation risks	Technology	Low-carbon technology transition	Products and services are replaced by low-carbon technologies, leading to increased costs for developing new technologies to meet customer and market demands.	Installation of exhaust gas reduction equipment. Develop low-carbon products in the future.
		Increased cost of raw materials	Increase in operating costs.	Look for alternative material suppliers.
	Market	Changes in customer behavior	Changes in market demand may lead to reduced demand for non-low-carbon products, resulting in decreased revenue.	Changes in market demand may lead to reduced demand for non-low-carbon products, resulting in decreased revenue.
		Market uncertainty	Potential risks arising from market demand or price fluctuations may lead to reduced shipments and decreased revenue.	Develop more diversified and low-carbon products in response to market changes to meet market demand.
	Goodwill	Increasing stakeholder concerns and negative feedback	Failure to meet stakeholder expectations may damage the Company's reputation and result in market sales losses.	Actively address climate change issues by regularly publishing sustainability reports, holding investor conferences, and strengthening the stakeholder section on the Company's website to maintain open communication channels with stakeholders. This allows stakeholders to understand the Company's energy-saving and carbon-reduction initiatives and enables timely responses to key issues of concern to various stakeholders.



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Climate Change Risks and Opportunities with Potential Financial or Strategic Impacts			
Type	Climate risk	Description of potential financial impact	Countermeasures
Resource efficiency	Water resource utilization	Increase the utilization rate of water resources and reduce water consumption.	Continuously promote water-saving measures in the plant areas. Increase the recycling rate of wastewater in the plant.
Energy	Carbon trading market transaction	Participate in carbon trading for future transaction.	Respond to government policies by reducing GHG emissions. Plants are planned to install renewable energy equipment. Actively promote various energy-saving and carbon reduction programs.
Market	Policy incentives	Achieve specific conditions to receive government subsidies.	Apply for policy subsidy programs.
Products and services	Carbon reduction through R&D	R&D low-power, energy-efficient, and low-carbon products meets customer demands and enhances product competitiveness.	Installation of exhaust gas reduction equipment. Develop low-carbon products in the future.
	Changes in customer behavior	The market's demand for low-carbon products alters the product mix, impacting revenue.	Producing products through carbon reduction equipment or developing low-carbon product in the future.
	Carbon Information Disclosure	Regularly disclose carbon management information and performance to enhance corporate image and increase the willingness of investors and financial institutions to invest in the Company.	Transparent carbon information enhances the Company's image.
Resilience	Continuous optimization of production processes	Increased equipment and R&D costs due to investments in process improvement.	Invest in R&D for process improvement to reduce energy consumption. Through life cycle assessment, carbon inventory, and water resource management, identify potential impacts across various environmental aspects to develop strategies for environmental management improvement and enhance green competitiveness.



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Climate Scenario Analysis

AWSC refers to the climate change key indicators provided by the Taiwan Climate Change Projection Information Platform (TCCIP) and the latest scientific assessment reports published by the United Nations Intergovernmental Panel on Climate Change (IPCC) to establish climate scenarios for data analysis.

The IPCC AR6 report incorporates warming scenarios that not only consider the radiative forcing assumptions from AR5's RCPs but also take into account the impact of different human socioeconomic activities on the environment and the challenges of adaptation. The framework used is the "Shared Socioeconomic Pathways (SSPs)", representing a range of scenarios from low to high GHG emissions, including SSP1-1.9, SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5.

Transformation Risks

In response to climate change and the imposition of carbon taxes, the Company conducts scenario analysis to assess their impact on future operations and supply chains, integrating these results into strategic considerations.

Applicable scenarios	Scenario description and impact	Estimated temperature increase by the end of the century
IEA 2°C scenario (IEA 2DS)	The IEA 2DS is based on a projected temperature increase limit of 2°C, aiming to reduce carbon dioxide emissions by nearly 60% by 2050, with a continued reduction in emissions after 2050 until carbon neutrality is achieved.	~ 2°C
NZE Net-zero emissions scenario by 2050	To ensure that the global average temperature does not exceed 1.5°C above pre-industrial levels by the end of the century, global carbon dioxide net zero emissions must be achieved by 2050. Countries will maximize technological feasibility, cost-effectiveness, and social acceptance, reduce reliance on negative emission technologies, and ensure stable economic growth and energy supply.	~ 1.5°C

Through the above scenario analysis, AWSC assesses the impact of transition risks on operations as follows.

1. Consumers are shifting towards competitors with lower emissions or higher climate resilience, leading to a decrease in demand for the Company's products and services.
2. The government collecting energy taxes, carbon taxes, and environmental protection taxes results in increased financial expenditures.
3. The Company must invest resources in R&D or purchase advanced technologies to reduce emissions, leading to increased operating costs.
4. The government issues or tightens climate-related regulations or compliance standards, requiring the company to allocate resources to ensure business compliance, leading to increased operating costs, or negative publicity that decreases consumer demand for its products and services.
5. Changes in market and consumer behavior lead to a decrease in the Company's asset value.
6. The Company will transform part of its business (e.g. replacing coal-fired power generation with renewable energy), increasing capital investment in the development of new technologies.
7. Banks impose financing restrictions on companies with higher pollution and GHG intensity, increasing the financial burden on the Company.

In the face of the global net-zero trend, AWSC is determined to actively implement GHG reduction measures along the net-zero pathway to effectively mitigate financial impacts.

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★ Temperature

Temperatures across Taiwan are expected to continue to rise in the future. Under the worst-case global warming scenario (SSP5-8.5), the average annual temperature may rise by more than 1.8°C by the mid-21st century and exceed 3.4°C by the end of the century. In contrast, under the ideal mitigation scenario (SSP1-2.6), the average annual temperature may increase by 1.3°C by the mid-21st century and by 1.4°C by the end of the century.

In Taiwan, the number of days with extreme high temperatures exceeding 36°C is expected to increase in the future. Under the worst-case scenario (SSP5-8.5), the increase in the number of days with temperatures exceeding 36°C is approximately 8.5 days by the mid-21st century and about 48.1 days by the end of the century, with urban areas experiencing a more significant increase compared to other regions. Under the ideal mitigation scenario (SSP1-2.6), the increase is about 6.8 days by the mid-21st century and approximately 6.6 days by the end of the century.

The domestic electricity demand has increased significantly, leading to a sharp decline in reserve capacity, which has resulted in increased electricity costs. Under the SSP5-8.5 or SSP1-2.6 scenarios, it is essential to assess the heat tolerance of relevant facilities and activities, implement energy-saving measures to address heat risks, and actively enhance energy efficiency to mitigate the impact of weather changes on electricity consumption.



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Physical Risk

★ Drought

In Taiwan, there is a trend of increasing annual maximum consecutive dry days. Under the worst-case scenario (SSP5-8.5), the average increase by the mid-21st century is approximately 5.5%, and by the end of the century, it is about 12.4%. In contrast, under the ideal mitigation scenario (SSP1-2.6), the average decrease by the mid-21st century is around 1.8%, and by the end of the century, it is approximately 0.4%.

Under the SSP5-8.5 scenario, the risk of drought is rising year by year. Measures such as water conservation and establishing emergency backup water sources are being implemented to address the risks of drought and water shortages.

★ Sea level rise

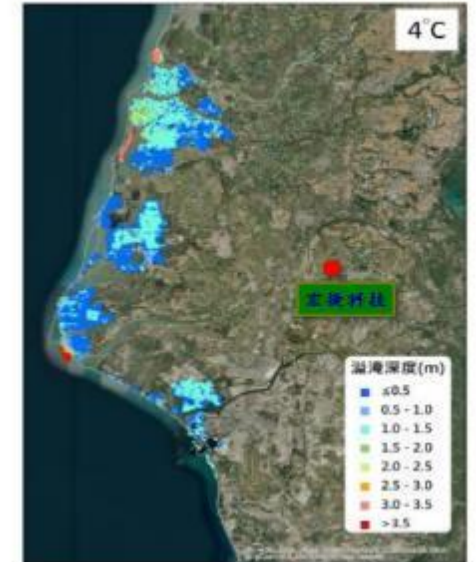
Simulate the inundation distribution range and depth in Tainan under sea level rise scenarios of 0.5 and 1.2 meters during the highest tide.

- (a) Sea level rise of 0.5 meters inundation impact diagram, under a 2°C warming scenario (SSP3-7.0 scenario), with estimated sea level rise around Taiwan at 0.5 meters.
- (b) Sea level rise of 1.2 meters inundation impact diagram, under a 4°C warming scenario (SSP5-8.5 scenario), with estimated sea level rise around Taiwan at 1.2 meters.

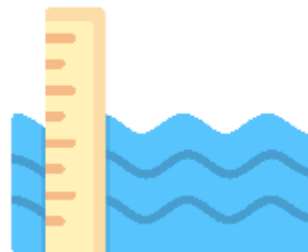
(a) Sea level rise of 0.5 meters inundation impact diagram



(b) Sea level rise of 1.2 meters inundation impact diagram



In Tainan, sea level rise may lead to inundation in areas with lower topography. A 2°C warming scenario will result in inundation of approximately 0.5 to 1.5 meters in coastal low-lying areas of Tainan City, while a 4°C warming scenario will have inundation depths of about 0.5 to 2.0 meters. Inundation is more significant in deeper areas such as coastal aquaculture farms, wetlands, and sandbanks. Based on the above scenario analysis, AWSC's location currently has no risk of sea level rise.



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4.2 GHG

In alignment with the national GHG reduction strategy and in response to the global net-zero transition goals, AWSC has completed a systematic GHG inventory and register in accordance with ISO 14064-1 and the GHG Inventory Guidelines issued by the Climate Change Administration, Ministry of Environment. The Company has also obtained third-party verification statements, aiming to effectively manage GHG risks and identify emission reduction opportunities. Furthermore, the Company implements effective emission reduction action plans to mitigate global warming and fulfill its responsibility as a member of the global community.

Direct and Indirect Emissions

The organizational boundary of the Company is set according to the "Operational Control Act", with GHG emissions related to organizational operations including three main categories of direct (Scope 1, direct GHG emissions), energy indirect (Scope 2, indirect GHG emissions from energy), and other indirect sources of GHG emissions (Scope 3 to 6). The types of GHGs covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

The main sources of GHG emissions at AWSC are PFC gases used in manufacturing processes and electricity consumption. AWSC's reduction plan focuses on promoting energy conservation and carbon reduction, as well as installing effective end-of-pipe treatment equipment.

2024 Emissions Inventory Results

Category	Bulk Source	Management/Reduction Strategy
Direct GHG emissions	99% is attributed to the use of process PFCs	Gradually install end-of-pipe treatment equipment with PFCs removal efficiency of over 90%.
Energy Indirect GHG Emissions	100% purchased electricity	Implement engineering improvements or replace outdated equipment to enhance energy efficiency. Install a solar power generation system integrated into the plant's power grid.

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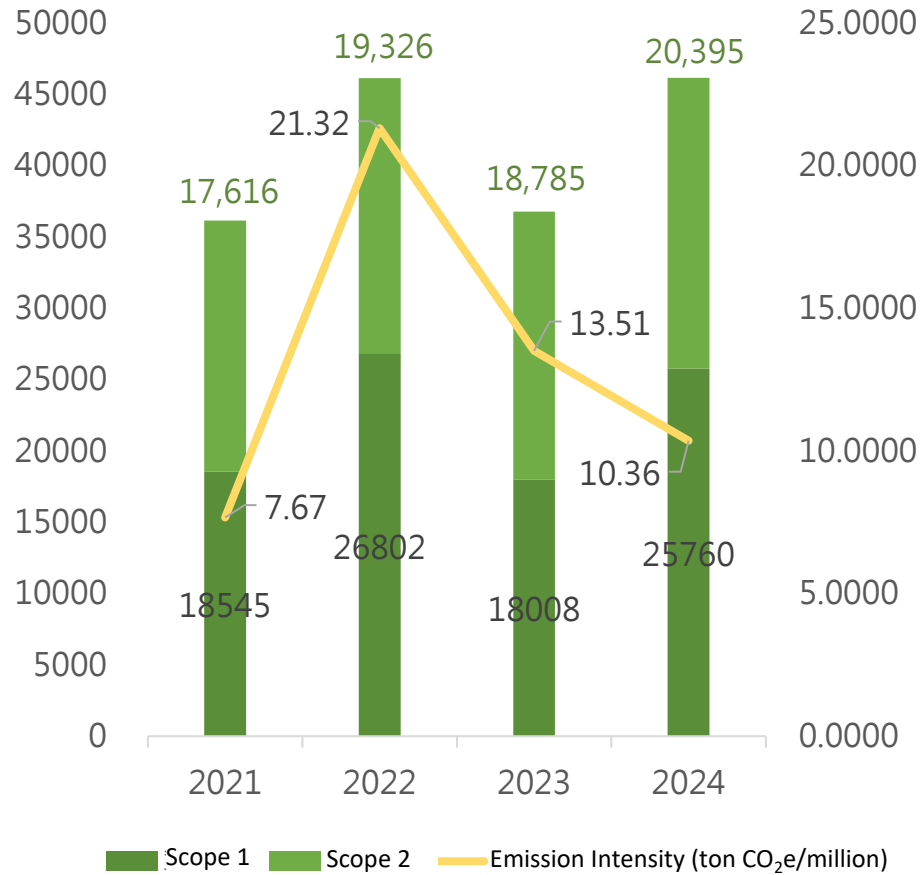
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GHG Emissions and Emission Intensity (Scope 1 and Scope 2)



Note: The original verification data for 2023 was revised in accordance with the Ministry of the Environment's letter No. 1149102118 and was re-verified in March 2025.

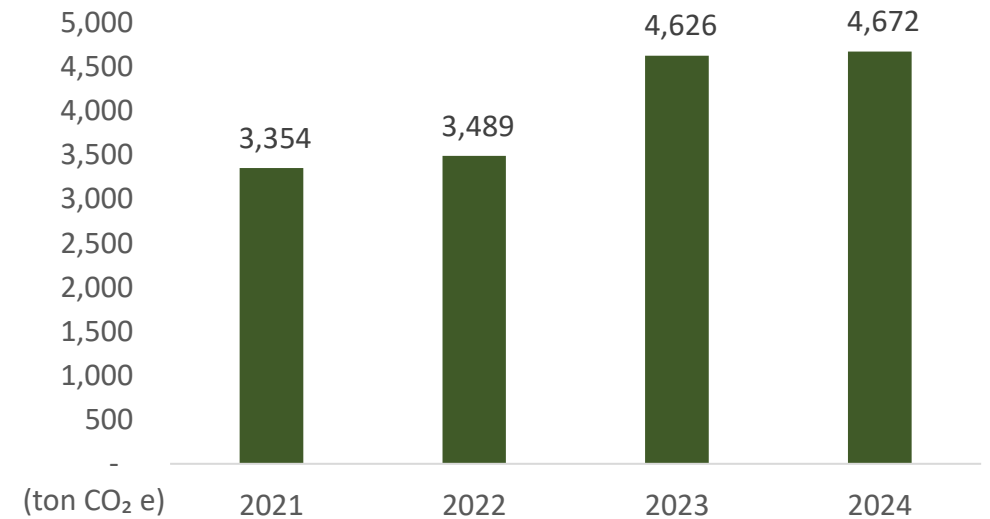
Other Indirect GHG Emissions (Scope 3) Verified by a Third Party

Scope 3 emissions refer to indirect GHG emissions that occur outside of a company's operational activities, and their inventory is not mandatory.

AWSC calculates other indirect GHG emissions related to operational waste disposal in accordance with the classification under ISO 14064-1, and the data have been verified by a third party.

In 2024, other indirect GHG emissions amounted to 4,672 metric tons of CO₂e.

Other Indirect GHG Emissions (Scope 3)





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2024 Other Indirect GHG (Scope 3) Emission Inventory Results (Plant: AWSC Nanke Dali Plant)

Emission Category	2020 Emissions	2021 Emissions	2022 Emissions	2023 Emissions	2024 Emissions
Category 3 Indirect GHG Emissions from Transportation	None	None	None	None	None
Category 4 Indirect GHG Emissions from the Use of Products by the Organization	2,867	3,354	3,489	4,626	4,672
4.1 Emissions from Purchased Goods	2,697	3,239	3,444	3,695	4,033
4.3 Emissions from Solid and Liquid Waste Treatment	170	114	45	931	639
Category 5 Indirect GHG Emissions Related to the Use of Products by the Organization	None	None	None	None	None
Category 6 Indirect GHG Emissions from Other Sources	None	None	None	None	None
Total	2,867	3,354	3,489	4,626	4,672

GHG Reduction Strategy

AWSC is committed to achieving net-zero emissions by 2050 and has established a science-based carbon reduction pathway in accordance with international standards.

Future Goals

2025: Complete carbon inventory (Scope 1, 2, and 3) and establish carbon reduction targets.

2030: Reduce GHG emissions by 50% compared with the base year.

2050: Achieve net-zero emissions.

Carbon Reduction Strategies and Actions

Led by senior executives through cross-departmental coordination.

Annually disclose GHG inventory results and carbon reduction progress in the Sustainability Report.

Regularly communicate the progress and challenges of achieving net-zero emissions with stakeholders, including investors and customers.

Carbon Reduction Strategies and Actions

(I) Reduce direct emissions (Scope 1): Install plasma exhaust treatment equipment to reduce high-GWP gas emissions.

(II) Reduce Indirect Emissions (Scope 2): Establish a green electricity purchase agreement to buy and use green power.

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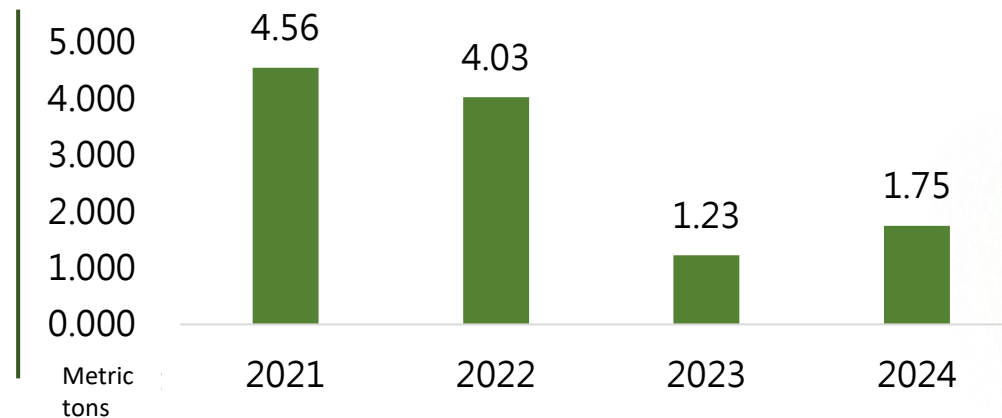
The impact of climate change in recent years has significantly deteriorated environmental ecology and posed a serious crisis for human environments. Air pollution not only leads to the destruction of the natural environment but also has a tremendous impact on human health and quality of life.

AWSC understands the impact of climate change and its correlation with economic and social development. The Company actively works to improve and reduce air pollutant emissions. To properly address pollution sources, we invest in control equipment to mitigate high pollution outputs and conduct regular maintenance and servicing of the control equipment to ensure that pollution sources comply with legal emission standards.

The plant currently has two main types of equipment for controlling fixed pollution sources: An RTO incinerator for treating organic waste gases and scrubbing equipment responsible for the end treatment of acidic and alkaline waste gases. To effectively monitor pollutant source emissions, the plant conducts regular inspections of the operational status of control equipment, changes the scrubbing water in the scrubber monthly, and performs chemical treatment based on the characteristics of waste gas output to effectively remove pollutants from the waste gas. Additionally, annual testing of the fixed pollution source exhaust stacks is conducted to compare the measurement values from the pollution source with those from the plant's monitoring equipment, serving as a basis for correcting the monitoring equipment values. The RTO incinerator has a treatment efficiency of over 95%, resulting in a reduction of VOCs emissions from 4.552 tons in 2021 to 1.75 tons in 2024, effectively controlling pollutant emissions.

AWSC, driven by the commitment to fulfill corporate social responsibility, strengthens the regulation of pollutant emissions and actively responds to air pollution improvement strategies, with the ultimate goal of sustainable environmental development.

VOCs emissions



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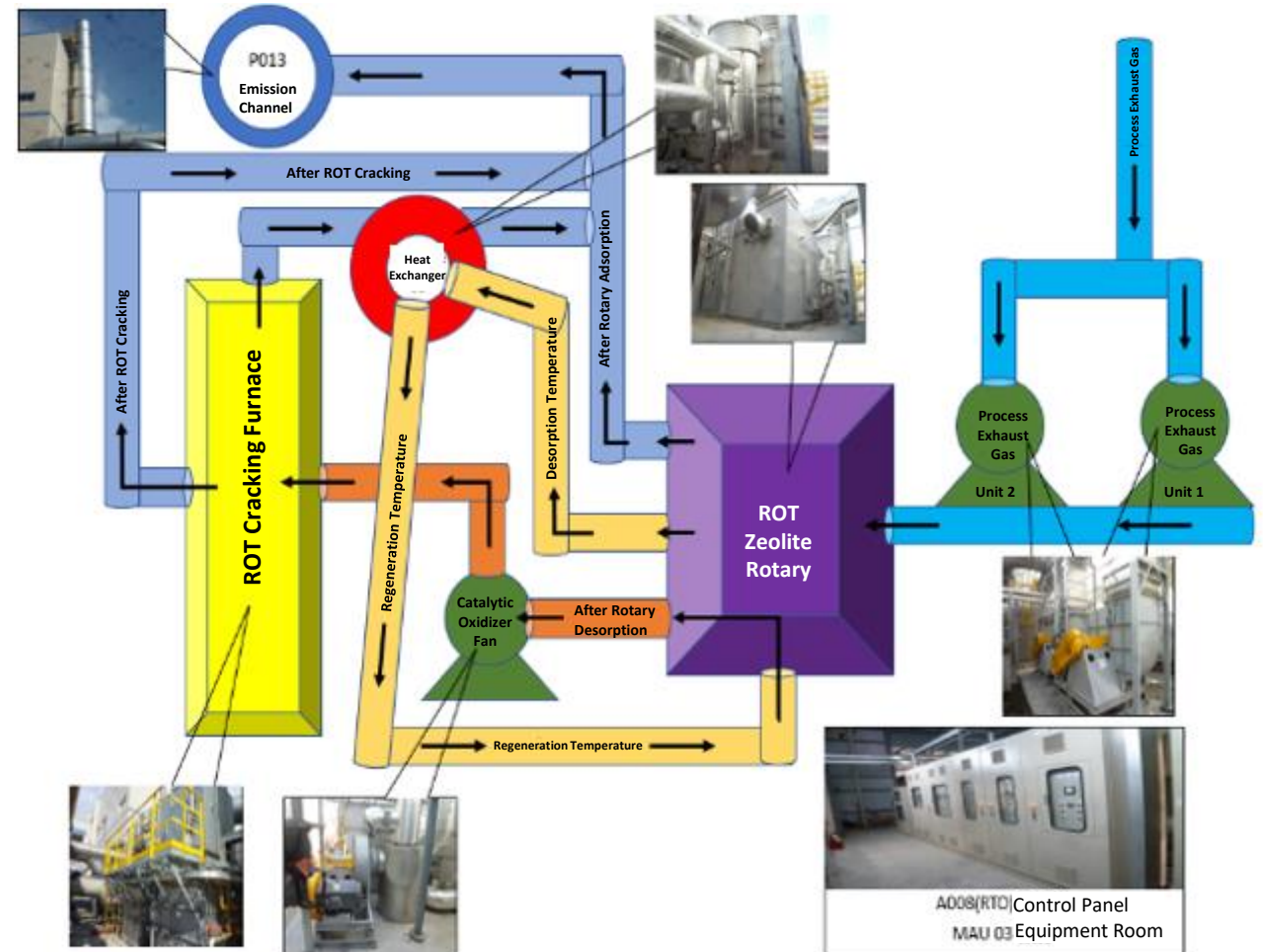
Waste Gas Incinerator

After being collected in a sealed system, organic waste gases are directed by a system fan into the zeolite rotary adsorption area, where the VOC components in the waste gases are adsorbed and removed, resulting in purified gases being released into the atmosphere.

Fresh air is driven by an oxidation fan and enters a heat exchanger, where it is preheated to a temperature of 180–300 °C (normally 200 °C), before entering the zeolite rotary desorption area, where the VOC gases adsorbed on the zeolite are desorbed.

The regenerative thermal oxidizer combusts the concentrated VOC gases at temperatures between 750 °C and 810 °C, after which low-temperature air at 100 °C to 130 °C is discharged into the atmosphere through the chimney.

Some of the gases after incineration are discharged into the heat exchanger, which transfers the heat source to the preheated air.



A008(RTO) Control Panel
MAU 03 Equipment Room

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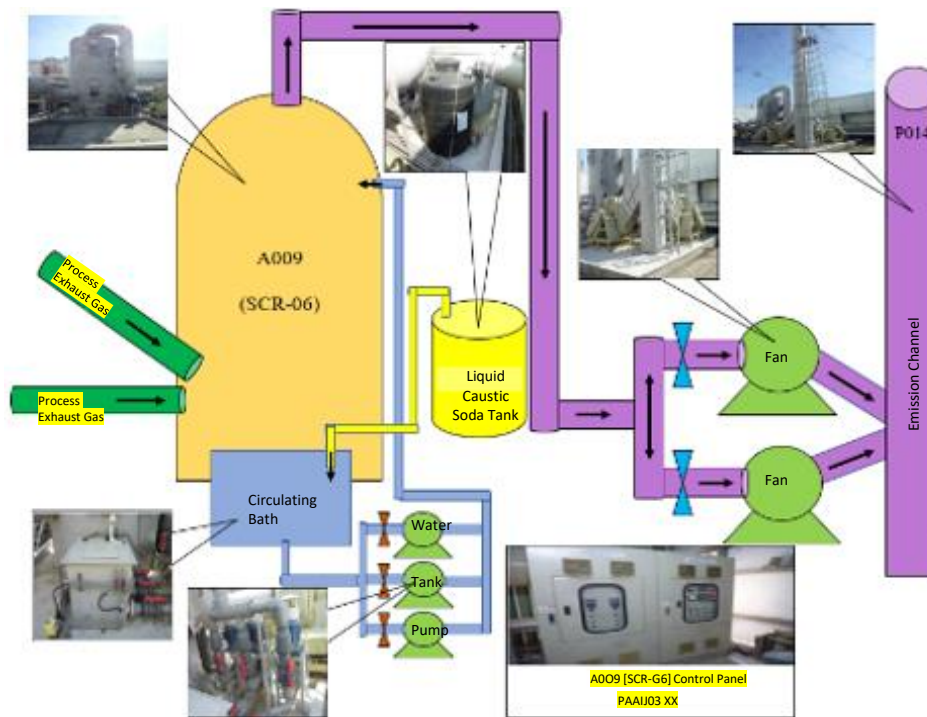
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Scrubbing Equipment

The acidic and alkaline waste gases in the plant are collected separately into acid and alkaline scrubbers for treatment based on their characteristics. The pH value and scrubbing liquid flow rate are controlled, and the pH value is adjusted through chemical treatment according to the waste gas pH levels. The scrubbing liquid is replaced monthly to ensure that the circulating water effectively removes pollutants from the waste gases, achieving optimal treatment results.



4.4 Waste Management

AWSC classifies its waste according to the Waste Disposal Act into hazardous industrial waste and general industrial waste. The management of waste is conducted in accordance with the nature of the waste and follows the standards for the storage and disposal of industrial waste. Hazardous industrial waste is separately collected and stored within the facility, while general industrial waste is stored in waste collection bins and placed in designated recycling areas. Both storage methods adhere to the regulations for the storage and disposal of industrial waste. Finally, waste is entrusted for processing (including incineration, landfilling, and physical treatment). Currently, all waste from our plants is handled through commissioned transportation and disposal, including the transnational (overseas) treatment of gallium arsenide sludge. In the past three years, no major violations by waste disposal vendors have been found. An auditing mechanism has been established to assess compliance with regulations for waste disposal suppliers, conducting annual site visits and maintaining records of these visits to determine the viability of continued collaboration.

Unit: Tons

Plant	AWSC, Nanke Dali Plant	
Item/Year	2023	2024
Quantity of non-hazardous waste	29.51	223.85
Quantity of hazardous waste	720.21	802.68



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Management Policy

Waste generated by AWSC is disposed of and managed in accordance with relevant waste disposal regulations, with compliance with legal standards as the basic requirement. Before outsourcing waste disposal, proper classification, collection, and storage management are conducted on-site. Based on the characteristics of the waste, appropriate and legal waste disposal contractors are selected and contracted with. The contractors then handle removal, reporting, and treatment in compliance with environmental regulations to ensure effective control and traceability of waste flow, guaranteeing proper waste management. Among the total waste generated, 10.47% has been recycled and reused by external contractors.

The plant prioritizes selecting suppliers for raw materials that focus on recycling and reuse, such as the recycling of precious metals, which can be revitalized and transformed into raw materials, enhancing the benefits of recycling and reducing environmental impact. Additionally, efforts are made to reduce the amount of household waste produced and increase the recycling rate of recyclable waste.

Reduction Target

To manage the environmental impact caused by waste generation and reduce the production of hazardous industrial waste, AWSC began implementing in-house treatment of gallium arsenide wastewater in September 2023. By 2025, the Company aims to reduce hazardous industrial waste by 3%.

Starting in 2024, AWSC began independently collecting non-hazardous organic waste liquids from waste solvents previously classified as hazardous industrial waste and reclassifying them as non-hazardous industrial waste. By 2025, the Company aims to reduce hazardous waste generation by 6%.

Achievement Status

After chemical treatment, arsenic-containing wastewater within the plant met the Southern Taiwan Science Park's discharge standard of less than 0.35 mg/L before being directed into the sewage system. In 2024, this process reduced hazardous industrial waste generation by approximately 226 tons, or about 22%.

In 2024, approximately 179 tons of independently collected non-hazardous organic waste liquid were generated, resulting in an 18% reduction in hazardous waste output.

Disposal Flow of Derivative Waste Generated by Self-owned Operations

Derivative waste generated from our operational activities can be categorized into methods such as incineration and landfill disposal, which are managed by third-party organizations. Contracts are established to ensure proper handling of the waste, and all transportation records include documentation for compliance. Additionally, there are detailed records for the transportation of recyclable waste materials.



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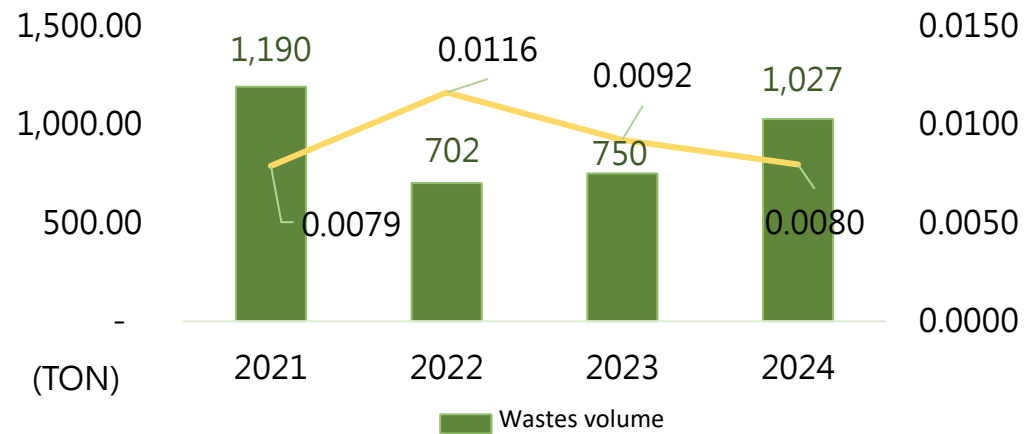
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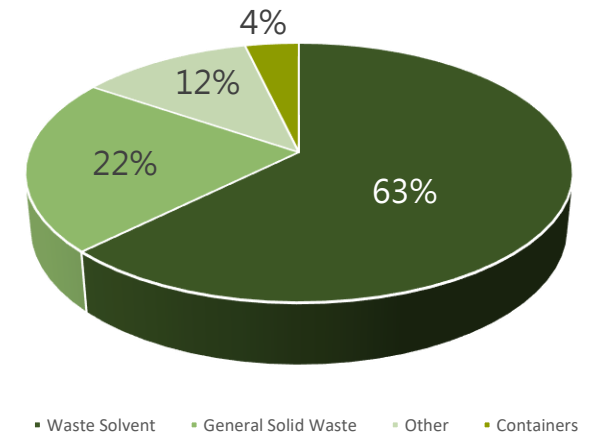
Waste-related Data Collection

In 2024, the total waste treatment volume was 1,026.52 metric tons, with non-hazardous industrial waste accounting for 22% and hazardous industrial waste making up 78%. The total amount of waste increased compared with the previous year, mainly due to higher production volumes. However, as a result of promoting the classification and collection of non-hazardous industrial waste, waste intensity decreased compared with the previous year.

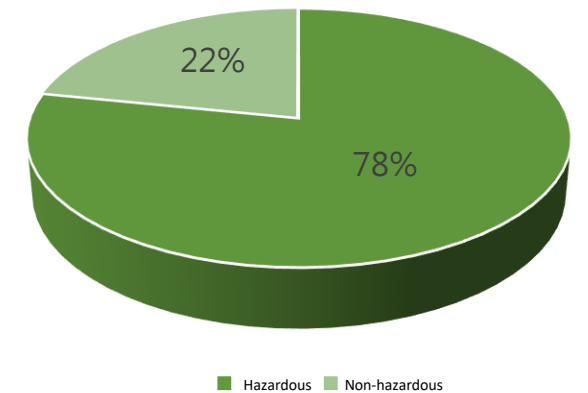
Total Waste Generated From 2021 to 2024



Waste Generation Categories in 2024



Percentage of Industrial Waste in 2024





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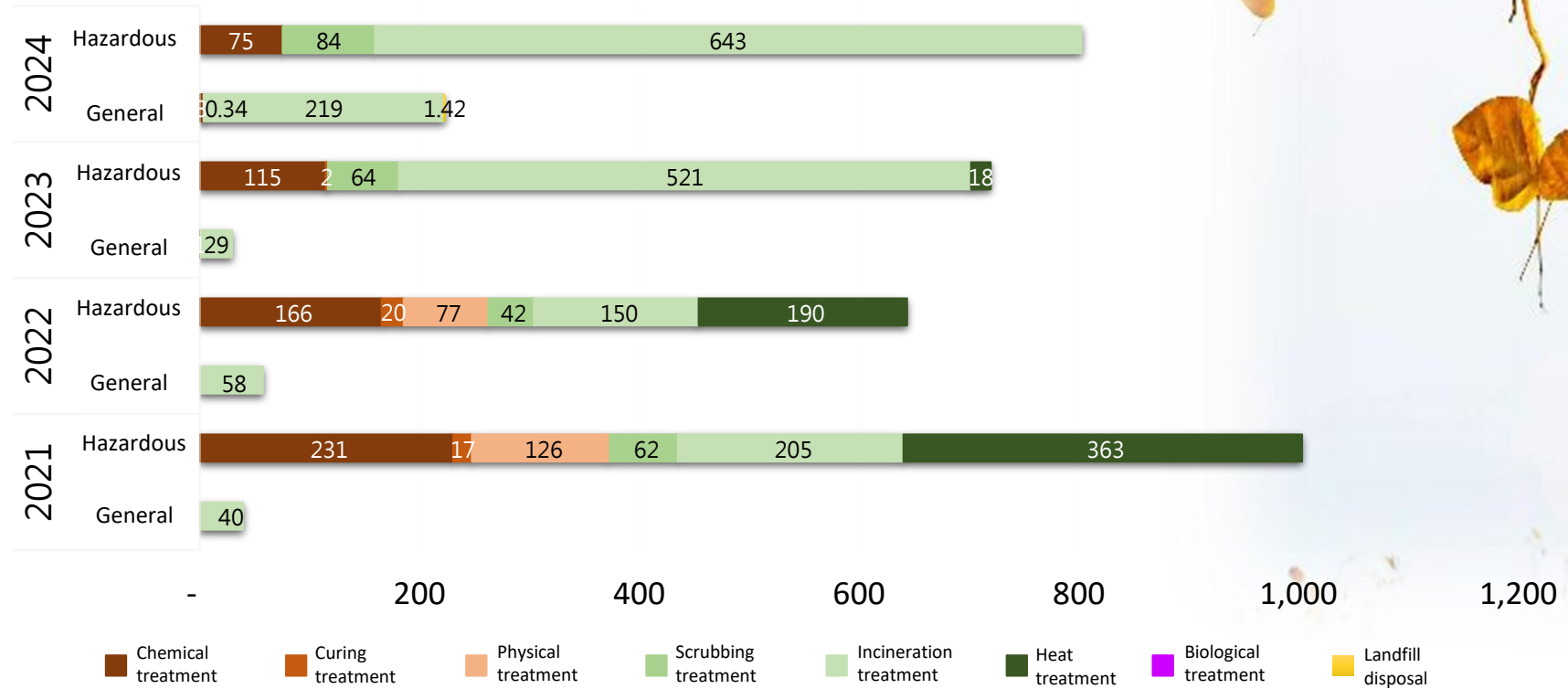
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Industrial Waste Treatment Methods



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4.5 Energy Management

In response to climate change and the global energy transition trend, the Company is committed to improving energy efficiency, reducing carbon emissions, and adopting renewable energy to achieve the goal of sustainable operations.

AWSC will continue to promote energy management measures, including lighting control in office and plant areas, and regular maintenance of machinery and equipment to prevent efficiency loss and unnecessary energy consumption.

Plan a schedule to replace outdated, high-energy-consuming equipment with high-efficiency, low-energy-consuming models.

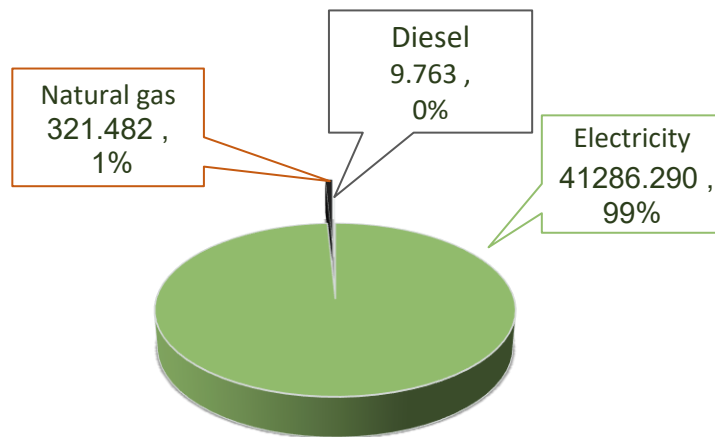
Install a solar power generation system integrated into the plant's power grid to increase the proportion of green and clean energy usage, thereby implementing effective energy management.

Energy Consumption Status

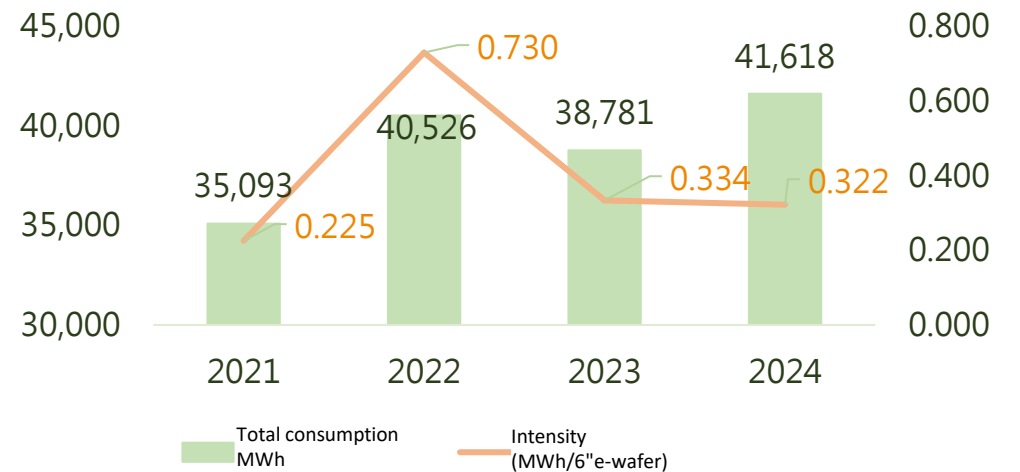
AWSC's total energy consumption in 2024 increased compared with 2023, primarily due to higher mass production levels in 2024.

AWSC continues to implement energy management initiatives, including a complete replacement of lighting in the Module 1 plant with energy-efficient LED fixtures, the removal of outdated air compressors in Module 1, and the integration of backup units in Module 2 for optimized air supply. These improvements enhance system efficiency and contribute to energy conservation.

2024 Energy Consumption Percentage



Total Energy Consumption and Total Energy Intensity



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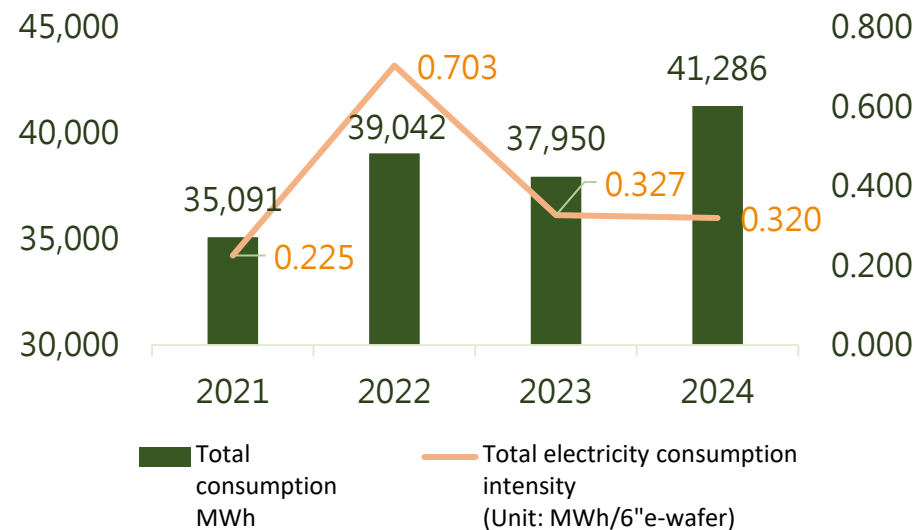
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Total Energy Consumption Composition (Unit: MWh)

Item		2021	2022	2023	2024
Energy category	Electricity	35,090.80	39,042.40	37,949.60	41,286.29
	Natural gas	0.00	1,474.35	801.44	321.48
	Diesel	1.95	8.79	30.26	9.76
Total		35,092.75	40,525.53	38,781.30	41,617.54

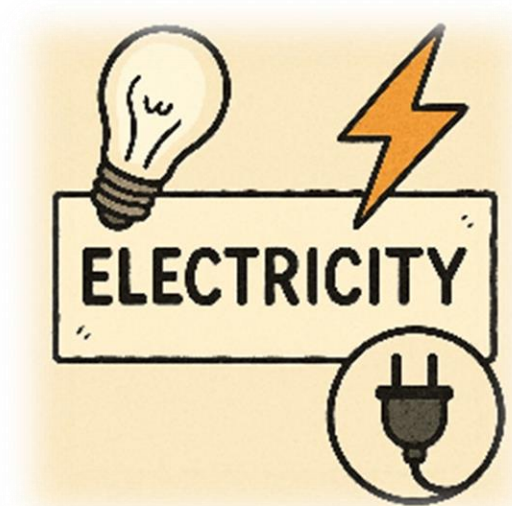
Electricity Intensity and Consumption



Non-Renewable Fuel Consumption

The non-renewable fuels used by AWSC include natural gas and diesel. Natural gas is used in the Regenerative Thermal Oxidizer (RTO) system for treating volatile organic gases, while diesel is used to operate emergency generators, fire pumps, and emergency lighting systems, which are activated only during power outages, routine maintenance, or emergencies.

In 2024, diesel consumption decreased compared with the previous year, as the Company's newly established facilities stabilized and maintenance operations were conducted according to the annual schedule. Natural gas consumption also decreased compared with the previous year because it serves as an auxiliary fuel; thus, despite increased production capacity, natural gas usage declined.





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Energy Conservation and Carbon Reduction Measures and Results

AWSC continues to improve plant operation equipment to enhance energy efficiency. In 2024, the Company achieved total energy savings of 417,539 kWh, with an installation cost of NTD 1,883 thousand. The details of the energy-saving benefits are as follows:

Type	System	Energy conservation items	Electricity saved kWh/year	Carbon reduction (Note) ton CO2e/year	Scope of reduction	Setup cost (NTD thousand)
Energy saving of plant affairs	Lighting system	Replacement of T8 lamps in the Module1 cleanroom Test-A and Test-B areas with LED lights	32,931	16	Scope 2	151
		Replacement of T8 lamps with LED lights in Module1 cleanroom TWV M and N areas	6,970	3	Scope 2	32
	Air Compressor System	Removal of outdated air compressors in the M1 area and integration of backup units in the M2 area for consolidated air supply adjustments	368,990	175	Scope 2	1,635
	Motor Energy Saving	Replacement of the exhaust fan 05 circulating water pump motor due to aging	8,648	4	Scope 2	65
Total			417,539	198	-	1,883

Note: The 2024 electricity emission factor is 0.474 kg CO2e/kWh.

Energy Management Plan

The Company actively promotes various energy reduction measures by selecting facility equipment with high energy efficiency and energy-saving designs while expanding the use of renewable energy. In line with its RE100 commitment, the Company aims to achieve 20% renewable energy usage by 2030 and 100% by 2050. In addition, to enhance the efficiency of renewable energy use year by year, the Company is actively installing renewable energy generation facilities and purchasing green electricity. By utilizing the idle rooftop space of its expanded plant, AWSC plans to implement a solar power supply project expected to generate nearly 970,000 kWh of green electricity in 2026. Furthermore, the Company plans to purchase 2.75 million kWh of green power in 2028 and 5.9 million kWh in 2029, while actively seeking other diversified and scalable renewable energy sources.

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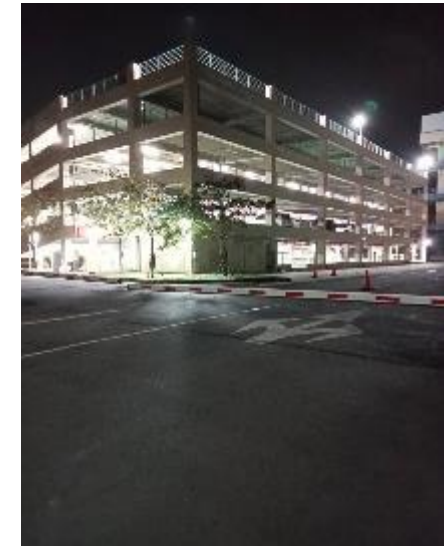
2024 Earth Hour: One-Hour Lights-Off Campaign

Launched by the World Wide Fund for Nature (WWF) in Sydney in 2007, the "Earth Hour" campaign has become a global voluntary public initiative for carbon reduction. It encourages people around the world to switch off "non-essential lights" for one hour at 8:30 p.m. local time on the last Saturday of March each year, as a call to action under global climate change, reminding everyone, regardless of age, class, or background, that each individual has the ability and responsibility to change the world. Since 2024, AWSC has participated in the "Earth Hour 60" campaign to contribute to environmental protection. On March 23, from 8:30 p.m. to 9:30 p.m. Taiwan time, the company joined the initiative by turning off unnecessary lights and power-consuming equipment for one hour.

Before Lights Off



After Lights Off





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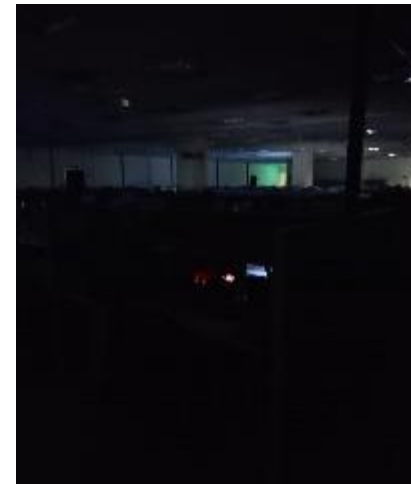
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Before Lights Off



After Lights Off





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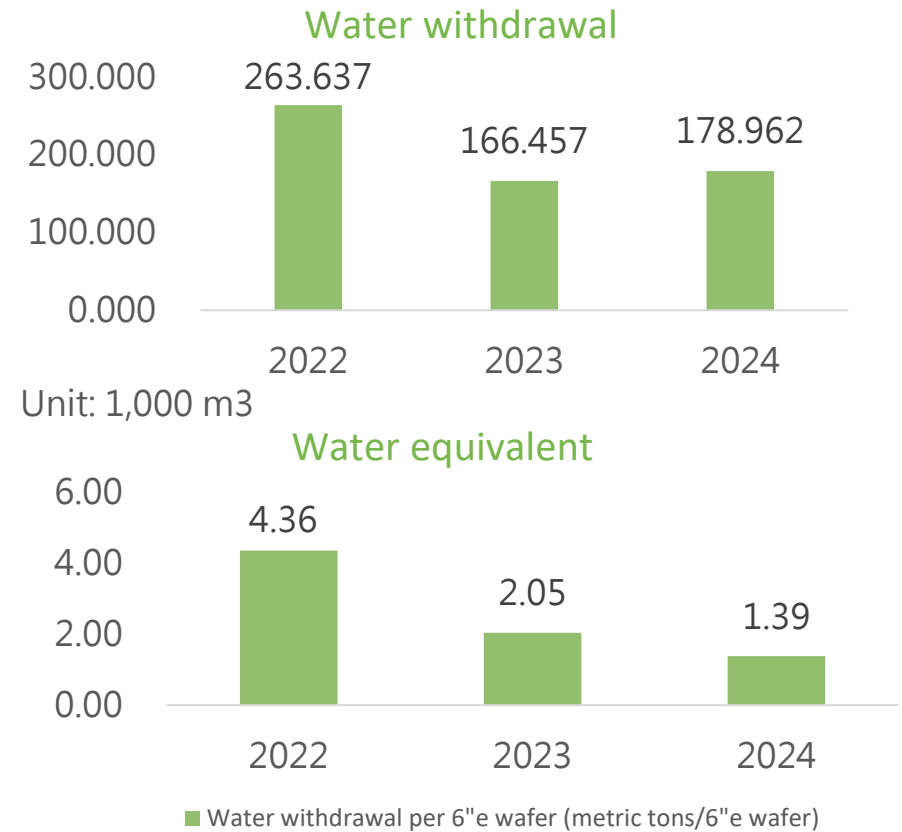
Water Withdrawal Management

Under extreme global climate conditions, climate change risks have become a key issue that enterprises must face in their operations, making water resource management particularly important.

The water withdrawal for AWSC's plant comes from the Taiwan Water Corporation, sourced from the Wushantou Reservoir. The main categories of water usage are for production processes and domestic use.

In 2024, the total water withdrawal increased by approximately 37% due to higher production capacity, leading to a corresponding rise in process water usage. However, most domestic and air conditioning water was replaced with recycled water instead of tap water, resulting in only a 7% increase in tap water withdrawal. The water withdrawal per 6" wafer (metric tons/6" wafer) decreased significantly by approximately 33% compared with 2023, indicating that various recycled water facilities in the plant have gradually demonstrated water-saving effectiveness.

AWSC actively improves its internal water recycling facilities to maximize the utilization efficiency of tap water, aligning with the spirit of sustainable resource reuse.



Analysis of Water Withdrawal Per Unit of Wafer in 2024

Year	2023	2024		
Performance indicators	Performance	Comparison of management targets and 2022	Performance	Performance compared to 2023
Water withdrawal (m ³ /6" wafer)	2.05	68% reduction	1.39	33% reduction

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Total Pure Water Withdrawal (unit: 1,000m³)

Year	2021	2022	2023	2024
Nanke Dali Plant	71.155	36.915	41.594	49.826

Water-saving Strategies and Implementation Status

Considering Taiwan's geographic and hydrological climate conditions, the dry season in the southern region is indeed longer compared to the northern region and lacks water resources. However, to ensure stable process water supply and enhance production capacity, AWSC is committed to promoting water conservation measures and monitoring water usage throughout the plant.

AWSC M2 activated the M2 pure water system at the end of 2020, incorporating water-saving measures into the design scope from the initial planning stage. These measures include the recycling of pure water regeneration wastewater, reverse washing water recovery from active carbon towers, recovery of ROR for pure water regeneration, recycling of EDI concentrated wastewater, and recycling of discharge water from instrument testing. The operation of the pure water system equipment is accurately executed, with detailed records of the operating values for each equipment. Daily water usage, including process water volume, water consumption of plant systems, and general domestic water usage, is documented and managed through established reports. We hope that the pure water system will not only generate water but also further conserve water.

In addition to the self-water-saving measures of the pure water system, water-saving initiatives have also been implemented in the air conditioning system. These include increasing the conductivity of the cooling tower discharge, selecting cooling towers with low evaporation and loss rates, and increasing the proportion of reclaimed water used to supplement the cooling tower. Additionally, in response to the expansion of AWSC's M2 in 2020, production machinery has been gradually installed, resulting in wastewater discharge. The plant has implemented a new equipment cleaning water QDR recycling system, integrated into the wastewater system, to enhance the process recycling rate.

This year, the plant also reviewed the recycling and reuse of wastewater from the grinding process, aiming to further improve the recovery rate of process wastewater.





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Water Discharge Management

The sources of wastewater at AWSC's plants are mainly domestic sewage and process wastewater. Process wastewater will undergo pretreatment through the plant's wastewater treatment facilities and will be separately discharged with domestic sewage into the wastewater sewer system managed by the Southern Taiwan Science Park Administration for collection and treatment.

Process wastewater is collected in each system for treatment based on the characteristics of the raw materials used in the production process. Currently, the plant has three pre-treatment systems, including a fluorinated wastewater system, an arsenic wastewater system, and a biological treatment system. Each system processes its respective wastewater before discharging it into the general wastewater system for pH neutralization, after which it is directed to the sewage system. The water quality after pre-treatment is monitored and controlled according to water quality permit standards to meet the discharge requirements of the Management Administration.

In addition to routine monitoring, the Science Park's wastewater treatment plant regularly sends personnel to inspect the plant's quarterly discharge conditions and conducts water quality testing twice a month to ensure that the discharged water meets the regulatory standards for pipeline connection.

To ensure effective management of wastewater treatment facilities, daily inspections and meter readings are carried out for the pretreatment systems to monitor tank water quality, maintain and service instruments, and ensure the proper operation of all treatment facilities.

Discharge Quality

The effluents from AWSC's plant are divided into domestic wastewater (D01) and process wastewater (D02), and the water quality must meet the discharge standards of the wastewater sewer system managed by the Southern Taiwan Science Park Administration. Each year, in accordance with the water pollution prevention measures plan, regular tests are conducted in July and December, and the results are reported to the EMS system.

In addition to wastewater, the plant has also installed storage tanks to collect rainwater, which is used for irrigation under normal conditions and kept as a backup source in emergencies. The rainwater quality is also monitored and tested annually.

The plant's water quality monitoring equipment is calibrated monthly to maintain the effectiveness of the monitoring facilities. In the event of abnormal wastewater quality monitoring results, the wastewater will be stored in emergency response storage facilities and not discharged until the water quality returns to normal. All water quality test results meet the discharge quality standards, with certain items (hexavalent chromium, cadmium, lead, and tin) showing undetectable levels.

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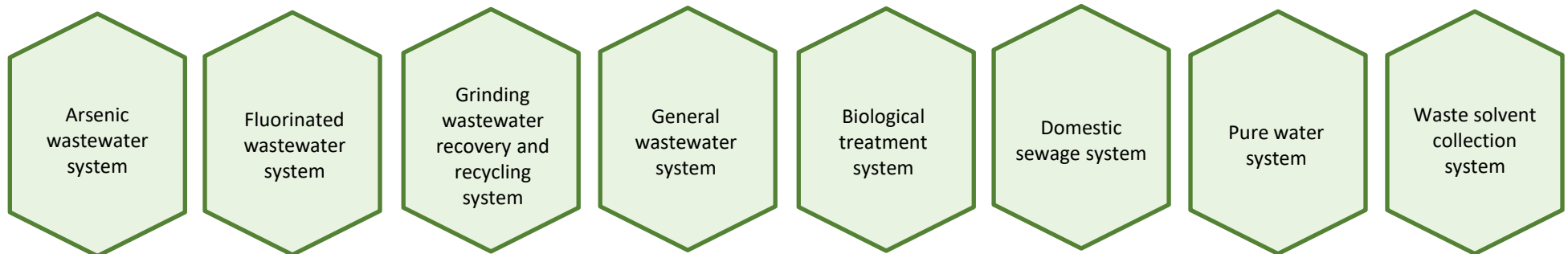
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Discharge Quality of 2021 to 2024

Year				2021		2022		2023		2024	
Item	Unit	Management Standards for Southern Taiwan Science Park	Degree of compliance	Minimum value	Maximum value	Minimum value	Maximum value	Minimum value	Maximum value	Minimum value	Maximum value
PH	-	5~10	Compliant	8.1	8.8	7.3	7.7	7.9	8.1	6.8	8.4
Chemical oxygen demand (COD)	mg/L	<450	Compliant	27.2	52.2	4.5	11.1	8.3	47.8	15.3	96
Suspended solids (SS)	mg/L	<250	Compliant	2.3	36.8	16.6	35.5	3	6.8	2.5	43.5
Arsenic (As)	mg/L	<0.35	Compliant	0.0723	0.12	0.155	0.255	0.0068	0.101	0.0309	0.0345

Pure Wastewater System



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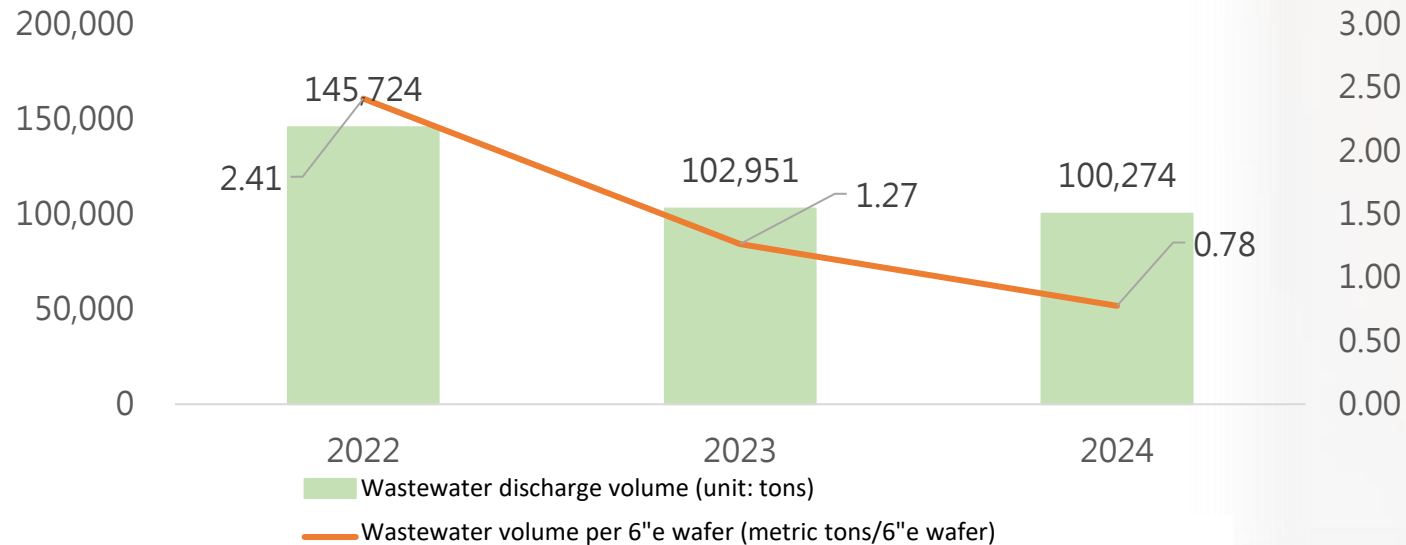
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Effluents Volume

The average daily wastewater discharge from AWSC was approximately 250 to 350 CMD. In 2023, the wastewater generated per 6" wafer was about 1.27 metric tons, which decreased to 0.78 tons in 2024, reflecting a 38% reduction in wastewater discharge compared to 2023. This reduction is attributed to the presence of a pure water system and the recycling and reuse of certain process wastewater, which have effectively lowered wastewater output. In addition, the discharge frequency of the recycled water from the scrubbers is adjusted according to the quality of the scrubbers to reduce the discharge of effluents. AWSC continuously evaluates and adjusts the wastewater quality conditions within the plant to enhance its potential for reuse.

Discharge volume and wastewater discharge equivalent





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Water Consumption

Water consumption is calculated as the total water withdrawal minus the total wastewater discharge, categorized into operational water, general domestic water, and process water.

Among the operational water, the primary source of water consumption is the evaporation and splashing from the cooling water tower, followed by process water. Additionally, general domestic water includes employee drinking water, water for environmental cleaning, and minor evaporation from various outdoor water storage tanks.

Water Conservation Plans and Results

Since 2020, AWSC has been expanding its new plant. From the initial design phase of the plant's operational systems, water-saving measures have been integrated into the design scope. The Company has been actively seeking ways to conserve water and improving water-saving facilities. At the same time, we actively participates in various water-saving seminars and guidance programs organized by the Southern Taiwan Science Park Administration. The Company has invited scholars from National Cheng Kung University to the site to discuss potential water-saving measures for the plant. To date, there have been as many as 6 water-saving projects. In 2023, the recycled water amounted to 34,900 tons per year (recycling rate of 20.97%). In 2024, the recycled water amounted to 45,700 tons per year (recycling rate of 25.66%).

AWSC will continue to stabilize existing water-saving measures and utilize water balance diagrams combined with daily water monitoring data to identify potential water-saving opportunities and assess the rationality of each water consumption source. We aim to achieve water-saving optimization within the constraints of limited resources and space.

Water Consumption Statistics (unit: 1,000m³)

Item		2022	2023	2024
		AWSC, Nanke Dali Plant		
Water withdrawal	Surface water	0	0	0
	Groundwater	0	0	0
	Seawater/produced water	0	0	0
	Water Plant - Raw Water	0	0	0
	Water Plant	263.64	166.46	178.96
	Total	263.64	166.46	178.96
Water discharge	Surface water	0	0	0
	Groundwater	0	0	0
	Seawater	0	0	0
	Sewage treatment plant	145.72	102.95	100.27
	Total	145.72	102.95	100.27
Water consumption		117.92	63.51	78.68



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Significance to AWSC

AWSC is people-oriented, with employees being the Company's most valuable asset. We assist employees in developing their personal careers, enabling them to grow alongside the Company. Additionally, we provide a safe and healthy working environment, along with suitable training programs to help employees enhance their skills and realize their full potential. We have established human rights guidelines based on international human rights standards and the Responsible Business Alliance (RBA) standards, strictly adhering to labor-related regulations and fulfilling our corporate social responsibility.

We continue to invest in comprehensive talent development programs, develop diverse recruitment channels, and nurture young industry talent. Additionally, we enhance employee learning motivation through a well-structured performance and remuneration linkage system.

Furthermore, we aim to address social issues while serving customers and caring for employees. We are committed to continuously fostering a better, safer, and healthier working environment to promote sustainable development. We provide open internal and external communication channels to gather feedback from stakeholders and ensure a comprehensive unlawful infringement complaint and negotiation mechanism. For example, regular labor-management meetings are held, along with various communication channels and grievance mechanisms, to effectively understand and address the concerns of employees and other stakeholders.

Through the establishment of an Employee Welfare Committee composed of members from various departments, the Company integrates and plans overall employee welfare measures to enhance overall employee benefits.

Promote an occupational safety and health management system and safety education and training to raise employees' safety awareness, strengthen their discipline and professionalism, and reduce the accident rate, ensuring workplace safety for all employees.

Regularly conduct emergency response team training and emergency evacuation drills to enhance disaster response capabilities within the plant. These activities help employees become familiar with their working environment and escape routes, minimizing potential injuries, property damage, and environmental impact caused by accidents.

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5.1.1 Human Resources

Diverse talent is the cornerstone of corporate growth. We value employees' rights to choose their careers and their autonomy in the workplace, striving to create results collaboratively with them. Recognizing that employer branding is a significant factor influencing talent employment, AWSC actively manages its employer brand through various channels to expand the potential job seeker market and cultivate a pool of prospective candidates for the next 3 to 5 years. Promotion methods include: Participating in campus recruitment events, industry-academic collaborations, and summer internship programs to deepen campus relationships, as well as engaging in employment fairs organized by government agencies to facilitate diverse talent matching.

◆ Industry-Academia Collaboration Program

AWSC has entered into industry-academia collaboration with National Kaohsiung University of Science and Technology, I-Shou University, and CTBC University of Technology (formerly known as Far East University) to enhance practical and academic exchanges between both parties. The Company provides summer internship opportunities for students, allowing them to address real-world application issues beyond.

◆ Hiring Individuals with Disabilities

Based on social care, AWSC supports the employment of individuals with disabilities and has established channels to hire them. As of 2024, 6 employees with disabilities have been employed, accounting for 0.69% of the total workforce. We also regularly redesign job content to respect and retain the uniqueness of each employee, creating an inclusive organizational value.



Employee Distribution

In 2024, the total number of employees at AWSC was 870, with males accounting for 49.77% and females for 50.23%. Regarding nationality, domestic employees comprised 83.68%, while foreign employees made up 16.32%. All employees are non-regular staff. In terms of job type, direct employees represent 48.05%, and indirect employees account for 51.95%.

Employment type	2022			2023			2024					
	Male	Female	Total	Male	Female	Total	Male		Female		Total	Total proportion
							No. of people	Percentage	No. of people	Percentage		
	409	378	787	434	420	854	433	49.77%	437	50.23%	870	100.00%
Nationality	390	310	700	410	322	732	402	55.22%	326	44.78%	728	83.68%
Foreign nationality	19	68	87	24	98	122	31	21.83%	111	78.17%	142	16.32%
Non-regular	409	378	787	434	420	854	433	49.77%	437	50.23%	870	100.00%
Fixed-term	0	0	0	0	0	0	0	-	0	-	0	-
Direct	122	227	349	143	266	409	143	34.21%	275	65.79%	418	48.05%
Indirect	287	151	438	291	154	445	290	64.16%	162	35.84%	452	51.95%
Under 30 years old	73	68	141	95	83	178	84	53.85%	72	46.15%	156	17.93%
Aged 30 to 50	318	301	619	319	328	647	316	48.10%	341	51.90%	657	75.52%
Over 50 years old	18	9	27	20	9	29	33	57.89%	24	42.11%	57	6.55%
Doctorate degree	2	0	2	2	0	2	2	100.00%	0	0.00%	2	0.23%
Master degree	71	15	86	73	15	88	81	79.41%	21	20.59%	102	11.72%
College	304	263	567	320	301	621	310	49.84%	312	50.16%	622	71.49%
Senior/Vocational High School	31	98	129	38	102	140	39	27.66%	102	72.34%	141	16.21%
Junior high school and below	1	2	3	1	2	3	1	33.33%	2	66.67%	3	0.34%

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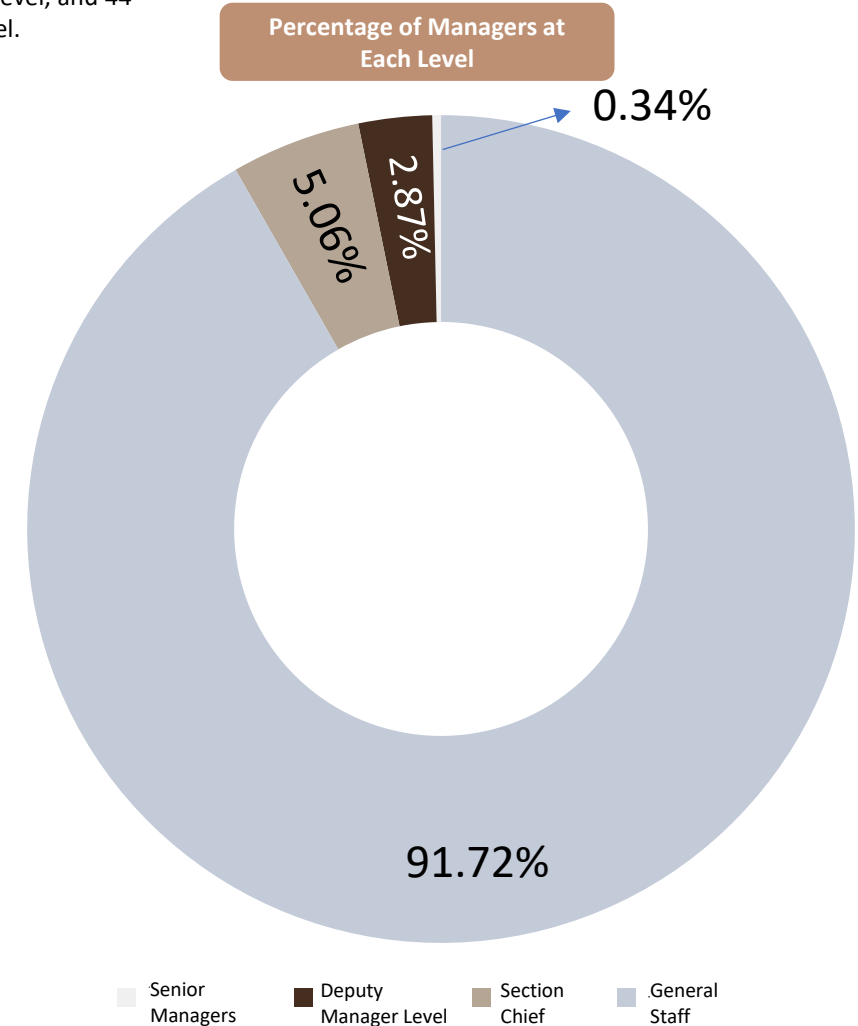
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Proportion of Employees by Grade

In the management tier, the total number of supervisors was 72, with males accounting for 77.78% and females for 22.22%. When categorized by management level, there are 3 senior managers, 25 at the deputy manager level, and 44 at the section manager level. Additional charts will be provided to illustrate the proportions of each job level.

All Levels	Male	Female	Total	Percentage
Senior Managers	3	0	3	0.34%
Managers and Deputy Managers	20	5	25	2.87%
Section Chief	33	11	44	5.06%
General Staff	377	421	798	91.72%
Total Number of Employees	433	437	870	100%



■ Senior Managers
 ■ Deputy Manager Level
 ■ Section Chief
 ■ General Staff

Employee New Hire and Turnover Rate

In 2024, the number of new recruits at AWSC was 198. By gender, new male employees accounted for 6.5% of the total workforce, while new female employees made up 7.89%. In terms of age distribution, new recruits aged under 30 represented the highest percentage at 8.7%, followed by those between 30 and 50 at 5.57%. The new recruitment rates for the years 2022 to 2024 were 12.48%, 24.13%, and 14.39%, respectively, while the turnover rates for the same years were 25.43%, 17.8%, and 20.88%. Additionally, when an employee submits a resignation request, the HR department conducts an exit interview to understand the reasons for the employee's departure. Through these interviews, the HR team actively addresses and explains adjustments related to the employee's job responsibilities, personal traits, and any issues raised, aiming to achieve talent retention goals.

Statistical Analysis of New Employees

Year	2022				2023				2024					
	Male		Female		Male		Female		Male		Female		Total	
Age	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage
Under 30 years old	22	2.61%	20	2.38%	50	6.09%	29	3.53%	35	4.06%	40	4.64%	75	8.70%
Aged 30 to 50	36	4.28%	25	2.97%	50	6.09%	69	8.41%	20	2.32%	28	3.25%	48	5.57%
Over 50 years old	1	0.12%	1	0.12%	0	0.00%	0	0.00%	1	0.12%	0	0.00%	1	0.12%
Total	59	7.01%	46	5.47%	100	12.19%	98	11.94%	56	6.50%	68	7.89%	124	14.39%

Note: New hire rate = Number of new full-time employees/((Number of employees at the beginning of the year + Number of employees at the end of the year)/2)

Statistical Analysis of Resigned Employees

Year	2022				2023				2024					
	Male		Female		Male		Female		Male		Female		Total	
Age	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage
Under 30 years old	35	4.16%	28	3.33%	28	3.41%	12	1.46%	36	4.18%	21	2.44%	57	6.62%
Aged 30 to 50	83	9.86%	65	7.72%	55	6.70%	51	6.22%	61	7.08%	60	6.96%	121	14.04%
Over 50 years old	2	0.24%	1	0.12%	0	0.00%	0	0.00%	1	0.12%	1	0.12%	2	0.24%
Total	120	14.26%	94	11.17%	83	10.12%	63	7.68%	98	11.37%	82	9.51%	180	20.88%

Note: Turnover rate = Number of resigned full-time employees/((Number of employees at the beginning of the year + Number of employees at the end of the year)/2)

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5.1.2 Salary and Benefits

The overall remuneration of AWSC employees is determined based on professional knowledge, skills, job responsibilities, performance, and long-term commitment, aligned with the Company's operational goals. To maintain the overall competitiveness of the Company's remuneration, we conduct annual salary surveys to assess market wage levels and key economic indicators such as the consumer price index. Based on these objective data, employee remuneration is appropriately adjusted, allowing them to share in the Company's operational achievements. This approach fosters greater unity and recognition, cultivates a culture of proactive growth, and creates an environment where professionals aspire to work.

The overall remuneration does not vary based on gender, age, race, religion, political stance, marital status, or any other differences. All employees are treated equally, ensuring equal pay for equal work while preventing discrimination or disparities based on gender, age, or other conditions.

Number, Average and Median Salary of Full-time Employees in Non-management Positions

Items		2023	2024	Difference from the previous year
Non-management positions	Number of full-time employees (annual average/person)	726	867	19.42%
	Average salary (NTD thousand/year)	715	698	(2.38%)
	Median salary (NTD thousand/year)	662	656	(0.91%)

Note 1: "Full-time employees" refers to those whose working hours meet the Company's specified normal working hours or the legal working hours.
 Note 2: "Non-management full-time employees" refers to the total number of employed personnel after excluding those in manager roles, part-time employees, and those who are exempt from statistical inclusion. Persons in management positions refers to company managers as defined by competent authorities. The scope of "managers" includes the general manager and equivalents, deputy general managers and equivalents, assistant managers and equivalents, heads of finance and accounting departments, and others with management responsibilities and signing authority for company affairs. This definition is consistent with the scope disclosed in the Company's internal reports and annual reports for shareholders.
 Note 3: "Salary" refers to the employee remuneration for the current year, calculated on an accrual basis of responsibility. This includes regular salaries (base salary and fixed allowances and bonuses paid monthly), overtime pay (both taxable and non-taxable), and non-regular salaries (allowances, bonuses, and employee remuneration not paid monthly).
 Note 4: The aforementioned employee count is based on a weighted average statistical concept (the average number of employees per month).

Performance and Reward Linkage

We conduct annual performance evaluations for all employees, assessing their commitment to work, responsibilities, and contributions. Salary adjustments are made considering their future potential and market salary levels. Incentive bonuses and profit-sharing are awarded based on performance results. Through performance management, we align employees with the Company's goals, reviewing and assessing their developmental capabilities to create a win-win situation for both the Company and individuals.

Rewarding Outstanding Employees

We have established appropriate reward measures to encourage proactive and outstanding employee performance, such as patent awards. We aim to foster a more positive and proactive corporate culture while fulfilling our commitment to continuous improvement.

Labor-management Meeting

The Company holds regular labor-management meetings each quarter and records the labor-management meeting minutes. In addition to routine reports from the management, meetings also include proposals for the employees to express their opinions.



Welfare System

We provide a welfare system that meets employee needs and a comprehensive attendance management system, including basic protections such as life insurance, medical insurance, disability insurance, parental leave, and retirement plans. Additionally, we offer labor and health insurance, group insurance, retirement benefits, meal allowances, health checks, bonuses for three major festivals and birthdays, subsidies for weddings and funerals, hospitalization subsidies for illness or injury, subsidies for social activities, education and training support, onsite medical services, and cancer care condolences. This support helps employees balance work and life, allowing them to focus their passion on their work without concerns, and to grow together with AWSC.

Group Insurance

The Company's group insurance includes multiple coverage items such as term life insurance, accidental injury insurance, severe burn insurance, injury medical insurance, hospitalization medical insurance, and cancer insurance. Additionally, employees on business trips are covered by travel accident insurance, providing comprehensive protection and ensuring the safety and health of employees.

Pension System

AWSC adheres to the law and has established a defined contribution retirement plan in accordance with the "Labor Pension Act," applicable to employees from Taiwan.

For employees who choose to apply the labor pension system established under the "Labor Pension Act," a contribution of 6% of their monthly salary is made to the Bureau of Labor Insurance's individual accounts. The payment of retirement benefits is based on the amount accumulated in the employee's personal pension account and can be received either as a monthly pension or as a lump-sum payment.

Maternity Leave and Parental Leave

AWSC fosters a friendly workplace, supporting employees in balancing career development and parenting by providing maternity leave and parental leave. Employees enjoy measures such as maternity leave, paternity leave, prenatal leave, maternity leave, and flexible working hours before childbirth, allowing them to balance work and parenting needs with peace of mind. After childbirth, both male and female employees who have been employed for at least 6 months can apply for unpaid parental leave to care for their children until each child reaches the age of 3.

Between 2021 and 2024, 30 employees of AWSC applied for unpaid parental leave.

Items	2022			2023			2024				
	Male	Female	Total	Male	Female	Total	Male	Female	Total		
Total number of employees entitled to unpaid parental leave	9	6	15	11	3	14	10	5	15		
Total number of employees actually using unpaid parental leave	3	4	7	2	6	8	2	4	6		
The total number of employees required to return to work after the unpaid parental leave period ends	2	3	5	2	3	5	1	2	3		
The actual number of employees who returned to work after unpaid parental leave period ended	Total number of employees		0	2	2	1	3	4	0	2	2
	Employee ratio (reinstatement rate %)		0	66	40	50	100	80	0	100	67
The number of employees who returned to work after unpaid parental leave and remained employed for twelve months post-reinstatement	Total number of employees		0	2	2	1	3	4	0	2	2
	Employee ratio (retention rate %)		0	100	100	100	100	100	100	0	100

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5.1.3 Talent Cultivation

Comprehensive Talent Development and Cultivation

In order to cultivate professional talent that meet the Company's needs and explore employees' self-potentials, the Company has established a comprehensive talent development system and provided employees with comprehensive talent training courses to enhance the talent development of employees and thereby increase the Company's competitiveness.

Internally, we plan an annual training and development plan based on the operational strategy, focusing on talent cultivation and the transfer of skills as key execution priorities. Managers provide training resources based on the needs of employees for their current job, and continue to improve each employee's professional knowledge and skills at different stages. The Company also supports employees in aligning their personal career plans and areas of expertise, advocating for appropriate placements, respecting employees' desires for job transitions, and encouraging them to accumulate diverse professional skills to cultivate cross-disciplinary talent internally. This enables the entire organization to adapt to the rapid changes in the business environment and possess up-to-date knowledge, skills, and capabilities.

Since becoming part of the Sino-American Silicon Group, the Company has actively participated in various types of training courses organized by the Group, including ESG-related courses, finance and accounting courses, information security courses, and other courses such as "Analysis of Labor Dispute Handling Act" and "Process Improvement and Innovation." This helps employees to keep up with the world trends, strengthen their different job functions, and have the knowledge, technology and ability to keep up with the times.



Provide Comprehensive and Diverse Learning Courses

New recruits	Administrative Process Course Occupational Safety and Environmental Protection Course Quality System Course Production Skill Course	Information Security Course
General courses for in-service employees	Report Writing Course Process Terminology Course Emergency Drill Course	E-mail Etiquette Course Electrostatic Prevention Course Health Promotion Course
Management course	Leadership and Management Course Labor Safety/Hazardous Work Manager Course Continuing Education Course for Financial Managers	
Professional course	System Development Course Quality System Course Production Technology Course Procurement Management Course Material Control Course Facility System Course Environmental Audit Course Financial Statement Course	Information Security Course Process Setup Course Equipment Maintenance Course Bonded Personnel Course Environmental Safety Course Quality Audit Course Administrative Management Course



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The Number of Participants and Total Training Hours from 2021 to 2024

In 2024, the average hours of education and training by gender across our facilities were 8.5 hours for male employees and 7.8 hours for female employees. By employee category, the average training hours were 7 hours for direct employees and 9.2 hours for indirect employees.

In 2024, the total training hours at AWSC amounted to 7,064.5 hours, with each employee receiving an average of 8.12 hours of training.

We have also continuously assessed potential talent gaps. From 2021 to 2024, we collaborated with universities such as National Kaohsiung University of Science and Technology, I-Shou University, and CTBC University of Technology (formerly known as Far East University). So far, nearly 60 interns have successfully gained practical experience at AWSC, giving them the opportunity to face real-world business environments. In addition to talent development, we are also committed to talent matching to ensure the right people are in the right positions. In 2024, although demand slowed down, we still participated in 2 job fair recruitment events organized by government agencies, with a total of approximately 20 participants.

In addition, AWSC has also established a dedicated job section for persons with disabilities to actively match job seekers with suitable opportunities.

Training Type	2022				2023				2024			
	Number of classes	Participants	Total course hours	Total class hours	Number of classes	Participants	Total course hours	Total class hours	Number of classes	Participants	Total course hours	Total class hours
New Employee Competency Training	240	1,435	35.5	2,356.5	421	3,157	35.5	5,593.5	361	1,859	33.5	3,233
General Knowledge Competency Training	20	2,170	8	1,707	47	2,285	9	1,575	44	2,590	6.5	1,760
Professional Education And Training	173	1,875	413	2,565.5	277	1,603	386	2,221.5	323	1,522	364.5	2,071.5
Total	433	5,480	456.5	6,629	745	7,045	430.5	9,390	728	5,971	404.5	7,064.5

Note: The information for 2022–2023 includes training hours of employees who have resigned; the information for 2024 represents the training hours of employees still employed as of December 31, 2024.



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Employee Training and Development Plan

In alignment with the Company's human resource utilization and development, we ensure that all employees possess the necessary knowledge and skills required for their respective positions. Through a comprehensive career development system, new hires and transferred employees are trained to meet job requirements within a short and defined period. This approach strengthens employees' professional skills and competencies, enhances work efficiency, and enables them to perform assigned tasks effectively, allowing them to fully utilize their strengths and potential in the workplace while achieving both individual and corporate performance goals.

Course	Classification	Course Details	Total Training Hours	Purpose
New Employee Orientation and Training Course	General Courses	Training Courses: Company Introduction, Information Security, Administrative Procedures Overview, Quality Regulations Overview, 6S, ESD, New Employee Occupational Safety and Health Training, and Hazard Communication Training.	3,233hr	The new employee orientation and training program helps new employees integrate into the Company, understand its values and operations, and acquire the knowledge, competencies, and attitudes required for their roles to meet Company expectations and achieve organizational goals. It also ensures that employees are informed about the relevant safety aspects of their work, thereby enhancing their safety awareness.
	Production Technology Courses	Training Courses: Cleanroom Access Management Regulations, FAB English Terminology, FAB Work Rules (Abnormal Handling Procedures / Proposal System / Appraisal System), MO Prevention and Incentive Measures, Introduction to Chips and Materials, Overview of Process Areas, Run Card / Rework Form Examples, and Proper Handling of Chips / Use of Jigs and Tools.		
	Quality Management Courses	Training Courses: SPC, 8D + 5Why, FMEA		
On-the-Job Training Courses	General Knowledge Competency Training	Training Courses: Information Security, RBA Training, AWSC ESD Training Course, E-Mail Etiquette, Ergonomics, Health Promotion Seminar, and Emergency Response Training.	3,831.5hr	On-the-job training for employees focuses more on position-related tasks and objectives, aiming to enhance professional skills, improve work efficiency, and strengthen mastery of new work methods or technologies. It also reinforces team alignment, enabling employees to handle more complex or challenging tasks, thereby improving job performance and achieving the Company's goals.
	Professional Education and Training	Training Courses: Quality System Course, Production Technology Course, Environmental Safety Course, Equipment Maintenance Course, Material Control Course, Facility System Course, Procurement Management Course, System Development Course, Process Setup Course, Finance Advancement Course, Human Resource Management Course, etc.		

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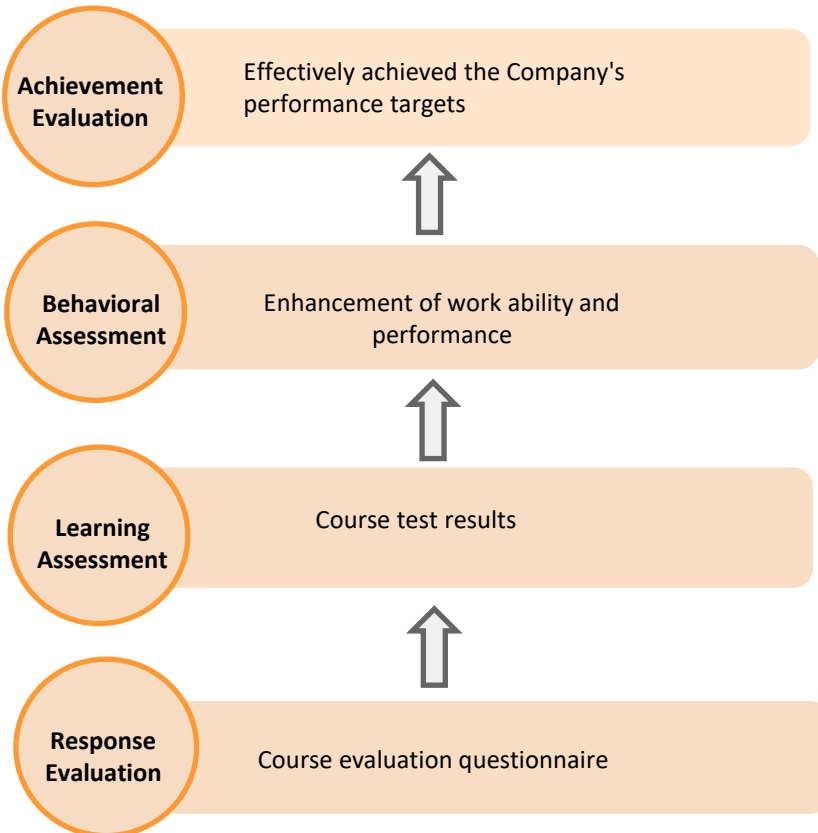
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Training Effectiveness Review

After completing the courses, participating employees are required to fill out course evaluation questionnaires and take learning assessments. Through feedback from learners, the Company reviews whether the courses meet their intended objectives while helping employees enhance their work capabilities and performance through diverse learning opportunities, thereby increasing self-competitiveness and promoting the Company's sustainable development.



5.1.4 Human Rights

AWSC supports international human rights regulations and prioritizes human rights in policy planning. The Company complies with relevant laws and international human rights standards to identify potential negative impacts of its operations on employees, suppliers, customers, communities, and the environment. We establish corresponding policies and measures to manage and reduce human rights risks, striving to foster positive employee relations and create a favorable working environment.

We have established the following management principles for material human rights issues:

- (1) Continue to foster diversity and inclusion, ensuring a harassment-free environment and equal opportunities. Discrimination in any form is strictly prohibited, including, but not limited to, race, skin color, age, gender, sexual orientation, gender identity and expression, ethnicity or nationality, disability, pregnancy, religion, political stance, group affiliation, veteran status, protected genetic information, or marital status.
- (2) Prohibition of forced labor and child labor
- (3) Establishment of safe and healthy working environment
- (4) Provide a channel and environment for expressing opinions freely, and respect employees' right to freedom of assembly and association
- (5) Providing fair and reasonable wages and working conditions

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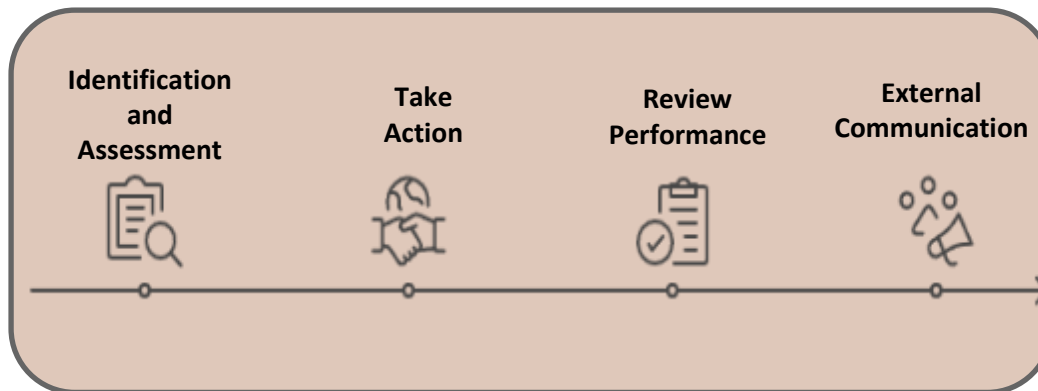
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Human Rights Due Diligence

According to the United Nations Guiding Principles on Business and Human Rights (UNGPs), all enterprises have the responsibility to respect human rights. AWSC adheres to regulations to protect human rights and create a dignified working environment, embodying the Company's core values. We ensure that employees enjoy a safe working environment and receive the respect they deserve. Additionally, the Company requires primary suppliers to formulate and implement relevant human rights policies in accordance with the provisions of the Responsible Business Alliance (RBA) Code of Conduct and mandates that supply chain partners adhere to the same standards. We conduct human rights due diligence based on the following framework to ensure coverage of the core elements recommended by international human rights organizations:

Human Rights Due Diligence



Stakeholder Communication

AWSC maintains continuous communication with all stakeholders through diverse communication channels, including employees, customers, shareholders (investors), suppliers (contractors), government agencies, the public/NGOs, and financial institutions. The Company proactively provides information on communication channels, issues of concern, and communication achievements on its official website and in its annual reports to shareholders. We uphold the core value of integrity and commit to the authenticity of disclosed information.

We implement relevant human rights education and training for employees. In 2024, a total of 818 employees participated in human rights education and training, accumulating 409 training hours. We also occasionally hold courses related to workplace violence prevention and sexual harassment prevention. For personnel involved in commercial relationships with AWSC, such as suppliers, we disclose relevant human rights information on our official website and provide a "Supplier Manual" as a standard for execution.



Identification and Assessment

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Subject	Risk Issues	Content Description	Common Assessment Factors	Individual Assessment Factors	Assessment Tool
AWSC, Human Rights	Labor laws and regulations	Implementing a basic commitment to labor-related laws, including recruitment, interviews, contract signing, hiring, working hours, overtime, leave, salary, insurance, pension, workplace safety, gender-friendliness, job transfers, disciplinary actions, and extending to employees' resignation, retirement, or dismissal.		<ul style="list-style-type: none"> Number of fines imposed by competent authorities for violating labor laws and regulations 	
	Child labor	No child labor shall be employed in any of our business activities. "Child labor" refers to any employed worker between the age of 15 and 16.		<ul style="list-style-type: none"> Whether identity verification is conducted during the recruitment process 	
	Forced labor	Work or services that are not voluntarily provided by individuals are prohibited, including but not limited to the following forms: Abuse of vulnerable situations, deception, restriction of movement, isolation, physical and sexual violence, intimidation and threats, withholding of identification documents, withholding of wages, debt bondage labor, harsh working and living conditions, and excessive overtime.	<ul style="list-style-type: none"> Number of times and hours of human rights related education and training received by employees Whether the supplier has signed the supplier code of conduct 	<ul style="list-style-type: none"> Number of cases with human rights related complaints established 	<ul style="list-style-type: none"> Labor law compliance RBA SAQ Employee health checkup Employee grievance mechanism Labor-management meeting Internal control system
	Working conditions	Ensure that employees work in a healthy and safe environment, including a weekly working hour limit of no more than 60 hours, wages that comply with all remuneration-related laws, avoidance of harsh or inhumane treatment of employees, and the effective operation of occupational health and safety systems.		<ul style="list-style-type: none"> Number of people who work more than 12 hours in a single day and those attending work continuously for more than 7 days Number of fines imposed for violating laws on working hours, wages, and occupational safety Number of cases for occupational accident statistics Identification of abnormal workload and risk investigation 	

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Identification and Assessment

Subject	Risk Issues	Content Description	Common Assessment Factors	Individual Assessment Factors	Assessment Tool
AWSC, Human Rights	Discrimination and harassment	Discrimination or harassment against employees during recruitment and actual work based on race, skin color, age, gender, sexual orientation, gender identity and expression, ethnicity or nationality, disability, pregnancy, religion, political stance, group affiliation, veteran status, protected genetic information, or marital status is prohibited. This includes any impact on wages, promotions, rewards, and opportunities for training.	<ul style="list-style-type: none"> Number of times and hours of human rights related education and training received by employees Whether the supplier has signed the supplier code of conduct 	<ul style="list-style-type: none"> Number of cases with human rights related complaints established 	<ul style="list-style-type: none"> Labor law compliance RBA SAQ Employee health checkup Employee grievance mechanism Labor-management meeting Internal control system Maternity protection related hazard assessment
	Human trafficking	The recruitment, sale, pledge, transportation, delivery, receipt, concealment, evasion, mediation, or harboring of individuals, both domestic and foreign, through methods that exploit others' inability, unawareness, or difficulty in seeking help, or other means that violate their will, is strictly prohibited.			
	Freedom of assembly and association	Employees and/or their representatives can openly communicate with management about working conditions and management practices, as well as share their thoughts and concerns, without fear of discrimination, retaliation, threats, or harassment.		<ul style="list-style-type: none"> Number of employees participating in clubs 	
	Equality and equal pay for equal work	For the same labor position and under the same working conditions, workers of different genders, identities, residency statuses, or different employment forms should receive equal remuneration as long as the quantity and quality of labor provided are the same.			
	Maternity protection	Measures taken for female workers engaged in jobs that may pose risks to maternal health include hazard assessment and control, physician consultations and guidance, risk classification management, job suitability arrangements, and other related measures.			

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Actions and Results - 1

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
AWSC, Human Rights	Labor laws and regulations	<ol style="list-style-type: none"> 1. Formulate work rules and announce them in a conspicuous place that is easily accessible. Conduct training on work rules and regulations in the employees' native language during onboarding, ensuring that employees fully understand their labor rights. 2. Implement an internal control system and conduct regular audits to review and revise all regulations, ensuring that all operations comply with labor laws and regulations. 3. Establish diverse communication channels to promptly identify and address issues in the workplace. This includes a dedicated hotline, a specific email address, and a physical complaint mailbox set up in front of the Company cafeteria elevator. 4. In the event of changes to labor conditions, fully consult the Company's internal legal department to ensure employee rights are protected. 	<ol style="list-style-type: none"> 1. The HR and General Affairs Department conducts investigations and deliberations, fully considering the personal interests of employees, ensuring that the complainant's work rights are not compromised, and that they do not face unfair performance evaluations. Under the premise of confidentiality, the department communicates with the manager and the involved parties, and after the communication is complete, reports to the highest management to take corrective and compensatory actions. 2. If any form of audit activity reveals non-compliance with labor regulations in procedures or operations, the root cause will be promptly investigated, and improvements will be required within a specified timeframe. 3. Employee complaints will be handled by the HR and General Affairs Department. If there is evidence of inhumane treatment, the accused will be disciplined according to the "Reward and Punishment Management Regulations." If the matter involves criminal responsibility, it may also be referred to judicial authorities. 	<ul style="list-style-type: none"> ■ No illegal incidents occurred.
	Child labor	<ol style="list-style-type: none"> 1. During the recruitment stage, strict verification of identification documents is conducted, and measures such as interviews and observations are employed to ensure that no child labor under the age of sixteen is hired. 2. Employees under the age of eighteen are prohibited from engaging in any work that may endanger their health and safety, and they are also not allowed to work night shifts. 	<ol style="list-style-type: none"> 1. The remediation program lasts for six months or until the child worker reaches the age of sixteen. If a child worker is discovered, they will be immediately removed from their work position and sent back to their original residence, parents, or guardians, along with compensation for their educational expenses. 2. Arrange for child workers to undergo a health examination to confirm that their physical health has not been adversely affected during the work process. If any health issues arise, the Company will cover all related medical and living expenses. 	<ul style="list-style-type: none"> ■ No illegal employment of child labor.

Actions and Results - 2

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Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
AWSC, Human Rights	Forced labor	<ol style="list-style-type: none"> The "Recruitment and Employment Management Procedures" explicitly state: Hiring of laborers who are forced, threatened, or unwilling is prohibited. Follow the RBA framework to establish a Supplier Code of Conduct and ensure that all suppliers commit to compliance. Compile employee attendance analysis for managers as a basis for time management. To ensure employees' physical and mental health, the system provides real-time alerts for time management on a daily basis. The HR and General Affairs Department collaborates with department heads to develop strategies, ensuring the implementation of preventive and remedial measures. Hold occasional meetings with foreign migrant worker agencies to ensure they do not charge unreasonable fees or illegally withhold identification documents. 	<ol style="list-style-type: none"> Implement multi tasking training to increase the flexibility of personnel utilization to prevent excessive reliance on a single person and cause excessive workload. Implementation of leave rotation system to protect employees' family life and personal physical and mental health. If any unreasonable fees are found to be charged to foreign migrant workers, immediately cease such practices and compensate the excess amounts charged to the workers. If any non-compliance issues are found with suppliers, require immediate corrective actions and evaluate whether to continue the partnership. 	<ul style="list-style-type: none"> No forced labor complaint has been investigated by the competent authority. In 2024, we conducted self-assessments based on the RBA SAQ questionnaire, and no high-risk situations occurred. The Company's self-assessment result was 94.6 points, which was determined to be low risk.
	Working conditions	<ol style="list-style-type: none"> Each year, conduct salary surveys to assess market wage levels and overall economic indicators, making appropriate adjustments to employee salaries and providing competitive basic salaries. Perform regular health checkups for current employees. Ensure the operation of the occupational safety and health system, such as establishing a hazard assessment and classification management mechanism, setting up emergency response teams at each plant, and providing comprehensive occupational safety and health education and training. 	<ol style="list-style-type: none"> Ergonomic hazards: Abnormal workload (working hours): Comply with regulations, incorporate health check reports, stress scales (questionnaires), high-risk assessments, health education consultations, and coordinate work scheduling and employee adjustments with managers. Intervene with professional employee assistance organizations to help employees resolve their life and psychological issues. Provide health checkups for current employees, identify high-risk groups through these checks, and continue to track and manage their health while arranging for professional occupational safety physicians to serve on-site. In the event of a occupational accident, immediately initiate formal investigation and counseling procedures, with relevant departments providing comprehensive support, such as insurance claims, emergency assistance, work hour adjustments, and psychological counseling. 	<ul style="list-style-type: none"> In 2024, there were a total of 818 participants in human rights-related training, accumulating 409 training hours. In 2024, there were a total of 1,037 participants in occupational safety and health-related training.

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Actions and Results - 3

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
AWSC, Human Rights	Discrimination and harassment	<ol style="list-style-type: none"> Every year, all employees undergo mandatory training to prevent discrimination and harassment. Provide employment opportunities for people with disabilities. A "Workplace Sexual Harassment Prevention Measures Complaint and Disciplinary Procedures" has been established, and a statement on preventing workplace violence is prominently displayed in the workplace to clearly express AWSC's commitment to eliminating such incidents. 	A Sexual Harassment Complaint Handling Committee has been established to protect the parties involved, adjust working conditions, convene meetings, make decisions, provide re-education, and offer necessary resources, ensuring the rights of the parties are protected and preventing recurrence.	<ul style="list-style-type: none"> No incidents of discrimination and harassment. As of 2024, the number of employed individuals with physical and mental disabilities was 6.
	Human trafficking	Conduct annual RBA SAQ self-assessments to evaluate risk ratings, management system ratings, and timely identification and correction of human trafficking in operational activities.	Identify whether human trafficking is a high-risk item to AWSC through the RBA SAQ assessment. If so, management measures and action plans will be immediately formulated to ensure that no human trafficking occurs in any production processes.	<ul style="list-style-type: none"> No incident of human trafficking was found.
	Freedom of assembly and association	Encourage employees to form clubs and participate in company-organized group activities.	<ol style="list-style-type: none"> Ensure the rationality of club activities and provide club operating subsidies. Establish the "Labor-Management Meeting Implementation Procedures", regularly re-elect labor and management representatives, and hold labor-management meetings to facilitate formal communication, allowing employees to fully discuss working conditions, benefits, and other matters on an equal platform with the Company. 	<ul style="list-style-type: none"> Employees established new basketball and volleyball clubs, with a total subsidy of NTD 40,000 provided in 2024 to support club operations. Labor-management meetings are re-elected every 4 years. In 2024, 4 labor-management meetings were held to discuss and communicate issues related to employee overtime, leave requests, shift changes, and the hiring of migrant workers.

Actions and Results - 4

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
AWSC, Human Rights	Equality and equal pay for equal work	Establish a "Salary Management Regulation" and draft job descriptions to determine salaries based on objective criteria rather than subjective judgments.	In addition to defining salary ranges based on job nature to ensure equal pay for equal work, performance evaluations are conducted annually. Salaries for high-performing employees are adjusted, ensuring a strong link between remuneration and performance, and guaranteeing that salary treatment is determined based on objective criteria without differential treatment based on individual conditions.	<ul style="list-style-type: none"> Every year, AWSC evaluates the market standard and individual performance to adjust the salary.
	Maternity protection	<ol style="list-style-type: none"> Establish a "Maternal Health Protection Management Plan" to ensure the physical and mental health of female employees during pregnancy, postpartum, and breastfeeding periods. Establish "Breastfeeding Room Management Regulations" to create a friendly workplace environment. In line with the spirit of the Gender Equality in Employment Act and the implementation of maternal workplace health protection, a breastfeeding room has been set up to encourage employees to breastfeed, providing access for those in need. 	In accordance with the regulations set by the competent authority, adjust the working hours, location, and content of eligible employees without violating their wishes. Conduct hazard assessments and monitoring for risks that were not identified in a timely manner to ensure their health is not compromised.	<ul style="list-style-type: none"> In 2024, the number of individuals receiving maternal protection measures was 12.

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5.2.1 Safe Environment

AWSC aims to create a better, safer, and healthier working environment while promoting corporate sustainable development. To establish a safe working environment, strict compliance with relevant occupational safety and health regulations and other requirements is essential. Through reviews, audits, communication, and training, all employees are encouraged to participate in safety and health management activities. Appropriate corrective measures are taken in a timely manner to continuously improve and enhance employees' awareness of occupational safety and health, thereby reducing the risk of accidents. In addition to providing ample resources and support from all levels of management, departments are also encouraged to proactively propose improvements and participate in training. This enhances awareness of their own safety, the environment, machinery, products, and construction processes, while reinforcing the importance of overall safety for themselves, colleagues, suppliers, and visitors. The goal is to achieve "zero accidents" in safety and sustainable development for the environment.

AWSC follows the framework of the Occupational Safety and Health Management System, utilizing a systematic management mechanism (P → D → C → A) to embody the spirit of continuous improvement. This approach aims to eliminate hazards in the working environment, ensuring that all risks are effectively controlled. The Company remains committed to preventing occupational accidents and fulfilling its responsibility to protect employee safety and health.

Occupational Safety and Health Worker Participation

AWSC has established an Occupational Safety and Health Committee, which is composed of management representatives, engineering and technical representatives, labor representatives, healthcare personnel, and safety and health personnel. The proportion of labor representatives exceeds legal requirements, holding more than one-third of the total committee seats. The Occupational Safety and Health Committee holds quarterly meetings to review, coordinate, and promote matters related to occupational safety and health. This allows employees to participate, consult, and communicate about the effectiveness of the implementation of the occupational safety and health management system. A total of 4 meetings were held in 2024.



Occupational Safety and Health Committee

Number of committee members: 35

Number of labor representatives: 15

Proportion of labor representatives: 42%



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Worker Consultation and Communication

AWSC has established communication mechanisms such as employee suggestion boxes, labor-management meetings, internal departmental meetings, and website bulletin boards. These mechanisms provide channels for consultation and participation, allowing the Company to listen to the needs and expectations of employees and stakeholders. Through education, training, and participation, awareness and capabilities related to safety, health, environmental protection, and energy conservation are enhanced.

In addition, we also actively communicate with other non-employees to establish a cooperative partnership with contractors, and have operational safety and health management regulations in place to fulfill our commitment to health and safety. When signing contracts with contractors, in addition to requiring compliance with safety and health management regulations, contractors must also sign a safety, health, and environmental commitment letter before construction begins. A safety coordination meeting is held to inform contractors about the working environment, potential hazards, and relevant regulations. Only after this can contractors proceed with the construction or related tasks. If any hazards or violations of safety and health regulations are discovered at the construction site, contractors are immediately required to make improvements. If they repeatedly fail to comply, environmental health and safety personnel have the authority to handle the situation according to the contractor safety and environmental management guidelines.

Hazard Identification, Risk Assessment, and Incident Investigation

We identify potential hazards across all company operations, including those involving employees and workers under company control. This hazard identification covers machinery and equipment, chemicals, confined spaces, forklifts in warehouses, and other operational risks. Based on the identification results, we conduct operational improvements, as well as risk and opportunity assessments, to implement control measures.

For the identification of routine and non-routine operations in the plant, each unit trains qualified personnel to perform hazard identification and risk assessment for their respective operations and activities, and the results of the identification are regularly reviewed every year.

In addition, we have established various work safety and health management procedures, operating standards, special hazard operation control, chemical management, and operating environment monitoring for employees to follow. This aims to prevent occupational injuries and illnesses, promote the physical and mental health of employees, eliminate hazards, and reduce environmental, safety, and health risks, thereby providing a high-quality, safe, and healthy working environment.

Additionally, AWSC has established incident reporting and investigation management regulations, as well as abnormal environmental, safety, and health corrective and preventive management procedures. In the event of any incident, regardless of its severity, an investigation must be conducted. The incident investigation shall find the root cause, and the hazard risk evaluation shall be reviewed and adjusted. The remedial and corrective actions taken must eliminate the cause of the incident to prevent recurrence, and occupational safety and health personnel are responsible for tracking and reviewing these actions.

In addition, when there is an immediate danger in the workplace, workers may stop work and retreat to a safe location, provided it does not endanger the safety of others, and must promptly report the situation to their on-site manager.

◆ Special Hazard Operation Control

For operations with high potential risks, such as elevated work, hot work, confined space, crane operations, and fire interruption, relevant operational controls and safety measures must be established. Before conducting such special operations, employees are required to submit a prior application and perform a safety checklist to ensure operational safety. Additionally, routine inspection systems are implemented to detect anomalies early, prevent potential hazards in the operating environment, and enhance the safety and hygiene of the operating environment to prevent accidents and achieve the goal of disaster prevention.



Chemical Management

The plant has established a chemical database and a safety data sheet section, utilizing the information provided by chemical suppliers in the safety data sheets. The chemical risk and management measures are monitored according to the Chemical Control Banding (CCB) management tool. Additionally, in compliance with relevant regulations, chemical reporting is conducted regularly to the competent authorities. Chemical equipment and machinery at the operational site are equipped with local exhaust ventilation systems. Chemical labels are displayed in both Chinese and English, and Safety Data Sheets (SDS) are available, ensuring that employees are fully informed about the storage, hazards, and preventive measures related to the chemicals they handle. In addition, for highly flammable chemicals, they must be stored in safety cabinets or explosion-proof cabinets after use to reduce the possible risks caused by the chemicals. Appropriate protective equipment is provided according to the type of operation, and education and training are conducted.

Chemical Hazard Labeling and Safety Data Sheet (SDS)



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Respiratory Protection Program

AWSC has established a "Respiratory Protection Program", conducting annual fit tests for respiratory protective equipment to ensure that employees are properly using and wearing the protective gear. Before the fit test, all users are required to complete a physiological self-assessment questionnaire. If any potential risks are identified during the assessment, medical personnel will arrange an on-site consultation with an occupational physician to reduce the risk of exposure to respiratory hazards.

Fit Test (Qualitative Test)



Operating Environment Monitoring

To ensure workplace safety, we follow the "Implementation Rules for Worker Environment Monitoring", appointing qualified industrial hygiene engineers and monitoring institutions to draft an environmental monitoring plan. In addition to commissioning qualified institutions for workplace environment monitoring, the Company also refers to the "Chemical Control Banding" to classify and manage chemicals that pose health risks according to the "Standards of Permissible Exposure Limits at Job Site" and CNS 15030 national standards. By exceeding regulatory requirements, the Company assesses employees' exposure to hazards in the workplace. Monitoring results are published on the Company bulletin board and reviewed for compliance with legal standards. If abnormalities are detected, immediate corrective actions are taken to ensure a safe and friendly operating environment for employees.

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5.2.2 Occupational Safety and Health Worker Training

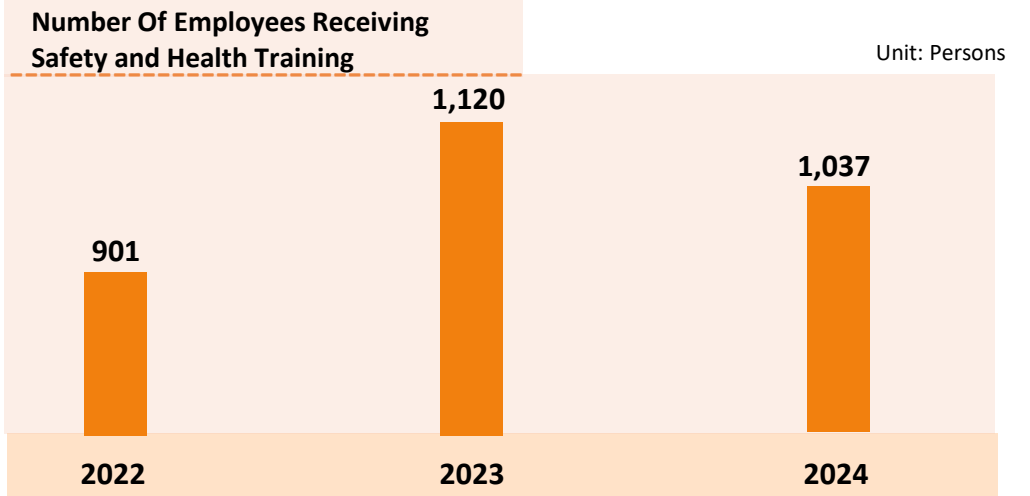
AWSC has made safety and health education training mandatory for employees upon hiring and during their employment. The courses include hazard substance identification, emergency evacuation drills, proper use of personal protective equipment, fire safety operation training, machine guarding, prevention of musculoskeletal injuries, and AED & CPR first aid training. Through these training sessions and awareness programs, employees are equipped with environmental, safety, and health awareness from the start, reducing or eliminating the likelihood of hazards.

Employees engaged in specialized tasks must undergo professional training and obtain certification before performing their duties, as well as wear appropriate personal protective equipment. The same requirements are applied to contractors.

In 2024, earthquake drills, fire drills, emergency response training, AED & CPR first aid training, and various occupational safety and health education and training sessions were conducted. Training for personnel with occupational safety-related certifications is conducted in accordance with relevant regulations, and their progress is managed and regularly tracked through the education and training system.

Additionally, for employees engaged in operations with special health hazards, pre-employment physical examinations and training are implemented, along with the provision of appropriate safety protective equipment during work and health management through regular health check-ups for on-the-job employees, ensuring their safety and health at work. To date, there have been no incidents of occupational diseases among employees involved in special operations.

From 2022 to 2024, the number of employees receiving safety and health education training reached 901, 1,120, and 1,037 participants, respectively, demonstrating our commitment to conveying the importance of safety awareness among employees.



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Special Hazard Operation Control

During the construction period, in addition to requiring contractors to assign on-site supervisors to oversee operations, the construction manager must also implement on-site supervision and management. Safety and health personnel will conduct occasional inspections to ensure that all operations comply with safety, health, and environmental regulations, thereby strengthening the safety management of contractor workers on-site.

To prevent contractors from posing risks to personnel or causing equipment damage during relevant operational activities within the Company, we have established contractor management regulations. These regulations categorize construction operations into general operations and special hazardous operations (such as hot work, confined space work, crane operations, and high-altitude operations) to control construction applications and associated risks.

5.2.3 Emergency Response

The purpose of emergency response management is to enable immediate handling of emergencies within the plant to prevent the escalation of disasters. To ensure that correct and effective response strategies are implemented during emergencies, minimizing potential injuries to personnel, property damage, and environmental impacts, AWSC conducts annual emergency response training and evacuation drills. These activities enhance the staff's awareness and familiarity with disaster response and the escape routes within the working environment.

Earthquake Drill - Take Shelter on the Spot



Evacuation Guidance



Emergency Response Drill



Emergency Incident Review Meeting



The emergency response training conducted in 2024 included earthquake drills, cardiopulmonary resuscitation (CPR) training, fire extinguishing training, operation training for emergency response equipment, toxic chemical and chemical spill response drills, and emergency evacuation drills. Additionally, unannounced drills were conducted in coordination with the Ministry of Environment.

Chemical Disaster Management - 1



Chemical Disaster Management - 2



Outdoor Assembly



First Aid Training - CPR



5.2.4 Occupational Hazard Management

◆ Disabling Injuries

In accordance with the Occupational Safety and Health Act, a "Incident Reporting and Investigation Management Specification" has been established to serve as the basis for investigating and handling accidents, ensuring the safety of employees.

When an accident occurs, the department heads and safety personnel conduct an investigation and analysis of the incident. The responsible unit must track the handling of the accident until it is resolved. In addition, the Occupational Safety and Health Management Unit reports occupational accidents statistics to the Ministry of Labor's Occupational Safety and Health Administration on a monthly basis.

To effectively prevent occupational disasters, we regularly conduct employee and contractor occupational safety and health education and training, work environment patrols, and internal/external audits to review the Company's environment, safety, and hygiene operations, to ensure a safe environment for workers, and to strive for zero disasters.

The statistical analysis data for occupational accidents are based on the statistics of disabling injuries published by the Ministry of Labor, with the disabling frequency rate (FR) and disabling severity rate (SR) as the main statistical basis (Statistics on disabling injuries do not include external traffic accidents).



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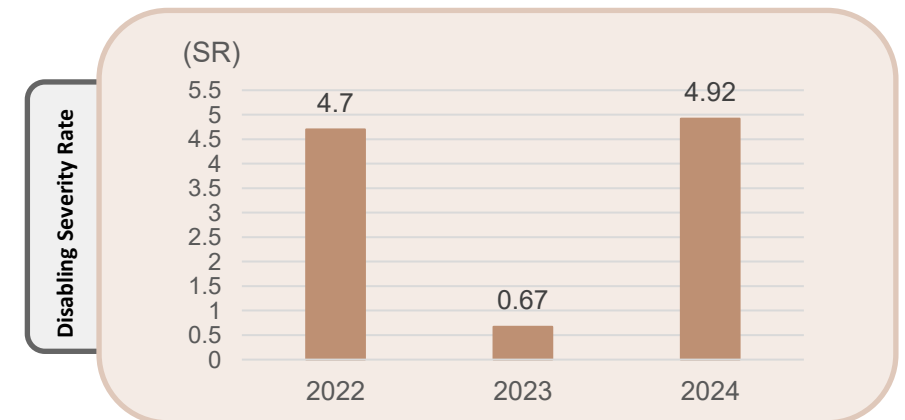
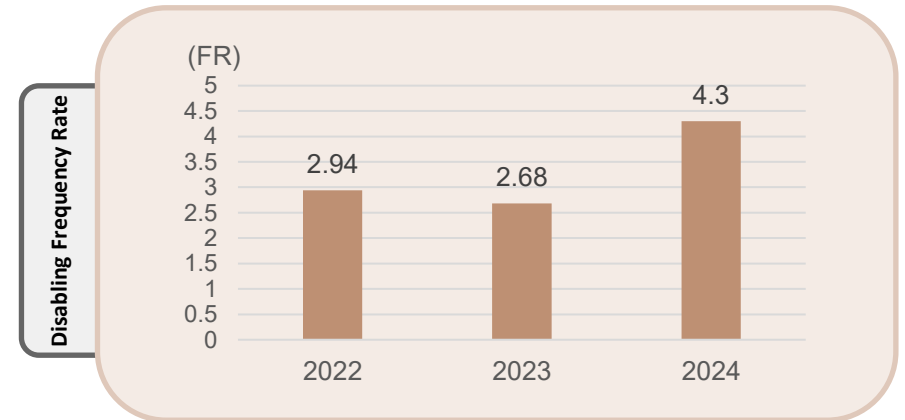
In 2024, a total of 7 occupational injury and disability incidents occurred, including 1 fall and 3 cases involving contact with hazardous chemicals. The main causes were slipping on the acrylic floor while walking in the plant area, failure to follow the prescribed standard operating procedures, and 1 incident of a falling object caused by improper placement, resulting in a wafer boat converter dropping and injuring an employee's foot. 1 incident involved a collapsing object, with the main cause being a door panel suddenly collapsing and striking a worker loading goods. 1 incident occurred when an employee, while operating a machine, accidentally placed their right thumb in the folding door gap while closing it. Appropriate training and awareness sessions have been conducted to address the cause of the accident.

There were no major industrial safety accidents in 2023 and 2024.

Occupational Accident Statistics	2022	2023	2024
Employee no. ¹	882	856	870
Working hours ²	1,699,568	1,490,592	1,626,883.3
Number of disabling injuries ⁴	5	4	7
Disabling injury days ⁵	8	1	8
Work-related fatalities	0	0	0
Number of severe occupational accidents ³	0	0	0

- Note 1: Number of employees: The number of employees is reported regularly each month, and the highest figure reported for that year is used as the annual year-end occupational injury statistics.
- Note 2: Working hours: The working hours disclosed in the 2022 and 2023 Sustainability Reports represent the working hours for December of each respective year. In the current year, the working hours have been updated to be calculated based on the actual working hours of the year.
- Note 3: Severe occupational disaster: An occupational injury in which the worker is unable or difficult to return to his pre-injury state of health within 6 months.
- Note 4: The calculation method is the number of recordable occupational injuries (including fatalities and serious occupational injuries)/total working hours*1,000,000.
- Note 5: The calculation method is the number of lost workdays due to injuries/total working hours*1,000,000.

In 2024, based on key occupational disability injury indicators published by the Ministry of Labor, which exclude off-site traffic accidents, the plant's statistical data showed a disabling injury frequency rate (FR) of 4.30 and a disabling injury severity rate (SR) of 4.92, with no occupational diseases reported. Additionally, no occupational injury incidents occurred among contractors operating within the plant in 2024.



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5.2.5 Healthy Workplace

AWSC is dedicated to creating a safe and healthy workplace, viewing employee well-being as a key factor for the company's success and sustainable development. In compliance with regulations, the Company employs dedicated nurses and contracted occupational medicine specialists to provide employees with medical services and professional consultations on health check-up reports. We continue to promote four major initiatives, including maternal health protection, prevention of ergonomic hazards, prevention of excessive workload, and prevention of workplace misconduct. These efforts protect the physical and mental health of employees. Through diverse health care programs, health seminars, and various health promotion activities, we enhance employees' focus on health and raise awareness about health issues.

Four Major Aspects Protecting the Health of Employees

- ✓ Maternity health protection
- ✓ Prevention of ergonomic hazards
- ✓ Prevention of abnormal workload
- ✓ Prevention of workplace unlawful infringement

AWSC has received recognition from relevant authorities, earning the Workplace Health Promotion Certification from the Health Promotion Administration, Ministry of Health and Welfare, in 2022. The certification is valid until December 31, 2025, reflecting the Company's commitment to setting a benchmark for creating a safe, healthy, and happy workplace.



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Special Hazard Operation Control

Aspects	Direction of Implementation	Achievements in 2024
Maternity Health Protection	Health risk assessments are conducted for female employees who are pregnant or returning to work post-maternity. Medical consultation and support services are offered, along with a maternity care package for expectant mothers, ensuring the physical and mental well-being of pregnant, postpartum, and breastfeeding colleagues.	Level 1 management: 9 people Level 2 management: 3 people Health risk assessment completion rate: 100%
Prevention of Ergonomic Hazards	Based on the musculoskeletal symptoms survey, employees are screened for consultations with the Company physician. For departments with a higher concentration of musculoskeletal issues, site visits are conducted in collaboration with occupational safety, occupational health, and occupational physicians. These visits assess factors such as working hours, load, posture, and working conditions to calculate a quantified risk level using the Key Indicator Method (KIM). Gradual improvements in engineering and operations are implemented yearly to prevent ergonomic injuries among employees.	A total of 3 people were interviewed by occupational physicians Occupational health care preventive health education for 48 employees
Prevention of Abnormal Workload	Based on employee health check data, the Framingham Risk Score, and overwork assessment, high-risk individuals for overloading are identified. On-site medical consultations and protective guidance are provided to these individuals, with occupational health nurses regularly sending health updates and continuously monitoring and supporting employee well-being.	Follow-up management: 30 people
Prevention of Workplace Unlawful Infringement	To provide a healthy and positive workplace environment, a comprehensive risk assessment is conducted every two years. Additionally, positive courses on preventing unlawful infringement and fostering mental growth are offered, aimed at creating a high-quality workplace atmosphere.	All new employees must complete training on workplace unlawful infringement prevention and sexual harassment prevention within 30 days of starting their position. Additionally, we occasionally share articles on mental well-being to care for our employees' physical and mental health.

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◆ Maternity Health Protection

To protect female colleagues from exposure to health hazards in the workplace, we have established a maternal health protection plan. This plan includes implementing maternal health risk assessments to protect the health of women of childbearing age in the workplace. The plan aims to prevent women who are pregnant or within one year postpartum from being exposed to hazardous work environments or engaging in activities that may affect embryo development, pregnancy, or the health of mothers and infants during breastfeeding. After a comprehensive assessment by occupational medicine specialists, we conduct risk management and make necessary adjustments to their work. Additionally, we provide designated parking spaces for expectant mothers and breastfeeding rooms.

Since 2022, to encourage pregnant colleagues to report their condition early and facilitate timely maternal workplace health assessments and the activation of protective measures, we have specifically planned to provide each expectant mother with a "good pregnancy bag". This initiative aims to create a mother-friendly workplace environment, allowing our colleagues to work with peace of mind while nurturing the new life within them.

Breastfeeding Room



Reserved parking spaces for pregnant employees



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Prevention of Ergonomic Hazards

To prevent ergonomic hazards and avoid repetitive musculoskeletal injuries, we have established an Ergonomic Hazard Prevention Plan, which includes a comprehensive distribution of musculoskeletal injury questionnaires for investigation. This process identifies individuals at medium to high risk who may be affected. Occupational health management personnel will conduct on-site operational assessments, and consultations will be held with occupational medicine specialists for guidance. Based on the assessment results, improvement suggestions will be proposed and implemented.

Prevention of Abnormal Workload

To prevent diseases triggered by shift work, night shifts, extended hours, and other abnormal workloads, we have established a relevant plan for the prevention of workload-induced diseases. This plan involves aggregating and analyzing health check data, working hours, and results from fatigue questionnaires for all employees. High-risk groups are identified through a tiered management system. Occupational medicine consultations and health guidance are provided, along with the implementation of related preventive measures. Regular health articles on preventing overwork are distributed to reduce the risk of disease triggers and ensure the physical and mental well-being of our employees.

Prevention of Workplace Unlawful Infringement

To provide a friendly workplace environment, we have established procedures in the plant to prevent illegal acts against employees while performing their duties. This aims to mitigate the risk of physical or psychological infringement caused by others and reinforces a zero-tolerance policy toward workplace violence. We offer diverse channels for employees to file complaints and conduct regular risk assessments related to workplace unlawful infringement. Based on the investigation results, relevant safety measures are planned, and regular seminars on preventing workplace-related unlawful infringement are organized to ensure the safety and well-being of our employees.

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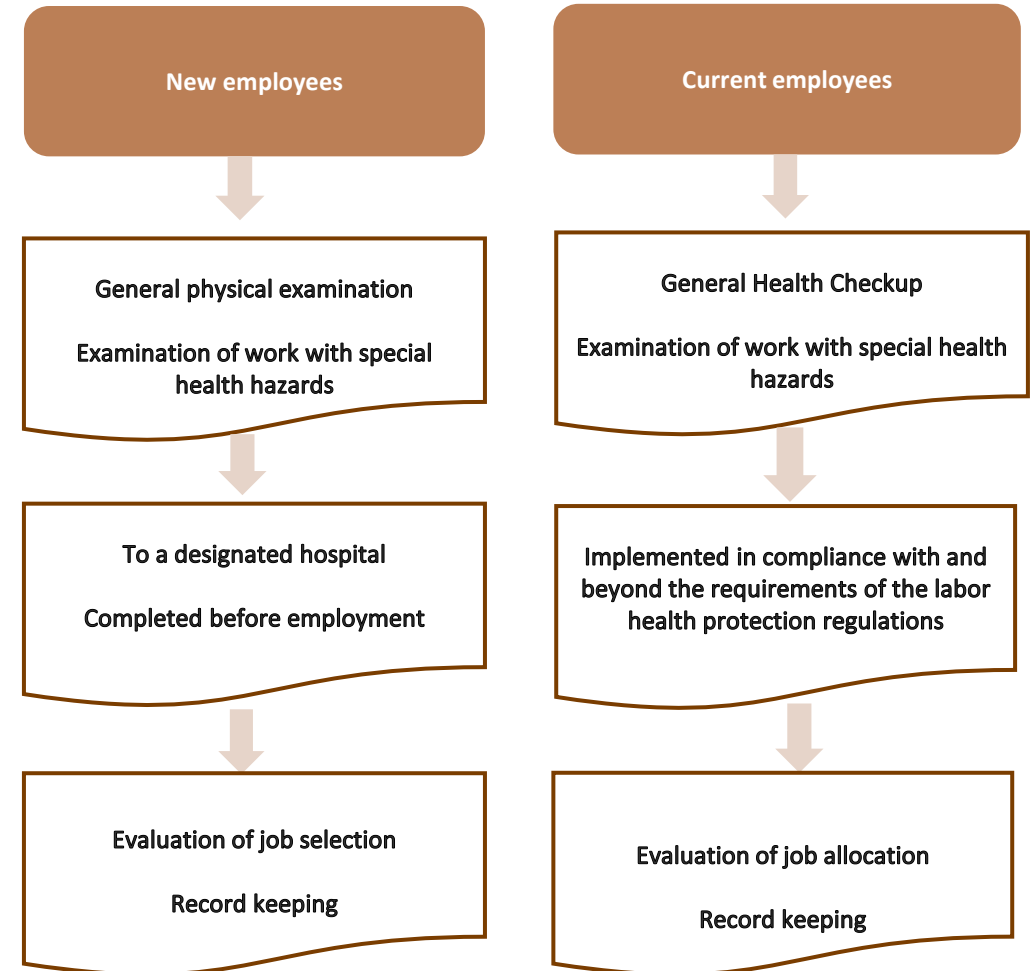
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Health Promotion and Deepening of the Concept of Health

AWSC is committed to creating a safe and healthy workplace, providing health check frequencies that exceed regulatory requirements. By analyzing the overall report and testing data from employee health checks, we develop an annual health management plan tailored to meet health needs and improve health outcomes. This plan aims to maintain the physical health of our employees. We offer relevant physical examinations and health checks for various groups of workers, and we partner with medical institutions to provide free cancer screenings for employees, including screenings for colon cancer, cervical cancer, mammography, and oral cavity cancer, ensuring comprehensive health management for all employees. We adhere to regulations by appointing dedicated nurses and contracted occupational medicine specialists to provide professional medical consultation and health check reports for employees, thereby enhancing their awareness and understanding of health issues.

In 2024, AWSC promoted various health management activities, including cancer screenings, health seminars, and emergency first aid courses, to help employees establish proper health care knowledge and raise awareness about health care. The Company also offers employees discounted rates for flu vaccinations at the Southern Taiwan Science Park Clinic each year, aiming to enhance their immunity and reduce the chances of workplace infections, thereby protecting their health.

The health center conducts statistical analysis based on the annual health check results to plan the themed health promotion activities and health lectures for the year, as well as on-site medical consultations. It collaborates with the Southern Taiwan Science Park Clinic to promote preventive medicine and disease control, enhancing employees' health awareness.



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◆ Special Group Tracking and Health Care

AWSC understands the needs of new employees undergoing physical examinations, individuals with abnormal health check results, high-risk groups, and those in need of maternal health protection. The Company arranges physician consultations and provides care based on individual case requirements, offering psychological support to employees.

For employees involved in work-related injuries or traffic accidents, the Company provides care and psychological support for each case. Based on the individual's condition, temporary physician consultations are offered to assist employees in returning to their work positions as soon as possible.

Number of special group service users from 2022 to 2024			
Year	2022	2023	2024
No. of people	106	124	179

Note: * Definition of special groups:

- (1) Prevention of abnormal workload (based on the annual assessment of the abnormal workload disease prevention plan, suggesting interviews for those with a Framingham Risk Score of over 10% and above average workload).
- (2) Maternal (annual case tracking).
- (3) New employees (those graded at level 3 or above based on health examination).
- (4) Special health hazard operations classified as Level 2 inspections.
- (5) Annual health checks classified as Level 3 and above.
- (6) Work-related injuries (including traffic accidents during commuting).
- (7) Psychological (above the threshold in the overwork scale).

◆ Health Promotion Activities/Emergency Rescue Activities

To ensure workplace safety, in addition to appointing emergency responders for each shift as required by law, emergency response personnel are also designated. Automated External Defibrillators (AEDs) are installed throughout the plant, and emergency medical kits are provided to ensure that first responders have adequate equipment to perform rescue operations. Regular CPR and AED practical training courses are conducted annually. For hazardous chemicals in the plant, decontaminants such as Diphoterine®, Hexafluorine®, and Calcium Gluconate Gel are available, along with emergency medications. Regular "Hazard Awareness Training" is provided to emergency responders and those with job-related needs, ensuring that effective and timely emergency measures can be implemented in the event of an accident, thereby establishing a safe working environment.



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Medical Card

During the new employee training, all employees fill out an emergency medical card, which is kept in their identification badge for self-management. In case of an emergency medical need, this card can provide first responders with relevant information immediately.

宏捷科技緊急醫療卡 AWSC Medical ID

緊急聯絡人 Emergency Contacts


姓名 Name _____ 手機 Cell _____

緊急聯絡人 Emergency Contacts

姓名 Name _____ 手機 Cell _____

公司電話 Company Tel. : (06)505-0999

警衛室 157 環安 662 人事 201

萬通 06-2435036 長宏 06-2329999 #223 

姓名 Name _____ 血型 Blood type _____

生日 Birth Date _____ 性別 Gender _____

過敏史 Allergies _____

疾病/手術史 Medical history _____

用藥 Medications _____

Occasional Announcement of Health Information

To equip employees with proper health care knowledge and help them prevent workplace infectious disease threats in advance while ensuring the continuous and normal operation of all business activities, the Company occasionally provides real-time epidemic information based on domestic and international epidemic developments. Employees are reminded to strengthen personal hygiene and enhance epidemic prevention awareness. In line with current events, prevalent diseases, and issues highlighted by government agencies, the Company disseminates health information on topics such as COVID-19, influenza, dengue fever, norovirus, and workplace health, enabling employees to stay informed of the latest health updates.

醫生諮詢服務

2024年06諮詢日期：
06月20日(四)

- 時間：13:00~16:00
- 地點：3F 哺乳室
- 方式：採預約制【請提早預約】
- 諮詢醫師：林志遠主任
- 協辦單位：奇美南科診所

任何健康煩惱大小事，皆可諮詢

關心您 健康大小事

連絡窗口：環安/蔡欣穎/安晴 分機：663

健康知識大會考~

★ 活動辦法：

- 請回答第二頁10個題目
- 請答紙已放置在餐廳血壓站/環安課索取
- (註明部門、工號、姓名)
- 12/15(日)前將正確解答可用兩個方式回寄
- 1.紙本答案投入郵信箱，請平放不要折
- 2.mail方式回覆至險護蔡欣穎hsinying.tsai/陳安晴julie.chen 即可

全部答題正確者可參加抽獎，環安課將從收件名單中抽出50位幸運兒，送出健康小禮一份！

12/17(二)公告得獎名單。

獎賞	品項	名額
A	體溫計	1名
B	體溫計	3名
C	運動水飲	5名
D	高級油平衡	5名
E	可食級型水燻機	20名
F	口腔保健組(漱口水+牙線棒)	1名
G	提神醒腦涼感糖	5名

活動窗口：環安/蔡欣穎、陳安晴 分機：663

諾羅病毒 主要透過糞口途徑傳播，如：食用受病毒污染的食物或水，或接觸到病人嘔吐物、排泄物等。

今年1-6月諾羅病毒菌量群聚通報案件中，有47件為食用烤蚵相關！

中秋燒烤要注意

- 食材要新鮮、留意保存
- 廁後飯前及料理前後肥皂洗手
- 食材及器具生熟分開
- 水產貝類避免生食，澈底加熱再食用

帶殼水產3步驟

- 凸面朝下烤至殼打開
- 再繼續烤3-5分鐘
- 殼沒開勿食用

2024/12/10 衛生福利部疾病管制署

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Health Promotion Activities

Regularly offer health promotion seminars on topics such as maternity health, workload management, ergonomics, and prevention of unlawful infringement. Additionally, seminars are tailored to address topics identified through employee health check-up statistics or topics of interest to employees. Relevant professionals, including physicians, occupational therapists, and psychologists, are invited as guest speakers. Employees are highly engaged, frequently asking questions during the sessions, and the post-seminar satisfaction rates are consistently high.

Health Promotion Activities/Emergency Rescue Activities from 2022 to 2024			
Year	2022	2023	2024
Participants	107	127	120

Ergonomic Health Seminar



Hepatitis Seminar



Maternity Health Seminar



Respiratory Protection Education and Training



First Aid Seminar



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5.3 Community Engagement

While pursuing corporate growth and operational performance, we have always believed that "the value of a company lies not only in its business achievements but also in its commitment to giving back to and caring for society." For this reason, we continue to engage in various public welfare activities, showing care for the disadvantaged through concrete actions, spreading positive influence, and fulfilling our corporate social responsibility.

Donation of Gifts to the Huashan Foundation for the Elderly Living Alone

AWSC is deeply concerned about the loneliness and lack of resources faced by elderly people living alone. In collaboration with the Huashan Social Welfare Foundation, the Company promoted the public welfare initiative "Caring for the Elderly at Dragon Boat Festival." Through the donation of Dragon Boat Festival care gifts, AWSC not only provided essential supplies but also aimed to help local seniors experience the warmth and spirit of the festive season.



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Sponsorship of the Eden Charity Fair - Touching Life

As a sponsor, AWSC enables the public to gain a deeper understanding of the difficulties and challenges faced by persons with disabilities, fostering awareness and empathy. Through sponsoring such experiential activities, the Company aims to further raise social awareness of accessible environments and the rights of persons with disabilities, thereby promoting the development of an inclusive and friendly society.



Tainan Philharmonic Orchestra 2024 Concert

The Philharmonic Orchestra is an organization dedicated to making music for charity. By sponsoring its events, AWSC hopes to join forces with music enthusiasts to contribute to society.



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Sponsorship of the Shan-Hua High School Basketball Team Activities

To give back to the community, AWSC provided funding support for the Shan-Hua High School basketball team, witnessing the students' dedication and growth on the court. Through this concrete action, the Company hopes to encourage young students to build teamwork and confidence through sports, contributing to the cultivation of future pillars of society.



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About This Report

➤ Main Focus of This Report

Advanced Wireless Semiconductor Company (referred to as AWSC) is a professional GaAs MMIC wafer foundry located in the Tainan Science Park. In response to global climate change and the evolving trends in corporate social responsibility, AWSC began compiling its sustainability report in 2023. This report is the Company's third publicly issued sustainability report. With a long-standing commitment to engaging with the local communities, AWSC discloses information on significant issues related to environment, social, governance, and economic aspects through consultations with stakeholders. The report highlights the Company's achievements in these areas and outlines its vision and goals for future sustainable development.

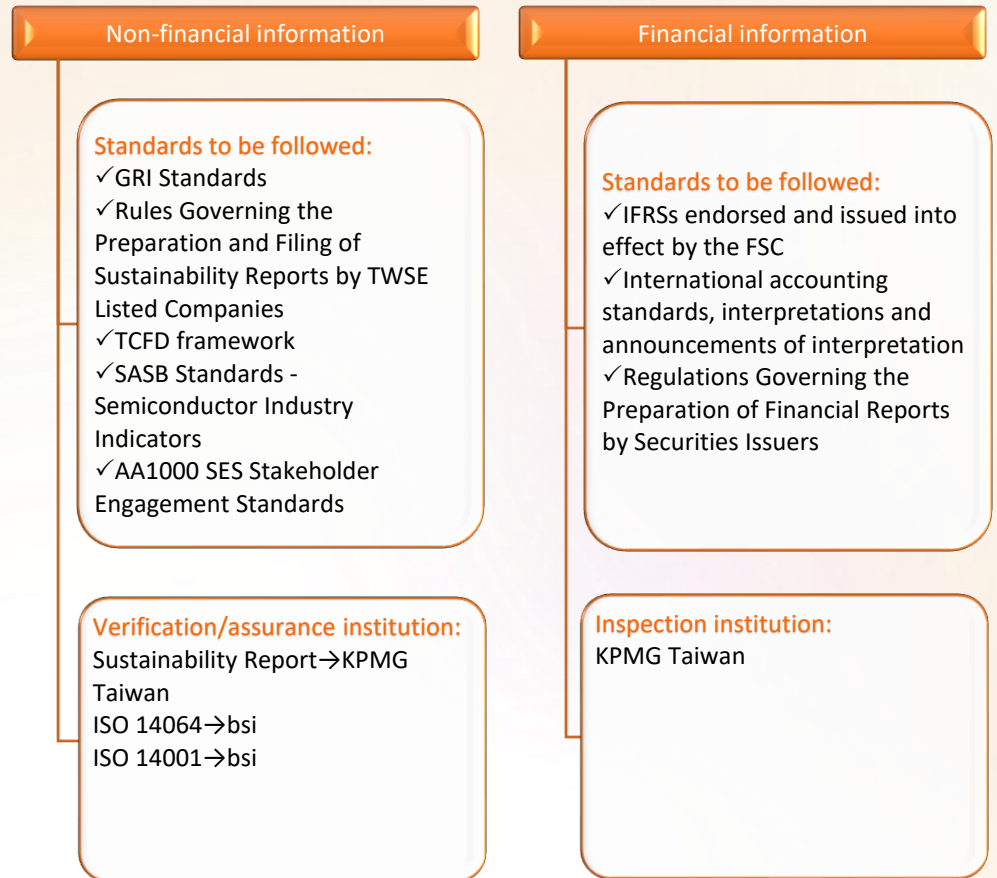
➤ Report Editing and Finalization

AWSC's Corporate Governance Section is responsible for planning, compiling, communicating with various departments, and conducting interviews to prepare and write this report.

➤ Standards to be Followed by this Report

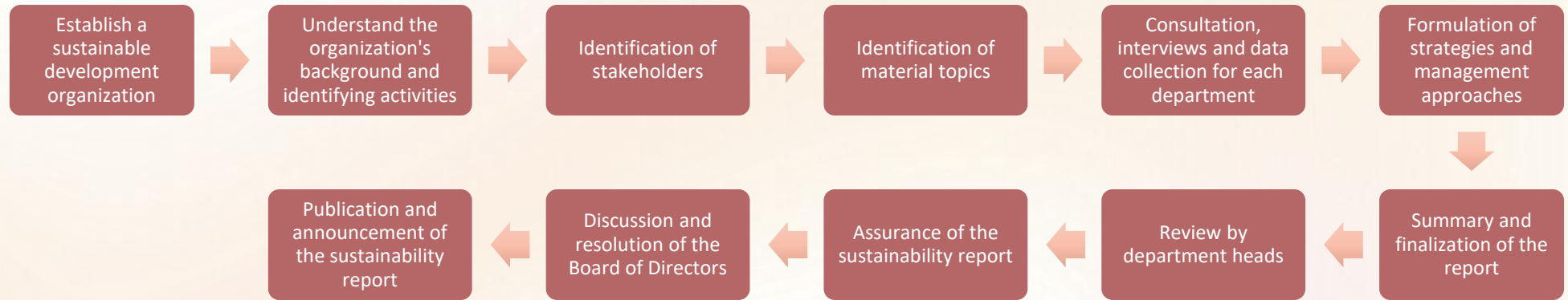
The content structure of this report primarily refers to the "Sustainability Reporting Standards" issued by the Global Reporting Initiative (GRI) and the "Sustainability Accounting Standards" issued by the Sustainability Accounting Standards Board (SASB). Additionally, this report also follows the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies and refers to the Task Force on Climate-related Financial Disclosures (TCFD) Recommendation established by the Financial Stability Board (FSB). For the material topics of concern to stakeholders, AWSC disclosed and responded to them in the relevant chapters based on the results of a materiality analysis.

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➤ Report Writing and Quality Management Process



➤ Report Boundary and Disclosure Period

The report covers the following periods and scope:
 Publication date: August 2025
 Period of coverage: January 1, 2024 to December 31, 2024
 Scope of coverage: This report covers AWSC's headquarters. The Company is a individual entity and does not produce consolidated financial statements. The financial data has been audited and certified by KPMG Taiwan in accordance with International Financial Reporting Standards (IFRS), and is presented in NTD. Environmental performance is included within the scope of this report for AWSC's headquarters, with data compiled and aggregated by each responsible department. Human rights performance, including that of the workforce, is covered within the same scope as environmental performance, with data compiled and aggregated by each responsible department.

➤ Report Assurance

KPMG was commissioned to perform independent limited assurance in accordance with Taiwan's Accounting Research and Development Foundation's Assurance Standard 3000 "Assurance Engagements Other than Historical Financial Information" on selected indicators. Please refer to the appendix of this report for the assurance report.

➤ Contact Person

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 Tel: (06) 505-0999
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 Official website: <http://www.awsc.com.tw>



GRI Standards Index

Statement of use	Advanced Wireless Semiconductor Company has prepared this report in accordance with GRI Standards. The information disclosed in this report covers the period from January 1, 2024, to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable standards by GRI sector	No applicable standards by GRI sector

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Omission/Remark	GRI Standards	Disclosure Item	Corresponding Chapter	Page	Omission/Remark
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2-2	Entities included in the organization's sustainability reporting	About AWSC About This Report	10 149		2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Organization	14	
2-3	Reporting period, frequency, and contact	About This Report	149		2-15	Conflicts of interest	2.1 Corporate Governance	37	
2-4	Restated information	Sustainability Performance Overview 4.2 GHG 5.2 Occupational Safety and Emergency Response GHG Inventory and Assurance Status	3 90 136 156	Refer to the notes in the main text for details.	2-16	Communication of critical concerns	2.1.1 Governance Structure	37	
2-5	External guarantee/assurance	About This Report	149		2-17	Collective knowledge of the highest governance body	2.1.1 Governance Structure	37	
2-6	Activities, value chain and other business relationships	3.3 Customer Service 3.4 Sustainable Supply Chain and Management	72 73		2-18	Evaluation of the performance of the highest governance body	2.1.1 Governance Structure	37	
2-7	Employees	5.1.1 Human Resources	112		2-19	Remuneration policy	2.1.1 Governance Structure	37	
2-8	Workers who are not employees	5.2.2 Occupational Safety and Health Worker Training	133		2-20	Remuneration decision process	2.1.1 Governance Structure	37	
2-9	Governance structure and composition	1.1 Sustainable Organization 2.1 Corporate Governance	16 36		2-21	Annual total remuneration ratio	None	-	The annual total remuneration is a confidential information of the Company.
2-10	Nomination and selection of the highest governance body	2.1.1 Governance Structure	36		2-22	Statement of sustainable development strategy	1.1 Sustainable Organization	14	
2-11	Chair of the highest governance body	1.1 Sustainable Organization 2.1 Corporate Governance	14 37		2-23	Policy commitments	Governance and Operations	34	
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2-27	Legal compliance	2.1 Corporate Governance	37	
2-28	Membership associations	About AWSC - Participation in External Associations	10	
2-29	Approach to stakeholder engagement	1.6 Stakeholder Engagement and Response	31	
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3-1	Process to determine material topics	1.2 Material Issues	15	
3-2	List of material topics	1.3 Prioritizing Significant Impacts for Reporting	18	
3-3	Management of material topics	1.4 Material Topics and Impact Management	20	
Category: Economic				
Business Performance				
201-1	Direct economic value generated and distributed	2.2 Operational Performance	55	
201-2	Financial implications and other risks and opportunities due to climate change	2.3 Risk Management	59	
201-3	Defined benefit plan obligations and other retirement plans	5.1.2 Salary and Benefits	116	
Procurement Practices				
204-1	Proportion of spending on local suppliers	3.4 Sustainable Supply Chain and Management	73	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Omission/Remark
Anti-Corruption				
205-2	Communication and training about anti-corruption policies and procedures	2.1.2 Ethics and Integrity	48	
205-3	Confirmed incidents of corruption and actions taken	2.1.2 Ethics and Integrity	48	No corruption incident occurred
Category: Environmental				
Energy Management				
302-1	Energy consumption within the organization	4.5 Energy Management	99	
302-3	Energy intensity	4.5 Energy Management	99	
302-4	Reduction of energy consumption	4.5 Energy Management	99	
Water Resource Management				
303-1	Interactions with water as a shared resource	4.6 Water Resource Management	104	
303-2	Management of water discharge-related impacts	4.6 Water Resource Management	104	
303-3	Water withdrawal	4.6 Water Resource Management	104	
303-4	Water discharge	4.6 Water Resource Management	104	
303-5	Water consumption	4.6 Water Resource Management	104	
GHG Emissions				
305-1	Direct (Scope 1) GHG emissions	4.2 GHG	90	
305-2	Energy indirect (Scope 2) GHG emissions	4.2 GHG	90	
305-4	GHG emissions intensity	4.2 GHG	90	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2 GHG 4.3 Air Pollution Control	90 93	



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GRI Standards	Disclosure Item	Corresponding Chapter	Page	Omission/Remark
Waste Management				
306-1	Waste generation and significant waste-related impacts	4.4 Waste Management	95	
306-2	Management of significant waste-related impacts	4.4 Waste Management	95	
306-3	Waste generated	4.4 Waste Management	95	
306-4	Waste diverted from disposal	4.4 Waste Management	95	
306-5	Waste directed to disposal	4.4 Waste Management	95	
Compliance with environmental protection regulations				
307-1	Non-compliance with environmental laws and regulations	2.1.3 Legal Compliance	51	
Category: Human				
Employment				
401-1	New employee hires and employee turnover	5.1.1 Human Resources	112	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1.2 Salary and Benefits	116	
401-3	Parental leave	5.1.2 Salary and Benefits	116	
Occupational Health and Safety				
403-1	Occupational health and safety management system	5.2.1 Safe Environment	129	
403-2	Hazard identification, risk assessment, and incident investigation	5.2.1 Safe Environment	129	
403-3	Occupational health services	5.2.5 Healthy Workplace	137	
403-4	Worker participation, consultation, and communication on occupational health and safety	5.2.1 Safe Environment	129	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Omission/Remark
403-5	Worker training on occupational health and safety	5.2.2 Occupational Safety and Health Worker Training	133	
403-6	Promotion of worker health	5.2.5 Healthy Workplace	137	
403-7	Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	5.2.1 Safe Environment 5.2.2 Occupational Safety and Health Worker Training	129 133	
403-8	Workers covered by an occupational safety and health management system	5.2.1 Safe Environment	129	
403-9	Work-related injuries	5.2.4 Occupational Hazard Management	135	
403-10	Work-related ill health	5.2.4 Occupational Hazard Management	135	
Education and Training				
404-1	Average hours of training per year per employee	5.1.3 Talent Cultivation	118	
Diversity of Employees in the Workplace				
405-1	Diversity of governance bodies and employees	2.1.1 Governance Structure 5.1.1 Human Resources	37 112	
Human Rights Management Policies				
406-1	Incidents of discrimination and corrective actions taken	5.1.4 Human Rights	121	No discrimination incidents occurred
Product Quality and Safety				
416	Customer Health and Safety	3.2 Product Quality	70	
Information Security and Personal Data Protection				
418	Customer Privacy	2.3 Risk Management	59	
Legal Compliance				
419-1	Non-compliance with laws and regulations in the social and economic era	2.1.3 Legal Compliance	51	



Sustainability Accounting Standards Board Standards Index (SASB)

Disclosure Topic	Indicator Number	Disclosure Indicator	Nature	Corresponding Chapter/Description	Page
GHG Emissions	TC-SC-110a.1	Total global emissions (Scope 1) Total emissions from PFCs	Quantitative	4.2 GHG	90
	TC-SC-110a.2	Discuss long-term and short-term strategies or plans, emission reduction targets, and performance analysis related to Scope 1 emissions management	Qualitative	4 Sustainable Environment - Net-zero Pathway 4.2 GHG	78 90
Energy Management in the Manufacturing Process	TC-SC-130a.1	Total energy consumption Proportion of total energy consumption from the use of the power grid Proportion of total energy consumption from renewable energy sources	Quantitative	4.5 Energy Management	99
Water Resource Management	TC-SC-140a.1	Total water intake and the proportion sourced from areas under high water stress	Quantitative	Total water withdrawal: 178.962 thousand cubic meters (1,000m ³)	104
		Total water consumption and the proportion sourced from areas under high water stress		Total water consumption: 78.688 thousand cubic meters (1,000 m ³)	109
Waste Management	TC-SC-150a.1	Hazardous waste generated during the manufacturing process and the recycling ratio	Quantitative	4.4 Waste Management	95
Employee Health and Safety	TC-SC-320a.1	Methods for evaluating, monitoring, and reducing employee exposure to hazardous environments	Qualitative	5.2.1 Safe Environment	129
	TC-SC-320a.2	Total monetary losses resulting from incidents of non-compliance with employee health and safety-related laws	Quantitative	2.1.3 Legal Compliance	51
Recruitment and Management of Global Professional Talent	TC-SC-330a.1	Description of (1) the proportion of foreign employees and (2) the proportion of overseas employees	Quantitative	5.1.1 Human Resources	112
Product Life Cycle Management	TC-SC-410a.1	Percentage of product revenue that includes substances regulated by IEC62474	Quantitative	The Company's products comply with the EU RoHS regulations and do not contain any hazardous substances.	-
	TC-SC-410a.2	Overall system-level energy efficiency of the processor: (1) Server (2) Desktop (3) Laptop		Non-end product manufacturer, no corresponding content	
Procurement of Raw Materials	TC-SC-440a.1	Description of the risk management methods for using critical materials	Qualitative	3.4 Sustainable Supply Chain and Management	73
Intellectual Property Protection and Competitive Behavior	TC-SC-520a.1	Total monetary losses resulting from legal incidents related to anti-competitive behavior	Quantitative	2.1.2 Ethics and Integrity	48
Activity Indicator	TC-SC-000.A	Total production	Quantitative	130,490 pieces (6-inch wafer equivalent)	-
Activity Indicator	TC-SC-000.B	Percentage of production coming from self-owned plants	Quantitative	100%	-

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Climate-related Information of TWSE/TPEX-listed Companies

Item	Corresponding Chapter
1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and management.	See 4.1 Climate Change Adaptation/Task Force on Climate-related Financial Disclosure (TCFD)/Climate Change Governance
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finance (short-, mid-, and long-term).	4.1 Climate Change Adaptation/Climate Change Risks and Opportunities with Potential Financial Or Strategic Impact
3. Describe the financial impact of extreme climate events and transformation actions.	4.1 Climate Change Adaptation/Climate Change Risks and Opportunities with Potential Financial or Strategic Impact
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	See 4.1 Climate Change Adaptation/Task Force on Climate-related Financial Disclosure (TCFD)
5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	See 4.1 Climate Change Adaptation/Climate Scenario Analysis
6. If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	See 4.1 Climate Change Adaptation/Task Force on Climate-related Financial Disclosure (TCFD)
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	The Company adjusts its internal carbon pricing based on the Carbon Border Adjustment Mechanism (CBAM) prices, using them as the benchmark for internal carbon pricing. The Company incorporates carbon emissions from operational activities into the financial cost estimation. Internal carbon pricing mechanisms are established based on the emissions from Scope 1 and Scope 2, and these are included in management reports, serving as a basis for carbon reduction decision-making.
8. If climate-related goals are set, the activities covered, the scope of GHG emissions, the planning period, and the progress of each year should be explained. If using carbon offsets or renewable energy certificates (RECs) to achieve the goals, it should be explained in exchange for the source and quantity of carbon reduction credits or quantity of Renewable Energy Certificates (RECs).	The Company adopts practical actions to support carbon neutrality, set carbon reduction goals, and adopt related measures. Taking 2023 as the base year, the short-term goal is to reduce by 3% by 2024, 11% by 2025, the mid-term goal is to reduce by 50% by 2030, and the long-term goal is to achieve net zero carbon emissions by 2050. The above target covered activities in Dali Plant at the Southern Taiwan Science Park of AWSC.
9. GHG inventory and assurance status.	See Appendix (pp. 156)



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GHG Inventory and Assurance Status

Scope 1 (Scope of Coverage)	Year	Total Emissions (Metric tons of CO2e)	Intensity (Metric Tons CO2e/NTD Million)	Assurance Institutions	Assurance Criteria	Assurance Opinion
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2023 (verification)	18,007.59	6.61	BSI Taiwan	In accordance with ISO 14064-3: 2019, the Regulations for Gas Emission Inventory Registration and Inspection Management, the Greenhouse Gas Emission Inventory Operation Guidelines (2024 Edition), the Greenhouse Gas Verification Guidelines (June 2024), and the current greenhouse gas program regulations by the Ministry of the Environment.	Reasonable assurance
	2024 (verification)	25,759.53	5.78			
Scope 2 (Scope of Coverage)	Year	Total Emissions (Metric tons of CO2e)	Intensity (Metric Tons CO2e/NTD Million)	Assurance institutions	Assurance Criteria	Assurance Opinion
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2023 (verification)	18,785.05	6.90	BSI Taiwan	In accordance with ISO 14064-3: 2019, the Regulations for Gas Emission Inventory Registration and Inspection Management, the Greenhouse Gas Emission Inventory Operation Guidelines (2024 Edition), the Greenhouse Gas Verification Guidelines (June 2024), and the current greenhouse gas program regulations by the Ministry of the Environment.	Reasonable assurance
	2024 (verification)	20,395.43	4.58			

Note: The original verification data for 2023 was revised in accordance with the Ministry of the Environment's letter No. 1149102118 and was re-verified in March 2025.



Sustainability Disclosure Indicators

Serial Number	Indicator	Type of Indicator	Annual Disclosure Status	Unit	Page
I	Total energy consumption, percentage of purchased electricity, and usage rate of renewable energy	Quantitative	Please refer to TC-SC-130a.1 of the Appendix SASB Indicators Comparison Table .	Gigajoules (GJ), Percentage (%)	99
II	Total water intake and consumption	Quantitative	Total water withdrawal: 178.962 thousand cubic meters (1,000m ³) Total water consumption: 78.688 thousand cubic meters (1,000 m ³)	Thousand cubic meters (m ³)	104, 109
III	Weight of hazardous waste generated and percentage recycled	Quantitative	The total weight of hazardous waste generated was 802.6789 metric tons (t) The recycling rate of hazardous waste generated was 10.47%.	Metric tons (t), Percentage (%)	95, 96
IV	Describe the type, number and rate of occupational hazards	Quantitative	Types of Occupational Accidents: Falls, exposure to hazardous chemicals, injuries from falling objects, injuries caused by collapsing doors or panels, and crushing injuries during machine operation. Number of people: 7 Disabling Frequency Rate (FR) in 2024: 4.30 Disabling Severity Rate (SR) in 2024: 4.92	Percentage (%), quantity	136
V	Disclosure of product life cycle management: Including the weight of scrapped products and electronic waste, as well as the percentage of recycling	Quantitative	A total of 1026.53 metric tons of waste was generated by AWSC. For the sustainable use of resources, AWSC strives to recycle waste as valuable resources for reuse. Qualified waste clearance, treatment, or reuse agencies assist in the proper clearance, treatment, or reuse of all waste. However, since AWSC is not an end-product manufacturer, customers handle the recycling of scrapped products themselves, so there are no relevant statistics on scrapped products.	Metric tons (t), Percentage (%)	95
VI	Description of risk management associated with the use of critical materials	Qualitative description	Please refer to TC-SC-440a.1 of the Appendix SASB Indicators Comparison Table.	N/A	73
VII	Total monetary losses resulting from legal actions related to anti-competitive behavior regulations	Quantitative	There were no legal proceedings related to anti-competitive behavior in 2024.	Reporting currency	51
VIII	Production volume of major products by product category	Quantitative	130,490 pieces (6-inch wafer equivalent)	Varies by product type	-

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Summary Table of Assurance Items

Serial Number	Assurance Of Target Information	Applicable Standards	Page
1	Total water intake and consumption: Total water withdrawal: 178.962 thousand cubic meters (1,000m ³) Total water consumption: 78.688 thousand cubic meters (1,000 m ³)	Attachment 1-8, No. 2 to the Procedures Total water intake and consumption in 2024.	104~109
2	The total weight of hazardous waste generated was 802.6789 metric tons (t) The recycling rate of hazardous waste generated was 10.47%.	Attachment 1-8, No. 3 to the Procedures The weight and recycling percentage of hazardous waste generated in 2024.	95, 96
3	Number of occupational hazards: 7 Types of Occupational Accidents: Falls, exposure to hazardous chemicals, injuries from falling objects, injuries caused by collapsing doors or panels, and crushing injuries during machine operation. Ratio of Occupational Accidents: Disabling Injury Frequency Rate (FR): 4.30 (Note 1); Disabling Injury Severity Rate (SR): 4.92 (Note 2) Note 1: The calculation method is the number of recordable occupational injuries (including fatalities and serious occupational injuries)/total working hours*1,000,000. Note 2: The calculation method is the number of lost workdays due to injuries/total working hours*1,000,000.	Attachment 1-8, No. 4 to the Procedures The type, number and rate of occupational hazards in 2024.	136
4	There were no legal proceedings related to anti-competitive behavior in 2024.	Attachment 1-8, No. 7 to the Procedures Total monetary losses resulting from legal actions related to anti-competitive behavior regulations in 2024.	51
5	In 2024, the average annual training hours per employee at AWSC were: By Gender Male 8.5 hours; female 7.8 hours By Employee Category Direct personnel 7.0 hours; indirect personnel 9.2 hours	GRI 404-1 In 2024, the average annual training hours per employee were:	119

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Independent Limited Assurance Report

To Advanced Wireless Semiconductor Company:

We were engaged by Advanced Wireless Semiconductor Company ("the Company") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2024 Sustainability Report of the Company ("the Report") for the year ended December 31, 2024.

Applicable Criteria of the Subject Matter Information

The Company shall prepare the Subject Matter Information in accordance with applicable criteria required by Article 4 of Taipei Exchange Rules Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies ("the Regulation") and Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board as set forth in Appendix I.

Management's Responsibilities

The Company is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. The Company is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with the Standard on Assurance Engagements TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation in Taiwan and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.



Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of the Company;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2024 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of the Company. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We Shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the criteria applied after the issuance date of this report.

The engagement partners on the assurance resulting in this independent auditors' report are CHEN, YEN-HUI and WU, CHUN-YUAN.

KPMG

Taipei, Taiwan (Republic of China)
August 7, 2025

Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.



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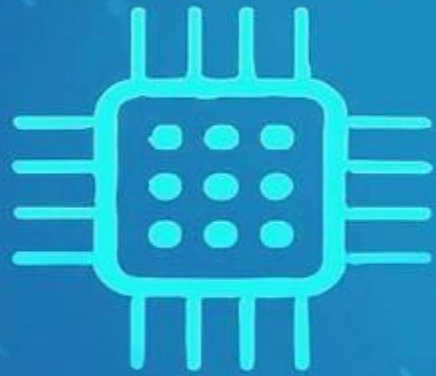


Appendix I : Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria
1	Appendix-Sustainability Disclosure Indicators	Total water withdrawal: 178.962 thousand cubic meters (1,000m ³) Total water consumption: 78.688 thousand cubic meters (1,000 m ³)	The Rules Table 1-8 No.2 Total water withdrawn, total water consumption
2	Appendix-Sustainability Disclosure Indicators	Total weight of hazardous waste generated: 802.6789 metric tons (t) Percentage recycled of hazardous waste generated: 10.47%.	The Rules Table 1-8 No.3 Total hazardous waste generated and percentage recycled
3	Appendix-Sustainability Disclosure Indicators	Number of occupational accidents: 7 Types of Occupational Accidents: Falls, exposure to hazardous chemicals, injuries from falling objects, injuries caused by collapsing door panels, and crushing injuries during machine operation. Rate of Occupational Accidents: - Disabling Injury Frequency Rate (FR): 4.30 (Note 1) - Disabling Injury Severity Rate (SR): 4.92 (Note 2) Note 1: The calculation method is the number of recordable occupational injuries (including fatalities and serious occupational injuries) / total working hours * 1,000,000. Note 2: The calculation method is the number of lost workdays due to injuries / total working hours * 1,000,000	The Rules Table 1-8 No.4 Types of, number of employees in and rate of occupational accidents
4	Appendix-Sustainability Disclosure Indicators	There were no legal proceedings related to anti-competitive behavior in 2024.	The Rules Table 1-8 No.7 Total amount of monetary losses due to legal proceedings associated with anti-competitive behavior regulations



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
5	Appendix-Sustainability Disclosure Indicators	In 2024, the average annual training hours per employee of the Company were: By Gender -Male 8.5 hours; -Female 7.8 hours By Employee Category -Direct personnel 7.0 hours; -Indirect personnel 9.2 hours	GRI 404-1 Average hours of training per year per employee



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