



Advanced Wireless Semiconductor Company



2025 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 in the top 5% in the Taipei Exchange Group of the 11th Corporate Governance Evaluation in 2024



Ranked in the top 5% in the Taipei Exchange Group of the 12th Corporate Governance Evaluation in 2025



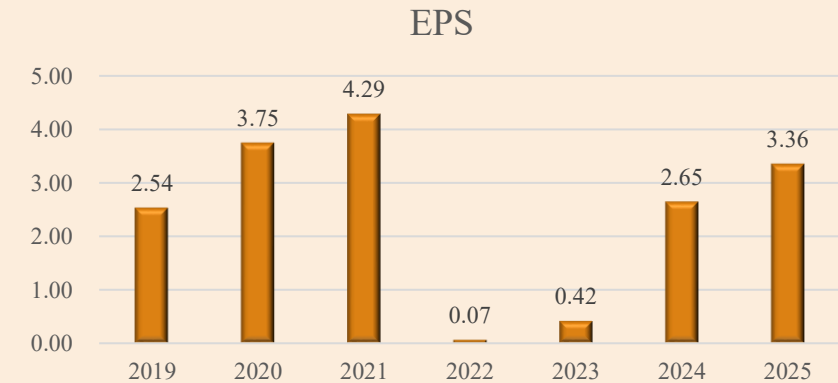
Ratio of Female Directors

In 2025, the percentage of female directors among all directors was 30%

Customer Satisfaction

Average customer satisfaction score of 97 in 2025

■ Key Economic Indicators



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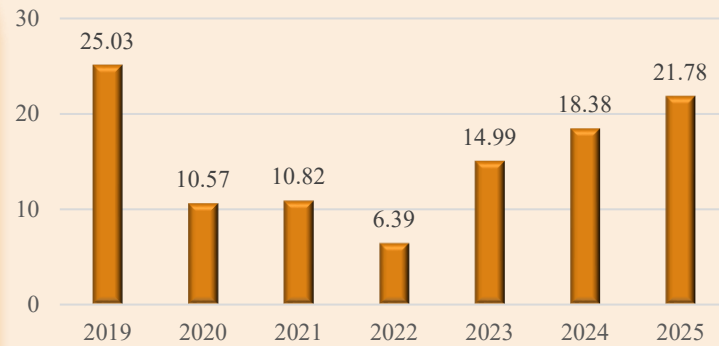
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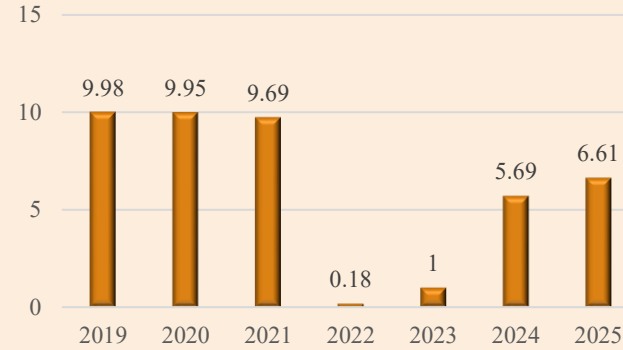
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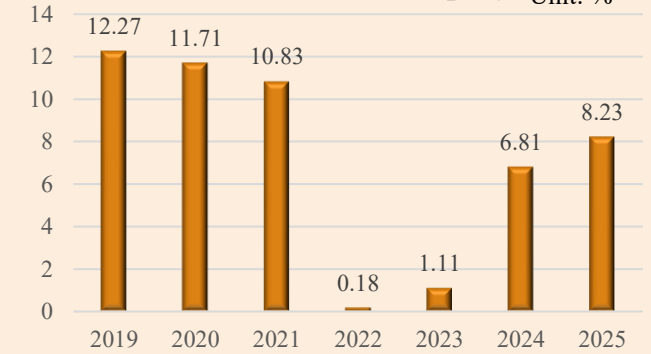
Liabilities To Assets Ratio Unit: %



Return on Assets Unit: %



Return on Equity Unit: %



➤ Environmental Aspect

■ Key Environmental Indicators

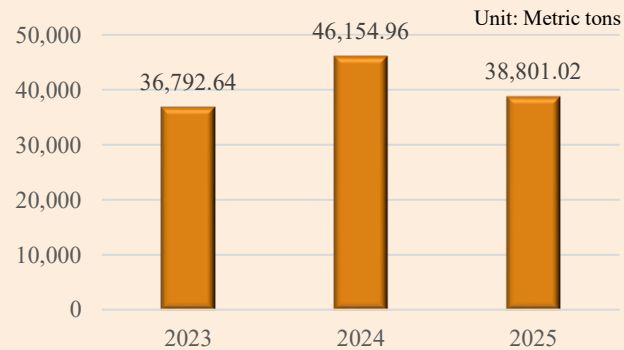
Annual regular GHG inventory and verification

Installation of exhaust gas reduction equipment

VOC emissions decreased by about 30% in 2025 compared with 2024

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

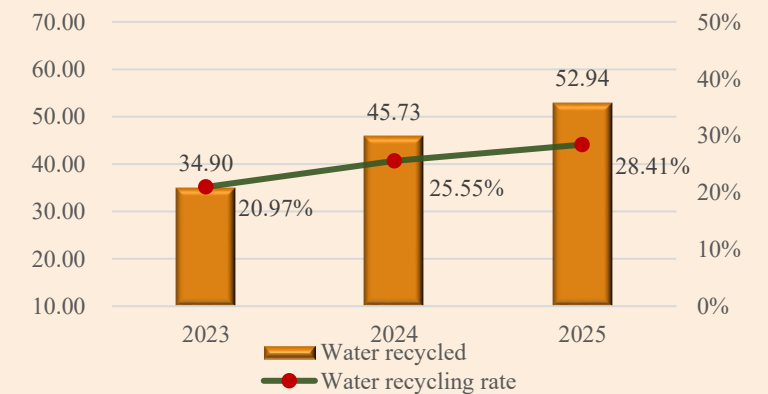
GHG Emissions



Annual Total Amount of General/Hazardous Industrial Waste



Reclaimed Water Recycling Unit: (KM³)



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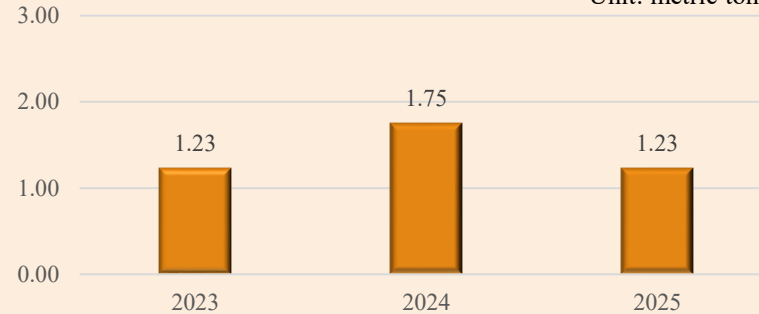
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VOCs Emissions

Unit: metric tons



Social Aspect

Education and training hours totaled 7,163.8 hours in 2025

In 2025, the total amount of social welfare investment was NTD 251,000

Key Human Indicators

Average Training Hours Per Person

Unit: Hours



Note: The data from 2021 to 2023 include the average training hours per employee, including those who resigned, while the 2024 and 2025 data represent the average training hours per employee still employed as of December 31.



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CEO's Message

◎ 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

In 2025, Advanced Wireless Semiconductor Company's operating revenue was NT\$4,116,532 thousand, representing an 8% decrease compared with 2024. The Company's net profit was NT\$660,148 thousand, a 27% increase from 2024. Post-tax earnings per share were NT\$3.36. 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 second half of 2025, customer demand gradually stabilized, and Advanced Wireless Semiconductor Company's operations also became more steady. The Company continued to expand its customer base and product applications. The Company continues to focus on customer diversification 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, WiFi-6/7 PAs, and AI optical communications-related optical applications. This demonstrates customers' strong confidence in the Company's technological capabilities, product competitiveness, and growing market share.

In addition, the Company's non-PA product applications such as filters, satellite solar panels, and VCSEL LiDARs for applications in automotive, drone, and robotics fields have gradually yielded results in recent years. Although challenges remain, the Company remains optimistic about future market outlook.

◎ 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 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



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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. The committee also reviews, tracks, and revises the implementation and effectiveness of sustainability initiatives, oversees sustainability information disclosure matters and sustainability reports, and supervises the execution of the Company's sustainable development code of practice and other sustainability-related tasks as approved by the board resolution.

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.

© 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 2025, 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 426,907 kWh, equivalent to the annual electricity consumption of 119 households.

Since the expansion of its new plant in 2020, Advanced Wireless Semiconductor Company has incorporated water conservation measures as essential design requirements in all plant 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 Bureau, implementing a total of 6 water conservation projects to date. In 2025, recycled water totaled 52,900 tons per year, with a recovery rate of 28.41%, equivalent to the annual water consumption of approximately 496 people².

In addition, Advanced Wireless Semiconductor Company conducts annual GHG inventories and external verification in accordance with ISO 14064 standard to assess greenhouse gas emissions across all scopes and to validate emission reduction performance.

Advanced Wireless Semiconductor Company takes practical actions to support carbon neutrality, sets a carbon reduction target, and adopts related measures. With the base year for reduction calculated based on the total average greenhouse gas emissions in 2024 and 2025, the short-term target (2030) is to reduce Scope 1 and Scope 2 emissions by 50%, the mid-term target (2030-2050) is RE55, and the long-term target (2050) is net zero emissions and RE100.

The Company continues to promote source-level carbon reduction and improvements in operational efficiency, and in alignment with its RE100 commitment, actively introduces renewable energy to reduce carbon emissions and mitigate the risk of future carbon fee expenditures. Going forward, the Company will continue to promote carbon reduction measures and evaluate applying for preferential rate mechanisms announced by the government to mitigate the impact of carbon fee charges on operations.

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 2025 was 292 liters.



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© 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 90% 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.

© 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. Conduct 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 2025, 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.



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© 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 commitment 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 2025, 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.

© Looking Ahead

Advanced Wireless Semiconductor Company will continue to strengthen corporate governance and strive to create a diverse, inclusive, and friendly workplace environment to enhance employee well-being and organizational resilience. At the same time, the Company will actively fulfill its corporate social responsibility by expanding its positive social impact through various charitable activities and local community care initiatives.

In terms of environmental sustainability, the Company will continue to strengthen its environmental management system, promote energy conservation and carbon reduction, water conservation, and electricity-saving measures, reduce waste emissions, and improve overall environmental performance and resource utilization efficiency. Looking ahead, Advanced Wireless Semiconductor Company will continue to adopt sustainable development as a core strategy, understand stakeholder expectations and needs through ongoing communication and engagement, incorporate relevant feedback into the Company's corporate sustainable development strategy, and continuously optimize various management measures to strengthen the long-term corporate competitiveness and sustainable development resilience.



CEO of Advanced Wireless Semiconductor Company

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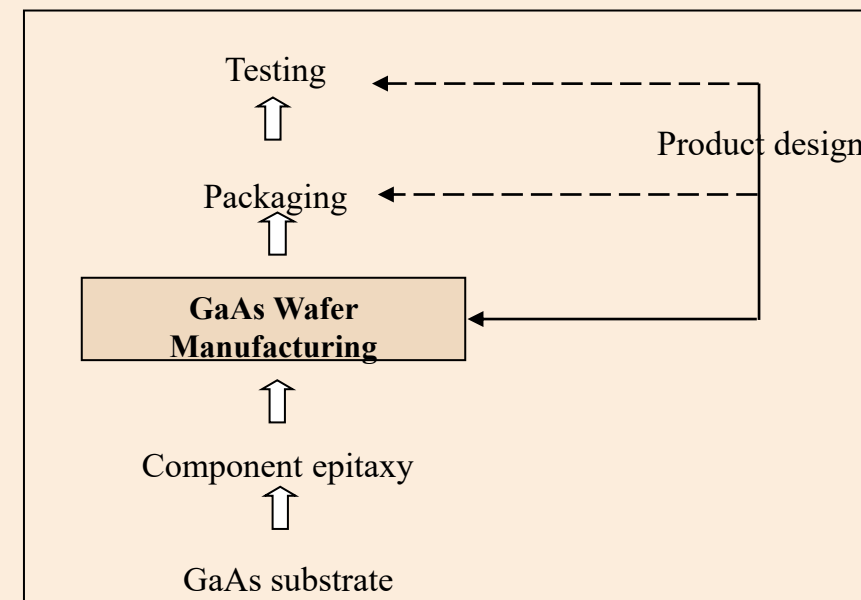
➤ Company Profile

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) (Service) Item	(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.	877 (Note 1)
Chairperson	Hsiu-Lan Hsu
CEO and General Manager	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, 2025	

➤ Operational 

➤ 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 plant establishment for Hsinchu
October 1998	Reviewed and approved by the 139th Steering 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 ISO9002 certification.
March 2001	Developed InGaP/GaAs high-speed HBT device 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 ISO14001 certification.
March 2002	Passed and obtained certification by the international integrated device manufacturer.
May 2002	Passed the quality audit of IDM major manufacturer customer in USA.
July 2002	Began to mass production and officially became the foundry of major IDM manufacturer in the USA.

Date	Milestones
October 2002	Achieved production yield and shipment targets - verified successful mass production.
March 2003	emerging stock market listing.
December 2003	Passed 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 chip.
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 OTC listing by 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 verification.
July 2011	BiFET Process had been qualified by customers.
October 2011	Passed customs authorized economic operator certification.
December 2011	Passed CG6006 General Assessment Criteria by Taiwan Corporate Governance Association.

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Date	Milestones
February 2012	Won the Best Supplier Award for External Foundry from Skyworks Solution.
March 2012	Fully Converted to 6-inch Wafer Production.
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 process 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 outstanding taxpayer 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).

Date	Milestones
February 2019	Completed 5G (Sub-6G) technology development.
June 2019	Completed back-illuminated VCSEL process development and customer automotive-grade certification.
June 2021	5G N41 HBT Process qualified by China-based customer 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 in-house financial reporting capability.
March 2023	Passed the automotive-grade 228-hour requirement for HBT reliability test uHAST.
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 Market Observation Post System.
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.



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Date	Milestones
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.
October 2025	The Company was recognized by the Occupational Safety and Health Administration, Ministry of Labor, as an outstanding enterprise in the 114 corporate sustainability report proactive evaluation of occupational health and safety indicators.
November 2025	The Company received the 21st Century Foundation's 2025 Net-Zero Industry Competitiveness Excellence Award.
March 2026	Hsiu-Lan Hsu assumed office as Chairperson.
April 2026	Ranked in the top 5% in listed companies of the 12th Corporate Governance Evaluation in 2025.
May 2026	400G/800G VCSEL optical communication products continue to ramp up in volume, while Photodiode technology is under development and validation.





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1.1 Sustainable Organization

Through the Board of Directors' approval of the "sustainable development code of practice", Advanced Wireless Semiconductor Company demonstrates the determination of its highest governance body to promote corporate sustainable development. The Company's practices for sustainable development are as follows: I. Implement corporate governance. II. Develop a sustainable environment. III. Safeguard social welfare. IV. Strengthen corporate sustainability information disclosure.

To practice sustainability governance, pursue corporate sustainable development and fulfill social responsibility, Advanced Wireless Semiconductor Company established the Corporate Sustainability Committee on December 12, 2024, as the Company's highest-level internal 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.

Environment

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

Governance

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

Society

- ✓Employee care and welfare policy
- ✓Supply chain management
- ✓Customer service/satisfaction
- ✓Occupational safety and health
- ✓Customer confidentiality/Asset protection
- ✓Community care and public welfare participation
- ✓Industry-academia collaboration
- ✓Diverse work opportunities
- ✓Occupational safety and health
- ✓Customer confidentiality/Asset protection
- ✓Product safety

The Chairperson serves as the Chairman of the Corporate Sustainability Committee, the General Manager serves as the Vice Chairman, and a senior executive is appointed as the Chief Sustainability Officer. The Chief Sustainability Officer serves 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 sustainability committee holds at least one meeting each year. In 2025, a total of four meetings were held, with an average attendance rate of 89%.

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 Advanced Wireless Semiconductor Company for the Corporate Sustainability Committee Charter.

■ Advanced Wireless Semiconductor Company Corporate Sustainability Committee

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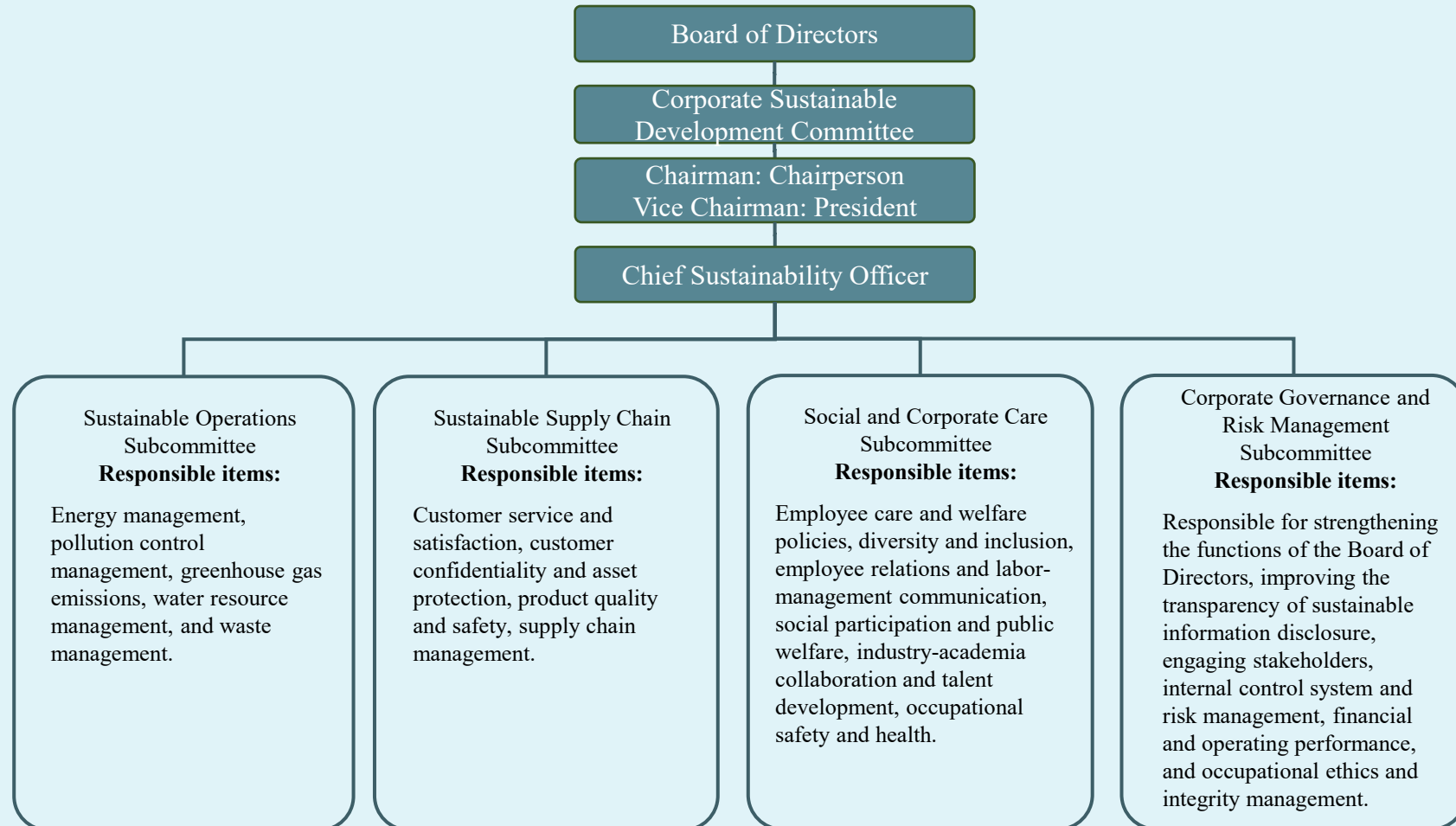
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AWSC follows the GRI Material Topic Guidelines published in 2021. The materiality analysis process is carried out in four stages. The materiality analysis evaluates the "level of concern" and "degree of impact" of sustainability topics, identifying the material issues for AWSC in the areas of environment, social, governance, and economics. A materiality ranking is then performed, with the top 17 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

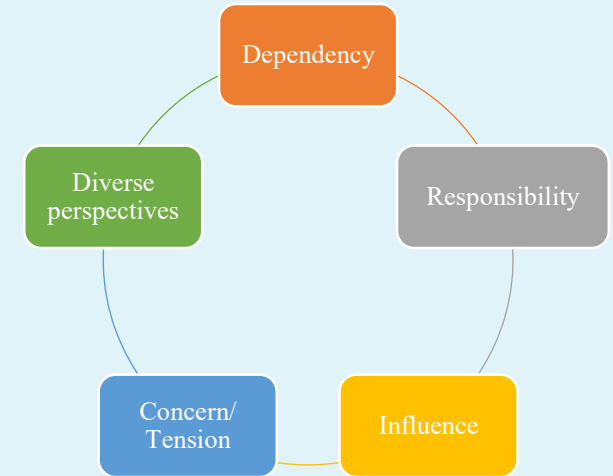
■ Stage 1: Understand the background of the organization

➤ 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, Advanced Wireless Semiconductor Company followed the Global Reporting Initiative (GRI) sustainability reporting standards, the United Nations Sustainable Development Goals (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 Climate Strategy and Carbon Management 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 104 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

Advanced Wireless Semiconductor Company invited senior executives, including members of the management team, to participate in a questionnaire survey. A total of 17 questionnaires were collected to assess the level of operational impact and influence of issues across environmental, social, governance, and economic aspects on the Company's company operational management. The participation of senior executives further strengthened the relevance between Advanced Wireless Semiconductor Company and each of these issues.

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■ Stage 3: Evaluate the level of significance

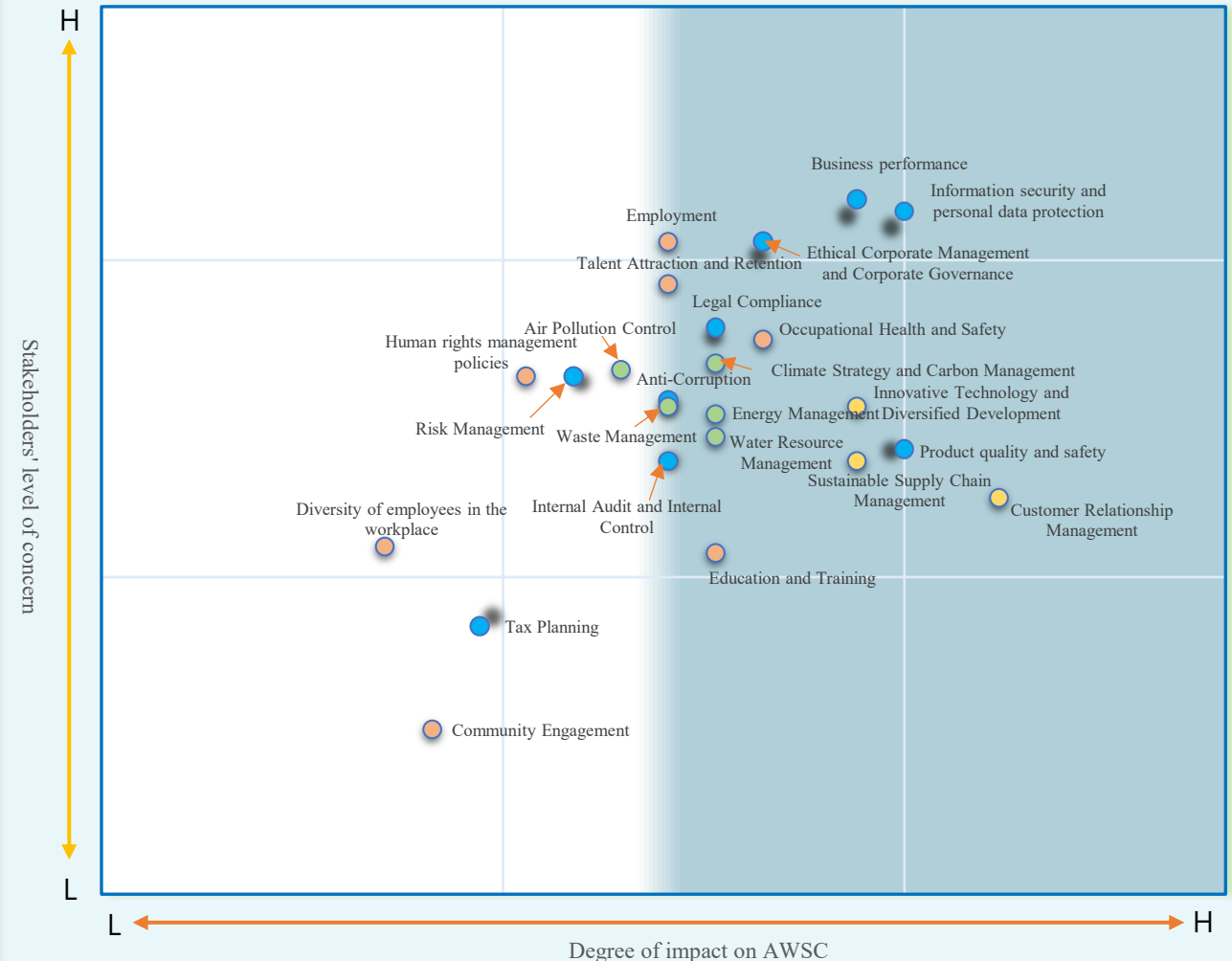
➤ Stakeholders' level of concern to the issue

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 2025 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.

Material Issue Matrix

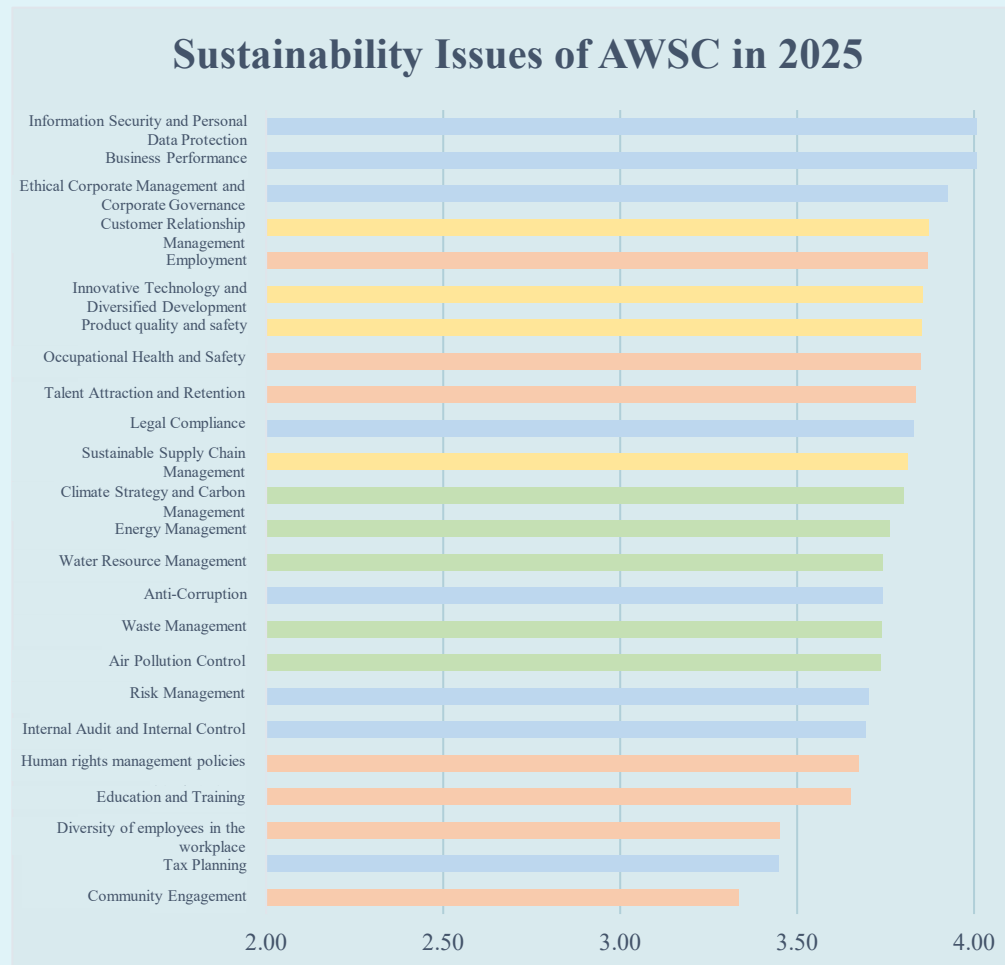




1.3 Prioritizing Significant Impacts for Reporting

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	2024 Material Issues	2025 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	-	Outside the top 17 ranked items
Governance	Risk Management	-	Outside the top 17 ranked items
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	Sustainable Supply Chain Management	Unchanged
Society	Education and Training	-	Outside the top 17 ranked items
Society	Occupational Health and Safety	Occupational Health and Safety	Unchanged
Society	Talent Attraction and Retention	Talent Attraction and Retention	Unchanged
Society	Employment	Employment	Unchanged
Society	Human rights management policies	-	Outside the top 17 ranked items
Environment	-	Climate Strategy and Carbon Management	Sustainability Issues of AWSC in 2025
Environment	Energy Management	Energy Management	Unchanged
Environment	-	Water Resource Management	Sustainability Issues of AWSC in 2025
Environment	-	Waste Management	Sustainability Issues of AWSC in 2025
Environment	-	Air Pollution Control	Sustainability Issues of AWSC in 2025

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➤ Boundary and Scope of Material Topics

Material Topics	Corresponding GRI Standards Topics	Corresponding SASB Standards	Boundary Headquarters	Corresponding Chapter
Information security and personal data protection	GRI 418 Customer Privacy	-	○	2.3 Risk Management
Business performance	GRI 201 Economic Performance	-	○	2.2 Operational Performance
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
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
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
Innovative Technology and Diversified Development	-	-	○	3.1 Innovation Management
Product quality and safety	GRI 416 Customer Health and Safety	-	○	3.2 Product Quality
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
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
Legal Compliance	GRI 2-27 Compliance with laws and regulations	-	○	2.1.3 Legal Compliance
Sustainable Supply Chain Management	GRI 204-1 Proportion of spending on local suppliers	TC-SC-440a.1	○	3.4 Sustainable Supply Chain and Management
Climate Strategy and Carbon Management	GRI 305 Emissions	TC-SC-110a.1 TC-SC-110a.2	○	4.1 Climate Change Adaptation 4.2 GHG
Energy Management	GRI 302 Energy	TC-SC-130a.1	○	4.5 Energy Management
Water Resource Management	GRI 303 Water and Effluents	TC-SC-140a.1	○	4.6 Water Resource Management
Anti-Corruption	GRI 205 Anti-corruption	-	○	2.1.2 Ethics and Integrity
Waste Management	GRI 306 Waste	TC-SC-150a.1	○	4.4 Waste Management
Air Pollution Control	GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	○	4.3 air pollution prevention and control

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1.4 Material Topics and Impact Management

Material Topics	Impact description and effects	Management system
Information security and personal data protection	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. Negative Impact: 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.	1. Regularly 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. Arrange unannounced information security drills to help employees understand the importance of information security protection through testing exercises and reduce the impact of information security incidents.
Business performance	Positive Impact: Good business performance can increase the willingness of shareholders and investment institutions to invest. Negative Impact: Poor business performance may affect the confidence of investors and shareholders, and damage the Company's image and the interests of investors.	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.

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Material Topics	Impact description and effects	Management system
Ethical Corporate Management and Corporate Governance	Positive Impact: 1. 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. 2. Establish and implement an ethical corporate management policy to achieve the goal of sustainable management. Negative Impact: 1. Violation of ethical corporate management. 2. 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.	1. 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. 2. Follow relevant laws and policies related to corporate governance, staying updated on regulatory developments and the latest ESG-related issues.
Customer Relationship Management	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. Negative Impact: 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.	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
Employment	Positive Impact: Providing employees with a good workplace environment helps attract and retain outstanding talents, promotes workplace harmony, and enhances the Company's competitiveness. 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.	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.
Innovative Technology and Diversified Development	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. 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.	The Company continues to invest in R&D, constantly improving and innovating to maintain its competitiveness in the industry.
Product quality and safety	Positive Impact: Enhance customer trust by providing customers with stable and high-quality products. 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.	AWSC continuously optimizes its manufacturing and R&D capabilities, reduces product detect 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.



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Material Topics	Impact description and effects	Management system
Occupational Health and Safety	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. Negative Impact: - 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.	- 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.
Talent Attraction and Retention	Positive Impact: Providing comprehensive compensation and benefits policies helps attract and retain outstanding talents. 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.	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. 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.



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Material Topics	Impact description and effects	Management system
Legal Compliance	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. 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 regulatory sanctions, the Company may face negative impacts on its reputation, financial status, and personnel.	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.
Sustainable Supply Chain Management	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. 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.	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. 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. 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.
Climate Strategy and Carbon Management	Positive Impact: Due to the impacts of climate change, governments around the world use policies, regulations, or economic measures to control greenhouse gas emissions generated by enterprises in their operations and require upstream and downstream supply chains to jointly implement carbon reduction measures. Reduce environmental impacts by lowering carbon emissions and strengthen resilience to climate disaster adaptation. Negative impact: In response to the government's net-zero carbon emission targets and environmental requirements imposed by governments around the world, continued investments in low-carbon initiatives, replacement of existing energy-consuming equipment, promotion of the circular economy, and introduction of renewable energy will increase operating expenses and raise product unit prices.	Advanced Wireless Semiconductor Company takes practical actions to support carbon neutrality, sets a carbon reduction target, and adopts related measures. With the base year for reduction calculated based on the total average greenhouse gas emissions in 2024 and 2025, the short-term target (2030) is to reduce Scope 1 and Scope 2 emissions by 50%, the mid-term target (2030-2050) is RE55, and the long-term target (2050) is net zero emissions and RE100. The Company continues to promote source-level carbon reduction and improvements in operational efficiency, and in alignment with its RE100 commitment, actively introduces renewable energy to reduce carbon emissions and mitigate the risk of future carbon fee expenditures. Going forward, the Company will continue to promote carbon reduction measures and evaluate applying for preferential rate mechanisms announced by the government to mitigate the impact of carbon fee charges on operations.



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Material Topics	Impact description and effects	Management system
Energy Management	Positive Impact: 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. Negative Impact: 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.	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.



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Material Topics	Impact description and effects	Management system
Water Resource Management	Positive Impact: Good water resource management can significantly reduce the Company's external water withdrawal and dependence on natural water bodies. Implementing source reduction policies aims to lower production costs, promote recycled water, and reduce wastewater generation, thereby decreasing environmental pollution and minimizing impacts on the environment. Negative Impact: As extreme weather becomes increasingly significant, unstable access to clean water resources and reduced rainfall caused by climate change may lead to a water scarcity crisis, resulting in impacts such as operational disruptions to the Company.	1. Implement various water conservation measures. 2. Committed to recycled water for reuse.
Anti-Corruption	1. Positive Impact: 2. 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. 3. Negative Impact: 4. If a corruption incident occurs, it could harm the Company's interests and damage its reputation.	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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Waste Management	Positive Impact: Effective waste management can reduce the total amount of waste generated during the Company's operations. Increasing the amount of waste that can be recycled or reused can lower related treatment costs, promote the reuse of energy and resources, and reduce the environmental hazards caused by waste. Negative Impact: Improper waste treatment or environmental pollution caused by waste disposal may pollute and damage ecosystems and impact the environment, and may also result in substantial fines or damage to the Company's corporate image.	1. Implement source reduction strategies to lower production costs, reduce waste generation, and minimize environmental pollution. 2. Introduce circular economy concepts to reduce waste generation. 3. Optimize the management of waste treatment contractors.
Air Pollution Control	Positive Impact: AWSC, driven by the commitment to fulfill corporate social responsibility, strengthens the regulation of pollutant emissions and actively responds to air pollution improvement measures, with the ultimate goal of sustainable environmental development. Negative Impact: If air pollutant emissions are not properly managed, they may significantly contribute to environmental and ecological degradation and have substantial impacts on human health and quality of life.	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. 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.



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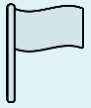
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1.5 Material Topics and Sustainability Goals

Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2026 Targets	2025 Targets	2025 Target Achievement Status	Achieved/ Not Achieved
Governance Aspect	Corporate Governance		Reached the top 5% in the TWSE listed group in the corporate governance evaluation.	Reached the top 5% in the TWSE listed group in the corporate governance evaluation.	According to the results of the 12th Corporate Governance Evaluation by the Securities & Futures Institute, the Company achieved a ranking in the top 5% range of the TPEX listed group in corporate governance evaluations.	Achieved
	Ethical corporate management Anti-Corruption		- Organization of ethical corporate management education and training - No unethical or dishonest incidents occurred	- Organization of ethical corporate management education and training - No unethical or dishonest incidents occurred	In 2025, 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		- Maintain profitability - Maintain a good financial structure	- Maintain profitability - Maintain a good financial structure	EPS of NTD 3.36 per share in 2025 Maintain a good financial structure	Achieved
	Legal Compliance		- Update the management regulations every month according to the changes in laws and regulations - Continuous education, training, and promotion	- 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		- Ensure that no information security hazard incidents occur - Arrange third-party information security health check - Establish endpoint protection mechanisms - Introduce the use of basic AI tools	- 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%.	No information security hazard incidents occurred in 2025 In 2025, the unannounced social engineering drill click rate was 4%	Achieved



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Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2026 Targets	2025 Targets	2025 Target Achievement Status	Achieved /Not achieved
Environmental Aspect	Energy Management	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 7 AFFORDABLE AND CLEAN ENERGY	● Plan to reduce electricity consumption per unit of revenue by 1%	● Plan to reduce electricity consumption per unit of revenue by 1%	In 2025, the total electricity consumption was 41,628 thousand kWh, a reduction from the total consumption of 41,286 thousand kWh in 2024, failing to achieve the goal of a 1% reduction in electricity consumption per unit of revenue. Note: In 2025, due to increased production capacity, the target of reducing electricity consumption per unit of revenue by 1% was not achieved.	Not Achieved
	Climate Strategy and Carbon Management	 13 CLIMATE ACTION	● Plan to achieve a 16% reduction in GHG emissions per unit of revenue	● Plan to achieve a 11% reduction in GHG emissions per unit of revenue	In 2025, the total greenhouse gas emissions were 38,801.02 metric tons of CO ₂ e, a decrease from the total emissions of 46,154.96 metric tons of CO ₂ e in 2024, indicating that the goal of 11% reduction in carbon emissions per unit of revenue was achieved.	Achieved
	Water Resource Management	 6 CLEAN WATER AND SANITATION	● 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 2025, municipal water consumption was 186,335 tons, an increase compared with the total water consumption of 178,962 tons in 2024, and the target of water consumption reduction per unit revenue by 1% was not achieved. Note: Due to increased production capacity, the target of water consumption reduction per unit revenue by 1% was not achieved.	Not Achieved
	Waste Management	 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	● The recycling and reuse rate of hazardous waste increased by 1%	● Plan to reduce 1% of the total amount of waste every year	In 2025, the total waste generated (including general and hazardous industrial waste) was 1,094.11 metric tons, an increase from the total waste of 1026.53 metric tons in 2024, indicating that the annual reduction goal of 1% was not achieved. Note: 1. The total amount of hazardous industrial waste (mercury lamps/organic waste liquid) increased. 2. Mercury lamps had been stored at the plant for an extended period from 2021 to 2024 and were all disposed of in 2025. 3. The amount of organic waste liquid generated increased due to increased production capacity.	Not Achieved



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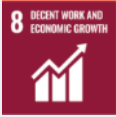
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Orientation	Material Topics	United Nations Sustainable Development Goals (SDGs)	2026 Targets	2025 Targets	2025 Target Achievement Status	Achieved/ Not achieved
Social Aspect	Education and Training		● Education and training for new employees ● Provide various professional courses for internal and external training, and plan annual on-the-job education and training for employees	● 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 7,163.8 hours in 2025.	Achieved
	Talent Attraction and Retention/Employment Relations	  	● 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%	● 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%	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), and Shu-Te University in 2025. All new employees complete their training upon arrival. The total number of training hours for new recruits in 2025 was 3,693.5 hours. In 2025, the male-to-female ratio was approximately 1:1 In 2025, the employee turnover rate was 20.52%	Achieved
	Human Rights Management Policies/Occupational Health and Safety	 	● 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	● 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 2025 was 3,693.5 hours. In 2025, various regular and occasional training sessions were completed, totaling 7,163.8 hours.	Achieved



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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 No major occupational accidents	Achieved
	Community Engagement		● Occasional donations to charitable and public welfare group activities	● Occasional donations to charitable and public welfare group activities	In 2025, the Company made occasional donations to charitable and public welfare organizations, including World Vision Taiwan, Tainan City Firefighters' Friends Association, Huashan Social Welfare Charity Foundation, and Tainan City Cultural Foundation, totaling NT\$ 251,000 (New Taiwan dollar).	Achieved
Economic Aspect	Product Quality and Safety/Innovative Technology and Diversified Development	 	● Continue to improve quality and focus on product R&D to enhance customer satisfaction	● Continue to improve quality and focus on product R&D to enhance customer satisfaction	Average customer satisfaction score of 97 in 2025	Achieved
	Sustainable Supply Chain Management	 	● Localization of the supply chain ● Regularly conduct supplier evaluations every year ● Use of minerals from non-conflict regions	● Localization of the supply chain ● Regularly conduct supplier evaluations every year ● Use of minerals from non-conflict regions	No use of conflict minerals in 2025 In 2024, local suppliers accounted for approximately 90% In 2025, local suppliers accounted for approximately 91%	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 2025, 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 Employment Talent Attraction and Retention Community Engagement Legal Compliance	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), and Shu-Te 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		
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 Diversity of employees in the workplace Internal Audit and Internal Control Legal Compliance Ethical Corporate Management and Corporate Governance	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		
		Seminars and promotions organized by the competent authority	Occasionally		
		On-site audit	Occasionally		
		Information required for disclosure on the MOPS	Monthly		
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.	Business meeting	Occasionally	Occupational Health and Safety Risk Management Legal Compliance Sustainable Supply Chain Management	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		
		Calls and emails to collect information and respond	Occasionally		
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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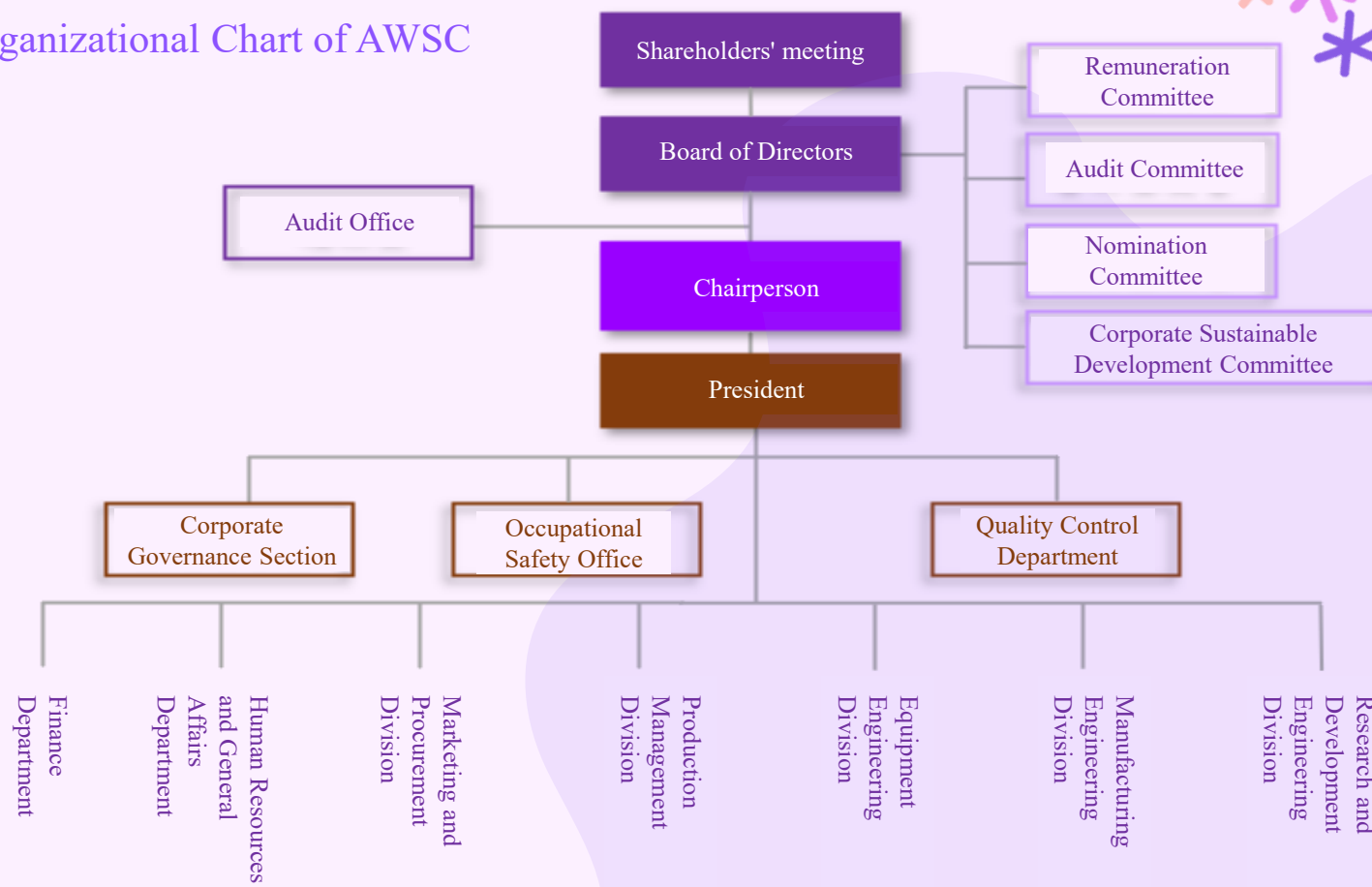
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2.1 Corporate Governance

Advanced Wireless Semiconductor Company'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 Responsible Business Alliance 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.

2.1.1 Governance Structure Organizational Chart of AWSC



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Senior Business Management

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 and regularly report their activities and resolutions to the Board of Directors.

The Company's Audit Office reports to the Board of Directors and assists the Board of Directors and the management level in identifying deficiencies in the internal control system and evaluating operational efficiency, the reliability of financial reporting, and compliance with relevant laws and regulations. It also provides timely recommendations for improvement to ensure the continuous and effective implementation of the internal control system and fully implement corporate governance.

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.

Highlights of Corporate Governance Organization

- ✓ 4 out of 10 directors are independent directors
- ✓ 3 of the 10 board members is a female director.
- ✓ The Audit Committee is composed of 4 independent directors. The Remuneration Committee is composed of 4 independent directors.
- ✓ The Nomination Committee has 6 members, 4 of them are independent directors
- ✓ The corporate sustainability committee has 10 members, 2 of them are 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





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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 continuing education courses throughout their term, with a minimum of 6 hours of training per person annually (newly appointed directors are required to complete at least 12 hours of training). 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 2025, the courses for directors included topics on corporate governance and securities regulations, ESG, climate change, and sustainable development.

The election of directors (including independent directors) at Advanced Wireless Semiconductor Company 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. Each committee under the Board of Directors nominates and selects its members through resolutions of the Board of Directors in accordance with its organizational charter. All 4 independent directors of Advanced Wireless Semiconductor Company comply with the requirements regarding professional qualifications, work experience, restrictions on concurrently serving as independent directors, and independence under the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

Diversity, professionalism, and independence 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's current Board of Directors consists of 10 directors, including 4 independent directors. The directors have extensive industry and academic experience in operational management, professional technology, business, and finance, and possess the knowledge, skills, and competence necessary to perform their duties. All independent directors comply with the independence requirements under Article 3 and the concurrent appointment restrictions under Article 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". Among the Company's current 10 directors, directors who are employees account for 20%, independent directors account for 40%, and female directors account for 30%. Among the 4 independent directors, 3 have served for less than 3 years and 1 has served for 3 to 6 years. For directors' professional qualifications and the implementation of diversity, please refer to the 2025 Annual Report.



In 2025, AWSC's Board of Directors held a total of 8 meetings, with an average attendance rate of 100%. 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	Functional committee members	Main Experience (Education Background)	Actual presence (attendance) rate (%)
Chairperson	You-Min Chi	Male aged 71 to 80	Corporate Sustainable Development Committee	Education: Master of Electrical Engineering, U. of Pennsylvania Experience: GaAs Operation Manager of Hughes Aircraft Co., USA/System Manager of Rockwell Semiconductor, USA	100%
Director	Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu	Female aged 61 to 70	Nomination Committee	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/ Chairman of Taiwan Speciality Chemicals Corporation/ Chairman of Crystalwise Technology Inc.	100%
Director	Kuo-Chun Huang	Male aged 61 to 70	Nomination Committee Corporate Sustainable Development Committee	Education: Master of Electrical Engineering, National Cheng Kung University Experience: Senior Engineer, Philips Taiwan Ltd.	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./ Corporate director representative of GlobalWafers Co., Ltd./ Chairman and CEO of Actron Technology Corporation/ Chairman and CEO of Crystalwise Technology Inc.	100%
Director	Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen	Male aged 51 to 60		Education: Master of Commerce, National Taiwan University Experience: General Manager of Sino-American Silicon Products Inc./Vice Chairman of Taiwan Speciality Chemicals Corporation/Executive Director, Senior Partner, COO of the Audit Department of KPMG Taiwan/Director and CEO of the Foundation for Financial Research and Education	100%

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Title	Name	Gender and age	Functional committee members	Main Experience (Education Background)	Actual presence (attendance) rate (%)
Director	Wen-Huei Tsai	Male aged 71 to 80		Education: Accounting Department, National Chengchi University Experience: Chairman of Chia Hua Venture Capital Co., Ltd./Director of Sino-American Silicon Products Inc.	100%
Independent Director	Chung-Hsien Liu	Male aged 61 to 70	Audit Committee (Convener) Remuneration Committee (Convener) Nomination Committee (Convener)	Education: Master of Management Science, Tamkang University Experience: Chairman 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	100%
Independent Director	Chung-Wen Lan	Male aged 61 to 70	Audit Committee Remuneration Committee Nomination Committee	Education: Ph.D. and Master of Science in Material Science, University of Wisconsin, USA, Wisconsin, USA Experience: Chairperson/Honorary Chairperson, Taiwan Photovoltaic Industry Association Director of the Photovoltaics Technology Center, ITRI/senior advisor of Sino-American Silicon Products Inc./GlobalWafers Co., Ltd; Consultant of Taiwan Speciality Chemicals Corporation Chemical Corporation, AUO Corporation, Neo Solar Power Corporation, New Energy Optoelectronics Technology Co., Ltd., New Chip Technology Co., Ltd., United Precision Chemical Corp. and other companies/Professor at National Central University	100%
Independent Director	Ching-Wen Cheng	Female aged 61 to 70	Audit Committee Remuneration Committee Nomination Committee	Education: MBA, Bernard M. Baruch College, CUNY Experience: Senior Project Manager of the Development Department at Symbol Technologies/senior manager, purchasing/logistics department at Crystalwise Technology Inc./purchasing manager at Wistron NeWeb Corporation/vice president of purchasing/Chief Procurement Officer of GlobalWafers Co., Ltd./Sino-American Silicon Products Inc.	100%
Independent Director	Tzu-Hsuan Tsai	Female aged 41 to 50	Audit Committee Remuneration Committee Nomination Committee	Education: Ph.D. in Chemical Engineering, National Taiwan University Experience: Associate Professor, Graduate Institute of Resource Engineering, National Taipei University of Technology; Director, Graduate Institute of Resource Engineering, National Taipei University of Technology; Associate Professor, Department of Materials and Resources Engineering, National Taipei University of Technology; Assistant Professor, Department of Chemical and Materials Engineering, Tamkang University	100%

Please refer to the 2025 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 Advanced Wireless Semiconductor Company's 2025 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.

The Audit Committee meets at least once every quarter. In 2025, a total of 5 meetings were held, with an average attendance rate of 100%.

The Audit Committee aims to assist the Board of Directors in fulfilling its oversight responsibilities for the following matters:

- The fair presentation of financial statements.
- Selection (dismissal) of certified public accountants (CPA) and their qualifications and competence, independence and performance.
- Effective implementation of the Company's internal control.
- Company complies with relevant laws and regulations.
- Control over the Company's existing or potential risks.

In accordance with the provisions of the Audit Committee Charter, Audit Committee members are authorized to conduct any appropriate review and investigation within the scope of their responsibilities, and have direct channels of communication with GlobalWafers' internal auditors, certified public accountant and relevant personnel. The Committee is also authorized to engage lawyers, accountants, or other consultants to assist in the performance of its duties.

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

➔ Please refer to the 2025 Annual Report of Advanced Wireless Semiconductor Company for the resolutions of the Audit Committee.



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Remuneration Committee

To implement corporate governance and ensure a sound salary and remuneration system for the Company's directors (including independent directors) and managers, the Company has established a Remuneration Committee, composed of four independent directors. The committee meets at least twice a year and held a total of 4 meetings in 2025, 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.

In accordance with the organizational charter of the compensation committee, Remuneration Committee members are authorized to engage lawyers, accountants, or other consultants to assist in the performance of their evaluation duties.

- ➔ Please refer to the website of Advanced Wireless Semiconductor Company for the Organizational Charter of the Remuneration Committee.
- ➔ Please refer to the 2025 Annual Report of Advanced Wireless Semiconductor Company for the resolutions of the Remuneration Committee.

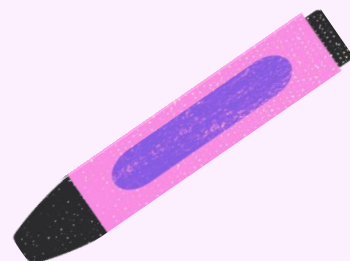
Nomination Committee

In order to improve the functions of the Company's Board of Directors and strengthen the management mechanism, Advanced Wireless Semiconductor Company established a Nomination Committee on December 7, 2022. The Nomination Committee is composed of six directors, four of whom are independent directors. A total of 4 meetings were held in 2025, 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.

In accordance with the organizational charter of the nomination committee, Nomination Committee members are authorized to engage lawyers, accountants, or other consultants to assist in the performance of their duties.

- ➔ Please refer to the website of Advanced Wireless Semiconductor Company for the Organizational Charter of the Nomination Committee.
- ➔ Please refer to the 2025 Annual Report of Advanced Wireless Semiconductor Company for the resolutions of the Nomination Committee.





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Recusal of Board members due to conflicts of interest

The Rules of Procedure for the Board of Directors of Advanced Wireless Semiconductor Company, as well as the Audit Committee Charter, Remuneration Committee Charter, and Nomination Committee Charter, explicitly state conflict-of-interest provisions. When a director has a personal interest (including the director's spouse, relatives within the second degree of kinship, or a company with which the director has a controlling or subordinate relationship) 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 discussions and voting, and may not act as a proxy for other directors to exercise their voting rights. In addition, when a director engages in activities within the business scope of GlobalWafers for themselves or others, prior approval from the shareholders' meeting shall be obtained.

Advanced Wireless Semiconductor Company discloses in its annual report the positions concurrently held by directors in other companies (including but not limited to serving as directors or independent directors of other companies), the list of shareholders holding more than 5% of the Company's outstanding shares or the top 10 major shareholders, etc. In addition, none of the Board members have cross-shareholdings with major suppliers. For details, please refer to Advanced Wireless Semiconductor Company's 2025 Annual Report.

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 2025 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 March 05, 2026, and disclosed on the Company's website.



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Communication of key material events

Advanced Wireless Semiconductor Company has established the "Procedures for Handling Material Inside Information" to establish the Company's internal material information handling and disclosure mechanisms. The relevant procedures also apply to members of the Board of Directors. For the nature and total number of key material events of Advanced Wireless Semiconductor Company in 2025, please refer to the material information released by the Company on Market Observation Post System.

In addition to reporting the Company's operations and business status to the Board of Directors quarterly, the management level of Advanced Wireless Semiconductor Company also communicates matters that are required by laws and regulations, Company rules, or competent authority requirements to be submitted to the Board of Directors for resolution, such as material asset or derivative transactions and loans of funds, through discussions and resolutions of the Audit Committee and the Board of Directors. If special circumstances arise in daily operations that have a material impact on the Company's management, the Company will promptly contact the directors as needed to provide explanations and seek their opinions and views. In addition, when the Company has material decisions or matters that may have a material impact on shareholders' rights and interests and require board resolution, the Company will convene an extraordinary Board meeting at any time for discussion and communication. The Company's important rules and systems are also published on Advanced Wireless Semiconductor Company's official website.

Remuneration policy for directors and managers

The Company's directors' remuneration comprises three major items: directors' compensation, directors' bonus, and business execution expenses, and is handled in accordance with the Articles of Incorporation and relevant regulations; the remuneration of the General Manager and Vice General Managers comprises three categories: salaries, bonuses, and employee remuneration, and is determined in accordance with the Articles of Incorporation and approval authority.

In accordance with the Company's Articles of Incorporation, if the Company has profits for the year, 5% to 10% shall be allocated as employee remuneration and no more than 2% as directors' bonus. Directors' remuneration is determined based on their level of participation in and contribution to the Company's operations, with reference to the results of their performance evaluations, and is handled in accordance with the Articles of Incorporation and the "Remuneration Payment Regulations for Directors and Functional Committees". The remuneration received by the general manager and senior executive is determined based on the Company's Articles of Incorporation and the operational performance amount of the annual budget approved by the Board of Directors each year, taking into account their positions and responsibilities, their work contribution to the Company, and by referencing industry standards.

The Company established the Remuneration Committee in December 2011. The Committee is engaged in the evaluation and review on the performance of directors and managerial officers, as well as the policies, systems, standards, and structures by which the remuneration is paid on a regular basis. The Committee also regularly evaluates and reviews the content and amounts of remuneration for directors and managerial officers and submits them to the Board of Directors for resolution.

The performance evaluation and salaries and wages for the Company's directors and managerial officers are determined by referencing industry standards and with considerations given to one's position, level of participation in the Company's operations (including the attendance rate, communications frequency, offering of suggestions, etc.) and contribution to the Company's performance (including financial indexes such as revenue and profit achievement rates, and non-financial indexes such as legal and internal control compliance, ESG performance indicators, or special achievements, etc.) for giving a reasonable remuneration. Comprehensive considerations are then made to the remuneration amount, payment method, future Company risks and so on, and the remuneration is highly correlated with the responsibilities they bear for the Company's operations and the Company's overall performance.



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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 recusal due to conflicts of interest. They are published on the Company's website and intranet for employees to access at any time, enhancing the legal awareness and business ethics of all employees.

Before engaging in any business activities, Advanced Wireless Semiconductor Company 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 Policies

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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Prevention of Insider Trading and anti-money laundering

To enhance corporate governance and prevent insider trading, the Company has established the "insider trading prevention management guidelines," which explicitly stipulate that insiders, quasi-insiders, and information recipients who are in actual possession of material non-public information are prohibited by law from trading the Company's listed shares or other equity-type securities traded at securities firms' business premises, or from selling the Company's listed non-equity corporate bonds traded at securities firms' business premises, during the period after such material information becomes specific but before it is publicly disclosed or within eighteen hours after its disclosure, so as to prevent those who have obtained material information from inadvertently violating insider trading regulations due to unfamiliarity with the laws and regulations.

In addition, the "insider trading prevention management guidelines" stipulate that directors, managers, and natural persons designated to exercise duties on behalf of a corporate shareholder pursuant to Paragraph 1, Article 27 of the Company Act are prohibited from trading their shares during the blackout period of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of each quarterly financial report.

The Company has assigned the general manager's office to notify regulated persons each year of the blackout periods during which trading is prohibited after the board of directors meeting dates for the following year have been scheduled, and the general manager's office reviews their compliance when arranging monthly shareholding declarations.

In addition, with respect to anti-money laundering issues, given that Advanced Wireless Semiconductor Company is a semiconductor wafer foundry manufacturer rather than a financial institution regulated by anti-money laundering laws and regulations, and taking into consideration the origin of money and flow of funds, the Company assesses its risk of involvement in money laundering to be very low, as explained below:

1. Origin of funds: The Company is primarily engaged in the legitimate business of manufacturing and selling compound semiconductor epitaxial wafers in exchange for operating revenue. Therefore, its operating activities do not generate illicit income, and there is no risk of money laundering.
2. Flow of funds: Advanced Wireless Semiconductor Company is primarily engaged in the R&D, manufacturing, and sales of its own products and does not engage in businesses such as agency distribution or triangular trade. Transaction counterparties and fund flows are handled in accordance with the Company's established procurement, sales, and financial management procedures. Therefore, the risk of money laundering arising from its operating activities is relatively low.



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 100%, 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)	740	0.5	370
	New employee training	132	0.5	66
Total		872	1	436

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	40	40	100%
General staff	805	805	100%
Total	845	845	100%

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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=English>



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 2025 after investigation. AWSC will continue to review and optimize the details of each work item, and strive to prevent any unethical and dishonest behavior.



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2.1.3 Implementing Internal Audits

Main Purpose of Establishment

The Company's Audit Office assists the Board of Directors and management level in examining and reviewing deficiencies in the internal control system and evaluating operational effectiveness and efficiency, the reliability of financial reporting, and compliance with relevant laws and regulations. It also provides timely recommendations for improvement to ensure the continuous and effective implementation of the internal control system.

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.



2.1.4 Compliance with Laws and Regulations

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 2025, 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.

2025 Key Points of Legal Compliance

Securities regulations	✓ Advanced Wireless Semiconductor Company's shares are listed on the Taipei Exchange and comply with the Securities and Exchange Act of the Republic of China and relevant laws, regulations, and policy requirements. ✓ The Company continues to monitor relevant regulatory trends, regularly reviews the latest regulatory announcements issued by competent authorities, tracks amendments to laws and regulations, and assesses their impact on the Company's operations. When there are material or relevant changes in laws and regulations, the relevant departments implement necessary response measures; if there are questions regarding the application of laws and regulations, the responsible units further analyze the relevant provisions and, when necessary, consult the competent authorities or external professional consultants for confirmation to ensure the Company's compliance with legal and regulatory requirements and adoption of appropriate response measures.
Product and service and import and export regulations	✓ Confirm the legal and regulatory requirements applicable to the business locations of customers and suppliers or designated transaction locations to ensure that products, processes, and services comply with the requirements of laws and regulations having jurisdiction.
Labor and human rights regulations	✓ Regularly revise various work systems and management regulations to comply with or exceed local labor laws and regulations, and maintain two-way communication with supervisors and employees through formal and informal channels to ensure that all employees possess a basic understanding of labor laws and regulations and jointly create a sound working environment. ✓ Value employee remuneration and benefits, actively cultivate talent, implement labor laws and regulations, and protect employee rights and interests. For important policy changes affecting employee rights and interests, changes in remuneration and benefits, leave systems, etc., employees are notified prior to implementation through labor-management meetings, newsletters, or personnel announcements to protect employee rights and interests. In addition, through the joint operation of the Employee Welfare Committee by labor and management, the Company continuously enhances employee benefits and fosters an inclusive corporate culture. ✓ Provide new employees with 0.5 or 1 hour of relevant human rights education and training, and after employees join the Company, regularly provide workplace violence prevention and sexual harassment prevention education and training for unit supervisors and interested employees. In addition, we have established relevant procedures and grievance channels to provide accessible grievance channels and communication platforms, prevent unlawful incidents, and enable employees to achieve self-realization and create personal value in a safe working environment.

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2025 Key Points of Legal Compliance

Data Management	✓ Establish the Employee Employment, Trade Secret Confidentiality, and intellectual property rights Ownership Agreement, Code of Ethical Conduct, intellectual property dispute resolution procedures, and Confidentiality Agreement. ✓ Management mechanisms: Promote awareness of the importance of intellectual property and trade secrets through posters and slogans, provide employee education and training, and separately sign confidentiality agreements based on the nature of employees' responsibilities.
Personal Data Protection	✓ Establish the Privacy Policy and personal data protection management measures as the primary policy documents and basis for practical operations. ✓ Management mechanisms: Conduct regular inventories and education and training regarding personal data involved in business operations to ensure that units responsible for personal data collect, process, and use personal data in accordance with the Personal Data Protection Act.
Corporate Governance	✓ Establish the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, and whistleblowing policy for illegal, unethical, or dishonest conduct. ✓ Management mechanisms: In addition to completing education and awareness initiatives for existing employees, relevant content is incorporated into orientation training for new employees, ensuring that all employees can follow clear codes of conduct when performing their duties.
Environmental Protection, Occupational Safety, and Health Regulations	✓ Identification and Management Procedures for Environmental Protection, Energy Management, and Occupational Safety and Health Laws and Regulations. ✓ Management mechanisms: Review compliance with the latest changes in environmental protection, occupational safety and health, energy management, and other relevant laws and regulations, as well as other requirements, on a monthly basis, and regularly evaluate compliance with applicable legal and regulatory requirements.



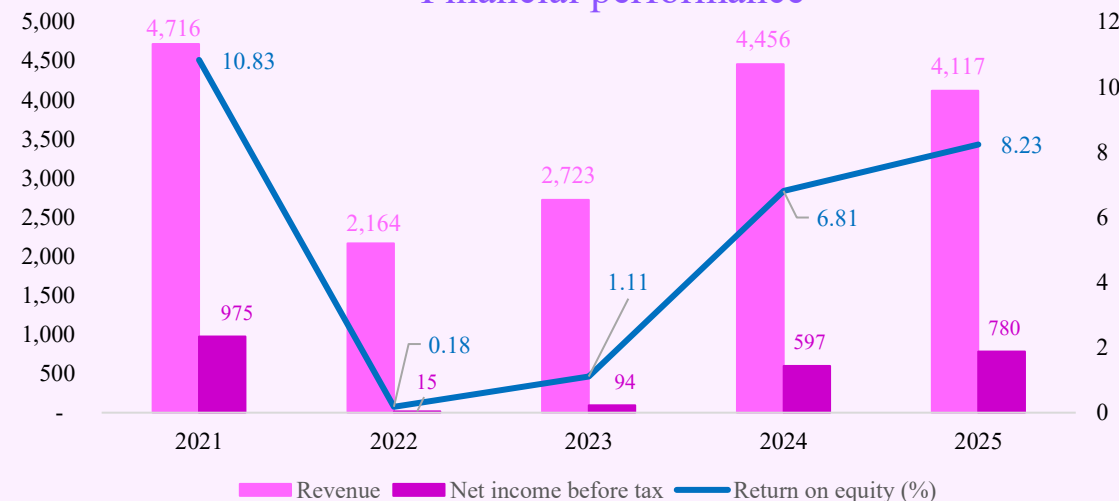
2.2 Operational Performance

A shift in market share accompanied the trend of consumption downgrading. With support from terminal mobile phone manufacturers and ODM plants for power amplifier design companies in mainland China, mid-to-low-end PAs have increasingly adopted domestic alternatives, leading to record-high shipments for PA design companies in mainland China and driving increased demand for gallium arsenide wafer foundries. The entry of 5G PAMiD into self-developed solutions previously monopolized by US suppliers further boosted demand for gallium arsenide high-end technology foundry services. Furthermore, the stable demand for WiFi 5 and WiFi 6 in recent years, coupled with the mass production of WiFi 7, will continue to drive significant growth in WiFi PA usage. Notably, WiFi 7 PA usage is 2 to 3 times that of WiFi 6, and as WiFi 7 penetration increases annually, it will become a crucial component of the Company's future operations. For relevant production volume data, please refer to the Company's annual report. In 2025, Advanced Wireless Semiconductor Company's operating revenue was NTD 4,116,532 thousand, representing an 8% decrease compared with 2024. The Company's net profit was NTD 660,148 thousand, a 27% increase from 2024.

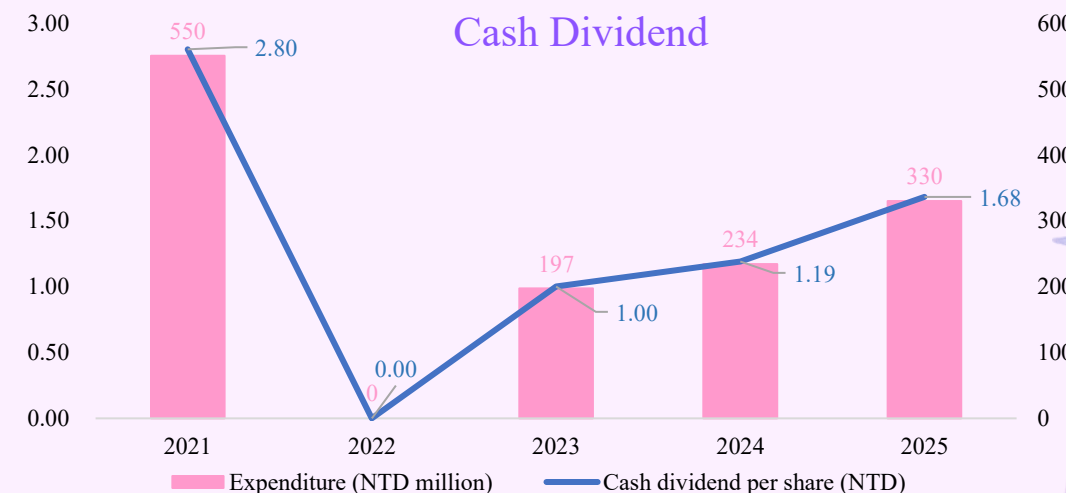
For detailed company performance and financial information, please refer to AWSC's 2025 financial statements.

Financial performance

Unit: NTD million



Cash Dividend



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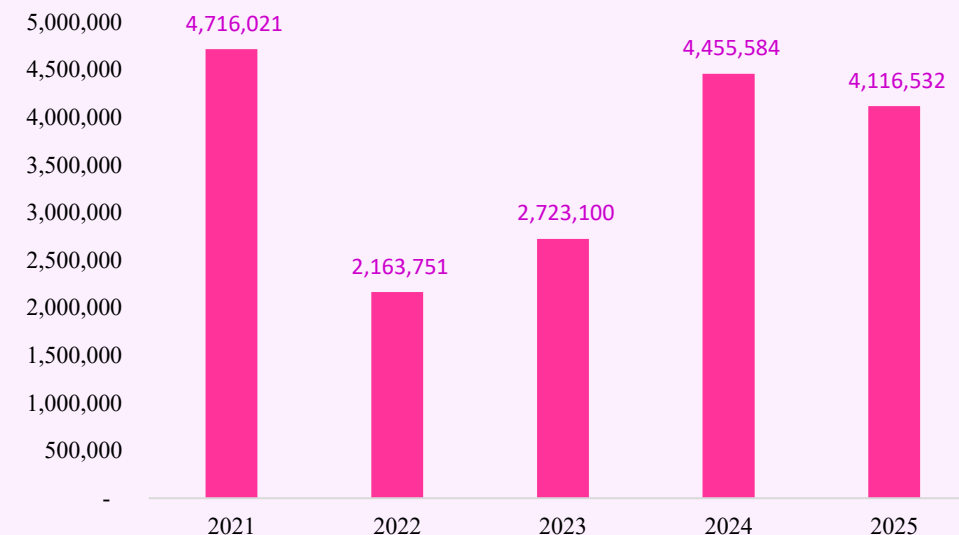
2025 Economic Value Analysis

Unit: NTD thousands

Direct Economic Value Generated	Economic Value Analysis	2025
Economic value distributed	Reporting year - Revenue	4,116,532
	Operating costs	3,026,623
	Employee salary and benefits	788,619
	Payments to contributions to investors	233,854
	Payments to the government	108,428
	Community resources	251

Revenue

Unit: NTD thousands



Product sales

In the last three years, the Company has devoted itself to diversifying customers and developing new process products. In addition to mobile phone 4G/5G PA and WiFi5 / WiFi6 / 6E / WiFi7 PA, switch, and LNA, mass production of new VCSEL products for 3D sensing and optical communications have been completed. After a three-year development cycle, the filter technology also began mass production in 2024. The customer base for mobile phone PAs has been dispersed. In recent years, it has gradually developed more fabless IC design house customers in the United States and China. In terms of WiFi, apart from Taiwan IC design houses, we have subsequently been working with several groups of customers in mainland China in recent years to develop WiFi products and has began mass production; for other applications such as infrastructure, satellite communication, LiDAR, filters, and optical communications, we are actively engaged with customers in the development of new products. In 2025, Advanced Wireless Semiconductor Company's operating revenue was NTD 4,116,532 thousand, representing an 8% decrease compared with 2024.



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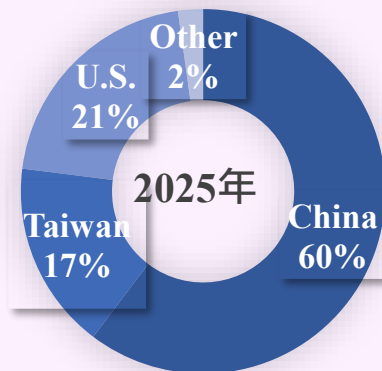
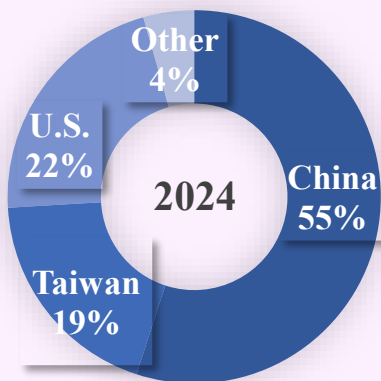
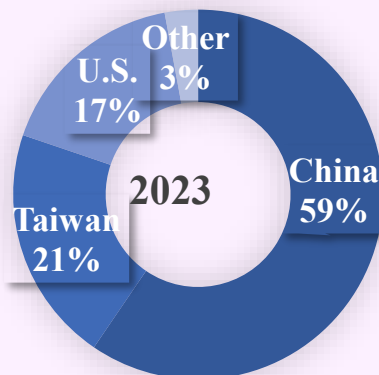
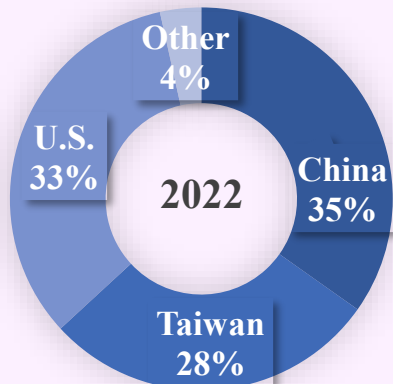
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Proportion of Sales Regions

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 manufacturing, packaging and testing, as well as IDM companies. Moreover, close and deepened relationships exist between customers and suppliers throughout the supply chain. Therefore, customer concentration is an inherent characteristic of the industry.



Overall Economic Environment and Industry Trends

Today's communications market is developing rapidly, progressing from the original 2G to 5G. The largest application markets for GaAs wafers are still mobile phone RF components for wireless communication and WiFi FEM components. In addition, the AIoT industry 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. According to a report by Global Info Research, as the penetration of 5G mobile phones expands and WiFi 6/6E/7 increasingly adopt GaAs chips, the global RF front-end device market size is expected to reach US\$50 billion by 2031, with a compound annual growth rate of 10.2% during the forecast period. In addition to mobile phone and WiFi applications, other emerging applications such as AI servers, satellite communications, LiDAR autonomous driving, and drones are also future development trends, and the market size of GaAs is expected to gradually expand. In recent years, although market demand growth has slowed due to the saturation of the mobile phone market, global mobile phone demand has remained at 1.1 to 1.2 billion units annually. In 2024, as U.S.-based IDM manufacturers gradually withdrew from the Android ecosystem and mobile phone brands increasingly shifted toward ODM models, RF IC design companies have progressively gained greater market share, while demand for foundry production capacity from GaAs manufacturers has also steadily increased. In addition, with the rapid development of the VCSEL optical market (3D sensing and optical communications) in recent years, demand for GaAs wafers is expected to continue growing steadily.

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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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Scope of Risk Management

Hazard
risk

Refers to the risk of losses to the Company caused by major natural or man-made disasters (such as typhoons, earthquakes, fires, chemical spills, and pandemics).

Operational
risk

Refers to the risks affecting the Company's normal operations due to uncertainties in the production and business processes, such as over-concentration of sales/procurement, supply chain management, intellectual property protection, information security, talent acquisition and retention, occupational safety and health, and the creation and maintenance of corporate image.

Financial
risk

Refers to credit risk, market risk, liquidity risk, operational risk, investment risk, etc.

Strategic
risk

Refers to the risk of losses arising from business strategies, including over-concentration in a single region, over-reliance on specific customers, product line impact, industry competition, and mergers and acquisitions.

Compliance
/contract risk

Compliance risk refers to the risk caused by the failure to comply with the relevant laws and regulations of competent authorities.
Contract risk refers to the potential losses resulting from contracts that lack legal validity, unauthorized actions, omissions in terms, or inadequate provisions, which may render the contract invalid.

Environmental
Risk

Including risks related to the management of GHG emissions, carbon credits, and energy management in response to climate change and natural disaster issues. It also involves risks associated with complying with international and local environmental laws or environmental assessment requirements, such as managing air pollution, wastewater, noise, and the release of toxic substances.

Other
risks

In addition to the aforementioned risks, if there are any other risks, appropriate risk control and management procedures should be established based on the nature of the risks and the extent of their impact.



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	1. 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. 2. 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. 3. Each year, formulate key execution plan, and regularly follow-up and review the progress of each target to ensure achievement of the targets. 4. 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.
Society	Occupational safety	1. To implement workplace safety and health, the Company has obtained ISO 45001:2018 occupational health and safety management system certification and has established a risk management mechanism centered on prevention and full employee participation. 2. Hazard identification is conducted across the entire plant on a regular annual basis, and monitoring is carried out for production lines, office areas, and plant operations through the P-D-C-A cycle. 3. 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. 4. 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	1. 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. 2. Inspect the compliance to operations related regulations. 3. The Company's R&D are sent for patent registrations to protect the Company's rights and interests.
	Enhance director functions to fulfill director responsibilities	1. On director rights and understanding legal responsibilities, each year related continuing education topic courses are planned for the directors. 2. 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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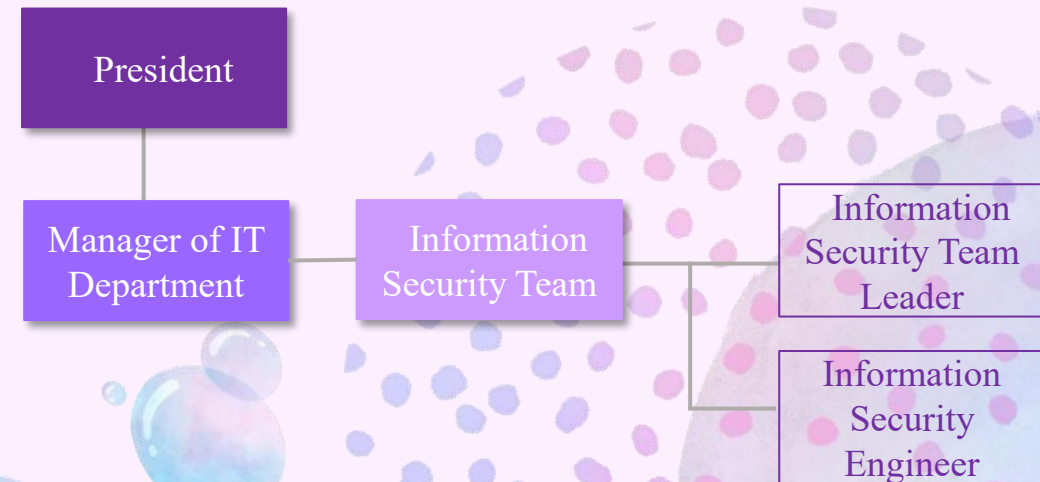
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2.3.1 Information Security

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

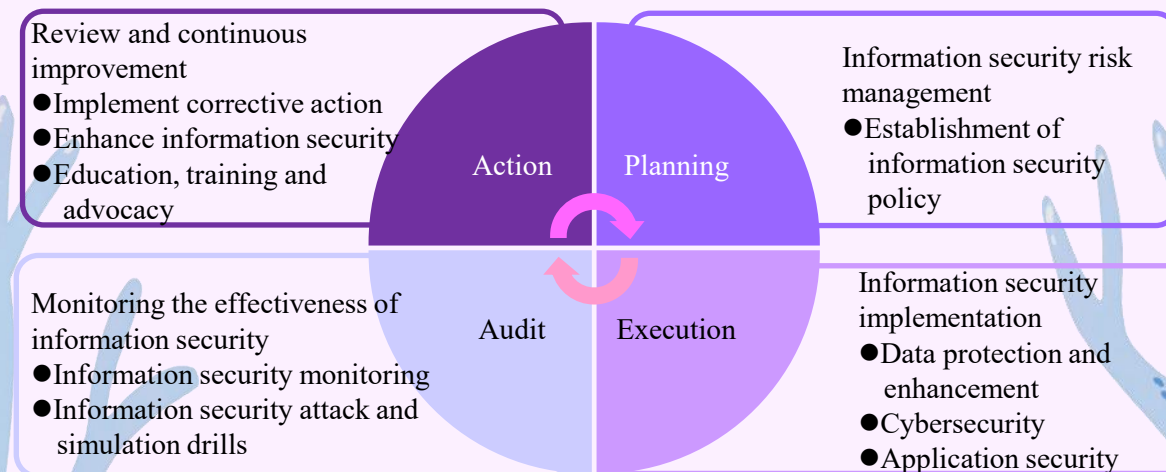
For the effective implementation of information security management, the "Information Security Task Force" holds weekly meetings to review information security activities according to the Plan-Do-Check-Act (PDCA) management cycle.

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 recovery exercise: Revise the information and communication security incident reporting 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 education and 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 exercises are conducted to validate and effectively enhance employees' awareness of information security protection.
- ✓ Third-party verification: Through domestic information security vendors with extensive experience, the company reviews the internal and external services, malicious activities, network and information security architecture, and inspects the company's internal user-server-external service from different perspectives such as service, structure, and node and provide suggestions for improvement to complete 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.

Countermeasures for Information Security Risks

1. Multi-layer information security protection

(1) Cyber security:

- ✓ 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.
- ✓ Introduce multi-factor authentication to improve account security and reduce the risk of theft.

(2) Device security:

- ✓ 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.

(3) Data security:

- ✓ 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.
- ✓ Execute information security disaster and recovery drills to ensure that damage control or recovery operations can be carried out in the shortest time in the event of an information security incident.
- ✓ Completed the email system cloudification and integrated third-party authentication mechanisms to effectively enhance account security and confidentiality.

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Countermeasures for Information Security Risks

2. Review and continuous improvement

- ✓ Education, training and advocacy: Information security advocacy for new employees.
- ✓ Conduct phishing email defense detection exercises on a regular basis, carried out twice annually, to enhance employees' awareness of email-based social engineering attacks.
- ✓ Conduct an information security awareness activity once each quarter to enhance employees' information security awareness.
- ✓ Conduct third-party information security health check, identify and repair loopholes in advance, to effectively reduce the risk of information security incidents, and prevent financial losses or damage to reputation caused by attacks.



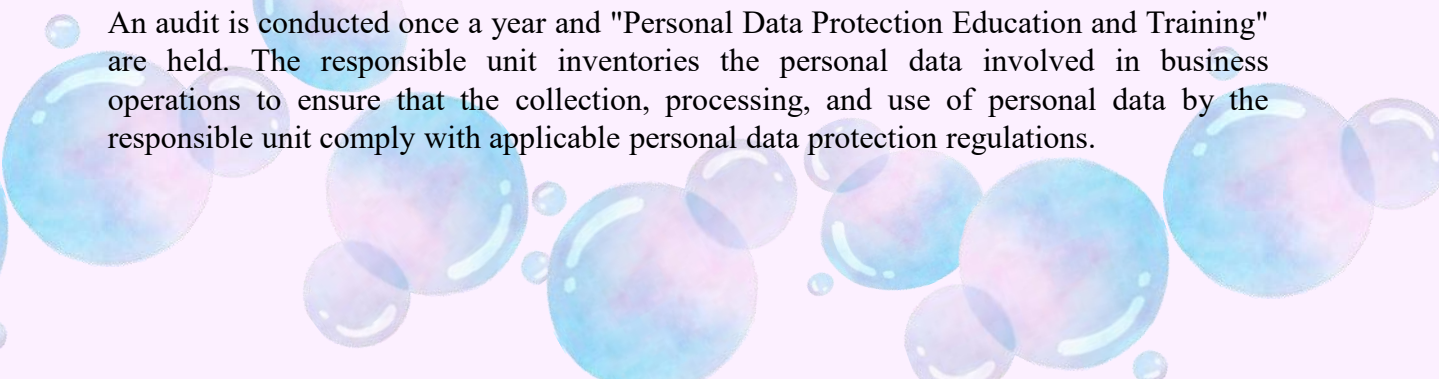
2.3.2 Personal Data Protection

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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3.1 Innovation Management

Product Development Direction

With the rapid development of 5G communications, Wi-Fi 6/6E, the Internet of Things, and high-frequency radio frequency front-end module, demand for higher-frequency, smaller, and more highly integrated filter components in end products continues to increase. SAW Filter is an important filtering component in RF front-end modules, and its performance is closely related to the linewidth, spacing, and pattern transfer accuracy of Interdigital Transducer (IDT) electrodes. As application frequency bands gradually increase, the IDT electrodes of SAW Filters must be further miniaturized to support high-frequency response, reduced chip size, and module integration requirements.

As demand for high-speed, low-latency, and low-power interconnections increases in data centers, cloud computing, Artificial Intelligence (AI) servers, High Performance Computing (HPC), Active Optical Cables (AOC), and optical transceiver modules, 850 nm VCSEL remains an important transmitter light source for short-distance multimode fiber transmission. Compared with copper wire transmission, which is easily constrained by power consumption, signal integrity, and transmission distance in high-speed interconnections, optical communication chips can improve data exchange efficiency through optical signal transmission, making them key components in next-generation high-speed interconnect architecture.

Time of Flight Sensor (ToF Sensor) is a sensing technology that emits light pulses from a near-infrared light source and detects reflected light signals at the receiver to calculate the distance or depth information of a target object. Its applications have gradually expanded from smartphones, tablets, AR / VR, and smart home appliances to industrial automation, automotive ADAS, healthcare, security monitoring, smart retail, and other fields. As demand for 3D depth sensing, precise measurement, intelligent interaction, and safety protection increases in end systems, the power, stability, modulation speed, and optical field distribution of the ToF Sensor transmitter light source have become important factors affecting system measurement quality. Transmitter-side process for 905 nm high-power near-infrared light-emitting chips, establishing a thermally stable wafer foundry process foundation for subsequently reducing optical power drift, wavelength drift, and distance measurement offset. The transmitter light source of a high-end ToF Sensor is not merely a high-power component, but a balance among thermal stability, fast switching / narrow-pulse modulation capability, and light field distribution uniformity.

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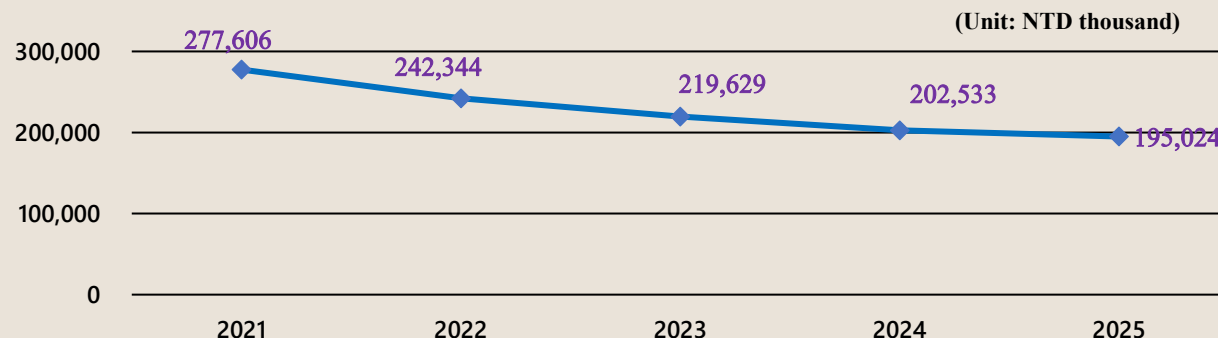
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R&D Expenditures over the Years



In 2025, the R&D expenses amounted to NTD 195,024 thousand, with the R&D expense to revenue ratio at approximately 4%.

R&D Plan

■ i-line multi-layer resist line spacing reduction process technology for 5G high-frequency SAW filter miniaturized modules

Develop i-line stepper with Multi-layer Resist line spacing reduction process technology to meet the miniaturization and high-frequency requirements of 5G High Band SAW Filters. The key structure of a SAW Filter is the IDT (interdigital transducer), whose linewidth and spacing directly affect electrical performance such as the resonant frequency, bandwidth, and insertion loss of the device. With the rapid growth of High Band applications such as 5G n77, n78, and n79, performance requirements for high-frequency filters in RF Front-End modules continue to increase, and the IDT Critical Dimension (CD) needs to be further reduced from the current approximately 0.35 μm to approximately 0.25 μm .

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The current standard process uses an i-line Stepper (365 nm) for exposure, with a minimum mass production linewidth of approximately 0.35 μm ; however, High Band SAW Filters require fine patterns at the 0.25 μm level. The industry generally uses DUV/KrF 248 nm lithography equipment to meet this requirement. Under the premise of not adding DUV equipment, this project will continue to use the existing i-line Stepper and establish fine line width process capability that meet the requirements of High Band SAW Filters through the introduction of Multi-layer Resist materials and process optimization, thereby reducing equipment investment costs and enhancing the competitiveness of existing production lines.

This project adopts a sequential engineering development process, completing Baseline process verification, material introduction, Process Window establishment, cross-sectional Profile analysis, and component verification in sequence. First, confirm that the existing PR A single-layer resist process cannot stably form 0.25 μm patterns, then introduce the PR B Bottom Anti-Reflection Coating (BARC), establish the optimal exposure conditions through the Focus Exposure Matrix (FEM), and combine FIB/SEM Profile analysis to identify pattern transfer bottlenecks. Finally, complete linewidth reduction and process optimization through IDT Metal Etching Recipe Fine-tune.

The main R&D activities of this project include:

- ◆ Establish a PR A + PR B Multi-layer Resist process flow, including Coat, Exposure, Develop, Metal Etching, and PR Strip processes.
- ◆ Complete the capability verification of the Baseline PR A single-layer resist process and establish the limits of the current process.
- ◆ Introduce PR B (BARC) material, complete FEM process window search and FIB/SEM Profile analysis.
- ◆ Complete the IDT metal etching recipe fine-tune and verify the process results through resonator component verification to confirm compliance with the design requirements of High Band SAW Filters.



■ Development project for an open wafer foundry process platform for 850 nm VCSEL optical communication chips

The expected benefits of this project are not limited to completing the 850 nm VCSEL component sample development, but focus more on establishing a VCSEL Foundry process platform with process flexibility, adjustable key parameters, wafer-level verification, and multi-customer support capabilities, enabling Advanced Wireless Semiconductor Company to further enter the open wafer foundry market for high-speed optical communication VCSEL chips based on its existing III-V compound semiconductor process foundation. This project will focus on 850 nm VCSEL optical communication applications and establish a complete process platform covering both front-end and back-end processes, including key process capabilities such as microstructure control, Oxide Aperture formation, P/N electrode metallization, wafer thinning, Pad metallization, and wafer-level Light-Current-Voltage (LIV) Sorting Test, serving as the technical foundation for subsequent Pilot Runs, customer sample verification, and mass production introduction.

The expected R&D outcomes of this project are as follows:

- ◆ Establish a complete wafer fabrication platform for 850 nm VCSEL optical communication chips. Establish process control capabilities for key structures such as P-Mesa, N-Mesa, and Oxide Aperture, and complete process parameter definition and optimization.
- ◆ Establish P/N metallization and low contact resistance process technologies to enhance device conduction characteristics and reliability.
- ◆ Establish wafer thinning, debonding, and backend integration process capability to improve process completeness and product yield.
- ◆ Establish wafer-level LIV Sorting Test and optoelectronic characteristic verification processes as the basis for Pilot Runs, customer verification, and mass production introduction.
- ◆ Establish an open VCSEL Foundry process platform capable of supporting diverse products and multiple customer requirements, enhancing the Company's competitiveness in the high-speed optical communication chip foundry market.
- ◆ Integrate patent portfolio planning to develop VCSEL device structures, protective layers, and key process technologies, strengthening intellectual property rights and technological autonomy.

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■ Development technology for a thermally stable wafer foundry process platform for 905 nm ToF sensor high-power near-infrared emitting light source chip

- ◆ This R&D project focuses on a 905 nm high-power VCSEL component process technology platform for ToF Sensor applications, with the goal of establishing a wafer foundry process flow with mass production capability.
- ◆ The R&D focus includes front-end microstructure control, back-end thermal dissipation enhancement, and wafer-level optoelectronic characteristic verification to improve component output power, thermal stability, and process consistency.
- ◆ This project first establishes a complete process flow for 905 nm VCSEL for ToF Sensor and optimizes the critical dimension parameters of the P-Mesa and Oxide Aperture to enhance current confinement and optical field control capabilities. At the same time, wafer thinning and backside metallization processes are introduced to improve thermal dissipation efficiency and enhance reliability under high-power operation.
- ◆ The front-end process covers steps including ALMK, ISOL, BASE, SRMT, CMSA, and TRXC. Through technologies such as SiN thin-film deposition, photolithography, etching, ion implantation, and metal deposition, key structures including alignment marks, isolation structures, P-Mesa, P-Via, and metal contacts are completed, with the CMSA process serving as the core process for controlling the P-Mesa and Oxide Aperture.
- ◆ The back-end process includes STRE, THIN, BSMT & METL, PADS, DEMO & DICE, and Sorting Test processes. Street Etching and wafer thinning are used to improve mechanical strength and thermal dissipation capability, while a Pd/Ge/Ti/Pt/Au backside metal stack and Au electroplating are introduced to establish low impedance conduction and thermal diffusion path;
- ◆ At the same time, the frontside pad structure is completed to support wafer-level testing. Finally, a Probe Card is used to conduct the LIV Sorting Test to verify Optical Power, Wavelength, and electrical consistency, and the Dicing process is completed to obtain individual VCSEL dies for subsequent packaging and module integration applications. This project will establish a mass production 905 nm VCSEL process platform to support ToF Sensor application requirements.

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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.

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.

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 2025, a total of 12 proposals were submitted, with an average improvement rate of 57.17%.





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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.

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

List of Hazardous Substances

List of Prohibited or Restricted Use of Packaging Materials
RoHS List
Halogen-Free List
Restricted Substances List for Component/Product/Process
List of Substances of Very High Concern (SVHC)
Prohibited Substances List for Component/Product/Process

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3.3 Customer Service

Advanced Wireless Semiconductor Company firmly believes that customers' trust is the key and the most valuable asset for the Company to thrive.

Upholding the philosophy of sustainable operations, in addition to maintaining operational performance, pursuing advanced technologies, and ensuring stable quality, we also provide comprehensive customer services and maintain good cooperative relationships with customers, with the hope of growing together and creating a win-win outcome.

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 2025, Advanced Wireless Semiconductor Company achieved a 100% customer satisfaction survey response rate, with an average score of 97 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				
		2021	2022	2023	2024	2025
Product Quality	technical specification	4.0	4.3	4.0	4.3	4.1
	existing technic	4.5	3.6	3.9	4.1	3.8
	quality certificate	4.2	4.0	4.1	4.4	4.5
	process control ability	3.1	3.0	3.6	3.8	3.9
	quality assurance system	3.7	3.8	3.7	3.9	3.9
	quality improvement	3.1	3.7	3.6	3.7	3.9
Technology Service	technical data	4.1	4.5	4.7	4.3	4.6
	technical support	4.6	4.5	4.7	4.3	4.6
	efficiency	4.6	4.3	4.5	3.9	4.4
	analysis and solution	3.3	3.7	4.2	3.6	3.7
	problem shooting efficiency	3.3	3.5	4.0	3.8	4.0
Delivery Performance	accuracy of shipping document	4.7	4.8	4.6	4.5	4.7
	delivery control	4.5	4.6	3.8	4.1	4.4
	shipping quantity	4.5	4.6	3.9	4.7	4.7
	late delivery	3.9	4.4	3.9	4.2	4.2
	product label	4.9	4.4	4.6	4.7	4.9
	packing method	4.4	4.4	4.4	4.5	4.5
Service Performance	efficiency on answering	4.9	4.5	5.0	4.9	4.9
	attitude and communication manner	5.0	5.0	5.0	5.0	4.9
	resolving customer complaint	4.6	4.7	4.7	4.4	4.6
	keeping confidential document	4.9	4.7	4.6	4.7	4.7
	receiving/amending purchase orders	4.9	4.8	4.6	4.9	4.9
Average		4.3	4.2	4.3	4.3	4.4
Score		94	93	94	95	97

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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.

Environmental protection and green product items are included in the annual supplier evaluation criteria. The Company invites major suppliers to complete the sustainability self-assessment form. A total of 2 on-site visits were conducted in 2025. In 2025, 51 major suppliers have completed the self-evaluation. Corporate social responsibility CSR: 40 suppliers; sustainability self-assessment questionnaire SAQ: 11 suppliers.

Supplier Evaluation

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



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 2025, the number of supplier on-site audits accounted for approximately 0.3% of the total number of suppliers, while the number of document reviews accounted for about 12.38% 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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Sustainable Supplier Management Policy

The Company has established the "Supplier Management Procedures" to evaluate the suppliers by reviewing related criteria.

Suppliers shall regard environmental protection as a fundamental responsibility and reduce environmental impacts throughout all operations and manufacturing processes, while ensuring compliance with policies on social responsibility, risk management, and conflict minerals. The Company has established the "Supplier Handbook" and made it available on the Company's website for suppliers to review at any time. The relevant policies are as follows:

Category	Content
Environmental Policy	a. Comply with related environmental protection laws and regulations. b. Continue to reduce pollution, improve work environment, eliminate or prevent pollution. c. Conduct waste sorting, recycling and reduction, and promote energy saving policy. d. Through all-employee training, enhance environmental protection knowledge to realize true environmental management.
Social Responsibility Policy	The suppliers shall be committed to ethical conduct, fully comply with all applicable laws in Taiwan and internationally, and to uphold the spirit of RBA respecting human rights.
Risk Management Policies	The suppliers are to establish the risk management policy documents so as to ensure that during times of unexpected hazards, the risk impacts are lessened and/or eliminated.
Conflict Minerals Policy	We evaluate our supply chain every six months and require our suppliers to prohibit the supply of conflict minerals. These regulations apply to all suppliers of the above-mentioned metals or metals contained in components or other materials that they supply us directly.
Green Procurement Supplier Specification	Control environmental impacts through business activities, while promoting environmental improvements throughout the entire organization and among employees, and require and assist important suppliers to obtain ISO 14001 certification. We have established specific requirements: IS-P-009 Environmental Hazardous Substances Control Procedure and IS-S-019 environmental management substance control specification for parts and components All qualified raw material suppliers must comply with these requirements to ensure that identified prohibited substances are not used in purchased components or materials.

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Supply Chain Safety

The Company has established the "Supplier Management Procedures". For suppliers requiring on-site audits, the procurement unit coordinates the timing of the on-site audit with the supplier, and relevant departments jointly conduct the audit in accordance with the "AWSC Supplier Quality Check List", "Social Responsibility Self Audit Checklist", and "AA-167A Business Partner Supply Chain Security Self-Assessment Form". Suppliers scoring 60 points or below are classified as non-compliant suppliers and will no longer be engaged.

The Business Partner Supply Chain Security Self-Assessment Form covers audit items including physical and site security, access control, employee security, procedural security, business partner security, cargo security, container security, and information technology security.

Evaluation Score	Countermeasures
80 and above	Qualified.
60-79	The supplier shall propose improvement measures, or the audit team shall determine the priority sequence (such as early, middle, or late), type (such as APQP, SPC, FMEA, or 8D...), scope (such as comprehensive, partial, departmental, or shift-based), and timeframe (such as monthly, quarterly, semiannually, or annually) required for implementation by the supplier, and provide improvement guidance
Below 60	Classified as an non-compliant supplier and no longer engaged in transactions

Regarding information security, the requirements are as follows:

Category	Content
Information Security Management	1. Appropriate information security management procedures shall be in place to protect information systems from unauthorized access or use. 2. Automated systems shall be password-protected. Individual designated accounts shall be used, and passwords shall be changed regularly. 3. Information security policies, procedures, and standards shall be established, and employees shall receive annual training with records maintained.
Information Technology Reliability	A system shall be established to identify the misuse of information technology, and appropriate disciplinary measures shall be prescribed for system intruders due to such misuse.
Information Classification and Control	1. The applicant's information (including documents) shall have a mechanism for appropriate classification and management according to its sensitivity and importance. 2. Important and sensitive information shall be properly secured or encrypted, and regular audit procedures shall be established separately for its use.
Information Backup and Recovery	data backup and recovery procedures shall be established to prevent information loss. In addition, under procedural security, document control shall include procedures for computer access rights and information protection



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Shared Values

As globalization and market competition intensify, enterprises, while pursuing economic benefits, also recognize the importance of sustainability practices, and seek to avoid or eliminate negative impacts in the supply chain in areas such as occupational safety and health, labor and human rights, cybersecurity, and privacy protection. The Company has established the "Corporate Social Responsibility Agreement" and requires suppliers to agree to and comply with the supplier social responsibility and code of ethics commitment. The relevant contents of this agreement are as follows:

Category	Content
Labor	Participants shall commit to upholding and respecting workers' human rights in accordance with internationally recognized standards.
Health and Safety	Participants shall recognize that, in addition to minimizing the work-related injury and illness incidence rate, a safe and healthy working environment helps improve the quality of products and services, production stability, and employee loyalty and morale. Participants shall also recognize that continuous investment in employees and education is key to identifying and addressing health and safety issues in the workplace.
Environment	Participants recognize that environmental protection is an integral part of producing world-class products. During manufacturing operations, adverse impacts on communities, the environment, and natural resources shall be minimized, while safeguarding public health and safety.
Code of Ethics	To fulfill social responsibility and achieve success in the market, participants and their agents must uphold the highest ethical standards.
Management System	Participants shall adopt or establish a management system with a scope relevant to the content of this Code.



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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 2025, AWSC collaborated with a total of 753 suppliers worldwide, with approximately 91% being local suppliers. While semiconductor equipment must be imported from abroad, the proportion of locally sourced raw materials reached about 92%.



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Advanced Wireless Semiconductor Company Environmental Management

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.

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 GHG reduction. This initiative aims to provide effective reduction improvement plans as references for implementation, collectively striving for a low-carbon economy 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.



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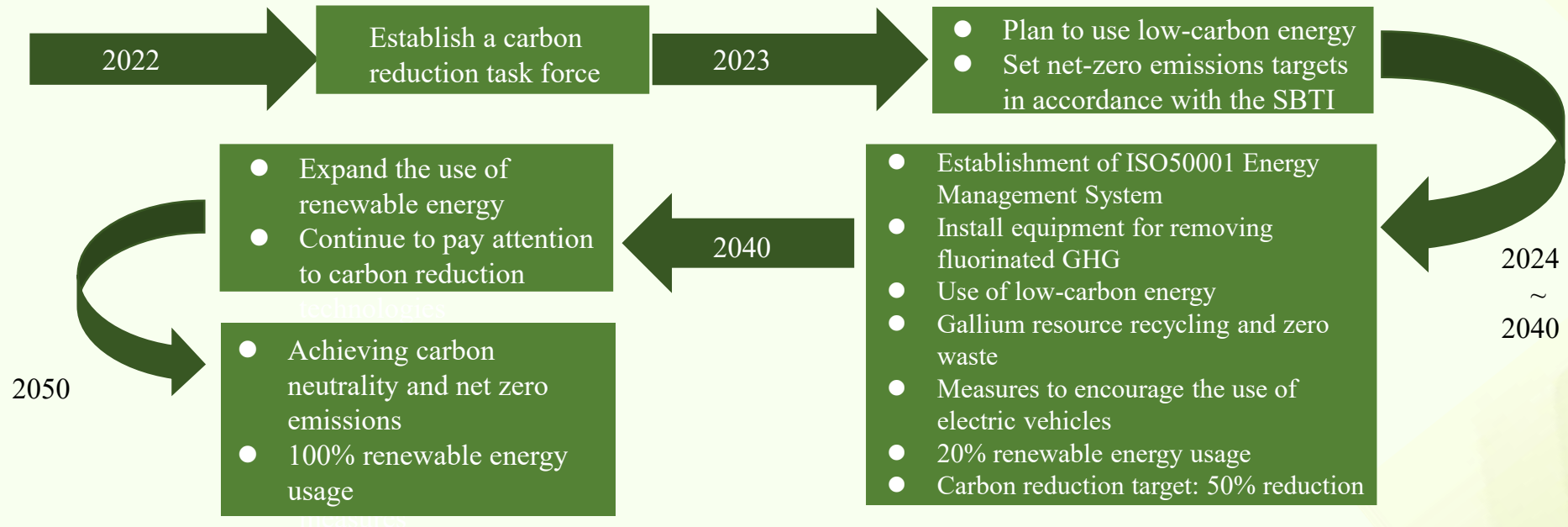
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Pathway to Net-Zero



In response to global climate change concerns and ambitious goals for a net-zero transition, Advanced Wireless Semiconductor Company 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 for reduction was calculated based on the total average greenhouse gas emissions in 2024 and 2025, with a short-term target of a 50% reduction in Scope 1 and Scope 2 emissions by 2030. The mid-term target is RE55 from 2030 to 2050, while the long-term target is to reach net-zero emissions and RE100 by 2050. Starting in 2024, AWSC plans to gradually install solar power generation facilities and promote low-carbon manufacturing. This includes the installation of fluorinated GHG emission removal equipment to optimize process gases and the recycling of gallium resources used in production. Additionally, the Company encourages employees to use electric vehicles as their mode of transportation by providing friendly parking spaces and charging facilities, aiming to gradually achieve carbon reduction plans. The carbon reduction task force regularly reviews whether the effectiveness is consistent with the plan, and reviews carbon reduction measures on a rolling basis to achieve the goal of carbon neutrality and 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

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.

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 change 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 sub-committees under the Corporate Sustainability Committee formulate relevant strategies and improvement goals, track progress toward these goals, and report on implementation status.



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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 internal carbon pricing is established with reference to the price levels of the EU Carbon Border Adjustment Mechanism (CBAM) and is adjusted in line with the development trends of Taiwan's carbon fee policies, with €13.5 per metric ton set as the basis for the internal carbon price. Starting from 2025, the Company has further established internal carbon pricing calculation standards in accordance with the carbon fee rates announced by the Ministry of Environment and the relevant regulations on carbon fee calculation and voluntary reduction plan management, serving as a basis for medium- to long-term carbon reduction planning and management.

This mechanism is based on Scope 1 and Scope 2 GHG emissions to estimate the corresponding financial costs of carbon emissions, which are regularly incorporated into management reports to support the evaluation of carbon reduction measures and operational decision-making.

The Company continues to promote source-level carbon reduction and improvements in operational efficiency, and in alignment with its RE100 commitment, actively introduces renewable energy to reduce carbon emissions and mitigate the risk of future carbon fee expenditures. Going forward, the Company will continue to promote carbon reduction measures and evaluate applying for preferential rate mechanisms announced by the government to mitigate the impact of carbon fee charges on operations.

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.

Advanced Wireless Semiconductor Company supports carbon neutrality through concrete actions by setting carbon reduction targets and implementing relevant measures, using the total average greenhouse gas emissions in 2024 and 2025 as the base year. Short-term target (2030): Reduce Scope 1 and Scope 2 emissions by 50%; mid-term target (2030-2050): RE55; long-term target (2050): Net-zero emissions RE100 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 2025, the Company's greenhouse gas emissions decreased by 15.93% compared with 2024, and emission intensity decreased by 9.01%; the Company also actively promotes various energy-saving plans. In 2025, the total electricity consumption at Advanced Wireless Semiconductor Company's plant was 41,628 thousand kWh, an increase of 342 thousand kWh compared with the previous year, mainly due to increased production capacity in 2025. To continuously achieve reduction goals, Advanced Wireless Semiconductor Company is committed to continuous improvement plant operation equipment to enhance energy efficiency.

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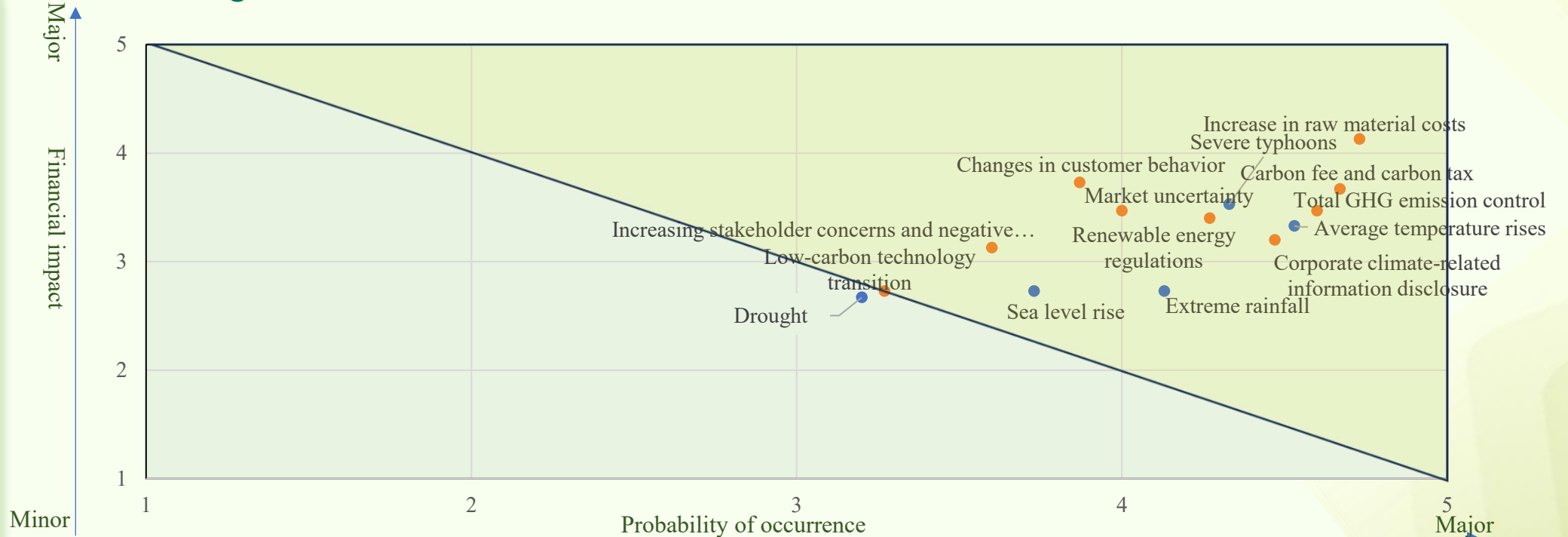
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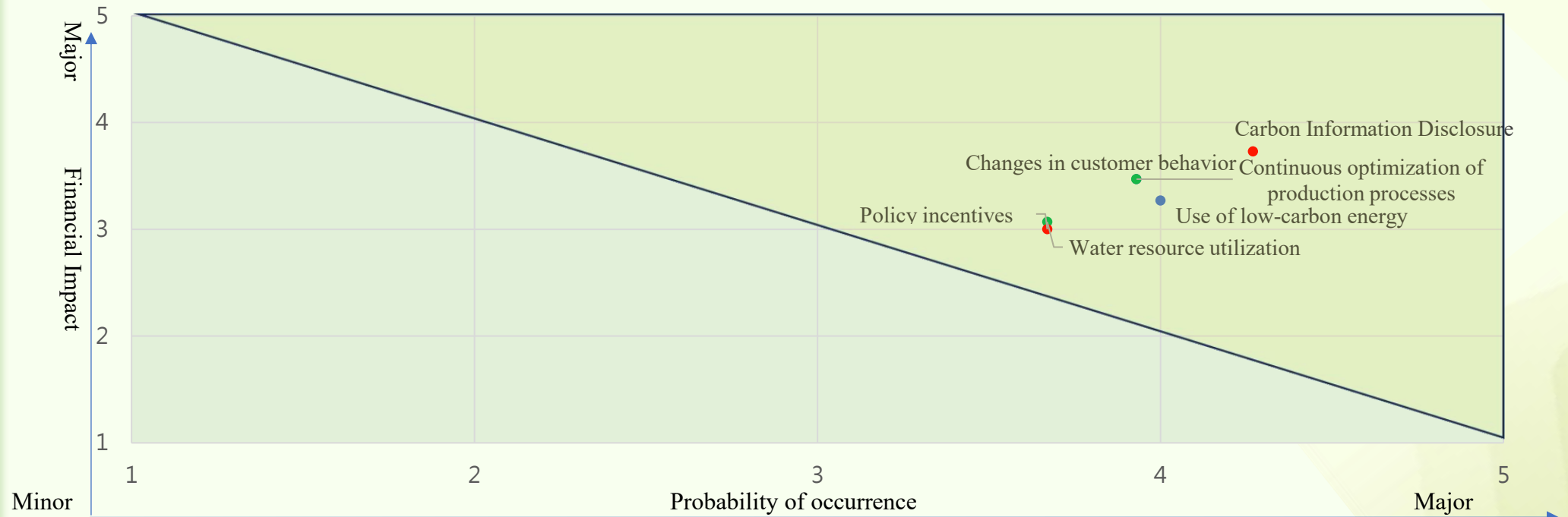
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Climate Change Risk Matrix



Category	Short-term (1 to 3 years)	Mid-term (3 to 5 years)	Long-term (over 5 years)
● Physical risk	● Extreme rainfall ● Severe typhoons	● Drought ● Average temperature rises	● Sea level rise
● Transformation risks	● Carbon fee and carbon tax ● Renewable energy regulations ● Corporate climate-related information disclosure	● Total GHG emission control ● Increased cost of raw materials ● Changes in customer behavior ● Market uncertainty	● Low-carbon technology transition ● Increasing stakeholder concerns and negative feedback

Climate Change Opportunity Matrix



Category	● Short-term (1 to 3 years)	● Mid-term (3 to 5 years)	● Long-term (over 5 years)
Opportunity	● Carbon Information Disclosure ● Policy incentives ● Continuous optimization of production processes	● Water resource utilization ● Changes in customer behavior	● Use of low-carbon energy

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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. If prolonged periods without rainfall in Taiwan lead the government to impose industrial water rationing, the Company has a backup reservoir to cope with the restrictions and increase the reclaimed water rate to 28.4%, thereby reducing water consumption.	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. Due to the hot summer temperatures caused by global warming, electricity consumption for air conditioning in factory operations increased by 0.8% compared with the same period last year, resulting in an increase in operating costs of NTD 25,562, accounting for approximately 0.0006% of total annual operating costs.	The implementation of GHG inventory and verification has been introduced, along with actions for GHG reduction. Carbon emissions decreased by approximately 5,800 tons in 2025 compared with 2024.
		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.

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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	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. The carbon fee levy in Taiwan increased operating costs by NTD 1,380,000, resulting in cash outflows, accounting for approximately 0.033% of total annual operating costs. The introduction of process exhaust gas treatment equipment resulted in capital expenditures of NTD 21,920,000 and cash outflows.	Plants are planned to install renewable energy equipment. Plan to purchase renewable energy certificates. Moving towards net-zero and planning to achieve net-zero carbon emissions by 2050 will help reduce carbon fees and carbon tax expenditures. Reduce carbon emissions and reduce tax expenditures.
		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.
	Market	Increased cost of raw materials	Increase in operating costs.	Look for alternative material suppliers.
		Changes in customer behavior	Changes in market demand may lead to reduced demand for non-low-carbon products, resulting in decreased revenue.	1. Strictly implement GHG reduction actions 2. Procure carbon reduction equipment and strive to reduce carbon emissions from product manufacturing to meet customer / market requirements.
		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. The water consumption fee levy in Taiwan increased operating costs by NTD 55,438, resulting in cash outflows, accounting for approximately 0.0013% of total annual operating costs.	Continuously promote water-saving measures in the plant areas. Increase the recycling rate of wastewater in the plant.
Energy	Use of low-carbon energy	Adopt low-carbon energy such as solar power and purchased green electricity to reduce carbon fee expenditures.	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	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

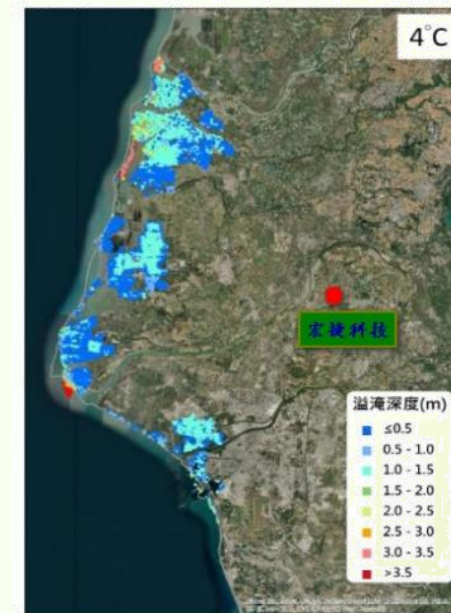
Simulate the inundation distribution range and depth in Tainan under sea level rise scenarios of 0.5 and 1.2 meters during the highest tide.

- (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 (SSP3-8.5 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).

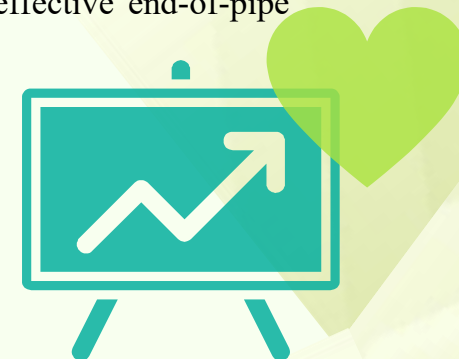
The types of GHGs covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

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.

2025 Emissions Inventory Results

Category	Bulk source	Management/reduction strategy
Direct GHG emissions	99% is attributed to the use of process PFCs	Gradually install abatement equipment with PFCs removal efficiency of 95% or higher.
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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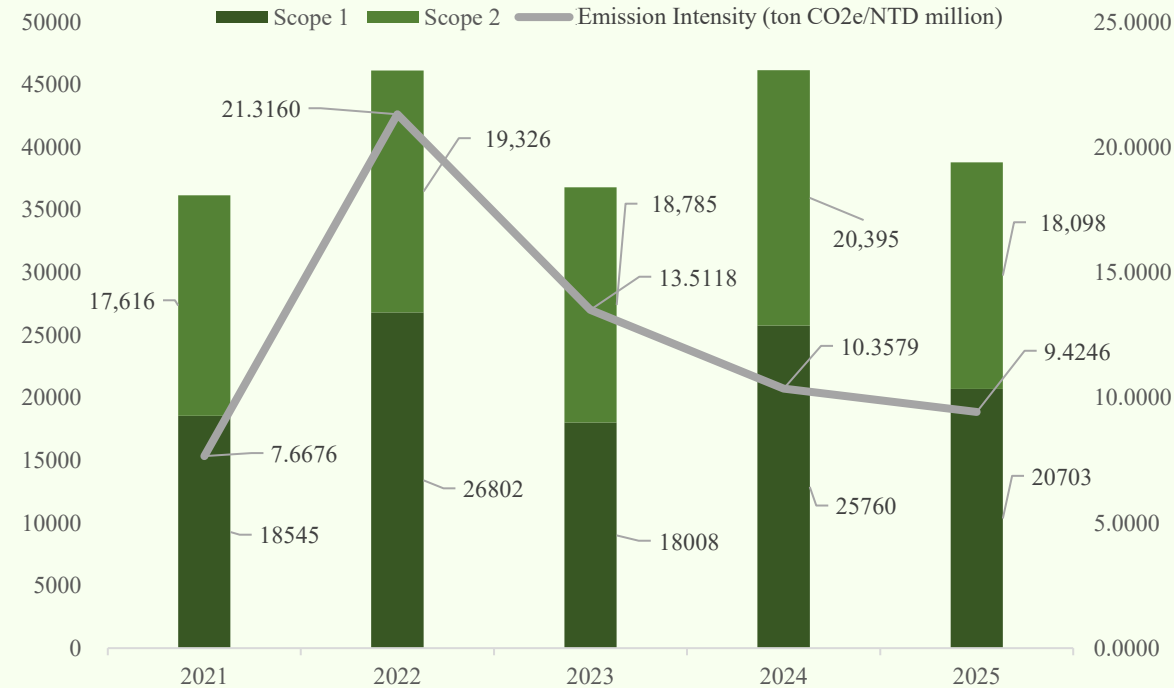
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GHG Emissions and Emission Intensity (Scope 1 and Scope 2)



Other Indirect GHG Emissions (Scope 3)

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

Advanced Wireless Semiconductor Company calculates other indirect GHG emissions from operational waste treatment and has them verified by a third party. Other indirect GHG emissions for 2025 have not yet been inventoried, and GHG Protocol verification is expected to be conducted in 2026 to fully calculate the Company's GHG inventory status.





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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

Advanced Wireless Semiconductor Company takes practical actions to support carbon neutrality, sets a carbon reduction target, and adopts related measures. With the base year for reduction calculated based on the total average greenhouse gas emissions in 2024 and 2025, the short-term target (2030) is to reduce Scope 1 and Scope 2 emissions by 50%, the mid-term target (2030-2050) is RE55, and the long-term target (2050) is net zero emissions and RE100.

Carbon Reduction Strategies and Actions

- (I) Install additional fluorinated greenhouse gas abatement equipment
- (II) Purchase of green electricity

Achievement Status

In the 2024 base year, GHG emissions from the use of C2F6 were 21458.5759 tonnes CO₂e/year.

In 2025, C2F6 gas was used with 2 plasma scrubbers and 15 wet scrubbers, resulting in GHG emissions of 16129.713 tonnes CO₂e/year.

In 2025, GHG emissions from electricity consumption by the 2 plasma scrubbers were 3.2160 tonnes CO₂e.

In 2025, GHG emissions from the use of C2F6 were 16129.713+3.2160=16132.929 tonnes CO₂e/year.

In 2025, the estimated C2F6 emissions under the voluntary reduction plan were 20687.5661 tonnes CO₂e/year, while the actual emissions were 16132.929 tonnes CO₂e/year.

The 2025 estimated reduction target of 771.9994 tonnes CO₂e/year has been achieved, with the actual emission reduction: 21458.5759-16132.929=5325.6469 tonnes CO₂e/year.

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4.3 Air Pollution Control

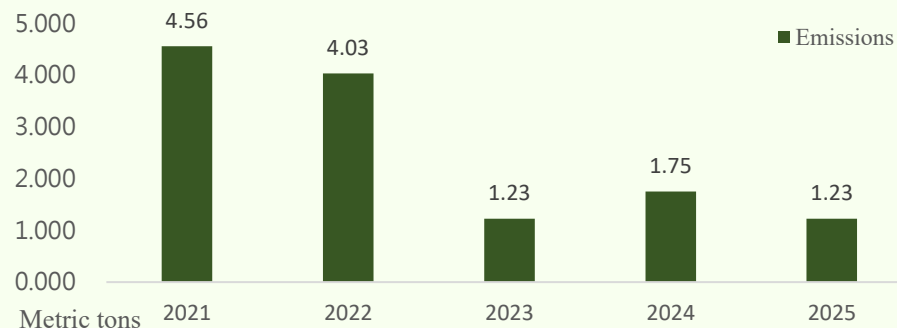
The impact of climate change in recent years has significantly deteriorated environmental ecology and posed a serious crisis for human environments. Air pollution not only leads to the destruction of the natural environment but also has a tremendous impact on human health and quality of life.

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 4.5552 tons in 2021 to 1.23 tons in 2025, 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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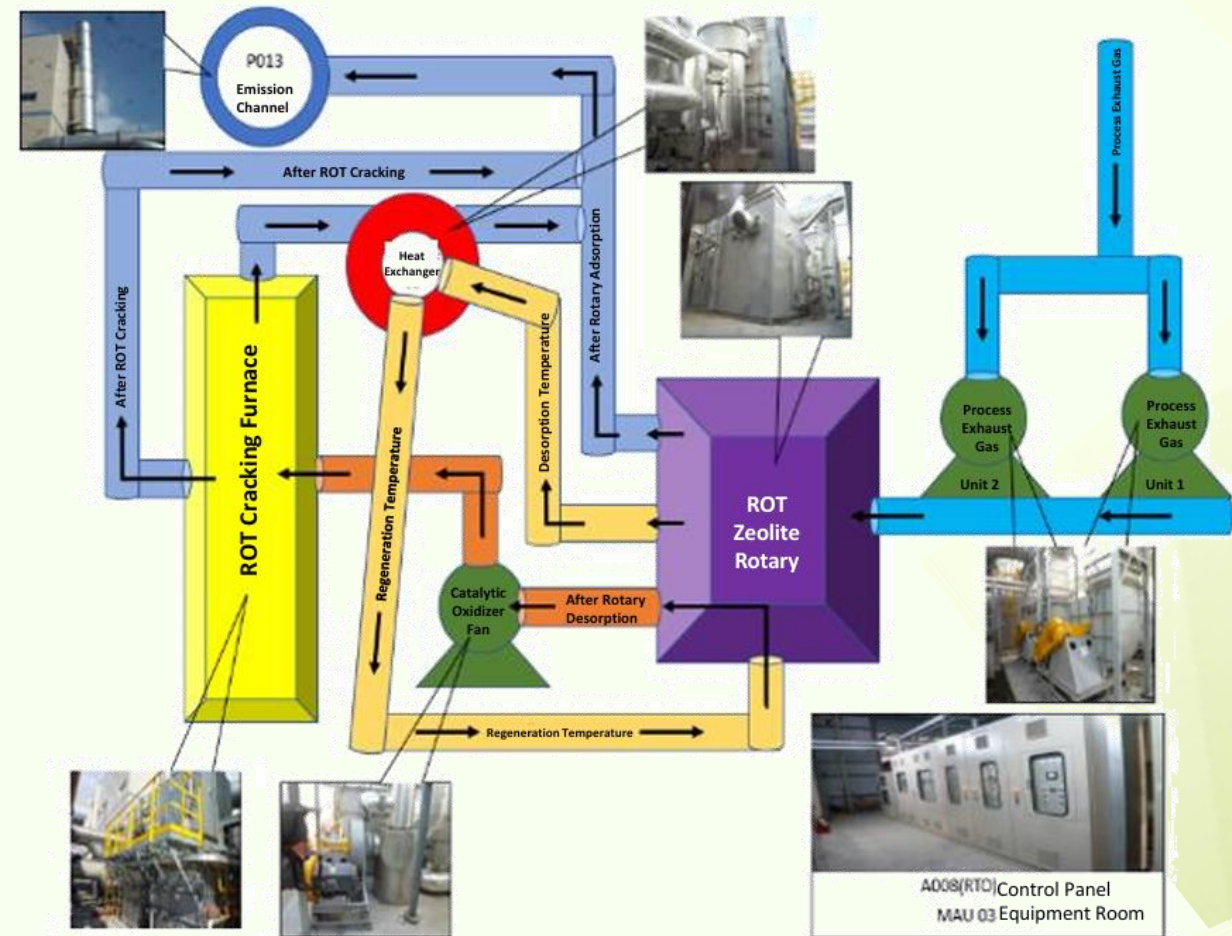
Waste Gas Incinerator

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 atmosphere through the heat exchanger, which transfers the heat source to the preheated air.



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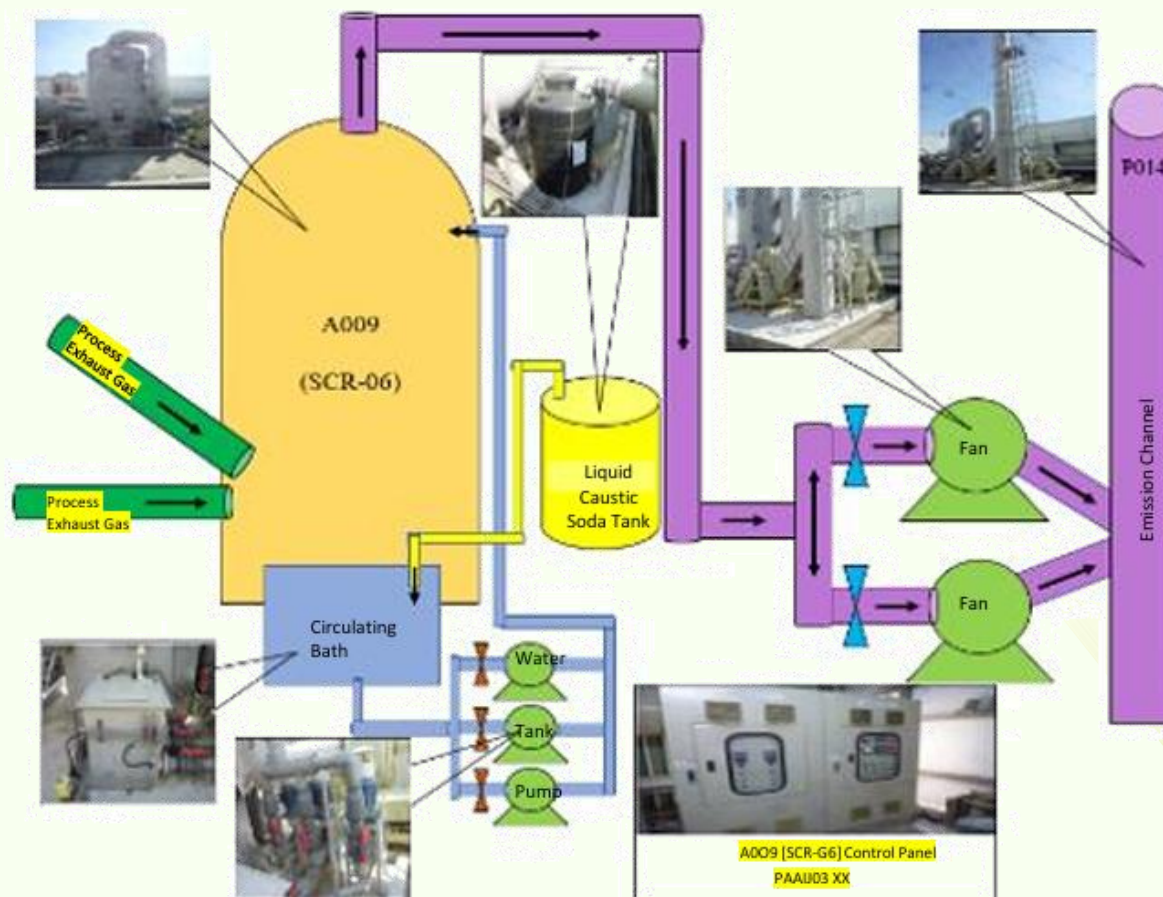
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Scrubbing Equipment

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.



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4.4 Waste Management

Waste generated at Advanced Wireless Semiconductor Company's plant is properly planned and controlled from generation to final disposal to reduce harm to the environment and human health and promote resource recycling and reuse.

Advanced Wireless Semiconductor Company's primary waste management objectives are to reduce waste generation and increase resource recycling and reuse. To reduce waste generation, chemical dosing has been added to the gallium arsenide grinding waste liquid generated from plant processes to lower the concentration of the hazardous substance arsenic, allowing it to be discharged into the plant's wastewater system. After sedimentation, the gallium arsenide sludge is outsourced for disposal as arsenic sludge, thereby reducing the amount of arsenic waste liquid generated. Gallium arsenide sludge has recycling value due to its gallium content and is therefore effectively recycled and reused through offshore treatment.

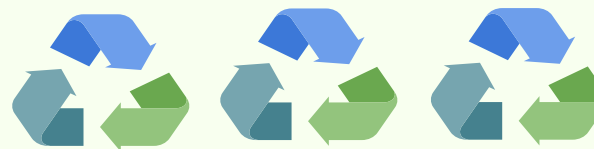
To reduce waste generation and implement waste sorting, recyclable waste is recycled in accordance with the announced recycling methods. Waste solvents account for the largest proportion of hazardous waste in the plant. To reduce the amount of solvent disposal, recycling tanks have been installed in the plant. In the future, solvents will be collected separately according to their properties, recyclable solvents will be recycled and reused, and solvents that cannot be reused will be properly handled using hazardous industrial waste treatment methods.

To effectively monitor the flow and disposal of waste after it leaves the plant, the Company regularly visits treatment facilities each year to observe whether their treatment methods are lawful, and uses their on-site treatment practices and any violations as criteria for contract renewal, so as to avoid damage to Advanced Wireless Semiconductor Company's reputation caused by improper treatment by treatment facilities.

Establish the ISO 14001 system with the objectives of implementing pollution prevention and continuous improvement, conduct internal and external audit procedures annually, identify potential hazards caused by waste generated within the plant, and set management targets to reduce pollutants, thereby reducing environmental impacts and promoting sustainable development.

Unit: Tons

Plant	AWSC, Nanke Dali Plant	
Item/Year	2024	2025
Quantity of non-hazardous waste	223.848	334.680
Quantity of hazardous waste	802.679	759.431





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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. Only then can the disposal vendors proceed with removal and flow reporting in accordance with environmental regulations and ensure proper treatment at the treatment plant. To effectively manage the flow of waste and ensure that it has been properly treated. Hazardous waste recycling rate of AWSC was 12.05%.

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 prevent significant impacts from waste management, Advanced Wireless Semiconductor Company promotes the in-house treatment of gallium arsenide wastewater, aiming to reduce the generation of hazardous industrial waste. It is projected that this initiative will decrease the output of hazardous industrial waste by approximately 5% in 2026.

Hazardous industrial waste from waste solvents has been reclassified and collected separately to identify recyclable non-hazardous industrial waste. This initiative is expected to reduce hazardous waste generation by 18%.

Achievement Status

The arsenic-containing wastewater at the plant is classified as high-concentration wastewater. Each month, based on production line conditions, it undergoes chemical dosing before being discharged into the sewage system. This process commenced in September 2023 and has currently reduced the output of hazardous industrial waste by approximately 794 tons.

In 2025, approximately 237.6 tons of hazardous industrial waste were recycled, resulting in a 23.83% reduction in hazardous industrial waste generation.

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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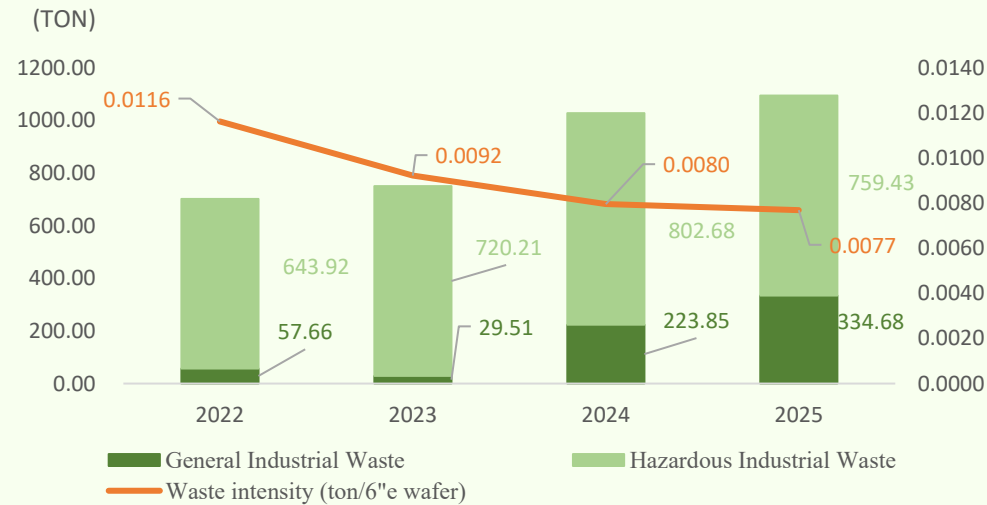
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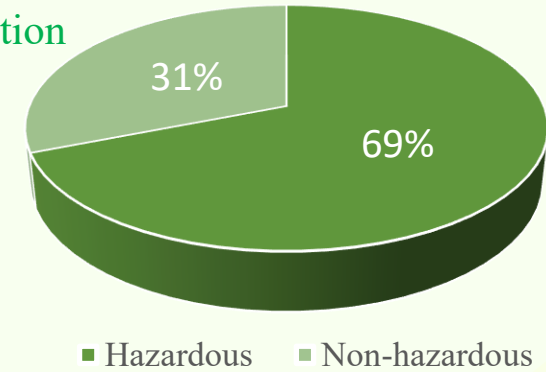
Waste-related Data Collection

In 2025, the total waste treatment volume was 1094.111 metric tons, with non-hazardous industrial waste accounting for 30.59% and hazardous industrial waste making up 69.41%. The total amount of waste increased because mercury lamps had been stored in the plant for an extended period and were all disposed of in 2025. Product output in 2025 was higher than in 2024, so waste intensity decreased.

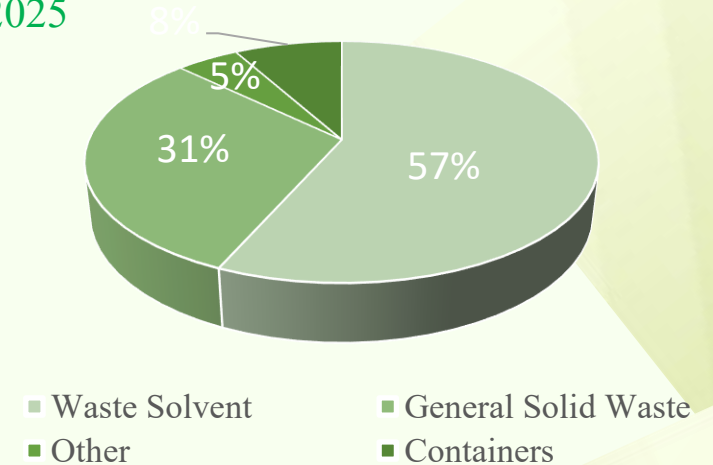
Total waste generated from 2022 to 2025



2025 Waste Generation Categories



Percentage of Industrial Waste in 2025



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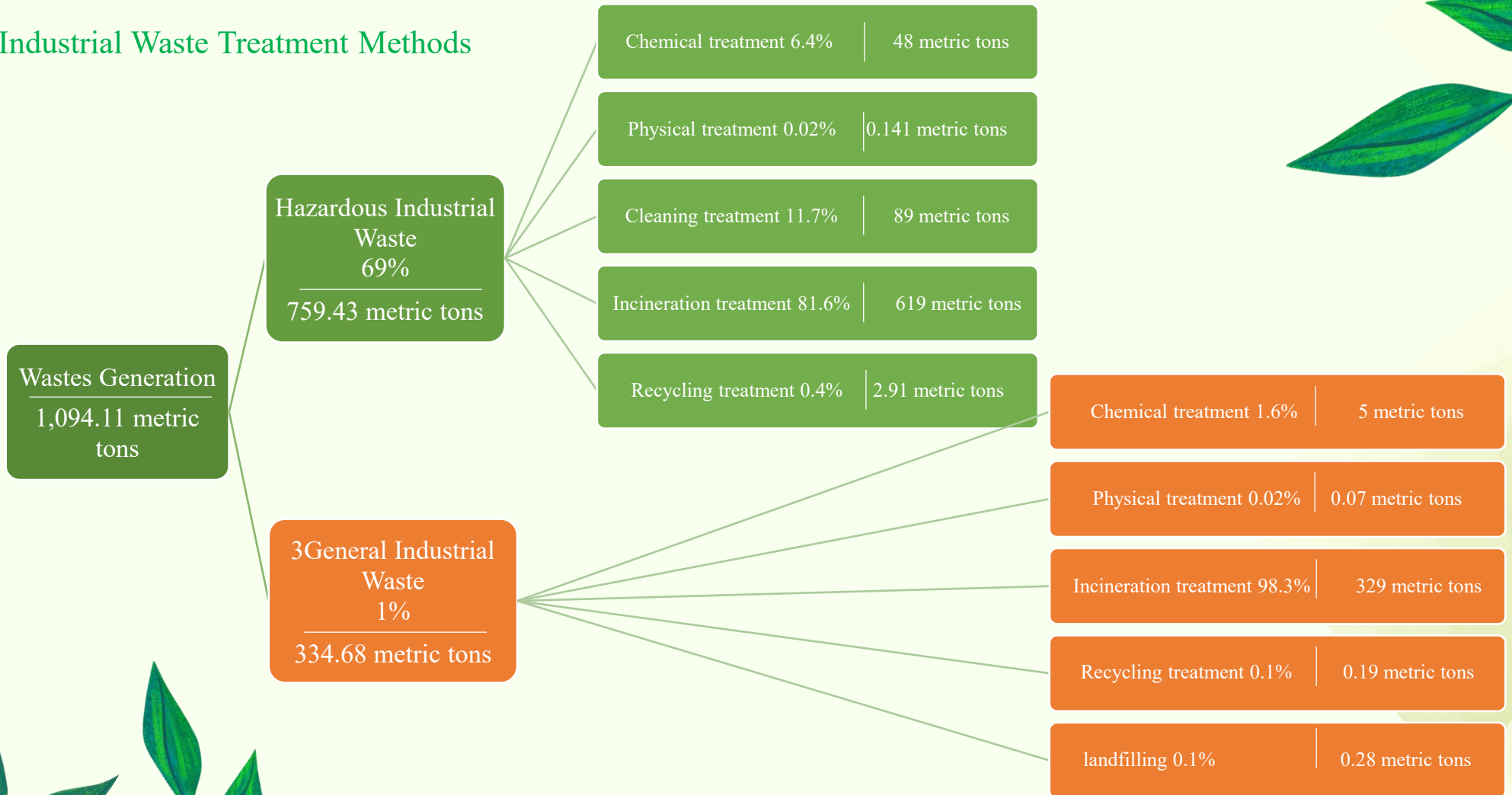
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Industrial Waste Treatment Methods



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4.5 Energy Management

Management Policy

In response to the global net-zero carbon reduction trend, the Company complies with government energy management regulations, improves energy efficiency, and reduces carbon emissions to achieve the goal of sustainable operations.

Advanced Wireless Semiconductor Company will continue to promote relevant energy management measures, establish energy monitoring systems for chillers and air compressors, optimize the scheduling and usage efficiency of major energy-consuming equipment, and replace old high-energy-consuming equipment with high-efficiency, low-energy-consuming models.

Integrate the solar power generation system at the new Module2 plant into the plant's power grid to increase the proportion of green and clean energy usage, thereby further implementing effective energy management.

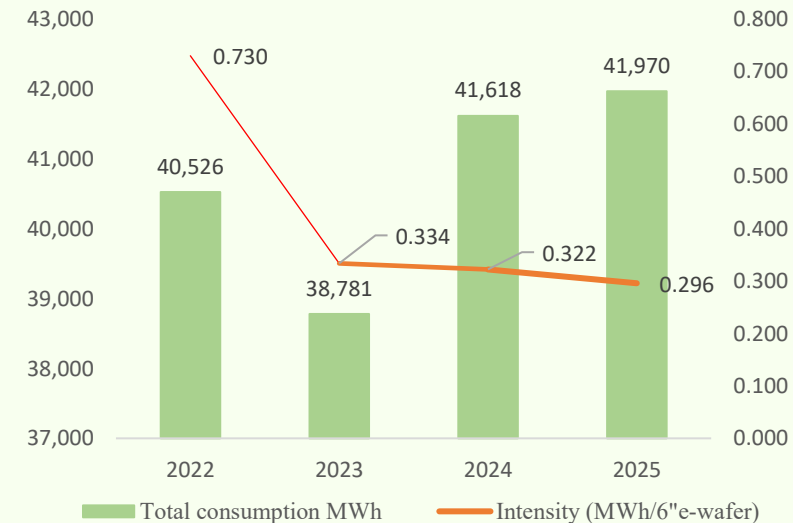


Energy Consumption Status

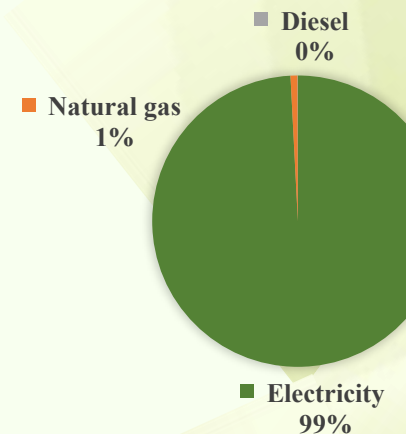
AWSC's total energy consumption in 2025 increased compared with 2024, primarily due to higher mass production levels in 2025.

AWSC continues to implement energy-saving management initiatives, replacing energy-consuming high-bay lights in the Module2 plant area with LED fixtures to save energy; replacing one old cooling tower in the Module1 plant area to improve efficiency, which can lower cooling water temperature, reduce chiller energy consumption, and improve system energy efficiency to save energy.

Total Energy Consumption and Total Energy Intensity



2025 Energy Consumption Composition Percentage





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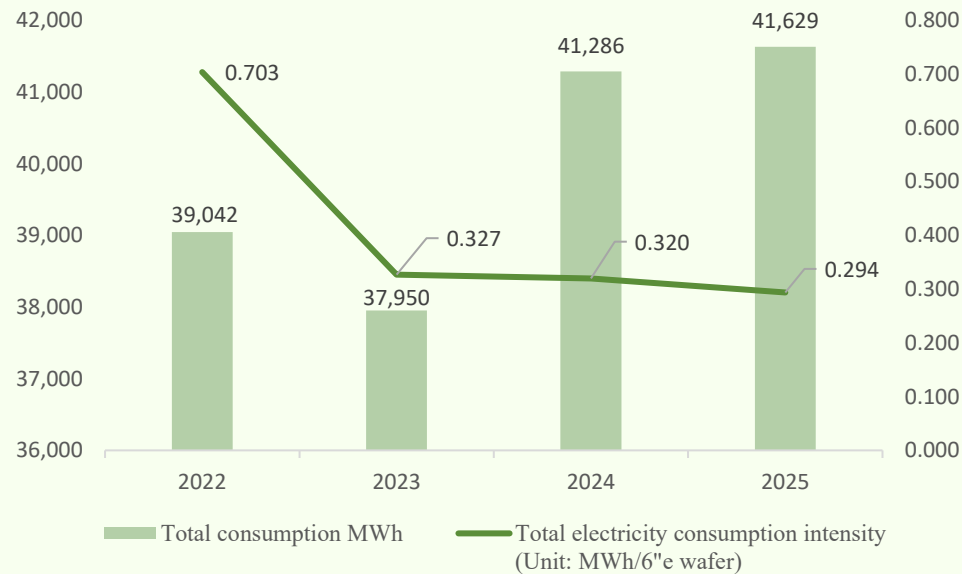
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Total Energy Consumption Composition (Unit: MWh)

Item		2022	2023	2024	2025
Energy category	Electricity	39042.40	37949.60	41286.29	41628.92
	Natural gas	1474.35	801.44	321.48	326.22
	Diesel	8.79	30.26	9.76	14.644
	Renewable energy	0.00	0.00	0.00	0.000
Total		40525.53	38781.30	41617.54	41969.79

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. Diesel consumption in 2025 increased compared with the previous year due to the extension of the annual overhaul period.

Natural gas consumption increased compared with the previous year due to RTO maintenance adjustments. As natural gas is used as an auxiliary fuel, the increased number of restarts resulted in higher natural gas consumption.

Year	2022	2023	2024	2025
Natural gas consumption				
MWh	1474.348	801.438	321.482	326.22
Diesel consumption				
MWh	8.786	30.265	9.763	14.644

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Energy Conservation and Carbon Reduction Measures and Results

AWSC continues to improve plant operation equipment to enhance energy efficiency. In 2025, the Company achieved total energy savings of 426,907 kWh, with an installation cost of NTD 3,577 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	Replace the energy-consuming high-bay lights in the M2 plant utility room with LED fixtures	173,404	81	Scope 2	370
	Chiller system	Replace one old and damaged cooling tower in the M1 area with a new unit, and replace the aging heat dissipation materials in 3 cooling towers to improve efficiency, lower cooling water temperature, and reduce chiller energy consumption	167,400	78	Scope 2	2,100
	Air Compressor System	Replace the rotor of CDA-202 air compressor in the M2 area to address rotor bearing deterioration and reduce current consumption	68,807	32	Scope 2	1,050
	Motor Energy Saving	Clean the impeller of exhaust fan 08 and perform repair and maintenance to save energy	17,296	8	Scope 2	57
Total			426,907	199	-	3,577

Note: The 2025 electricity emission factor is 0.467 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 green power procurement. By utilizing the idle rooftop space of its expanded plant, AWSC plans to implement a solar power supply solution 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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2025 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.

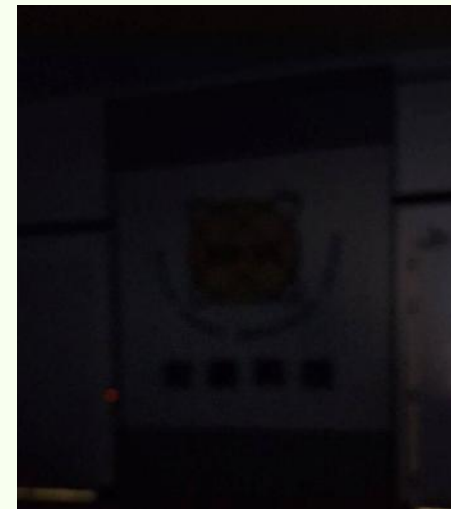
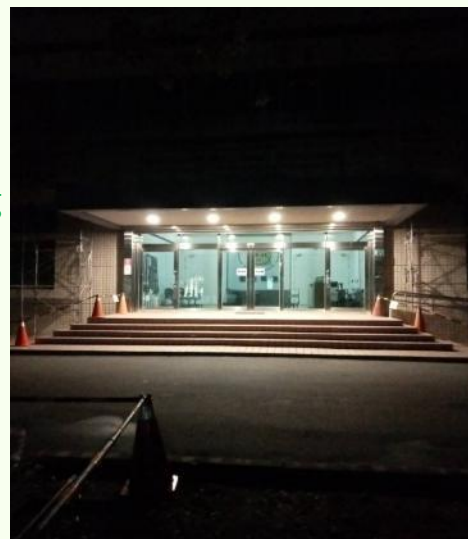
Since 2025, Advanced Wireless Semiconductor Company has participated in the "Earth Hour 60" campaign to contribute to environmental protection. On March 22, from 8:30 p.m. to 9:30 p.m. Taiwan time, the company joined the initiative by turning off unnecessary lights and power-consuming equipment for one hour.



Before turning off the lights



After turning off the lights





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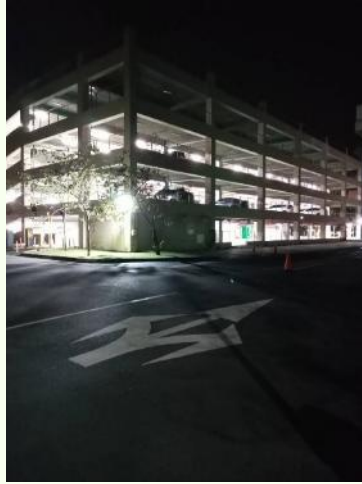
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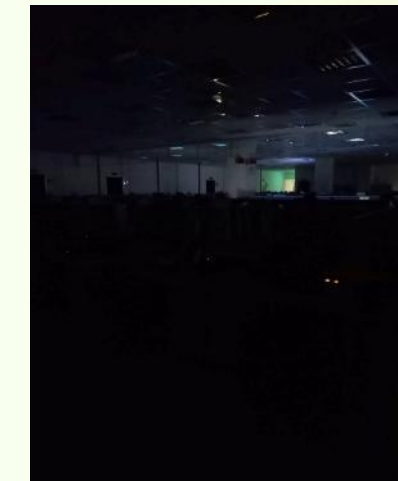
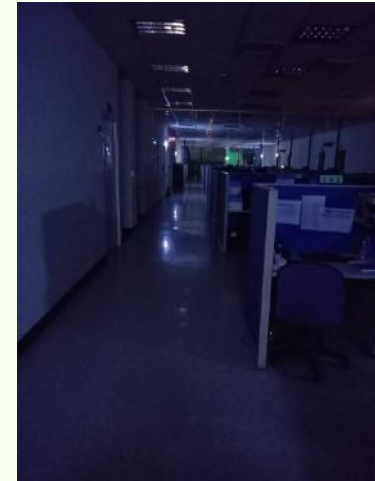
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Water Withdrawal Management

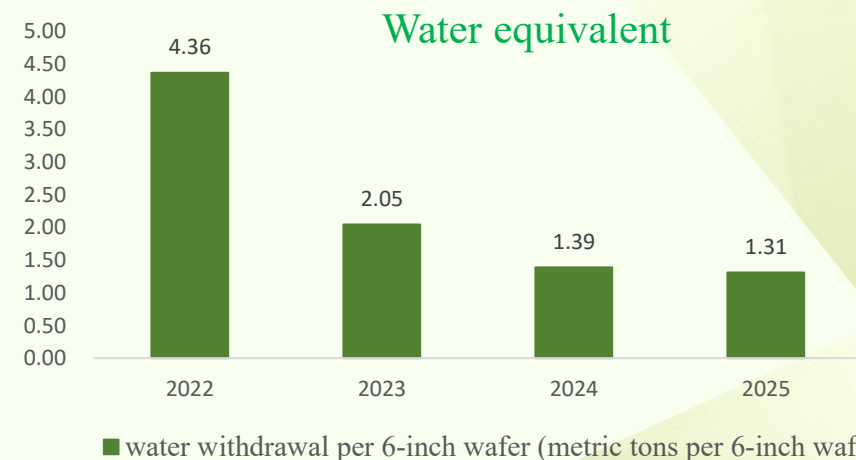
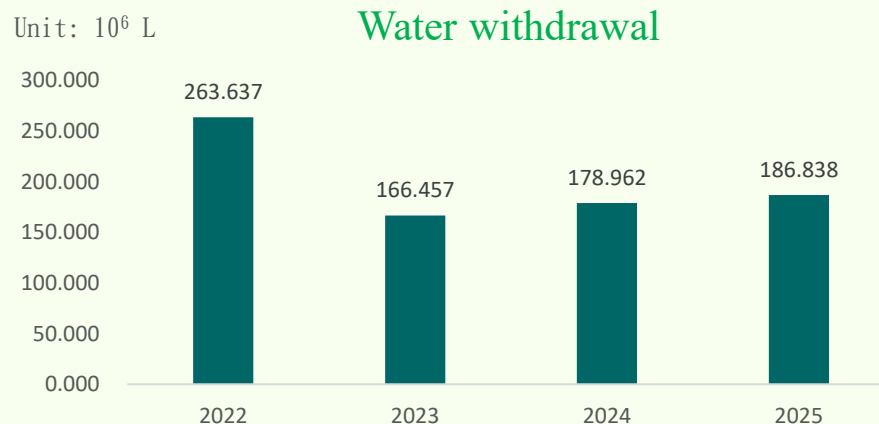
Under extreme global climate conditions, climate change risks have become a key issue that enterprises must face in their operations, making water resource management particularly important.

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.

Advanced Wireless Semiconductor Company's plant is located in Xinshi District, Tainan City, Taiwan. The Company refers to the World Resources Institute (WRI) Aqueduct Water Risk Atlas water risk assessment tool. The assessment results indicate that Taiwan's overall water stress is in the low to medium risk range. Therefore, none of the Company's operating locations have water withdrawal, water discharge, or water consumption in areas with high water stress.

When comparing total water withdrawal in 2025 with 2024, process water usage increased correspondingly due to an approximate 10% increase in production capacity; however, because recycled water mostly replaced tap water for domestic toilet flushing and plant HVAC water, tap water withdrawal increased by only 4%. water intake per 6-inch wafer (metric tons/6"e wafer) decreased by approximately 6% compared with 2024. This indicates that the various recycled water facilities in the plant are gradually demonstrating 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.



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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.

Analysis of Water Withdrawal Per Unit of Wafer in 2025

Year	2024	2025			
Performance indicators	Performance	Management Targets compared to 2023		Performance	Performance compared to 2024
Water withdrawal (m ³ /6" wafer)	1.39	36% reduction	2.05	1.31	5.8% reduction

Total pure water consumption (Unit: thousand cubic meters)

Plant	2022	2023	2024	2025
Nanke Dali Plant	36.915	41.594	49.826	72
Total	36.915	41.594	49.826	72

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 is 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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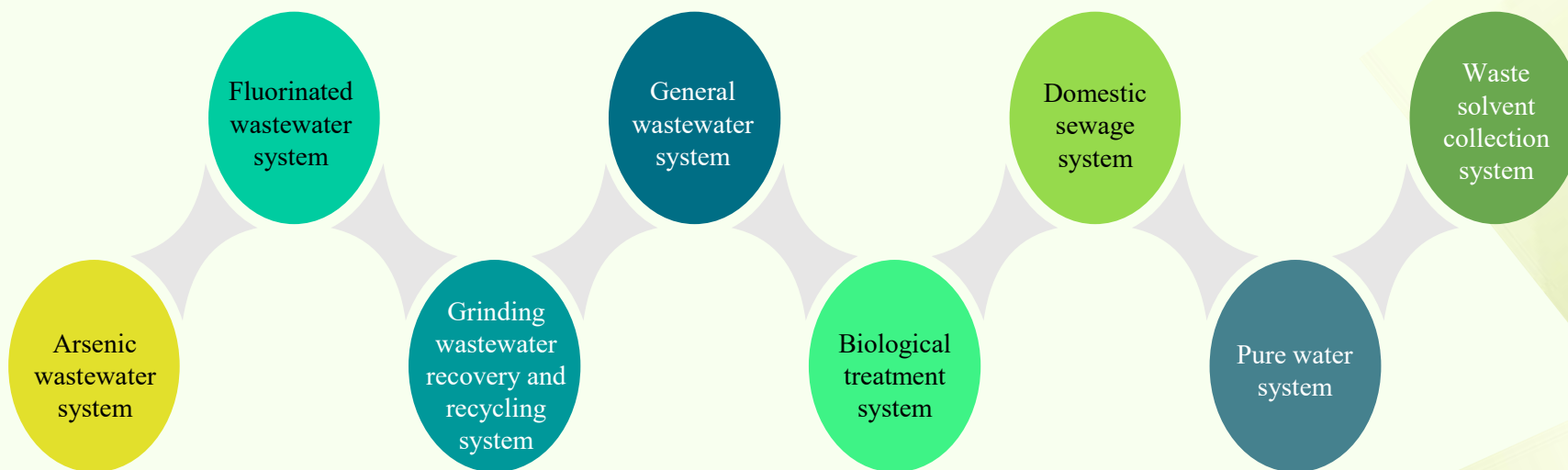
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Discharge Quality of 2022 to 2025

Year				2022		2023		2024		2025	
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	7.3	7.7	7.9	8.1	6.8	8.4	7.5	8.1
Chemical oxygen demand (COD)	mg/L	<450	Compliant	4.5	11.1	8.3	47.8	15.3	96	5.3	11.9
Suspended solids (SS)	mg/L	<250	Compliant	16.6	35.5	3	6.8	2.5	43.5	1.8	10.6
Arsenic (As)	mg/L	<0.35	Compliant	0.155	0.255	0.0068	0.101	0.0309	0.0345	0.0183	0.0839

Pure Wastewater System



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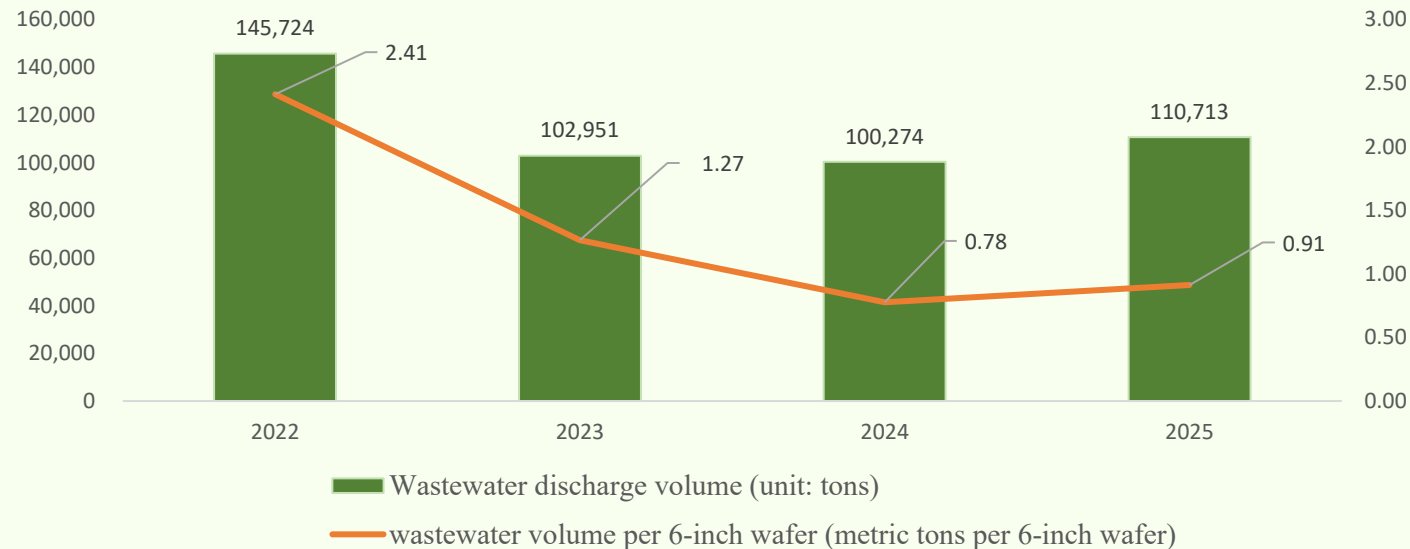
Effluents Volume

AWSC's average daily wastewater discharge is approximately 250 to 350 CMD, and the wastewater generation volume per 6" wafer in 2025 was approximately 0.91 metric tons.

In addition, the discharge frequency of the recycled water from the scrubbers is adjusted according to water quality conditions to reduce the effluent volume.

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, it was 45,700 tons per year (recycling rate of 25.55%), while in 2025, it was 52,900 tons per year (recycling rate of 28.41%). In 2026, the influent parameters of the recycled water system are expected to be reviewed, and the recycled water volume is expected to increase by another 10%, reaching approximately 58 thousand tons/year.

Water Consumption Statistics (Unit: thousand cubic meters)

Item		2022	2023	2024	2025
		AWSC, Nanke Dali Plant			
Water Withdrawal	Surface water	0	0	0	0
	Groundwater	0	0	0	0
	Seawater/Produced Water	0	0	0	0
	Water Plant - Raw Water	0	0	0	0
	Water Plant	263.64	166.46	178.96	186.84
	Total	263.64	166.46	178.96	186.84
Water Discharge	Surface Water	0	0	0	0
	Groundwater	0	0	0	0
	Seawater	0	0	0	0
	Sewage Treatment Plant	145.72	102.95	100.27	110.71
	Total	145.72	102.95	100.27	110.71
Water Consumption		117.92	63.51	78.69	76.13

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.

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5.1 Employee Care

◆ Human Resource

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.

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

Advanced Wireless Semiconductor Company continues to engage in industry-academia collaboration with National Kaohsiung University of Science and Technology, I-Shou University, CTBC Business School (formerly known as Far East University), and Shu-Te 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 academia.

In 2025, a total of 20 students were also matched with Advanced Wireless Semiconductor Company for industry-academia collaboration and exchange.

◆ 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 2025, 8 employees with disabilities have been employed, accounting for 0.91% 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 2025, all of Advanced Wireless Semiconductor Company's operating sites were located in Taiwan, and the total number of employees at Advanced Wireless Semiconductor Company was 877, with males accounting for 46.75% and females for 53.25%. Regarding nationality, domestic employees comprised 78.11%, while foreign employees made up 21.89%, with 192 employees requiring work visas, accounting for 21.89% of the total number of employees. All employees are non-regular staff. In terms of job type, direct employees represent 51.20%, and indirect employees account for 48.80%. All employees are full-time employees.

Category	Employment type	2023			2024			2025					
		Male	Female	Total	Male	Female	Total	Male		Female		Total number of people	Total proportion
								No. of people	Percentage	No. of people	Percentage		
Gender		434	420	854	433	437	870	410	46.75%	467	53.25%	877	100.00%
Nationality	Nationality	410	322	732	402	326	728	372	54.31%	313	45.69%	685	78.11%
	Foreign nationality	24	98	122	31	111	142	38	19.79%	154	80.21%	192	21.89%
Identity	Non-regular	434	420	854	433	437	870	410	46.75%	467	53.25%	877	100.00%
	Fixed-term	0	0	0	0	0	0	0	-	0	-	0	0.00%
Job attribute	Direct	143	266	409	143	275	418	142	31.63%	307	68.37%	449	51.20%
	Indirect	291	154	445	290	162	452	268	62.62%	160	37.38%	428	48.80%
Age	Under 30 years old	95	83	178	84	72	156	78	45.09%	95	54.91%	173	19.73%
	Aged 30 to 50	319	328	647	316	341	657	306	46.22%	356	53.78%	662	75.48%
	Over 50 years old	20	9	29	33	24	57	26	61.90%	16	38.10%	42	4.79%
Education	Doctorate degree	2	0	2	2	0	2	2	100.00%	0	0.00%	2	0.23%
	Master degree	73	15	88	81	21	102	78	79.59%	20	20.41%	98	11.17%
	College	320	301	621	310	312	622	293	45.85%	346	54.15%	639	72.86%
	Senior/Vocational High School	38	102	140	39	102	141	35	26.12%	99	73.88%	134	15.28%
	Junior high school and below	1	2	3	1	2	3	2	50.00%	2	50.00%	4	0.46%

Note1: The number of employees is based on the number of employees in service as of December 31, 2025.

Note2: There were no significant fluctuations in the number of employees during the reporting period or compared with the previous reporting period.

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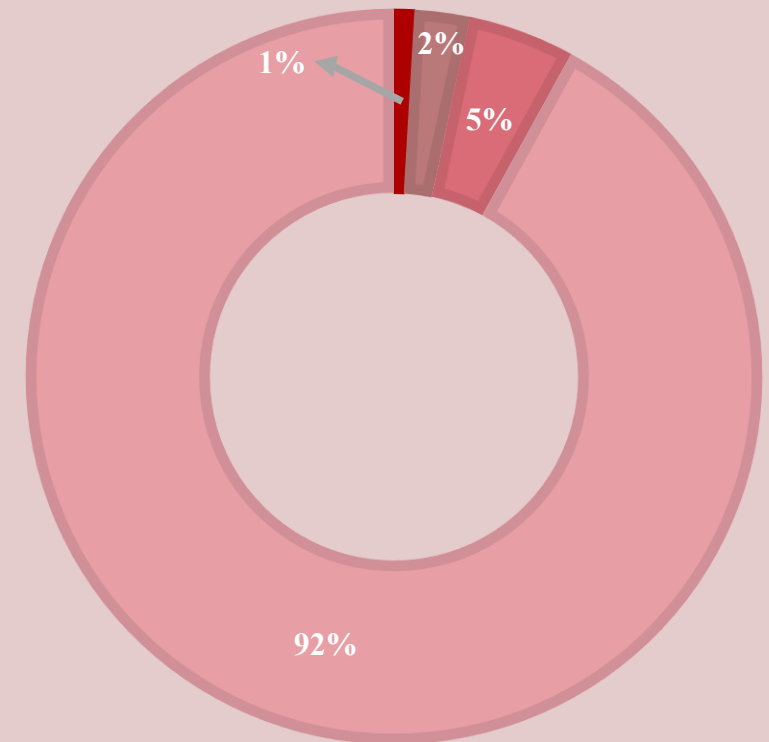
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Proportion of Employees by Grade

In the management tier, the total number of supervisors was 70, with males accounting for 75.71% and females for 24.29%. When categorized by management level, there are 8 senior managers, 21 at the managerial level, and 41 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 Management	8	0	8	0.91%
Managerial Level	16	5	21	2.39%
Section Chiefs	29	12	41	4.68%
General Staff	357	450	807	92.02%
Total	410	467	877	100.00%

Percentage of Managers at Each Level



■ Senior Managers
■ Section Chief

■ Managers and Deputy Managers
■ General staff

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Employee New Hire and Turnover Rate

In 2025, the number of new recruits at Advanced Wireless Semiconductor Company was 187. By gender, new male employees accounted for 7.64% of the total workforce, while new female employees made up 13.68%. In terms of age distribution, new recruits under 30 accounted for 8.78%, those aged 30 to 50 represented the highest percentage at 12.43%, and those over 50 accounted for 0.11%. The new recruitment rates for the years 2023 to 2025 were 24.13%, 14.39%, and 21.32%, respectively. In 2025, the number of employees who left the Company was 180. By gender, departing male employees accounted for 10.49% of the total workforce, while departing female employees made up 10.03%. In terms of age distribution, departing employees under 30 accounted for 5.13%, those aged 30 to 50 accounted for 14.71%, and those over 50 accounted for 0.68%. The turnover rates for the years 2023 to 2025 were 17.8%, 20.88%, and 20.52%, respectively. 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.

The Company's turnover rate in 2025 decreased slightly by 0.36% compared with 2024. From the perspective of gender structure, the turnover rates of male and female employees were similar. Departing employees were mainly concentrated in the 30 to 50 age group, as employees in this age group generally have more mature work experience and are relatively more likely to change career paths in pursuit of higher remuneration.

In 2025, the Company continued to strengthen talent retention measures, with an average annual salary adjustment of 3 to 5%. After the adjustment, the average salary was approximately NTD 45 thousand, and the salary adjustment for entry-level employees was higher than the average adjustment, improving the compensation and benefits of entry-level employees. Maintain the annual salary adjustment policy and implement employee profit sharing at the end of the year to increase employees' retention intention.

In addition, foreign migrant workers are employed as entry-level employees, leveraging their stable retention rate to reduce the turnover rate of entry-level employees.

Statistical analysis of new employees

Year	2023				2024				2025					
	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	50	6.09%	29	3.53%	35	4.06%	40	4.64%	28	3.19%	49	5.59%	77	8.78%
Aged 30 to 50	50	6.09%	69	8.41%	20	2.32%	28	3.25%	38	4.34%	71	8.09%	109	12.43%
Over 50 years old	0	0.00%	0	0.00%	1	0.12%	0	0.00%	1	0.11%	0	0.00%	1	0.11%
Total	100	12.19%	98	11.94%	56	6.50%	68	7.89%	67	7.64%	120	13.68%	187	21.32%

Note 1: Advanced Wireless Semiconductor Company's reporting scope is entirely located at the Nanke Dali Plant in Taiwan. Note 2: new hire ratio = number of new hires by gender (age group) / total number of employees on staff as of December 31, 2025. Note 3: Ages 30-50 include employees aged 30 and 50.



Statistical Analysis of Resigned Employees

Year	2023				2024				2025					
	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	28	3.41%	12	1.46%	36	4.18%	21	2.44%	25	2.85%	20	2.28%	45	5.13%
Aged 30 to 50	55	6.70%	51	6.22%	61	7.08%	60	6.96%	63	7.18%	66	7.52%	129	14.70%
Over 50 years old	0	0.00%	0	0.00%	1	0.12%	1	0.12%	4	0.46%	2	0.23%	6	0.69%
Total	83	10.12%	63	7.68%	98	11.37%	82	9.51%	92	10.49%	88	10.03%	180	20.52%

Note 1: Advanced Wireless Semiconductor Company's reporting scope is entirely located at the Nanke Dali Plant in Taiwan.

Note 2: Turnover rate = number of departing employees by gender (age group) / total number of employees on staff as of December 31, 2025.

Note 3: Ages 30-50 include employees aged 30 and 50.

Compensation 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		2024	2025	Difference from the previous year
Non-management positions	Number of full-time employees (annual average/person)	867	782	(9.80%)
	Average salary (NTD thousand/year)	698	756	8.31%
	Median salary (NTD thousand/year)	656	687	4.73%

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).



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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.

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.

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.

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.



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 2025, 45 employees of AWSC applied for unpaid parental leave.

Items		2023			2024			2025		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Total number of employees entitled to unpaid parental leave		11	3	14	10	5	15	8	11	19
Total number of employees actually using unpaid parental leave		2	6	8	2	4	6	6	9	15
The total number of employees required to return to work after the unpaid parental leave period ends		2	3	5	1	2	3	4	3	7
The actual number of employees who returned to work after the unpaid parental leave period ended	Total number of employees	1	3	4	0	2	2	2	3	5
	Employee ratio (return-to-work rate %)	50	100	80	0	100	67	50	100	71
The number of employees who returned to work after unpaid parental leave and remained employed for twelve months post-reinstatement	Total number of employees	1	3	4	0	2	2	1	3	4
	Employee ratio (retention rate %)	100	100	100	0	100	100	25	75	100



Talent Development

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
	Information security course	Production skill course	
General courses for in-service employees	Report preparation course	E-mail etiquette course	Process terminology course
	Static electricity prevention course	Emergency drill 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	Information security course	Quality system course
	Process setting course	Production technology course	Machine maintenance course
	Procurement management course	Material control course	Bonded personnel course
	Plant affairs system course	Environmental protection and occupational safety course	Environmental audit course
	Quality audit course	Financial statement course	Administrative management course

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The Number of Participants and Total Training Hours from 2021 To 2025

In 2025, the average hours of education and training by gender across the facilities were 7.9 hours for male employees and 8.4 hours for female employees. By employee category, the average training hours were 7.4 hours for direct personnel and 9 hours for indirect employees.

In 2025, the total training hours at AWSC amounted to 7,163.75 hours, with each employee receiving an average of 8.17 hours of training.

We have also continuously assessed potential talent gaps. From 2021 to 2025, we industry-academia collaboration with universities such as National Kaohsiung University of Science and Technology, I-Shou University, CTBC Business School (formerly known as Far East University), and Shu-Te University. So far, nearly 80 interns have successfully gained practical experience at Advanced Wireless Semiconductor Company, 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 2025, although demand slowed down, we still participated in several job fair recruitment events organized by government agencies, as well as recruitment activities at National Kaohsiung University of Science and Technology, with a total of approximately 50 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	2023				2024				2025			
	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	421	3,157	35.5	5,593.5	361	1,859	33.5	3,233	375	2,079	33.5	3,693.5
General knowledge competency training	47	2,285	9	1,575	44	2,590	6.5	1,760	49	2,316	6.5	1,570.5
Professional education and training	277	1,603	386	2,221.5	323	1,522	364.5	2,071.5	322	1,380	458.75	1,899.75
Total	745	7,045	430.5	9,390	728	5,971	404.5	7,064.5	746	5,775	498.75	7,163.75

Note: The information for 2022–2023 includes training hours of employees who have resigned; the information for 2025 represents the training hours of employees still employed as of December 31, 2025.

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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.	3,693.5hr	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.	2,470.25hr	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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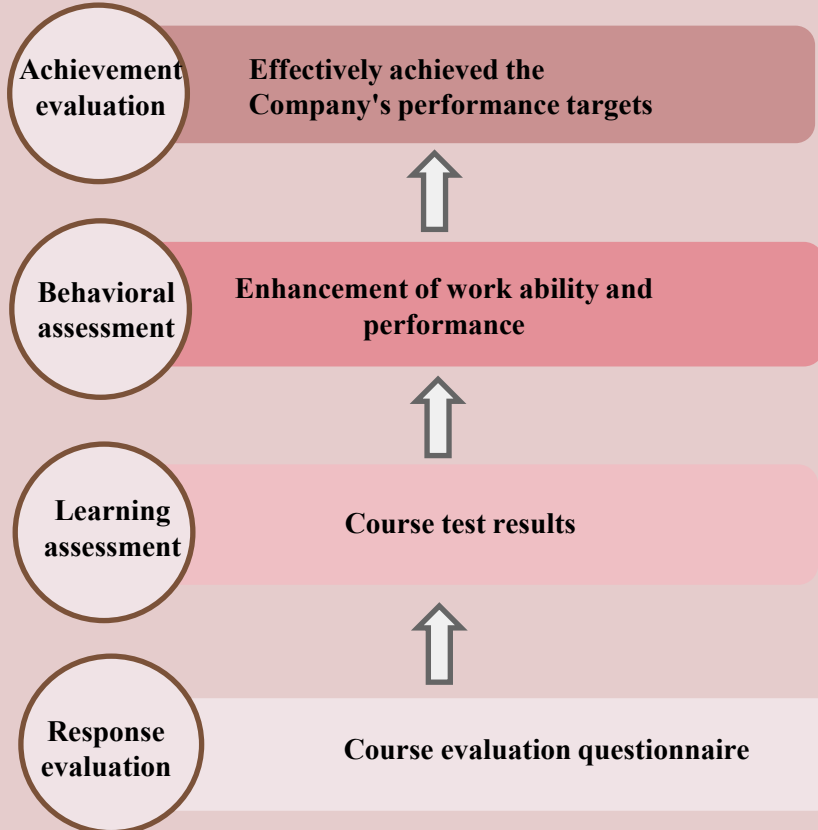
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Training Effectiveness Review

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.



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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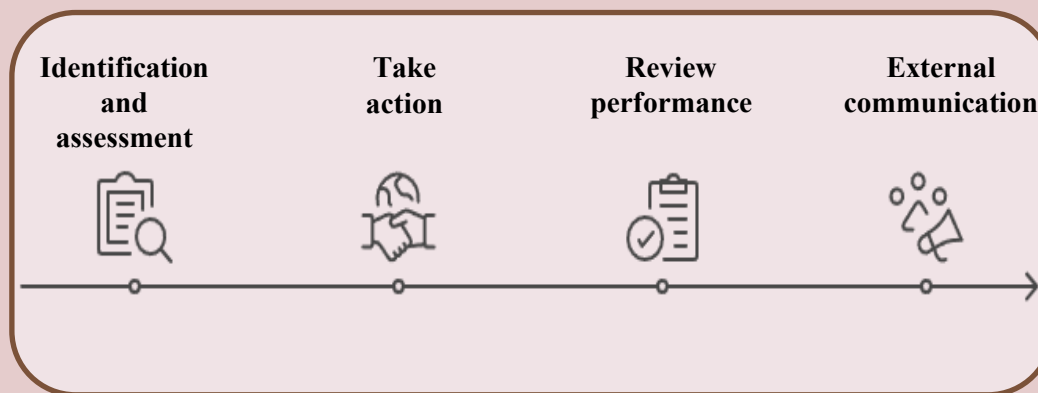
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Human Rights Due Diligence

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 Process



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 2025, a total of 740 employees participated in human rights education and training, accumulating 370 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 - 1

Subject	Risk Issues	Content Description	Common Assessment Factors	Individual Assessment Factors	Assessment Tool
Advanced Wireless Semiconductor Company and its Suppliers	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.	■ 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	■ Number of fines imposed by competent authorities for violating labor laws and regulations	■ Labor law compliance ■ RBA SAQ ■ Employee health checkup ■ Employee grievance mechanism ■ Labor-management meeting ■ Internal control system ■ Maternity protection related hazard assessment ■ Supplier risk assessment and on-site audits ■ Supplier Code of Conduct and Supplier Commitment Letter
	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.		■ 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.		■ Number of cases with human rights related complaints established	
	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.		■ Number of people who work more than 12 hours in a single day and those attending work continuously for more than 6 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 - 2

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Subject	Risk Issues	Content Description	Common Assessment Factors	Individual Assessment Factors	Assessment Tool
Advanced Wireless Semiconductor Company and its Suppliers	Discrimination and harassment	Discrimination or harassment against employees during recruitment and actual work based on race, skin color, age, zodiac sign, 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.	■ 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	■ Number of fines imposed by competent authorities for violating labor laws and regulations	■ Labor law compliance ■ RBA SAQ ■ Employee health checkup ■ Employee grievance mechanism ■ Labor-management meeting ■ Internal control system ■ Maternity protection related hazard assessment ■ Supplier risk assessment and on-site audits ■ Supplier Code of Conduct and Supplier Commitment Letter
	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.		■ Whether identity verification is conducted during the recruitment process	
	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.		Number of cases with human rights-related grievance established	
	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.		■ Number of people who work more than 12 hours in a single day and those attending work continuously for more than 6 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	
	Maternity protection	Measures taken for female workers engaged in work potentially hazardous to maternal health include hazard assessment and control, physician consultations and guidance, risk classification management, job suitability arrangements, and other related measures.			



Actions and Results - 1

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
Advanced Wireless Semiconductor Company and its Suppliers	Labor laws and regulations	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 and grievance channels, such as labor-management meetings, dedicated email boxes, hotlines, physical suggestion boxes, and whistleblower systems, to promptly identify and address issues in the workplace. 4. In the event of changes to labor conditions, fully consult the Company's internal legal department to ensure employee rights are protected. Material changes to labor conditions must be resolved through labor-management meetings.	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.	■ No illegal incidents occurred.
	Child labor	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.	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.	■ No illegal employment of child labor.

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Actions and Results - 2

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
Advanced Wireless Semiconductor Company and its Suppliers	Forced labor	1. The "Recruitment and Employment Management Procedures" explicitly state: Hiring of laborers who are forced, threatened, or unwilling is prohibited. 2. Follow the RBA framework to establish a Supplier Code of Conduct and ensure that all suppliers commit to compliance. 3. Compile monthly 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. 4. Hold occasional meetings with foreign migrant worker agencies to ensure they do not charge unreasonable fees or illegally withhold identification documents.	1. Implement multi tasking training to increase the flexibility of personnel utilization to prevent excessive reliance on a single person and cause excessive workload. 2. Implementation of leave rotation system to protect employees' family life and personal physical and mental health. 3. 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. 4. If any non-compliance issues are found with suppliers, require immediate corrective actions and evaluate whether to continue the partnership.	■ No forced labor complaint has been investigated by the competent authority. ■ In 2025, 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	1. 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. 2. Perform regular health checkups for current employees. 3. 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.	1. 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. 2. Intervene with professional employee assistance organizations to help employees resolve their life and psychological issues. 3. 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. 4. 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.	■ In 2025, there were a total of 740 participants in human rights-related training, accumulating 370 training hours. ■ In 2025, there were a total of 935 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
Advanced Wireless Semiconductor Company and its Suppliers	Discrimination and harassment	1. Every year, all employees undergo mandatory training to prevent discrimination and harassment. 2. Provide employment opportunities for people with disabilities. 3. 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.	■ No incidents of discrimination and harassment. ■ As of 2025, the number of employed individuals with physical and mental disabilities was 8.
	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.	■ No incident of human trafficking was found.
	Freedom of assembly and association	Encourage employees to form clubs and participate in company-organized group activities.	1. Ensure the rationality of club activities and provide club operating subsidies. 2. 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.	■ Employees established new basketball and volleyball clubs, with a total subsidy of NTD 40,000 provided in 2025 to support club operations. ■ Labor-management meetings are re-elected every 4 years. In 2025, 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.

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Actions and Results - 4

Subject	Risk Issues	Mitigation Measures	Remedial Measures	Implementation Results
Advanced Wireless Semiconductor Company and its Suppliers	Equality and equal pay for equal work	1. Establish a "Salary Management Regulation" and draft job descriptions to determine salaries based on objective criteria rather than subjective judgments. 2. Managers may consult on management issues through Employee Assistance Programs (EAPs) to effectively avoid unequal workload distribution and ensure equal treatment.	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.	■ Every year, AWSC evaluates the market standard and individual performance to adjust the salary.
	Maternity protection	1. Establish a "Maternal Health Protection Management Plan" to ensure the physical and mental health of female employees during pregnancy, postpartum, and breastfeeding periods. 2. 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.	■ In 2025, the number of individuals receiving maternal protection measures was 7.

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Safety 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 2025.



Occupational Safety and Health Committee

Number of committee members: 28

Number of labor representatives: 12

Proportion of labor representatives: 43 %

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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.

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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

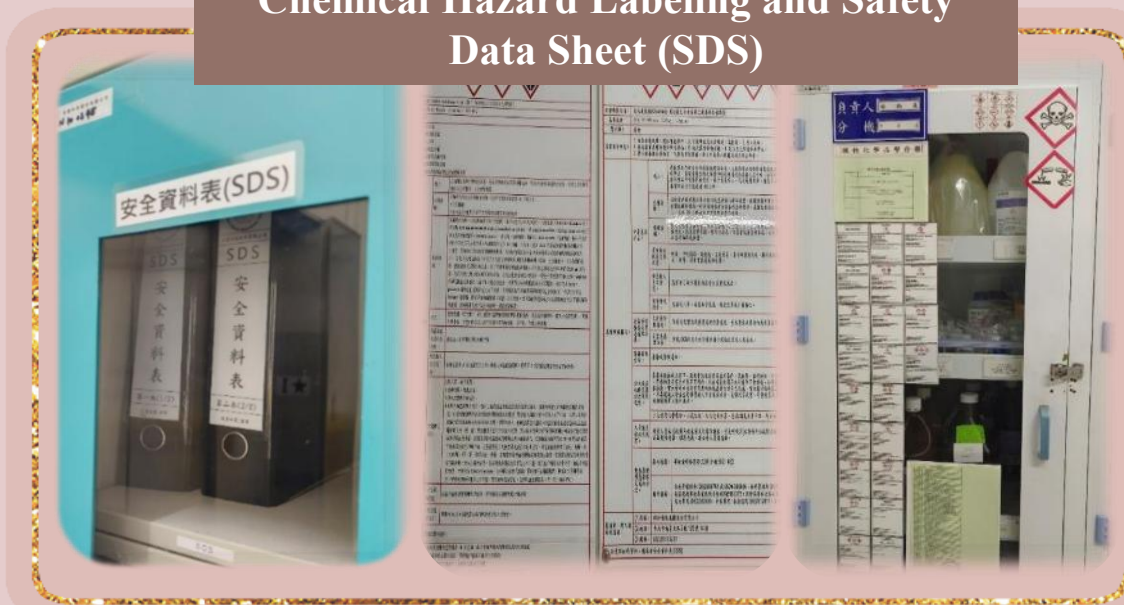
For operations with high potential risks, such as elevated work, hot work, confined space, crane operations, and fire interruption, relevant operational controls and safety measures must be established. Before conducting such special operations, employees are required to submit a prior application and 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)



Chemical Management

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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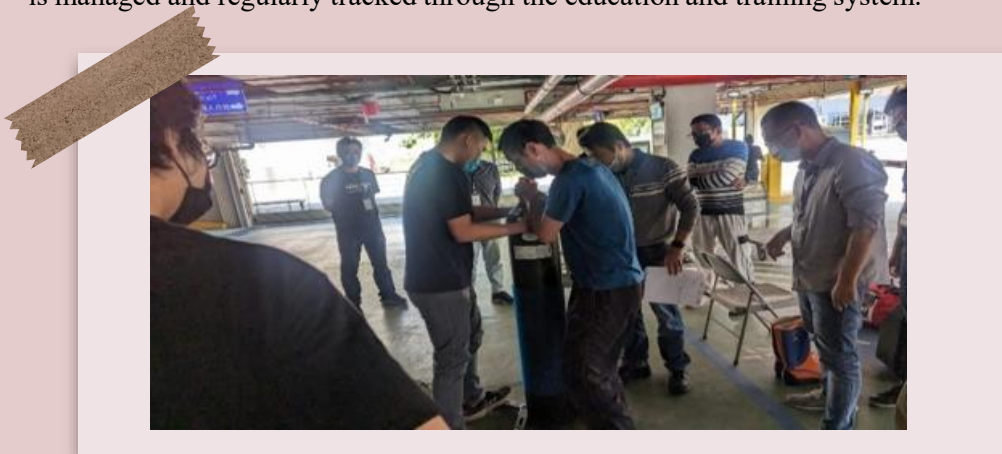
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Worker Training on Occupational Health and Safety

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.

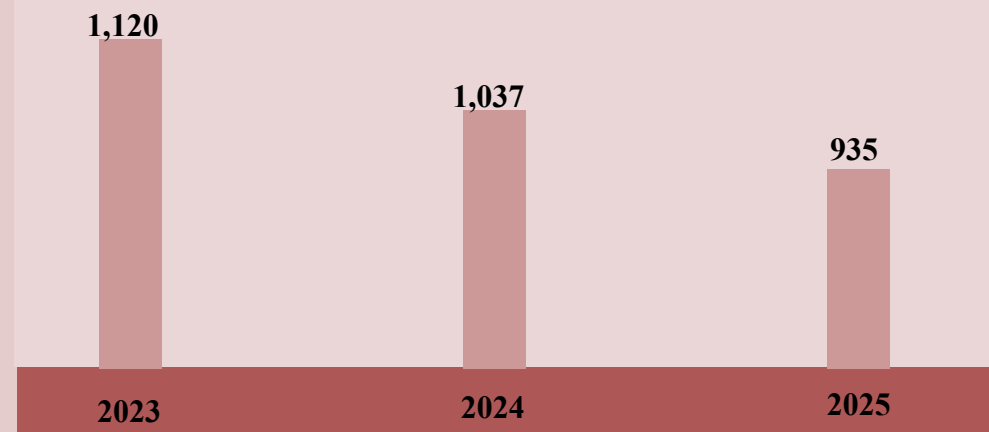
In 2024, earthquake drills, fire drills, emergency response training, AED & CPR first aid training, and various occupational safety and health education and training sessions were conducted. Training for personnel with occupational safety-related certifications is conducted in accordance with relevant 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 2023 to 2025, the number of employees receiving safety and health education training reached 1,120, 1,037, and 935 participants, respectively, demonstrating our commitment to conveying the importance of safety awareness among employees.

Number of employees receiving safety and health training



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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.

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



ERT Assembly And Task Assignment



Emergency Response Training



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The emergency response training conducted in 2025 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



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 and 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 2025, a total of four occupational injury cases resulting in disability occurred, including three falls and one cut injury caused by a staple. The three falls were primarily due to failure to pay attention to the surrounding environment while walking in the plant area. The cut injury was caused by a bent staple while handling documents. Improvement measures have been proposed based on the cause of the incident, and appropriate education, training, and awareness activities have been conducted.

There were no major industrial safety accidents in 2024 and 2025.

Occupational Accident Statistics	2023	2024	2025
Employee No. ¹	856	870	877
Working hours ²	1,490,592	1,626,883.3	1,496,826.5
Number of disabling injuries ⁴	4	7	4
Disabling injury days ⁵	1	8	10
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.

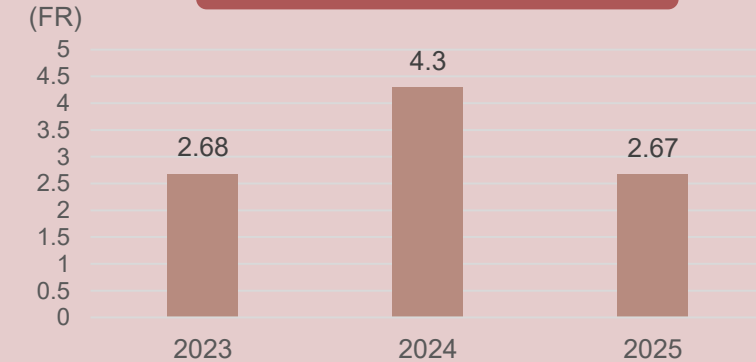
Note 3: Severe occupational disaster: An occupational injury in which the worker is unable or difficult to return to his pre-injury state of health within 6 months.

Note 4: The calculation method is the number of recordable occupational injuries (including fatalities and serious occupational injuries)/total working hours*1,000,000.

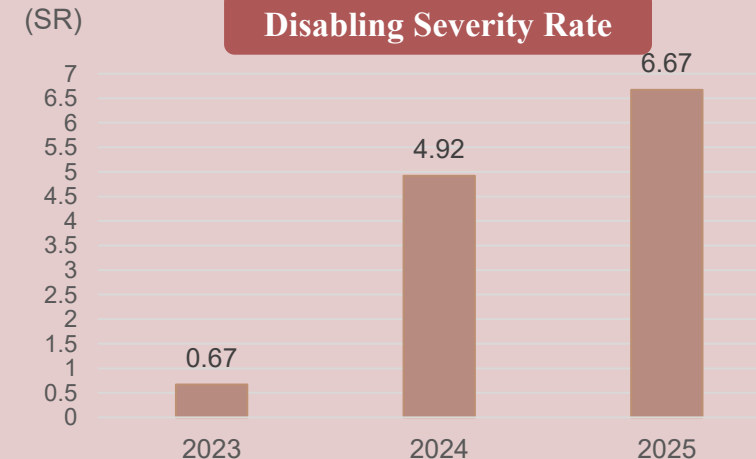
Note 5: The calculation method is the number of lost workdays due to injuries/total working hours*1,000,000.

In 2025, 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 2.67 and a disabling injury severity rate (SR) of 6.67, with no occupational diseases reported. Additionally, no occupational injury incidents occurred among contractors operating within the plant in 2025.

Disabling Frequency Rate



Disabling Severity Rate



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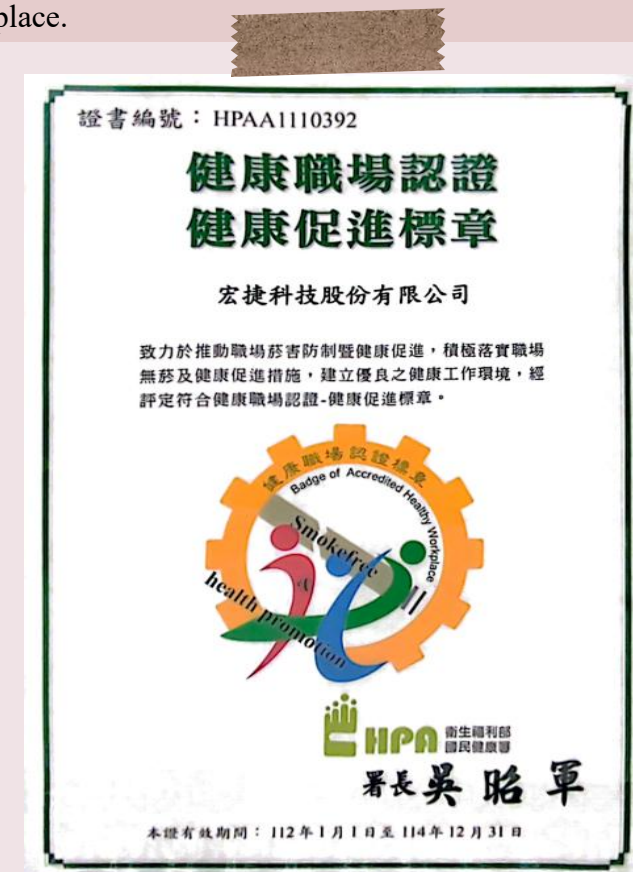
Healthy Workplace

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.





Four Aspects of Health Protection

Aspects	Direction of Implementation	Achievements in 2025
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: 7 people Level 2 management: 2 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 7 people were interviewed by occupational physicians Occupational health care preventive health education for 22 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: 32 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-friendly Protection

To prevent female employees from being exposed to workplaces involving health hazards, the Company has established a maternity health protection plan and conducts maternity health risk assessment in accordance with the plan. Upholding the philosophy of "employee safety first", we have specially designed exclusive pink cleanroom suits for pregnant female employees. This thoughtful measure not only protects the safety of pregnant employees and their unborn children in the clean room, but also symbolizes the Company's genuine care for pregnant employees and the highest standard of workplace care.

We place great importance on employee well-being. For pregnant employees, the Company not only strictly complies with labor laws and regulations, but also proactively arranges occupational medicine physicians to provide one-on-one health risk assessments and consultations, thereby tailoring suitable working environments and protective measures. To implement the Act of Gender Equality in Employment and maternal health protection, the Company has established a qualified nursing room in the office premises and reserved priority parking for pregnant employees. This aims to create a diversity and inclusion, and friendly workplace and fulfill corporate social responsibility.

Breastfeeding room



Reserved parking
spaces for pregnant
employees





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The Company regards employees as important assets for sustainable development and is committed to creating a comprehensive and family-friendly workplace. To support employees in balancing career development and family care, we have established a comprehensive welfare support system covering pregnancy, childbirth, and childcare. When employees welcome a new life, the Company provides a "birth allowance" that exceeds legal requirements, substantially reducing the financial burden during the early stages of childcare.

At the same time, we thoughtfully promote cross-industry corporate collaboration, partnering with high-quality "postpartum nursing care centers" to provide exclusive contracted discounts and comprehensive care for the health and recovery of postpartum employees and newborns. To meet the childcare needs of preschool children, the Company has established special partnerships with high-quality "kindergartens", providing employees with convenient, reliable, and cost-effective childcare options. By creating an environment where employees can "start a family with peace of mind and feel assured about childcare", we aim to become a strong source of support for employees in starting families and raising children, fulfilling our commitment to corporate sustainability and care.

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.



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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Health promotion and deepening of the concept of

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 2025, Advanced Wireless Semiconductor Company promoted various health management activities, including cancer screenings, health seminars, and emergency medical care courses, to help employees establish proper health care knowledge and raise awareness about health care. The Company also offers employees discounted rates for influenza vaccine at the Southern Taiwan Science Park Clinic each year, aiming to enhance their immunity and reduce the chances of workplace cluster infection, 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.

New Employees

General physical examination
Examination of work with
special health hazards

To a designated hospital
Completed before employment

Evaluation of job selection
Record keeping

Current Employees

General Health Checkup
Examination of work with
special health hazards

Superior to Regulations of
Labor Health Protection
Implementation of relevant laws
and regulations

Evaluation of job allocation
Record keeping

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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

Year	2023	2024	2025
No. of People	124	179	139

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.



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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 2023 To 2025

Year	2023	2024	2025
Participants	127	120	119

Ergonomic Health Seminar



Workplace Violence Prevention Seminar



First Aid Seminar



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Social Participation

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.

On January 21, 2025, the Dapu earthquake severely struck the neighboring Nanxi District of Tainan City, causing many house roofs to collapse and extensive cracks in walls. Combined with continuous aftershocks, many affected households suffered significant losses of life and property, with their homes devastated overnight. World Vision Taiwan immediately activated its emergency relief system in Nanxi, Yujing, and Nanhua districts, mobilizing social workers to enter severely affected areas to disaster assessment. Subsequently, it will assist service families in confirming the extent of damage and their needs, and provide disaster housing repair subsidy, furniture and household appliances, as well as livelihood support.

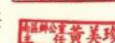
Advanced Wireless Semiconductor Company donated funds to "World Vision Taiwan", which is responsible for overall coordination, supervision, and management. This donation will help residents affected by the earthquake rebuild their homes and assist them in returning to normal life as soon as possible.

2025 震後國內特況家庭援助計畫 成果報告

苦盡福來遇見你

捐助單位：宏捷科技股份有限公司
受贈單位：台灣世界展望會南區辦事處(台南中心)

處長：林惠君處長 

主任：黃美珍主任 

承辦：黃雅詩專員 
yashih_huang@worldvision.org.tw
台南市 701 東區小東路138號3樓之1
電話(06)2080-378 傳真(06)2088-7

1 救助金發放對象

- ① 本會所服務的受災地區內之弱勢家庭
- ② 受災地區內之社區清寒家庭(無低收/中低收資格，但經評估確認經濟困難者)
- ③ 社區清寒家庭或因大型災害影響導致家境清寒家庭

2 救助金申請資格 因災害造成以下情形

- ④ 一、房屋財產毀損補助：
 - (一)房屋重大毀損，需重新修建。
 - (二)房屋部分毀損，需重新修建。
 - (三)家具/家電毀損，需重新購置。
- ④ 二、受災慰問支持：
 - (一)災民生活支持：因災害致使家庭基本生活相關物品或服務需提供支持，包含生活物資、安親(托育)費用、營養補充或臨時住宿、交通需求；另社工員工於災時或災後訪問視受災家庭時，提供災民生活支持藉以支持家庭即時需求。
 - (二)災害慰問金：因災傷亡需就醫或辦理喪葬事宜者。
 - (三)學習支持：兒少就學用具毀損者。
 - (四)災害創傷輔導與文化重建支持：個人災害創傷之就醫(尋求心理健康相關資源)需求或本會執行團體心理健康與文化重建等相關方案。



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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, Advanced Wireless Semiconductor Company began compiling its sustainability report in 2023. This report is publicly issued sustainability report No. 4 of Advanced Wireless Semiconductor Company. 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.

➤ Compilation Principles and Guidelines

Non-financial information

Standards to be followed:

- ✓GRI Standards
- ✓Operational Guidelines for Preparing and Filing Sustainability Reports by OTC Companies
- ✓TCFD framework
- ✓SASB Standards - Semiconductor Industry Indicators
- ✓AA1000 SES Stakeholder Engagement Standards

Verification/assurance institution:

Sustainability Report→KPMG Taiwan
ISO 14064→DNV
ISO 14001→BV

Financial information

Standards to be followed:

- ✓IFRSs endorsed and issued into effect by the Financial Supervisory Commission
- ✓International Accounting Standards, Interpretations, and Interpretive Announcements
- ✓Regulations Governing the Preparation of Financial Reports by Securities Issuers

Inspection Institution:

KPMG Taiwan

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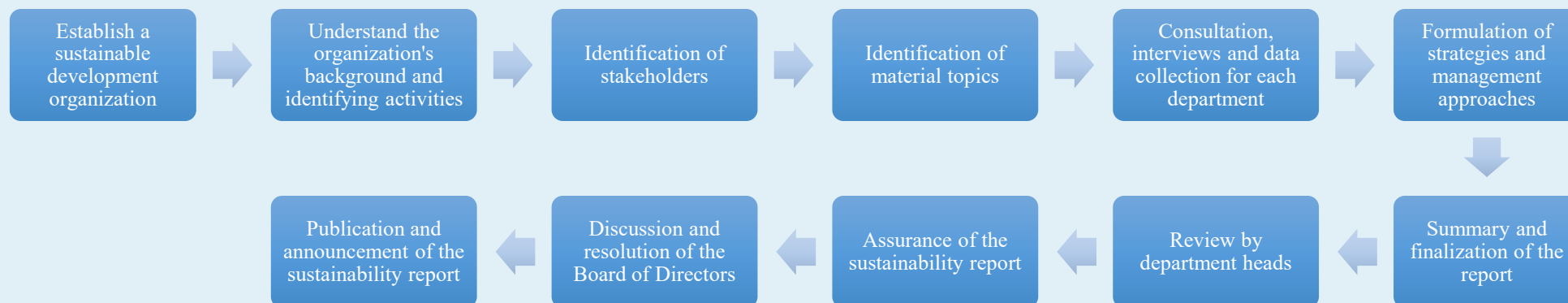
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➤ Report Writing and Quality Management Process



➤ Report Boundary and Disclosure Period

The report covers the following periods and scope:

Publication date: August 2026

Period of coverage: January 1, 2025 to December 31, 2025

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

Advanced Wireless Semiconductor Company

Contact unit: Corporate Governance Section

Tel: (06) 505-0999

Address: No. 6, Dali 1st Rd., Southern Taiwan Science Park,
Xinshi Dist., Tainan City

E-mail : e_Fin@awsc.com.tw

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
2-1	Organizational Details	About AWSC	10		2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Organization	16	
2-2	Entities Included in the Organization's Sustainability Reporting	About AWSC About This Report	10 153		2-15	Conflicts of interest	2.1 Corporate Governance	38	
2-3	Reporting period, frequency, and contact	About This Report	153		2-16	Communication of critical concerns	2.1.1 Governance Structure	38	
2-4	Restated information	None	-		2-17	Collective knowledge of the highest governance body	2.1.1 Governance Structure	38	
2-5	External guarantee/assurance	About This Report	153		2-18	Evaluation of the performance of the highest governance body	2.1.1 Governance Structure	38	
2-6	Activities, value chain and other business relationships	3.3 Customer Service 3.4 Sustainable Supply Chain and Management	73 74		2-19	Remuneration policy	2.1.1 Governance Structure	38	
2-7	Employees	5.1 Employee Care	117		2-20	Remuneration decision process	2.1.1 Governance Structure	38	
2-8	Workers who are not employees	5.2 Occupational Safety and Emergency Response	142		2-21	Annual total remuneration ratio	None	-	The annual total remuneration is a confidential information of the Company.
2-9	Governance structure and composition	1.1 Sustainable Organization 2.1 Corporate Governance	16 38		2-22	Statement of sustainable development strategy	1.1 Sustainable Organization	16	
2-10	Nomination and selection of the highest governance body	2.1.1 Governance Structure	38		2-23	Policy commitments	CEO's Message 2.1 Corporate Governance Climate Change Indicators and Targets 5.1 Employee Care/Human Rights	6 38 85 127	
2-11	Chair of the highest governance body	1.1 Sustainable Organization 2.1 Corporate Governance	16 38		2-24	Embedding policy commitments	2.1 Corporate Governance Climate Change Indicators and Targets 5.1 Employee Care/Human Rights	38 85 127	
2-12	Role of the highest governance body in overseeing the management of impacts	2.1.1 Governance Structure	38						
2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Organization	16						

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GRI Standards	Disclosure item	Corresponding chapter	Page	Omission/Remark
2-25	Processes to remediate negative impacts	1.4 Material Topics and Impact Management	23	
2-26	Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance	38	
2-27	Legal Compliance	2.1 Corporate Governance	38	
2-28	Membership associations	About AWSC - Participation in External Associations	11	
2-29	Approach to stakeholder engagement	1.6 Stakeholder Engagement and Response	35	
2-30	Collective bargaining agreements	5.1 Employee Care/Human Rights	127	
3-1	Process to determine material topics	1.2 Material Issues	18	
3-2	List of material topics	1.3 Prioritizing Significant Impacts for Reporting	21	
3-3	Management of material topics	1.4 Material Topics and Impact Management	23	
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	58	
201-3	Defined benefit plan obligations and other retirement plans	5.1 Employee Care/Compensation and Benefits	121	
Procurement practices				
204-1	Proportion of spending on local suppliers	3.4 Sustainable Supply Chain and Management	74	

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	47	
205-3	Confirmed incidents of corruption and actions taken	2.1.2 Ethics and Integrity	47	No corruption incident occurred
Category: Environmental				
Energy Management				
302-1	Energy consumption within the organization	4.5 Energy Management	105	
302-3	Energy intensity	4.5 Energy Management	105	
302-4	Reduction of energy consumption	4.5 Energy Management	105	
Water Resource Management				
303-1	Interactions with water as a shared resource	4.6 Water Resource Management	110	
303-2	Management of water discharge-related impacts	4.6 Water Resource Management	110	
303-3	Water withdrawal	4.6 Water Resource Management	110	
303-4	Water discharge	4.6 Water Resource Management	110	
303-5	Water consumption	4.6 Water Resource Management	110	
GHG emissions				
305-1	Direct (Scope 1) GHG emissions	4.2 GHG	95	
305-2	Energy indirect (Scope 2) GHG emissions	4.2 GHG	95	
305-4	GHG emissions intensity	4.2 GHG	95	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2 GHG 4.3 Air Pollution Control	95 98	

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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	101	
306-2	Management of significant waste-related impacts	4.4 Waste Management	101	
306-3	Waste generated	4.4 Waste Management	101	
306-4	Waste diverted from disposal	4.4 Waste Management	101	
306-5	Waste directed to disposal	4.4 Waste Management	101	
Compliance with environmental protection regulations				
307-1	Non-compliance with environmental laws and regulations	2.1.4 Compliance with Laws and Regulations	53	
Category: Human				
Employment				
401-1	New employee hires and employee turnover	5.1 Employee Care	117	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Employee Care	117	
401-3	Parental leave	5.1 Employee Care	117	
Occupational Health and Safety				
403-1	Occupational health and safety management system	5.2 Occupational Safety and Emergency Response	135	
403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational Safety and Emergency Response	135	
403-3	Occupational health services	5.2 Occupational Safety and Emergency Response	135	
403-4	Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational Safety and Emergency Response	135	

GRI Standards	Disclosure item	Corresponding chapter	Page	Omission/Remark
403-5	Worker training on occupational health and safety	5.2 Occupational Safety and Emergency Response	135	
403-6	Promotion of worker health	5.2 Occupational Safety and Emergency Response	135	
403-7	Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	5.2 Occupational Safety and Emergency Response	135	
403-8	Workers covered by an occupational safety and health management system	5.2 Occupational Safety and Emergency Response	135	
403-9	Work-related injuries	5.2 Occupational Safety and Emergency Response	135	
403-10	Work-related ill health	5.2 Occupational Safety and Emergency Response	135	
Education and Training				
404-1	Average hours of training per year per employee	5.1 Employee Care	117	
Diversity of employees in the workplace				
405-1	Diversity of governance bodies and employees	2.1.1 Governance Structure 5.1.1 Human Resources	38	
Human rights management policies				
406-1	Incidents of discrimination and corrective actions taken	5.1 Employee Care/Human Rights	127	No discrimination on incidents occurred
Product quality and safety				
416	Customer Health and Safety	3.2 Product Quality	71	
Information security and personal data protection				
418	Customer Privacy	2.3 Risk Management	58	
Legal Compliance				
419-1	Non-compliance with laws and regulations in the social and economic era	2.1.4 Compliance with Laws and Regulations	53	



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)	Quantitative	20,702.5740 (metric tons of CO2 equivalent)	96
		Total emissions from PFCs		16,132.9290 (metric tons of CO2 equivalent)	97
	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	82 95
Energy Management in the Manufacturing Process	TC-SC-130a.1	Total energy consumption	Quantitative	151,091.2300 GJ	105 106
		Proportion of total energy consumption from the use of the power grid		99.19%	
		Proportion of total energy consumption from renewable energy sources		In 2025, renewable energy accounted for 0% of total energy consumption	
Water Resource Management	TC-SC-140a.1	Total water intake and the proportion sourced from areas under high water stress	Quantitative	Total water withdrawal: 186.838 (10 ⁶ L), percentage in high water stress areas: 0%	110
		Total water consumption and the proportion sourced from areas under high water stress		Total water consumption: 76.125 (10 ⁶ L), percentage in high water stress areas: 0%	115
Waste Management	TC-SC-150a.1	Hazardous waste generated during the manufacturing process and recycling Percentage	Quantitative	The total weight of hazardous waste generated was 759.431 metric tons Recycling percentage of 12.05%	102 103
Employee Health and Safety	TC-SC-320a.1	Methods for evaluating, monitoring, and reducing employee exposure to hazardous environments	Qualitative	5.2 Occupational Safety and Emergency Response	135
	TC-SC-320a.2	Total monetary losses resulting from incidents of non-compliance with employee health and safety-related laws	Quantitative	2.1.4 Compliance with Laws and Regulations	53
Recruitment and Management of Global Professional Talent	TC-SC-330a.1	Description of percentage of employees requiring work visas	Quantitative	21.89%	118
Product Life Cycle Management	TC-SC-410a.1	Percentage of product revenue that includes substances regulated by IEC62474	Quantitative	0% 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	74
Intellectual Property Protection and Competitive Behavior	TC-SC-520a.1	Total amount of monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	In 2025, Advanced Wireless Semiconductor Company was not involved in any legal proceedings related to anti-competitive behavior	53
Activity Indicator	TC-SC-000.A	Total production	Quantitative	121,850 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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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 internal carbon pricing is established with reference to the price levels of the EU Carbon Border Adjustment Mechanism (CBAM) and is adjusted in line with the development trends of Taiwan's carbon fee policies, with €13.5 per metric ton set as the basis for the internal carbon price. Starting from 2025, the Company has further established internal carbon pricing calculation standards in accordance with the carbon fee rates announced by the Ministry of Environment and the relevant regulations on carbon fee calculation and voluntary reduction plan management, serving as a basis for medium- to long-term carbon reduction planning and management. This mechanism is based on Scope 1 and Scope 2 GHG emissions to estimate the corresponding financial costs of carbon emissions, which are regularly incorporated into management reports to support the evaluation of carbon reduction measures and operational decision-making. The Company continues to promote source-level carbon reduction and improvements in operational efficiency, and in alignment with its RE100 commitment, actively introduces renewable energy to reduce carbon emissions and mitigate the risk of future carbon fee expenditures. Going forward, the Company will continue to promote carbon reduction measures and evaluate applying for preferential rate mechanisms announced by the government to mitigate the impact of carbon fee charges on operations.
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).	Advanced Wireless Semiconductor Company takes practical actions to support carbon neutrality, sets a carbon reduction target, and adopts related measures. With the base year for reduction calculated based on the total average greenhouse gas emissions in 2024 and 2025, the short-term target (2030) is to reduce Scope 1 and Scope 2 emissions by 50%, the mid-term target (2030-2050) is RE55, and the long-term target (2050) is net zero emissions and RE100.
9. GHG inventory and assurance status.	See Appendix (pp. 160)

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Scope 1 (Scope of coverage)	Year	Total Emissions (Metric tons of CO ₂ e)	Intensity (metric tons CO ₂ e/NTD million)	Assurance Institutions	Assurance Criteria	Assurance Opinion
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2024 (verification)	25,759.53	5.78	BSI BSI Taiwan	Per ISO 14064-3: 2019, and in accordance with the Regulations for Greenhouse Gas Emission Inventory Registration and Verification Management, the Greenhouse Gas Emission Inventory Operation Guidelines (2024 Edition), the Greenhouse Gas Verification Guidelines (June 2024), and relevant regulations of current greenhouse gas programs by the Ministry of the Environment.	Reasonable assurance
	2025 (verification)	20702.57	5.03	DNV DNV Business Assurance Co., Ltd.	This case complies with the current regulations of the Ministry of Environment, Executive Yuan. The verification outcomes found that there have not been any violations to the material limitations, and that it meets the reasonable assurance level acknowledged by the Ministry of Environment, Executive Yuan.	
Scope 2 (Scope of coverage)	Year	Total Emissions (Metric tons of CO ₂ e)	Intensity (metric tons CO ₂ e/NTD million)	Assurance Institutions	Assurance Criteria	Assurance Opinion
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2024 (verification)	20,395.43	4.58	BSI BSI Taiwan	Per ISO 14064-3: 2019, and in accordance with the Regulations for Greenhouse Gas Emission Inventory Registration and Verification Management, the Greenhouse Gas Emission Inventory Operation Guidelines (2024 Edition), the Greenhouse Gas Verification Guidelines (June 2024), and relevant regulations of current greenhouse gas programs by the Ministry of the Environment.	Reasonable assurance
	2025 (verification)	18098.45	4.40	DNV DNV Business Assurance Co., Ltd.	This case complies with the current regulations of the Ministry of Environment, Executive Yuan. The verification outcomes found that there have not been any violations to the material limitations, and that it meets the reasonable assurance level acknowledged by the Ministry of Environment, Executive Yuan.	

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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 (%)	105 、 106
II	Total water intake and consumption	Quantitative	Total water withdrawal: 186.838 thousand cubic meters (1,000m ³) Total water consumption: 76.125 thousand cubic meters (1,000 m ³)	Thousand cubic meters (m ³)	115
III	Weight of hazardous waste generated and percentage recycled	Quantitative	The total weight of hazardous waste generated was 759.431 metric tons (t) The recycling rate of hazardous waste generated was 12.05%.	Metric tons (t), Percentage (%)	102 、 103
IV	Describe the type, number and rate of occupational hazards	Quantitative	Occupational accident categories: 3 cases of falls; 1 case of cuts (staple). Number of people: 4 Disabling Frequency Rate (FR) in 2025: 2.67 Disabling Severity Rate (SR) in 2025: 6.67	Percentage (%), quantity	142
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 1,094.111 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 (%)	103
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	74
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 2025.	Reporting currency	53
VIII	Production volume of major products by product category	Quantitative	121,850 pieces (6-inch wafer equivalent)	Varies by product type	-

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Serial Number	Assurance of Target Information	Applicable Standards	Page
1	New hires in 2025: ■ Classified by gender Male: 67 (7.64%); Female: 120 (13.68%) ■ Classified by age Under 30: 77 (8.78%); 30-50: 109 (12.43%); Over 50: 1 (0.11%) Departures in 2025: ■ Classified by gender Male: 92 (10.49%); Female: 88 (10.03%) ■ Classified by age Under 30: 45 (5.13%); 30-50: 129 (14.70%); Over 50: 6 (0.69%) Note 1: Advanced Wireless Semiconductor Company's reporting scope is entirely located at the Nanke Dali Plant in Taiwan. Note 2: New hire ratio = number of new hires by gender (age group) / total number of employees on staff as of December 31, 2025. Note 3: Turnover rate = number of departing employees by gender (age group) / total number of employees on staff as of December 31, 2025. Note 4: Ages 30-50 include employees aged 30 and 50.	GRI 401-1 New employee hires and employee turnover	120 121
2	Describe the type, number and rate of occupational hazards: 3 cases of falls; 1 case of cuts (staple). Number of people: 4 Disabling Injury Frequency Rate (FR) in 2025 ^{Note 1}: 2.67 Disabling Injury Severity Rate (SR) in 2025 ^{Note 2}: 6.67 Note 1: Number of recordable occupational injuries (including fatalities and serious occupational injuries)/total working hours*1,000,000. Note 2: Number of lost workdays due to injuries/total working hours*1,000,000.	Item 4 of Appendix 1-8 to the Regulation Types of, number of employees in and rate of occupational accidents	142

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Serial Number	Assurance of Target Information	Applicable Standards	Page
3	Total water withdrawal: 186.838 thousand cubic meters (1,000m³) percentage of total water withdrawal in areas with high or extremely high baseline water stress: 0% Total water consumption: 76.125 thousand cubic meters (1,000m³) Percentage of total water consumption from areas with high or extremely high baseline water stress: 0% Note: Advanced Wireless Semiconductor Company's plant is located in Xinshi District, Tainan City, Taiwan. The Company refers to the World Resources Institute (WRI) Aqueduct Water Risk Atlas water risk assessment tool. The assessment results indicate that Taiwan's overall water stress is in the low to medium (10-20%) risk range. Therefore, none of the Company's water withdrawal, water discharge, or water consumption occurred in areas with high water stress.	SASB TC-SC-140a.1 Total water withdrawal, percentage in areas with high or extremely high baseline water stress; total water consumption, percentage in areas with high or extremely high baseline water stress	110 115
4	Weight of hazardous waste: 759.431 metric tons Percentage of hazardous waste recycled: 12.05%	Item 3 of Appendix 1-8 to the Regulation Total hazardous waste generated and percentage recycled	102 103
5	Total monetary losses resulting from legal incidents related to anti-competitive behavior: In 2025, Advanced Wireless Semiconductor Company was not involved in any legal proceedings related to anti-competitive behavior.	SASB TC-SC-520a.1 Total amount of monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	53

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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 2025 Sustainability Report of the Company ("the Report") for the year ended December 31, 2025.

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"), Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board, and the Sustainability Accounting Standards for Semiconductors Industry ("SASB TC-SC") issued by Sustainability Accounting Standards Board ("SASB") 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.

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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, 2025 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 partner on the assurance resulting in this independent auditors' report is WU, CHUN-YUAN.

KPMG

Taipei, Taiwan (Republic of China)
August 6, 2026

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-Summary Table of Assurance Items	New hires in 2025: ■ Classified by gender Male: 67(7.64%); Female: 120(13.68%) ■ Classified by age Under 30: 77(8.78%); 30-50: 109(12.43%); Over 50: 1(0.11%) Departures in 2025: ■ Classified by gender Male: 92(10.49%); Female: 88(10.03%) ■ Classified by age Under 30: 45(5.13%); 30-50: 129(14.70%); Over 50: 6(0.69%) Note 1: Advanced Wireless Semiconductor Company's reporting scope is entirely located at the Nanke Dali Plant in Taiwan. Note 2: New hire ratio = number of new hires by gender (age group) / total number of employees on staff as of December 31, 2025. Note 3: Turnover rate = number of departing employees by gender (age group) / total number of employees on staff as of December 31, 2025. Note 4: Ages 30-50 include employees aged 30 and 50.	GRI 401-1 New employee hires and employee turnover
2	Appendix-Summary Table of Assurance Items	3 cases of falls; 1 case of cuts (staple). Number of people: 4 Disabling Injury Frequency Rate (FR) in 2025 ^{Note1}: 2.67 Disabling Injury Severity Rate (SR) in 2025 ^{Note2}: 6.67 Note 1: Number of recordable occupational injuries (including fatalities and serious occupational injuries) / total working hours * 1,000,000. Note 2: Number of lost workdays due to injuries / total working hours * 1,000,000.	Item 4 of Appendix 1-8 to the Regulation Types of, number of employees in and rate of occupational accidents



No.	Corresponding Section	Subject Matter Information	Applicable Criteria
3	Appendix-Summary Table of Assurance Items	Total water withdrawal: 186,838 thousand cubic meters (1,000 m³) percentage of total water withdrawal in areas with high or extremely high baseline water stress: 0% Total water consumption: 76,125 thousand cubic meters (1,000 m³) Percentage of total water consumption from areas with high or extremely high baseline water stress: 0% Note: Advanced Wireless Semiconductor Company's plant is located in Xin shi District, Tainan City, Taiwan. The Company refers to the World Resources Institute (WRI) Aqueduct Water Risk Atlas water risk assessment tool. The assessment results indicate that Taiwan's overall water stress is in the low to medium (10-20%) risk range. Therefore, none of the Company's water withdrawal, water discharge, or water consumption occurred in areas with high water stress.	SASB TC-SC-140a.1 Total water withdrawal, percentage in areas with high or extremely high baseline water stress; total water consumption, percentage in areas with high or extremely high baseline water stress
4	Appendix-Summary Table of Assurance Items	Weight of hazardous waste: 759,431 metric tons Percentage of hazardous waste recycled: 12.05%	Item 3 of Appendix 1-8 to the Regulation Total hazardous waste generated and percentage recycled
5	Appendix-Summary Table of Assurance Items	In 2025, Advanced Wireless Semiconductor Company was not involved in any legal proceedings related to anti-competitive behavior.	SASB TC-SC-520a.1 Total amount of monetary losses resulting from legal proceedings related to anti-competitive behavior regulations



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