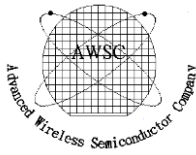


Stock Code: 8086



Advanced Wireless Semiconductor Company

2025

Annual Report

Annual Report is available on: <http://mops.twse.com.tw>
<https://www.awsc.com.tw/>

Printed on April 30, 2026

- I. Names, title, telephone, and email of the Company's spokesperson and their deputy
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Website: <http://www.kpmg.com.tw>
Telephone: (02) 8101-6666
- V. Trading venue of overseas marketable securities listed for trading and method of searching overseas marketable securities information: None.
- VI. The Company's website: <http://www.awsc.com.tw>

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One. Letter to Shareholders

Dear Shareholders,

In 2025, Advanced Wireless Semiconductor's operating revenue was NT\$4,116,532 thousand, an 8% decrease compared to 2024. Net profit was NT\$660,148 thousand, a 27% increase compared to 2024. Since the US-China trade war began in 2019, Chinese mobile phone manufacturers have actively fostered local design companies to reduce reliance on US suppliers. This evolution progressed from 4G discrete solutions to 5G integrated module PAMDiD, gradually enhancing local design capabilities in China. During this period, a shift in market share accompanied the trend of consumption downgrading. With support from terminal mobile phone manufacturers and ODM plants, mid-to-low-end Pas have increasingly adopted domestic alternatives, leading to record-high shipments for PA design companies in 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 high-end gallium arsenide 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. The Company continues to be committed to customer diversification and the development of new technologies and products. Non-RF technologies such as VCSEL, filters, varactors, and solar energy have gradually come to fruition in recent years. Although non-RF revenue accounted for only a mid-single-digit percentage in 2025, it is expected to increase year over year with the growing adoption of applications such as AI servers, drones, robots, and autonomous vehicles. In 2025, the total number of engineering products increased by more than 30% compared to 2024, demonstrating strong customer confidence in the Company's technology and product competitiveness and continued optimism about future market prospects.

The Internet of Everything is an unchanged direction in the global market. Mobile phones are like the key to unlocking the Internet of Everything. WiFi is like a channel connecting all the doors of each fan. As wireless communication applications continue to launch and evolve, demand for gallium arsenide has grown steadily. For example, WiFi 5 uses only 1–2 gallium arsenide components, while WiFi 6 requires 3–4. WiFi 7 increases this to 8–10 components, and WiFi 8 is already in the planning stages with commercial availability expected in 2030. This generational shift provides continuous growth for WiFi, and the ultra-high transmission speeds and low latency of WiFi 7 and WiFi 8 are expected to deliver a new experience for consumers and further drive the development of high-speed network applications such as AR/VR and autonomous vehicles.

In terms of mobile phones, the fabless Design House customers in the U.S. and China still have demand for the Company's GaAs wafer OEM capacity. Meanwhile, in consideration of the continuous improvement of the Company's process technology, good product yield and competitive price, it is difficult for other OEMs to replace the Company. As the demand for 4G mobile phones remains strong (in Europe and certain emerging countries, such as India and Africa) and new applications including IoT (LTE CAT-1), there is still a huge demand for 4G power amplifiers in the market. As consumers demand faster Internet access speed, the penetration rate of 5G is also increasing year by year. Market analysis reports estimate the average global 5G smartphone penetration rate exceeded 70% in 2025, while emerging countries in Latin America were at around 40%, indicating significant future growth potential for 5G smartphones. Moreover, with 5G applications supporting over 50 frequency bands, and approximately 40 bands for 2G/3G/4G, the total number of globally supported bands across 2G/3G/4G/5G reaches over 90. Consequently, PA

demand is expected to increase significantly as the number of supported 5G bands grows. According to IDC's research, global smartphone shipments in 2025 were approximately 1.26 billion units, a slight increase compared to 2024. However, with the integration of generative AI functions into smartphones, the global compound annual growth rate (CAGR) for smartphone shipments over the next five years is still projected to reach 1.5%–2.0%.

In addition, as optical-related applications continue to increase and become more widespread each year, the proportion of VCSEL (Vertical-Cavity Surface-Emitting Laser) is also expected to grow annually. VCSEL technology enables depth ranging, 3D modeling, and other applications, and is now commonly used in facial recognition, sweeping robots, lawn mowers, and industrial robotic arms. Wider adoption in drones (for the low-altitude economy, including obstacle identification), robot sensing, wearable devices such as smart glasses and AR/VR systems, and LiDAR components are anticipated for automotive assistance or autonomous driving. The Company is currently actively developing and certifying related products with numerous customers in Europe, the U.S., and China, and applying them to the electronics, automotive, robotics, and medical industries. Furthermore, the development of AI is driving demand for larger data communication capacity and faster connections. As a result, VCSEL is playing an increasingly important role in data communication (Datacom) as a short-distance transmission solution within AI servers. Although there are many challenges, it is believed that VCSL will be one of the focus items for the Company's future development. In the space sector, the Company's Varactors (varicap diodes) for signal receivers in low Earth orbit satellites have entered quasi-mass production. Varactors provide continuous phase control, making them suitable for tracking rapidly moving LEO satellites. They can be installed in high-speed vehicles such as cars, high-speed trains, yachts, and trains, or deployed in remote areas and disaster zones for satellite communication. Furthermore, High Altitude Platform Stations (HAPS) capable of long-duration stratospheric flight are expected to be equipped with the Company's lightweight solar panels. HAPS are solar-powered to enable extended high-altitude operation, with the ability to remain airborne for several months. The solar panels used on HAPS must be very thin and flexible to accommodate wing curvature or folding, and possess high conversion efficiency to minimize overall weight. The platform can directly host a base station for prolonged aerial wireless communication and is viewed as the next-generation communication platform.

The convenience and importance of wireless communications have driven the market demand volume growth each year. Advanced Wireless Semiconductor Company is committed to stable product quality and constantly lowered cost to provide customers with the most economical GaAs foundry services. The threshold of the technology verification is high for GaAs foundry. The market structure shows for an oligopoly. The Company's scale of operation is appropriate with flexibility in making adjustments for capacity, and large capital expenditures are not required. Thus, it can continuously achieve the goals of developing new customers and new process technologies, and create profits and huge cash inflows from operations. While all of the Company's employees keep improving themselves, the Company also improves its quality standards and market competitiveness in order to provide customers with products and services that may satisfy their needs. Meanwhile, the Company also develops its technology in line with the demand of customers and markets. It also keeps expanding its production capacity, in order to establish sufficient production capacity before the demand of customers and markets grows. The Company adheres to the "FOCUS" spirit and invests all the resources in the development and production of core technology and key customers to avoid loss of the focus. Accordingly, the Company is committed to improving the core technology and upgrading product quality, in order to provide customers with the wafers which may generate a high yield rate, deliver stable

quality and meet the delivery schedule. Furthermore, the abundant practical experience of SAS Group may also help improve the Company's advantages in quality, cost and customer service ability to achieve a win-win situation with customers.

The 2025 business results and the 2026 business plan are summarized as follows:

I. 2025 Business results

(I) Business Plan Implementation Outcomes

Unit: NT\$ Thousand

Item \ Year	2025	2024	Percentage increase (decrease) (%)
Revenue	4,116,532	4,455,584	(7.61%)
Cost of goods sold	3,026,623	3,570,491	(15.23%)
Gross operating spread	1,089,909	885,093	23.14%
Operating Expenses	352,028	359,946	(2.20%)
Operating profit (loss)	737,881	525,147	40.51%
Net income before tax	780,470	597,023	30.73%
Net profit this period	660,148	520,924	26.73%
Current net income attributable to the parent company	660,148	520,924	26.73%

(II) Budget Implementation

The Company did not prepare financial forecast for 2025, so it is not necessary to disclose the implementation status.

(III) Financial income and expense and profitability analysis

Item		Year	2025	2024	
Financial structure	Liabilities to assets ratio (%)		21.78	18.38	
	Long-term capital to property, plant and equipment (%)		188.12	170.71	
Profitability analysis	Return on assets		6.61	5.69	
	Return on equity (%)		8.23	6.81	
	As a percentage of paid-up capital (%)	Operating profit		37.55	26.72
		Net profit before tax		39.72	30.38

Item	Year	2025	2024
	Net profit margin (%)		16.04
After-tax earnings per share (NT\$)		3.36	2.65

(IV) Financial income and expenditure

The Company's operating revenue for 2025 was NT\$4,116,532 thousand, operating costs were NT\$3,026,623 thousand, operating expenses were NT\$352,028 thousand, net non-operating income was NT\$42,589 thousand, pre-tax net income was NT\$780,470 thousand, and net income after tax was NT\$660,148 thousand. Financial revenue and expenditure remained normal.

(V) Research and development (R&D)

1. Research and development expenditure in 2025

Unit: NT\$ Thousand

Item/Year	2025	2024
R&D expenses	195,024	202,533
Net operating revenues	4,116,532	4,455,584
R&D expenses as a percentage of net operating revenue (%)	4.74	4.55

- Cooperated with strategic partners to jointly develop lightweight solar cells for satellite communications and drone-based base stations for 5G/WiFi communications. Lightweight solar cells significantly reduce weight, thickness, and structural load while maintaining power generation efficiency. They are particularly suitable for applications where traditional silicon solar cells are not easily used, and are expected to contribute significantly to revenue in 2026.
- Last year, we collaborated with its U.S. customers to develop high-Q varactor technology. The high Q value diode can provide the possibility of good heat stability, high antenna efficiency and low cost. The epitaxial wafers and process have been verified, and after process optimization, the performance met the customers' specifications and mass production has begun.
- Chinese customers need low-cost and high-performance filters to design highly integrated power amplifier modules. Saw Filters utilizing multilayer piezoelectric-on-insulator (POI) substrates offer superior performance, including high Q factor, low insertion loss, and wide bandwidth. However, the cost of POI substrates is a major issue. Therefore, we plan to work with the substrate suppliers to develop the process of POI substrate and low-frequency, mid-frequency and high-frequency POI SAW filter. Currently, low- and mid-frequency normal SAW filters are available to customers for design, and the R&D team continues to develop processes for high-frequency POI filters.
- The manufacturing process of power amplifier and the development of epitaxial wafers will focus on the needs of designing 5G NR, WiFi7 and WiFi8 products for the Company's customers. In order to further improve the RF performance, we have released the 0.35um ledge HBT process and model. Currently, several tier-1 digital customers are accelerating the adoption of this new technology node for new product design and have begun mass production. Some customers' products require high supply voltages to improve power-added efficiency (PAE). After the R&D Department modified the

epitaxial structure and manufacturing process to meet their specific requirements, the products were sent to the customers for testing, and we have received very positive feedback. Many customers in the U.S. and China have completed the project quality verification.

6. Continue to work with strategic partners to jointly develop high power consumption for high-frequency and/or millimeter-wave PA application pHEMT epitaxy structure and process. It is expected to be provided to more customers to begin design for Ku-band and mmW low-noise amplifiers and power amplifiers in the second half of this year.
7. Collaborated with customers and strategic partners to develop AR/VR, LiDAR, 100G high-speed VCSEL, and high-speed photodetector processes/designs. In the AI era, high-speed data link is the key to the important. The use of 100G VCSEL and high-speed photodetectors in data centers is expected to enable low-cost, high-speed data links. Our R&D Team concurrently develops bottom-emitting VCSEL of high heat dissipation and high efficiency. This is the key momentum for VCSEL's growth once again of Advanced Wireless Semiconductor Company from now on.
8. The Company will continue to collaborate with strategic partners to develop edge emitting semi-conductor laser (EEL) to support the silicon, robot and electric vehicle industries.

II. Summary of the 2026 business plan:

(I) Business policy:

As a professional gallium arsenide semiconductor wafer foundry, AWSC is committed to providing diversified professional technology and services, as well as the highest quality and most cost-effective gallium arsenide wafer foundry services in the fields of wireless and optical communications. These include radio frequency/wireless communication power amplifier HBT and switch/low noise ED pHEMT, as well as optical communication Datacom, LiDAR, and ToF technologies based on VCSEL. Over the years, the Company has actively developed a wide range of III-V compound semiconductor technologies, including filters, varactors, and solar cells. All technologies have passed customer and end-user certifications and are gradually entering trial production. Through continuous effort, the Company continues to collaborate with customers to develop more efficient and lower-cost III-V semiconductor manufacturing processes, offering optimized foundry solutions based on technology, service, quality, and price. Since the trade war between China and the USA beginning in 2019, global RF component suppliers have entered a period of transformation. US-based IDM companies have gradually exited the Chinese mobile phone market, and the rise of Asian fabless design houses has led to more cost-effective power amplifiers (PAs) for both mobile phones and WiFi applications. Whether it is for mobile phones or WiFi, these Pure Design Houses rely highly on the foundries. They have pursued in-depth collaborations with Advanced Wireless Semiconductor Company. Leveraging advanced technology, superior quality, customer-oriented services, and competitive pricing, AWSC has established a strong market presence. With expanded production capacity, we have gradually increased our market share in the gallium arsenide (GaAs) industry.

The Internet of Everything (IoE) remains a key direction in global market development, with smartphones serving as the gateway to this interconnected world. As mobile payment becomes increasingly widespread, smartphones have become an indispensable part of daily life, with annual global demand consistently maintained at approximately 1.1 to 1.2 billion units. According to research conducted by IDC, the global smartphone shipment compound annual growth rate (CAGR) over the next five years is projected to be 1.5%~ 2.0%. In pursuit of faster internet connectivity, the penetration rate of 5G smartphones continues to rise each year. Market analysis reports estimate that the global 5G smartphone penetration rate

surpassed 70% in 2025, with China leading the transition—over 85% of its shipments are 5G smartphones, accounting for half of the global total. In addition, the integration of artificial intelligence into the Internet of Things (AIoT) is becoming increasingly widespread, with demand expected to grow exponentially year by year. As the number of wireless frequency bands in communication systems rapidly increases, the demand for power amplifiers (PAs) is also rising. A 4G LTE smartphone typically requires 2 to 3 PA units, whereas a 5G smartphone requires 1 to 2 more on average than a 4G model. In Wi-Fi products, the number of gallium arsenide (GaAs) components increases along with higher bandwidth and faster speeds. While Wi-Fi 5 typically uses only 1 to 2 GaAs components, Wi-Fi 6 requires 3 to 4, and Wi-Fi 7 is expected to use as many as 8 to 10. Commercial mass production of Wi-Fi 7 began in the second quarter of 2024. Our company manufactures GaAs chips for use in power amplifiers, consistently playing a vital role in ensuring high-quality wireless transmission. As the frequency bands of mobile phones and WiFi have gradually increased, the filter, a critical component, entered mass production in 2025, creating new opportunities for customers and the Company's operations. A 5G smartphone requires as many as 70 to 100 filters, and the annual output value is nearly twice that of power amplifiers. With the approaching 6G era, filter demand doubled along with the increase in frequency bands. Each smartphone is expected to require over 120 to 150 filters, making this another new market the Company is aggressively pursuing.

In addition, as applications of optical technology VCSEL have increased and become more widespread, its market share has also grown year by year. VCSEL technology enables depth ranging and 3D modeling and is now commonly used in facial recognition, floor-sweeping robots, lawn mowers, and industrial robotic arms. It is expected to see wider adoption in drones (for low-altitude economy applications such as obstacle identification), robot sensing, wearable devices like smart glasses and AR/VR headsets, and LiDAR components for automotive assistance and autonomous driving. Other technologies, including varactors and solar (solar energy) components for satellites and drones, have also received customer certification and are poised to enter mass production and shipment in the near future.

In order to meet the market demand, AWSC has successively purchased bottleneck machines and automated equipment to achieve the dual goals of expanding production capacity and reducing production cost, improving production yield to reach the global leading manufacturer's level, and providing customers with stable and fast delivery, excellent quality and comprehensive services. The Company has actively developed new product process technology to meet customer needs, appropriately dispersed customer layout and product diversification development, in order to strengthen the competitiveness of the gallium wafer OEM industry. With advanced technology, excellent quality, customer service and competitive prices, the Company has continued to achieve better performance in the gallium wafer OEM industry with the best overall performance.

(II) Expected sales volume, and basis thereof:

The estimation is determined based on the sales forecasting provided by the Company's customers, the industry environment and state of the market supply and demand, and the company's own capacity and business development directions.

(III) Important production and marketing policies:

1. Enhance product quality and shorten delivery time.
2. Enhance customer satisfaction.
3. Develop new process technologies to meet customer and market demands.
4. Continue to lower production cost.

III. Development Strategies of the Company in the Future:

- (I) Continue to enhance production yield and a consistent high quality control.
- (II) Develop new products to enter the diversified market.
- (III) Diversify developments of GaAs wafer production technologies for the purpose of servicing more different types of customer groups.
- (IV) Control key self-owned technologies and apply for patents.

IV. Impact of the competitive environment, regulatory environment and the overall business environment:

The Company belongs to an oligopoly industry with a high entry barrier and there are smaller chances of it being affected by any changes to the policies and laws in Taiwan and overseas. In addition, the Company is active in making patent applications and it has reached a level where it owns key self-developed technologies and patents, boosting the Company's competitiveness. Despite the ongoing tense situation for international trade, the Company will enhance its basic structure more and develop different application fields in full preparation to deal with many types of challenges with better execution power. I would like to extend my sincere gratitude to our shareholders for your long-standing support.

Wishing you and your family
good health and safety

Chairperson: You-Min Chi Manager: Kuo-Chun Huang Accounting Manager: Ching-Yun Su

Two. Corporate Governance Report

I. Directors, Supervisors, President, Vice President, Associates and Heads of Departments:

(I) Director information

1. Table for Director information

March 30, 2026; Unit: Shares

Title	Nationality or Place of Registration	Name	Gender Age	Date of Election (Appointment)	Term of Office	Date of initial election	Shareholding at the time of appointment		Number of Shares Currently Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Position in the Company and Other Companies at Present	Other Heads, Directors or Supervisors with Relations Such as Spouses or Parents			Remarks (Note 1)
							Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Chairperson (Note 5)	Republic of China (Taiwan)	You-Min Chi	Male 71~80	2025.05.28	3	1998.11.03	4,107,909	2.09%	4,014,909	2.04%	97,799	0.05%	0	0	Education: Master of Electrical Engineering, U.of Pennsylvania Experience: Manager, Hughes Aircraft Co. GaAs Operation in USA Manager, Rockwell Semiconductor System in USA	Advanced Wireless Semiconductor Company Chief Operating Officer (COO)	None	None	None	N/A.
Chairperson (Note 6)	Republic of China (Taiwan)	Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu	Female 61~70	2025.05.28 2025.05.28	3	2020.12.25 2020.12.25	55,923,000 0	28.46% 0%	55,923,000 0	28.46% 0%	0	0	0	0	Education: MA in Computer Science from University of Illinois Experience: Chairperson and CEO of Sino-American Silicon Products Inc. Chairperson and CEO of GlobalWafers Co., Ltd. Representative of Institutional Director of Actron Technology Corporation Chairperson of Taiwan Speciality Chemicals Corporation Chairperson of Crystalwise Technology Inc.	Please refer to Note 2.	None	None	None	N/A.
Director	Republic of China (Taiwan)	Kuo-Chun Huang	Male 61~70	2025.05.28	3	2019.06.06	116,747	0.06%	116,747	0.06%	0	0	0	0	Education: Master of Electrical Engineering, National Cheng Kung University Experience: Senior Engineer, Philips Taiwan Ltd.	President of Advanced Wireless Semiconductor Company	None	None	None	N/A.

Title	Nationality or Place of Registration	Name	Gender Age	Date of Election (Appointment)		Term of Office	Date of initial election	Shareholding at the time of appointment		Number of Shares Currently Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Position in the Company and Other Companies at Present	Other Heads, Directors or Supervisors with Relations Such as Spouses or Parents			Remarks (Note 1)
								Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Director	Republic of China (Taiwan)	Sino-American Silicon Products Inc. Representative: Tang-liang Yao	Male 61-70	2025.05.28	2025.05.28	3	2022.06.20	55,923,000 0	28.46% 0%	55,923,000 0	28.46% 0%	0	0	0	0	Education: MA Degree from the Graduate Institute of Management at Tamkang University Experience: Vice Chairperson and President of Sino-American Silicon Products Corporation. Representative of Corporate Director of GlobalWafers Co., Ltd Chairperson and CEO of Actron Technology Corporation Chairperson and CEO of Crystalwise Technology Inc.	Please refer to Note 3.	None	None	None	N/A.
Director	Republic of China (Taiwan)	Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen	Male 51-60	2025.05.28	2025.05.28	3	2023.05.17	55,923,000 0	28.46% 0%	55,923,000 0	28.46% 0%	0	0	0	0	Education: Master of Commerce, National Taiwan University Experience: President of Sino-American Silicon Products Inc. Vice Chairperson of Taiwan Speciality Chemicals Corporation Executive Director, Senior Partner, and COO of Audit Department, KPMG Director and CEO of the Finance and Economics Research and Education Foundation	Please refer to Note 4.	None	None	None	N/A.
Director	Republic of China (Taiwan)	Wen-Huei Tsai	Male 71~80	2025.05.28		3	2013.06.07	2,588,849	1.32%	2,588,849	1.32%	0	0	0	0	Education: Accounting Department, National Chengchi University Experience: Chia Hua Venture Capital Co., Ltd. Chairperson Director of Sino-American Silicon Products Inc.	Director of Sino-American Silicon Products Inc.	None	None	None	N/A.

Title	Nationality or Place of Registration	Name	Gender Age	Date of Election (Appointment)	Term of Office	Date of initial election	Shareholding at the time of appointment		Number of Shares Currently Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Position in the Company and Other Companies at Present	Other Heads, Directors or Supervisors with Relations Such as Spouses or Parents			Remarks (Note 1)
							Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Independent Director	Republic of China (Taiwan)	Chung-Hsien Liu	Male 61-70	2025.05.28	3	2022.06.20	0	0.00%	0	0.00%	0	0	0	0	Education: Master of Management Science, Tamkang University Experience: Chairperson of Ruentex Development Co., Ltd. Independent Director of Actron Technology Corporation Independent Director of Tatung System Technologies Inc. Chair Professor, Soochow University Professor, Tunghai University	Soochow University Chair Professor Actron Technology Corporation Independent Director Independent Director of Taiwan Speciality Chemicals Corporation Independent Director of Johnson Health Tech. Co., Ltd.	None	None	None	N/A.
Independent Director	Republic of China (Taiwan)	Chung-Wen Lan	Male 61-70	2025.05.28	3	2025.05.28	0	0.00%	0	0.00%	0	0	0	0	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, Solar PV Technology Center, ITRI Senior Consultant of Sino-American Silicon Products Inc./GlobalWafers Co., Ltd. Consultant of Taiwan Speciality Chemicals Corporation Chemical Corporation, AUO Corporation, Solartech Energy Corp., Sunshine Pv Corp., Shin Chi Corporation, Shihlien Fine Chemical Co., Ltd. Professor, National Central University	Distinguished Professor, National Taiwan University Editor of J. Crystal Growth Chief Technology Officer of Blue star advanced materials Co., Ltd. Independent Director, Mosel Vitelec Inc. Consultant, Gigasolar Materials Corporation	None	None	None	N/A.

Title	Nationality or Place of Registration	Name	Gender Age	Date of Election (Appointment)	Term of Office	Date of initial election	Shareholding at the time of appointment		Number of Shares Currently Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Position in the Company and Other Companies at Present	Other Heads, Directors or Supervisors with Relations Such as Spouses or Parents			Remarks (Note 1)
							Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Independent Director	Republic of China (Taiwan)	Ching-Wen Cheng	Female 61-70	2025.05.28	3	2025.05.28	0	0.00%	0	0.00%	0	0	0	0	Education: MBA, Bernard M. Baruch College, CUNY Experience: Senior Project Manager, R&D Department, Symbol Technologies Senior Manager of Procurement and Logistics Department, Glory Praise Photonics Corp. Manager of Procurement Department, Wistron NeWeb Corporation Deputy General Manager of Procurement Division and Chief Procurement Officer of GlobalWafers Co., Ltd/Sino-American Silicon Products Inc.	None	None	None	None	N/A.
Independent Director	Republic of China (Taiwan)	Tzu-Hsuan Tsai	Female 41-50	2025.05.28	3	2025.05.28	0	0.00%	0	0.00%	0	0	0	0	Education: Ph.D. in Chemical Engineering, National Taiwan University Experience: Associate Professor, Department of Resource Engineering, National Taiwan University of Science and Technology Director, Institute of Resource Engineering, National Taiwan University of Science and Technology Associate Professor, Department of Materials and Resources Engineering, National Taiwan University of Science and Technology Assistant Professor, Department of Chemical Engineering and Material Engineering, Tamkang University	Associate Professor, Department of Resource Engineering, National Taiwan University of Science and Technology Associate Professor, Department of Materials and Resources Engineering, National Taiwan University of Science and Technology Director of GlobalWafers Co., Ltd.	None	None	None	N/A.

Note 1: Where the company's chairperson of the board of directors and the president or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (such as, adding the number of seats to independent directors, and there shall be a majority of the directors who are not concurrently an employee or a manager of the company).

Note 2: Chairperson and CEO of Sino-American Silicon Products Inc., Chairperson and CEO of GlobalWafers Co., Ltd., Director (corporate representative) of Actron Technology Corporation, Chairperson (corporate representative) of Advanced Wireless Semiconductor Company, Chairperson (corporate representative) of Taiwan Speciality Chemicals Corporation, Chairperson (corporate representative) of Hung Jie Technology Corporation, Director (corporate representative) of SAS Sunrise Inc., Director (corporate representative) of Susen Green Energy Co., Ltd., Director (corporate representative) of Sustainable Energy Solution Co., Ltd., Chairperson (corporate representative) of Chung Mei Shin Investment Co., Ltd., Chairperson (corporate representative) of Sustainable Sunrise Co., Ltd., Chairperson (corporate representative) of Sunrise Pv Four Co., Chairperson (corporate representative) of Huan Chiu Shin Investment Co., Ltd., Director of GlobalSemiconductor Inc., Chairperson and CEO of GlobiTech Incorporated, Chairperson of GlobalWafers Japan Co., Ltd., Chairperson of MEMC Japan Ltd., Vice Chairperson of Kunshan Zhongchen Silicon Crystal Co., Ltd., Director of Topsil GlobalWafers A/S, Director of GlobalWafers Singapore Pte. Ltd., Director of GlobalWafers B.V., Director of MEMC Korea Company, Chairperson of GlobalWafers America, LLC, Chairperson (corporate representative) of Crystalwise Technology Inc., Director of Crystalwise Technology (HK), Chairperson (corporate representative) of GlobalWafers Capital Co., Ltd., Independent Director of Delta Electronics, Inc.

Note 3: Vice Chairperson of Sino-American Silicon Products Inc., Director (corporate representative) of GlobalWafers Co., Ltd., Chairperson and CEO of Actron Technology Corporation, Director (corporate representative) of Anjet Corporation, Chairperson (corporate representative) of Advanced Wireless Semiconductor Company, Director (corporate representative) of Susen Green Energy Co., Ltd.; Director (corporate representative) of Chung Mei Shin Investment Co., Ltd., Director (corporate representative) of REC Technology Corporation, Director (corporate representative) of Ding-Wei Technology Co., Ltd., Director (corporate representative) of Mosel Vitelec Inc., Director (corporate representative) of Excelliance MOS Corporation, Director (corporate representative) of Huan Chiu Shin Investment Co., Ltd., Director of GlobiTech Incorporated, Director of GlobalWafers Japan Co., Ltd., Chairperson of Kunshan Zhongchen Silicon Crystal Co., Ltd., Director of Director of GlobalWafers Singapore Pte. Ltd., Director of GlobalWafers America, LLC, Director of Yuan Hong (ShanDong) Technical Materials Ltd.; Supervisor (corporate representative) of GlobalWafers Capital Co., Ltd., Chairperson (corporate representative) of MKC Capital Co., Ltd.

Note 4: President of Sino-American Silicon Products Inc., Director (corporate representative) of Mosel Vitelec Inc.; Director (corporate representative) of Advanced Wireless Semiconductor Company, Vice Chairperson (corporate representative) of Taiwan Speciality Chemicals Corporation, Vice Chairperson (corporate representative) of Hung Jie Technology Corporation, Chairperson (corporate representative) of Susen Green Energy Co., Ltd., Chairperson (corporate representative) of Sustainable Energy Solution Co., Ltd., Chairperson (corporate representative) of Anneal Energy Co., Ltd., Chairperson (corporate representative) of Relocate Energy Storage Co., Ltd., Chairperson (corporate representative) of EcoSolar Energy Service Co., Ltd., Chairperson (corporate representative) of Billion Electric Co., Ltd., Chairperson (corporate representative) of Billion Watts Technologies Co., Ltd., Chairperson (corporate representative) of Accusolarpower Co., Ltd., Director (corporate representative) of Accusplarpower) of Fengguang Green Materials Co., Ltd., Director (corporate representative) of Fengguang Green Materials) of Tian Rui Energy Co., Ltd., Chairperson (corporate representative) of Fengguang Green Materials) of Hung Kuang Green Energy Co., Ltd., Chairperson (corporate representative) of Xulu Energy Co., Ltd., Chairperson (corporate representative) of Sunrise Intelligent Energy Co., Ltd., Chairperson (corporate representative) of WaferChem Technology Corporation, Chairperson (corporate representative) of EcoFuture Crystal Co., Ltd., Director (corporate representative) of GreenBridge Renewables Asset Management Co., Ltd., Director (corporate representative) of GreenBridge Renewables Advisors Co., Ltd., Supervisor (corporate representative) of Taiwan Smart Electricity & Energy Co., Ltd., Director (corporate representative) of Sunrise Pv Four Co., Director of MEMC Electronic Materials S.p.A.

Note 5: Former Chairperson You-Min Chi resigned on March 6, 2026, and was reassigned as Honorary Chairperson and Advisor.

Note 6: Newly appointed Chairperson Hsiu-Lan Hsu was elected by the Board of Directors on March 5, 2026, and the appointment became effective on March 6, 2026.

2. Major shareholders of the institutional shareholders:

Name of Institutional Shareholders	Major shareholders of the institutional shareholders
Sino-American Silicon Products Inc.	Hongwang Investment Co., Ltd. (3.91%)、Fuh Hwa Taiwan Technology Dividend Highlight ETF Special Account under the custody of Taipei Fubon Commercial Bank Co., Ltd. (3.53%)、The Yuanta Taiwan High-Yield Leading Company Securities Investment Trust Fund account is held in custody by Chang Hwa Commercial Bank, Ltd. (3.13%)、Nan Shan Life Insurance Co., Ltd (2.32%)、Ching-Chao Chang (2.07%)、CW & ET Link Inc. (2.05%)、Ming-Kuang Lu (1.73%)、Hongmao Investment Co., Ltd. (1.63%)、KGI Life Insurance Co., Ltd. (1.29%)、Chunghwa Post Co., Ltd (1.27%)

3. Major shareholders of the institutional shareholders:

Name of Institutional Shareholders	Major Shareholders of Institutional Shareholders
Hongwang Investment Co., Ltd.	CW & ET Link Inc. (39.02%), Globalwafers Co., Ltd. (30.98%), Actron Technology Corporation (30.00%)
CW & ET Link Inc.	Hongmao Investment Co., Ltd. (30.46 %)
Hongmao Investment Co., Ltd.	Chinese Christian Faith and Love Foundation (16.34%), Peace Faith and Love Culture and Education Foundation (16.34%), Social Welfare Charitable Trust Social Welfare Foundation (16.34%) and VIA Faith and Love Charity Foundation (16.34%)

4. Information of directors and supervisors:

(1) Information disclosure for professional qualification and experience of directors and supervisors, and independent directors' independence:

Name	Professional qualification and experience	Independence status	Number of Other Public Issuing Companies in Which the Individual is Concurrently Serving as an Independent Director
You-Min Chi	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● Chairperson of Advanced Wireless Semiconductor Company. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None
Representative of Sino-American Silicon Products Corporation: Hsiu-Lan Hsu	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● Chairperson of Sino-American Silicon Products Inc.. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None
Kuo-Chun Huang	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● President of Advanced Wireless Semiconductor Company. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None
Representative of Sino-American Silicon Products Corporation: Tang-liang Yao	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● Vice Chairperson of Sino-American Silicon Products Inc. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None

Representative of Sino-American Silicon Products Corporation: Cheng-Chien Chen	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● President of Sino-American Silicon Products Inc. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None
Wen-Huei Tsai	<ul style="list-style-type: none"> ● Possesses Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company ● Director of Sino-American Silicon Products Inc. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Not applicable, not an independent director. 	None
Chung-Hsien Liu	<ul style="list-style-type: none"> ● An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Needs of the Company in a Public or Private Junior College, College or University, and Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. ● Chair Professor, Soochow University; Independent Director, Actron Technology Corporation; Independent Director, Taiwan Specialty Chemicals Corporation; Independent Director, Johnson Health Tech Co., Ltd. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Independent director, meeting the independence status. ● The Independent Director, his/her spouse, and none of his/her relatives within the second degree of kinship are a director, supervisor or employee of the Company or of other affiliated enterprises. ● Has not provided commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company in the most recent two years. 	3
Chung-Wen Lan	<ul style="list-style-type: none"> ● An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Needs of the Company in a Public or Private Junior College, College or University, and Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. ● Distinguished Professor, National Taiwan University; Independent Director, Mosel Vitelic Inc. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Independent director, meeting the independence status. ● The Independent Director, his/her spouse, and none of his/her relatives within the second degree of kinship are a director, supervisor or employee of the Company or of other affiliated enterprises. ● Has not provided commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company in the most recent two years. 	1

Ching-Wen Cheng	<ul style="list-style-type: none"> ● An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Needs of the Company in a Public or Private Junior College, College or University, and Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. ● Deputy General Manager of Procurement Division and Chief Procurement Officer of GlobalWafers Co., Ltd/Sino-American Silicon Products Inc. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Independent director, meeting the independence status. ● The Independent Director, his/her spouse, and none of his/her relatives within the second degree of kinship are a director, supervisor or employee of the Company or of other affiliated enterprises. ● Has not provided commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company in the most recent two years. 	None
Tzu-Hsuan Tsai	<ul style="list-style-type: none"> ● An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Needs of the Company in a Public or Private Junior College, College or University, and Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. ● Associate Professor, Graduate Institute of Resource Engineering, National Taipei University of Technology; Associate Professor, Department of Materials and Resources Engineering, National Taipei University of Technology; Independent Director, GlobalWafers Co., Ltd. ● Not been a person of any conditions defined in Article 30 of the Company Law. 	<ul style="list-style-type: none"> ● Independent director, meeting the independence status. ● The Independent Director, his/her spouse, and none of his/her relatives within the second degree of kinship are a director, supervisor or employee of the Company or of other affiliated enterprises. ● Has not provided commercial, legal, financial, accounting or related services to the Company or any affiliate of the Company in the most recent two years. 	1

5. The board of directors' diversity and independence:

(1) Board diversity: The Company has established the diversity guideline under Chapter III "Strengthen the board of directors' competency" in the "Corporate Governance Best Practice Principles." The Board of Directors shall possess the following skills: 1. Operational Judgment Ability. 2. Accounting and Financial Analysis Ability. 3. Business Management Ability. 4. Crisis Handling Ability. 5. Industrial Knowledge. 6. International Market Perspective. 7. Leadership Ability. 8. Decision-Making Ability. The Company emphasizes gender balance for board members composition. The female board member ratio target is to account for 1 seat or more. Currently, directors with employee status account for 20%, independent directors account for 40% and female directors account for 30%. If the number of female directors in the Board of Directors of the Company is less than one-third of the total number of directors, the reason is that the candidates for the election of directors are mainly considered for their professional experience and industrial background, and the number of qualified candidates of different genders is relatively small. In the future, when looking for external directors, priority will be given to candidates with different genders and professional backgrounds.

The implementation of board member diversity is illustrated as follows:

Diverse Core Items Name	Nationality	Gender	Age			Seniority as an independent director			Operational Judgment	Finance and Accounting	Business Management	Crisis Handling	Industrial Knowledge	International Market View	Leadership Ability	Decision-making Ability
			31 to 50	51 to 70	71 and above	Under 3 years	3 to 9 years	9 years and above								
You-Min Chi	Republic of China (Taiwan)	Male			V				V	V	V	V	V	V	V	V
Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu	Republic of China (Taiwan)	Female		V					V	V	V	V	V	V	V	V
Kuo-Chun Huang	Republic of China (Taiwan)	Male		V					V		V	V	V	V	V	V
Sino-American Silicon Products Inc. Representative: Tang-Liang Yao	Republic of China (Taiwan)	Male		V					V		V	V	V	V	V	V
Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen	Republic of China (Taiwan)	Male		V					V	V	V	V	V	V	V	V

Diverse Core Items Name	Nationality	Gender	Age			Seniority as an independent director			Operational Judgment	Finance and Accounting	Business Management	Crisis Handling	Industrial Knowledge	International Market View	Leadership Ability	Decision-making Ability
			31 to 50	51 to 70	71 and above	Under 3 years	3 to 9 years	9 years and above								
Wen-Huei Tsai	Republic of China (Taiwan)	Male			√				√	√	√	√	√	√	√	√
Chung-Hsien Liu	Republic of China (Taiwan)	Male		√				√	√	√	√	√	√	√	√	√
Chung-Wen Lan	Republic of China (Taiwan)	Male		√		√			√	√	√	√	√	√	√	√
Ching-Wen Cheng	Republic of China (Taiwan)	Female		√		√			√	√	√	√	√	√	√	√
Tzu-Hsuan Tsai	Republic of China (Taiwan)	Female	√			√			√	√	√	√	√	√	√	√

(2) Board independence: The Board of Directors of the Company consists of 10 directors, including 4 independent directors. (2) The independent directors fully comply with the provisions of Article 3 regarding independence and Article 4 regarding restrictions on concurrent positions as stipulated in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. Additionally, there are no circumstances under Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act, which stipulate that there should be no spousal or close family relationships (within two degrees of kinship) between directors, supervisors, or between directors and supervisors. The composition of the Company's board of directors meets the requirements for independence (please refer to page 14 of this Annual Report for information on directors' professional qualifications and the independence of independent directors).

(II) President, Vice Presidents, Associates and Heads of departments and branches:

March 30, 2026; Unit: Shares

Title	Nationality	Name	Gender	Date of Election (Appointment)	Shareholding		Spouse & Minor Shareholding		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Positions in Other Companies	Managers Who are Spouses or Within Two Degrees of Kinship			Remarks (Note)
					Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Chairperson/COO (Note 2)	Republic of China (Taiwan)	You-Min Chi	Male	2008.07.01	4,014,909	2.04%	97,799	0.05%	0	0%	Education: Master of Electrical Engineering, U. of Pennsylvania (1979) Experience: Manager, Hughes Aircraft Co. GaAs Operation in USA (1986~1996) Manager, Rockwell Semiconductor System in USA (1996~1998)	None	None	None	None	N/A.
President	Republic of China (Taiwan)	Kuo-Chun Huang	Male	2016.11.04	116,747	0.06%	0	0%	0	0%	Education: Master of Electrical Engineering, National Cheng Kung University Experience: Senior Engineer, Philips Taiwan Ltd.	None	None	None	None	N/A.
Director, R&D Engineering Division	Republic of China (Taiwan)	Kun-Mu Hsieh	Male	2025.08.20	3,000	0%	0	0%	0	0%	Education: Master of Electrical Engineering, National Central University. Experience: Engineer, Taiwan Semiconductor Manufacturing Co., Ltd.	None	None	None	None	N/A.
Director, Production Management Division	Republic of China (Taiwan)	Chen-Hung Liu	Male	2025.08.20	0	0%	0	0%	0	0%	Education: Master's degree, Graduate Institute of Industrial and Information Management, National Cheng Kung University Experience: CIM Department Head, Advanced Semiconductor Engineering Inc. (ASE Group) Suzhou Plant Factory Manager, Packaging Plant of Advanced Semiconductor Engineering Inc. (ASE Group) Suzhou Plant Manager of Process Department and Industrial Engineering (IE) Department, ADATA Technology Co., Ltd. Project Manager, Process Improvement Working Group	None	None	None	None	N/A.

Title	Nationality	Name	Gender	Date of Election (Appointment)	Shareholding		Spouse & Minor Shareholding		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Positions in Other Companies	Managers Who are Spouses or Within Two Degrees of Kinship			Remarks (Note)
					Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Head of Marketing and Procurement	Republic of China (Taiwan)	Wen-Hsiang Hsueh	Male	2026.01. 21	0	0%	0	0%	0	0%	Education: Master of Industrial Management, I-SHOU University Experience: Production Section Manager, Advanced Wireless Semiconductor Company (AWSC) Marketing and Sales Section Chief/Manager, Advanced Wireless Semiconductor Company (AWSC)	None	None	None	None	N/A.
Director, Process Engineering Division	Republic of China (Taiwan)	Chun-Wen Kuo	Male	2025.08.20	0	0%	0	0%	0	0%	Education: Master of Electronic Engineering, National Kaohsiung University of Applied Sciences Experience: Engineer, Advanced Semiconductor Engineering Inc. (ASE Group) Lithography Process Section Manager/Deputy Manager, Advanced Wireless Semiconductor Company (AWSC)	None	None	None	None	N/A.
Director, Equipment Engineering Division	Republic of China (Taiwan)	Bo-Yao Chen	Male	2025.08.20	0	0%	0	0%	0	0%	Education: Bachelor's degree, National Formosa University Experience: Process Section Chief/Deputy Manager, Etching Equipment Division, AWSC; Manager, Process Equipment Division, AWSC	None	None	None	None	N/A.
Finance Supervisor and Corporate Governance Officer	Republic of China (Taiwan)	Ming-Fang Wu	Female	2025.06. 01	1,002	0%	0	0%	0	0%	Education: Department of Finance, Kun Shan University Experience: Section Chief, Accounting Section, Finance Department, AWSC Deputy Manager, Finance Department, AWSC Co., Ltd. Holds a certificate of passing the Sustainable Development Basic Competency Test Holds a certificate of passing the basic corporate governance capacity test administered by the Securities and Futures Institute.	None	None	None	None	N/A.

Title	Nationality	Name	Gender	Date of Election (Appointment)	Shareholding		Spouse & Minor Shareholding		Shares Held in the Name of Others		Main Experience (Education Background)	Concurrent Positions in Other Companies	Managers Who are Spouses or Within Two Degrees of Kinship			Remarks (Note)
					Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio			Title	Name	Relationship	
Accounting Supervisor	Republic of China (Taiwan)	Ching-Yun Su	Female	2025.06.01	1	0%	0	0%	0	0%	Education: Department of Public Finance and Taxation, Feng Chia University Experience: Ernst & Young Taiwan Deputy Section Chief, AWSC Holds a certificate of passing the Sustainable Development Basic Competency Test	None	None	None	None	N/A.
Manager of HR and General Affairs	Republic of China (Taiwan)	Kuo-Lung Wang	Male	2023.11.01	0	0%	0	0%	0	0%	Education: Department of Information Management, Providence University Experience: General affairs of FCC (TAIWAN) CO., LTD. Chief of Human Resources Department/Deputy Manager of Human Resources and General Affairs, Advanced Wireless Semiconductor Company	None	None	None	None	N/A.
Quality Assurance Manager	Republic of China (Taiwan)	Shih-Chieh Hung	Male	2011.03.01	0	0%	0	0%	0	0%	Education: Master of Chemical Engineering, National Cheng Kung University Experience: Engineer, De-Qi Semiconductor Co., Ltd. Quality Assurance Section Manager, Advanced Wireless Semiconductor Company (AWSC)	None	None	None	None	N/A.
Manager, Occupational Safety Office and Plant Administration Department	Republic of China (Taiwan)	Yung-Yao Hsu	Male	2021.03.01	0	0%	0	0%	0	0%	Education: Bachelor of Electrical Engineering, Feng Chia University Experience: Engineer, Mosel Vitelic Inc. Process Equipment Manager, Advanced Wireless Semiconductor Company (AWSC)	None	None	None	None	N/A.

Note 1: Where the chairperson of the board of directors and the president or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto: None of such event

Note 2: Former Chairperson You-Min Chi resigned on March 6, 2026, and was reassigned as Honorary Chairperson and Advisor.

II. Remuneration of Directors, Supervisors, President, and Vice President Paid in the Most Recent Year

1. Remuneration to non-independent directors and independent directors

2025; unit: NT\$ thousand

Title	Name	Directors' Remuneration								Ratio of total compensation (A+B+C+D) to net income		Relevant Remuneration Received by Directors Who are Also Employees						Sum of A, B, C, D, E, F, and G and as a % of the net income after tax		Compensation paid to directors from an invested company other than the company's subsidiary or from the parent company				
		Base remuneration (A)		Severance Pay (B)		Remuneration to directors (C)		Business execution expenses (D)				Remuneration, bonus, and allowance (E)		Severance Pay (F)		Employee remuneration (G)								
		The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	Cash	Stock	Cash	Stock		The Company	Companies in the consolidated financial statements		
General Director	You-Min Chi	20	20	0	0	6,861	6,861	240	240	7,121	7,121	12,924	12,924	0	0	1,712	0	1,712	0	21,757	21,757	3.30%	3.30%	54,851
	Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu																							
	Kuo-Chun Huang																							
	Sino-American Silicon Products Inc. Representative: Tang-Liang Yao																							
Independent Director	Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen	1,930	1,930	0	0	0	0	160	160	2,090	2,090	0	0	0	0	0	0	0	0	2,090	2,090	0.32%	0.32%	
	Wen-Huei Tsai																							
	Chung-Hsien Liu																							
	Chung-Wen Lan																							
	Ching-Wen Cheng																							
	Tzu-Hsuan Tsai																							
Kune-Muh Tsai (Note 1)																								
Chi-Hsiung Cheng (Note 1)																								
Chien-Yung Ma (Note 1)																								

1. Please specify the remuneration policies, standards, and packages, the procedure for determining remuneration for independent directors, and its linkage to operating performance and future risk exposure:

In addition to the monthly fixed remuneration for independent directors and the transportation allowance for attending the Board of Directors meeting, the Company may, depending on the degree of participation and contribution of independent directors to the Company's operations and in reference to the results of the director's performance evaluation, resolve the remuneration payable to the independent directors in the director remuneration allocated subject to the annual earnings separately. Said remuneration to the independent directors shall be reviewed and approved by the Remuneration Committee and then reported to the Board of Directors for resolution.

2. Except as disclosed in the preceding table, the remuneration received by the directors of the Company in recent years for the services provided to all companies in the financial statements (e.g. as non-employee consultant in parent/ all companies in the financial statements/ investees): None.

Note 1: Independent Directors Kune-Muh Tsai, Chi-Hsiung Cheng, and Chien-Yung Ma were relieved of their duties following the comprehensive re-election of directors at the shareholders' meeting on May 28, 2025.

Range of Remuneration

Range of Remuneration Paid to Each Director of the Company	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements
Below NT\$1,000,000	Chung-Hsien Liu 、 Chung-Wen Lan 、 Ching-Wen Cheng 、 Tzu-Hsuan Tsai 、 Kune-Muh Tsai 、 Chi-Hsiung Cheng 、 Chien-Yung Ma	Chung-Hsien Liu 、 Chung-Wen Lan 、 Ching-Wen Cheng 、 Tzu-Hsuan Tsai 、 Kune-Muh Tsai 、 Chi-Hsiung Cheng 、 Chien-Yung Ma	Chung-Hsien Liu 、 Chung-Wen Lan 、 Ching-Wen Cheng 、 Tzu-Hsuan Tsai 、 Kune-Muh Tsai 、 Chi-Hsiung Cheng 、 Chien-Yung Ma	Chung-Hsien Liu 、 Chung-Wen Lan 、 Ching-Wen Cheng 、 Tzu-Hsuan Tsai 、 Kune-Muh Tsai 、 Chi-Hsiung Cheng 、 Chien-Yung Ma
NT\$1,000,000 (inclusive) ~ NT\$2,000,000 (exclusive)	You-Min Chi 、 Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu 、 Kuo-Chun Huang 、 Sino-American Silicon Products Inc. Representative: Tang-Liang Yao 、 Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen 、 Wen-Huei Tsai	You-Min Chi 、 Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu 、 Kuo-Chun Huang 、 Sino-American Silicon Products Inc. Representative: Tang-Liang Yao 、 Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen 、 Wen-Huei Tsai	Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu 、 Sino-American Silicon Products Inc. Representative: Tang-Liang Yao 、 Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen 、 Wen-Huei Tsai	Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu 、 Sino-American Silicon Products Inc. Representative: Tang-Liang Yao 、 Sino-American Silicon Products Inc. Representative: Cheng-Chien Chen 、 Wen-Huei Tsai
NT\$2,000,000 (inclusive) ~ NT\$3,500,000 (exclusive)				
NT\$3,500,000 (inclusive) ~ NT\$5,000,000 (exclusive)				
NT\$5,000,000 (inclusive) ~ NT\$10,000,000 (exclusive)			You-Min Chi 、 Kuo-Chun Huang	You-Min Chi 、 Kuo-Chun Huang
NT\$10,000,000 (inclusive) ~ NT\$15,000,000 (exclusive)				
NT\$15,000,000 (inclusive) ~ NT\$30,000,000 (exclusive)				
NT\$30,000,000 (inclusive) ~ NT\$50,000,000 (exclusive)				
NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)				
More than NT\$100,000,000				
Total	13 persons	13 persons	13 persons	13 persons

* The remuneration disclosed here is of a different concept from income under the Income Tax Act, therefore, the purpose here is for information disclosure and not for tax return purposes.

- Supervisor remuneration: It is not applicable. The Audit Committee has been formed to consist of three independent directors in replacement of the supervisor system.

3. Remuneration of President and Vice President

2025; Unit: NT\$ thousands / Thousand shares

Title	Name	Salary (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Remuneration (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Compensation paid to directors from an invested company other than the company's subsidiary or from the parent company
		The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company		Companies in the consolidated financial statements		The Company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
Chief Operating Officer (COO)	You-Min Chi	6,758	6,758	0	0	0	0	838	0	838	0	7,596 1.15%	7,596 1.15%	None
President	Kuo-Chun Huang	6,166	6,166	0	0	0	0	874	0	874	0	7,040 1.07%	7,040 1.07%	None

Range of Remuneration

Range of Remuneration Paid to Presidents and Vice Presidents of the Company	Name of Presidents and Vice Presidents	
	The Company	Companies in the consolidated financial statements
Below NT\$1,000,000		
NT\$1,000,000 (inclusive) ~ NT\$2,000,000 (exclusive)		
NT\$2,000,000 (inclusive) ~ NT\$3,500,000 (exclusive)		
NT\$3,500,000 (inclusive) ~ NT\$5,000,000 (exclusive)		
NT\$5,000,000 (inclusive) ~ NT\$10,000,000 (exclusive)	You-Min Chi 、 Kuo-Chun Huang	You-Min Chi 、 Kuo-Chun Huang
NT\$10,000,000 (inclusive) ~ NT\$15,000,000 (exclusive)		
NT\$15,000,000 (inclusive) ~ NT\$30,000,000 (exclusive)		
NT\$30,000,000 (inclusive) ~ NT\$50,000,000 (exclusive)		
NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)		
More than NT\$100,000,000		
Total	2 persons	2 persons

* The remuneration disclosed here is of a different concept from income under the Income Tax Act, therefore, the purpose here is for information disclosure and not for tax return purposes.

4. Employees' Compensation Paid to Management Team, Their Names and Distribution Status:

2025; Unit: NT\$ thousands

Title	Name	Stock	Cash	Total	The ratio of the sum to net income after tax (%)
Chief Operating Officer (COO)	You-Min Chi	0	1,858	1,858	0.36%
President	Kuo-Chun Huang				
Financial Supervisor	Ming-Fang Wu				
Accounting Supervisor	Ching-Yun Su				

(IV) Amount of remuneration paid in the last two years by the Company and all companies included in the financial statements to the Company's directors, supervisors, president and vice-presidents and the respective proportion of such remuneration to the net income after tax referred to in the entity or individual financial statements, as well as the policies, standards and packages by which it was paid, the procedures through which the remuneration was determined and its association with business performance and future risks:

1, Percentage of total remuneration to the net income after tax in the individual financial statements:

Title/Items	The ratio of the compensation sum to net income after tax (Note 1)			
	2024		2025	
	The Company	All companies in the financial statements	The Company	All companies in the financial statements
Director	1.41%	1.41%	1.40%	1.40%
Chief Operating Officer (COO) and President	2.21%	2.21%	2.22%	2.22%

Note 1: Please see Page 22 for director and independent director remuneration, including the sum of A, B, C, D, E, F and G and its percentage in net income.

2. The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration and the correlation with future risks:

(1) Director

A. Remuneration policy, standards, and combination

The Company's remuneration to directors is divided into the following three categories:

- a. Remuneration: Consideration for the services provided by the director, including the fixed remuneration for functional committees and the remuneration for the non-independent director.
- b. Remuneration: Directors' remuneration provided by the Company in accordance with the Company's Articles of Incorporation.
- c. Professional practice expenses: It refers to the transportation allowance. No transportation allowance will be paid for attendance at different meetings held at the same place on the same day repeatedly.

The remuneration is determined based on the operation performance amount of the annual budget approved by the board of directors each year, taking into account one's position and responsibilities, the importance of the duties, one's work contribution to the company, and by referencing industry standard.

B. Procedures for determining remuneration

According to Article 29 of the Articles of association of the Company, if the Company is profitable in the year, it should allocate 5-10% as employees' remuneration. The Board of Directors decides to distribute the remuneration in stock or cash. The subject of the distribution includes the employees of the subordinate company who meet certain conditions. If the Company can make a profit with the above amount, the Board of Directors decides to allocate up to 2% as its directors' remuneration. The distribution proposal of remuneration of employees and directors should be submitted and reported to the shareholders' meeting.

If it has accumulative losses, the Company should reserve and make up the amount before distributing remuneration to the employees and directors according to the percentage mentioned in the preceding paragraph.

The remuneration to directors is determined in accordance with the “Policy of Payment of Remuneration to Directors and Functional Committee members” of the Company, and reasonable compensation is offered in consideration of the level of participation and contribution to the operation of the Company.

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, standards, and packages by which the remuneration is paid on a regular basis. A report is then sent to the Board of Directors for discussion and resolution.

(2) President, executives

A. Remuneration policy, standards, and combination

There are three types of remuneration for the Company’s managerial officers including salaries, bonuses, and employee remuneration.

The primary considerations include the position held, the responsibilities undertaken, performance evaluations, the importance of the role, contributions to the Company, leadership tasks, base salary, and ESG-related performance. Additionally, the compensation is also negotiated by referencing industry standards.

B. The remuneration to the President and executives and the link to the ESG-related sustainable performance evaluation

In order to encourage the President, executives, and all employees to value long-term comprehensive performance and achieve sustainable operation, ESG-related performance evaluation is one of the factors to be taken into consideration in the remuneration. ESG-related performance includes: a. Environmental (40%): sustainable development performance, low-carbon transformation (such as: installation of tail gas reduction equipment, adjustment of machine output efficiency and other energy-saving equipment), attention to TCFD climate change issues, climate-related risks and opportunities, setting carbon reduction goals and implementation, etc. b. Society (30%): Employment of local manpower and contribution to the local community’s development. c. Corporate governance (30%): Revenue performance, compliance, risk management, ethical management, information security, intellectual property management, etc.

C. Procedures for determining remuneration

The remuneration to the President and executives of the Company is regularly evaluated and reviewed by the Remuneration Committee, and the performance evaluation of managers and the policies, systems, standards and structures of remuneration are regularly evaluated and reviewed by the Remuneration Committee, and are submitted to the Board of Directors for discussion and resolution.

(3) The correlation between business performance and future risks

The performance evaluation and compensation of the Company’s directors and executives are not only based on industry-standard benchmarks but also take into account operational results, the overall performance of the Company, future business risks and development trends in the industry, and the level of participation (including positions held, responsibilities, and the assessment of operational and profitability conditions). Additionally, the evaluation considers their contribution to the Company’s performance, including financial indicators

such as revenue and profitability achievement, product yield rates, and production target completion rates, as well as non-financial indicators such as compliance with laws and internal controls, notable achievements, and ongoing professional development. ESG-related performance assessments are also factored into determining reasonable compensation. The total compensation, payment methods, and future risks of the Company are considered comprehensively, ensuring a strong correlation with the responsibilities held in managing the Company and the overall performance, thus supporting the Company's long-term sustainability.

The Company's remuneration payment is evaluated and adjusted by giving considerations to future changes in the environment and operation performance and keeping future operation risk possibilities to the minimum. Timely review of the remuneration payment is made depending on the actual operation state and related laws. Mandatory penalty is given to directors and employees who are engaged in illegal conducts that result in damages to the company according to the laws or regulations.

III. Corporate Governance Implementation Status:

(I) Operations of Board of Directors:

The meeting of the Company's Board of Directors was held for 8 times (A) in 2025.
The attendance of directors was as follows:

Title	Name	Actual Number of Attendances (Non-voting Attendances) 【 B 】	No. of presence by proxy	Actual attendance rate (%) (B/A)	Notes
Chairperson	You-Min Chi	8	0	100%	10th term (Elected on May 28, 2025)
Director	Sino-American Silicon Products Inc. representative: Hsiu-Lan Hsu	8	0	100%	
Director	Kuo-Chun Huang	8	0	100%	
Director	Sino-American Silicon Products Inc. representative: Tang-Liang Yao	8	0	100%	
Director	Sino-American Silicon Products Inc. representative: Cheng-Chien Chen	8	0	100%	
Director	Wen-Huei Tsai	8	0	100%	
Independent Director	Chung-Hsien Liu	8	0	100%	
Independent Director	Chung-Wen Lan	5	0	100%	
Independent Director	Ching-Wen Cheng	5	0	100%	
Independent Director	Tzu-Hsuan Tsai	5	0	100%	
Independent Director	Kune-Muh Tsai	3	0	100%	Relieved of duties on May 28, 2025
Independent Director	Chi-Hsiung Cheng	3	0	100%	
Independent Director	Chien-Yung Ma	3	0	100%	

Other mentionable items:

- I. If there is one of the following circumstances, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
 - (1) The circumstances referred to in Article 14-3 of the Securities and Exchange Act: Not applicable as the Company has established the Audit Committee, therefore Article 14-3 does not apply.
 - (2) Any documented objections or qualified opinions raised by independent directors against the Board's resolutions in relation to matters other than those described above: None.
- II. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:
 - (1) On February 20, 2024, the Board of Directors reviewed the proposal for the distribution of remuneration to directors for 2023, and each director recused himself from the discussion and resolution on his/her remuneration and did not participate in the discussion and voting.
 - (2) On May 8, 2025, the Board of Directors reviewed and discussed the employee salary adjustment

proposal for 2025. Since Chairperson You-Min Chi and Director Kuo-Chun Huang are among the employees subject to the salary adjustment, they both recused themselves from the discussion and voting due to a conflict of interest.

- (3) On December 11, 2025, the Board of Directors reviewed and discussed the annual remuneration distribution proposal for executive employees and above for 2024. Since Chairperson You-Min Chi and Director Kuo-Chun Huang are among the individuals subject to the distribution, they both recused themselves from the discussion and voting due to a conflict of interest.
- (4) On March 5, 2026, the Board of Directors reviewed the proposal for the distribution of remuneration to directors for 2025, and each director recused himself from the discussion and resolution on his/her remuneration and did not participate in the discussion and voting.

III. Implementation of the Board of Directors Appraisal

Evaluation Cycle: Once a year

Evaluation period: January 1, 2025 to December 31, 2025

The Company has completed the self-evaluation of the Board of Directors in 2025 and submitted the evaluation result to the Board of Directors on March 5, 2026 as the basis for review and improvement.

Evaluation scope	Evaluation method	Evaluation method	Evaluation outcomes
Board of Directors	Self-evaluation within the Board of Directors	Self-evaluation of board operation performance: 1. The degree of participation in the company's operations. 2. Improvement in the quality of decision making by the board of directors. 3. The composition and structure of the board of directors. 4. The election of the directors and their continuing professional education. 5. Internal controls. 6. Other items	The evaluation indicators of the Board of Directors' performance include five major dimensions and a total of 48 indicators. The average score for each dimension is between 4.92 to 5 points (total score of 5), which shows that the overall operations of the Board of Directors is sound and meets the requirements of corporate governance.
Individual board member	Self-evaluation of board member	Self-evaluation of board member performance: 1. Their grasp of the company's goals and missions. 2. Their recognition of director's duties. 3. The degree of participation in the company's operations. 4. Their management of internal relationships and communication. 5. Their professionalism and continuing professional education. 6. Internal controls.	Board members' evaluation indicators include 6 major aspects and 25 indicators in total and the average score in each dimension is between 4.97 to 5 points (total score out of 5), indicating that directors have a positive opinion on the efficiency and effectiveness of the Board's operation.
Functional committee (including Audit Committee, Remuneration Committee, Nomination Committee and Corporate Sustainable Development Committee)	Self-evaluation of functional committee	Self-evaluation of the functional committee performance: 1. The degree of participation in the company's operations. 2. Their recognition of the duties of the functional committee. 3. Improvement in the quality of decision making by the functional committee. 4. The composition of the functional committee, and election and appointment of committee members. 5. Internal controls.	The evaluation indicators for members of functional committees (including the Audit Committee, Remuneration Committee, Nomination Committee and Corporate Sustainable Development Committee) comprise five major dimensions. The Audit Committee has a total of 22 indicators, with an average score of 5 in each dimension (full score: 5); the Remuneration Committee has a total of 19 indicators, with an average score of 5 in each dimension (full score: 5); and the Nomination Committee has a total of 19 indicators, with an average score of 5 in each dimension (full score: 5). Corporate Sustainable Development Committee has a total of 17 indicators, with an average score of 4.75~5 in each dimension (full score: 5); The overall operation of functional committees is sound and in line with corporate governance requirements.

IV. Measures undertaken during the current year and past year in order to strengthen the functions of the Board of Directors (such as the establishment of an audit committee and improvement of information transparency, etc.) and assessment of their implementation:

- (1) The Company has established an Audit Committee to replace the functions of the Supervisors and convenes meetings on a regular basis.
- (2) The Company has appointed the Remuneration Committee to assist the Board of Directors in the execution of its duties. Reviews on the reasonableness of the remunerations for directors and

managerial officers have been conducted on a regular basis.

- (3) The Company has appointed the Nomination Committee for a sound nomination system for the Company's directors and senior management.
- (4) The Company has established a Corporate Sustainable Development Committee as the highest-level decision-making body for sustainability within the Company, responsible for overseeing and coordinating the planning of sustainability strategies and objectives across all ESG (Environmental, Social, and Governance) aspects, with the aim of achieving sustainable corporate development and fulfilling its corporate social responsibility.
- (5) Improving information transparency: The Company upholds the operation transparency, and emphasizes shareholder rights. After the convening of each board meeting, information relating to important resolutions of the board are announced immediately and updated on the company website under the investor area on a regular basis.
- (6) The Company has established the "Rules of Procedure for Board Meetings" to strengthen the functions of the Board of Directors. The Company also encourages the Board members to participate in various professional courses, and to promote relevant laws and regulations at the Board of Directors meeting, in order to improve the decision-making ability of the Board of Directors and comply with relevant laws and regulations.
- (7) In order to implement corporate governance and enhance the effectiveness of the Board of Directors, the Board of Directors approved the appointment of a position of Corporate Governance Supervisor to providing directors with relevant information to perform their duties and other necessary assistance.

(II) The Operation of the Audit Committee:

The Company's Audit Committee consists of four independent directors, and operates primarily in order to supervise the following matters:

1. The fair expression of the Company's financial statements.
2. Selection (dismissal) of certified public accountants (CPA) and their independence and performance.
3. Effective implementation of the Company's internal control.
4. Company complies with relevant laws and regulations.
5. Control over the Company's existing or potential risks.

The duties of the Committee are as follows:

1. Establish or amend the internal control system according to Article 14-1 of the Securities and Exchange Act.
2. Evaluation of the internal control system effectiveness.
3. The main handling policies of financial and business conducts - the formulation or amendment to the procedures for the acquisition and disposal of assets, derivatives trading, lending funds to others, or providing endorsements/guarantees to others in accordance with Article 36-1 of the Securities and Exchange Act.
4. Matters involving directors' own interests.
5. Significant asset or derivatives trading.
6. Significant loans or endorsements/guarantees to others.
7. Fundraising for, issuance, or private placement of equity securities.
8. Appointment, dismissal or remuneration of CPAs.
9. Appointment/dismissal of financial, accounting or internal audit managers.
10. Annual and Mid-Year Annual Reports.
11. Other major matters stipulated by the Company or competent authorities.

A total of 5 (A) Audit Committee meetings were held in 2025. The attendance of the independent directors was as follows:

Title	Name	Actual no. of presence (in attendance) (B)	No. of presence by proxy	Actual presence (attendance) rate (%) (B)/(A) (Note 1, Note 2)	Notes
Independent Director	Chung-Hsien Liu	5	0	100%	5th Term (Elected on May 28, 2025)
Independent Director	Chung-Wen Lan	3	0	100%	
Independent Director	Ching-Wen Cheng	3	0	100%	
Independent Director	Tzu-Hsuan Tsai	3	0	100%	
Independent Director	Kune-Muh Tsai	2	0	100%	Relieved of duties on May 28, 2025
Independent Director	Chi-Hsiung Cheng	2	0	100%	
Independent Director	Chien-Yung Ma	2	0	100%	

Other mentionable items:

- I. If one of the following circumstances exists, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee, and the Company's response to the Audit Committee's opinion should be specified.
- (1) Circumstances referred to in Article 14-5 of the Securities and Exchange Act: All of the motions have been approved by all members present at the Audit Committee meetings and then by all directors present at the Board meetings in 2025. The motions are stated as follows (IV. Results of significant resolutions of the Audit Committee and the Company's treatment of the Audit Committee's opinions).
- (2) Aside from the said circumstances, resolution(s) not passed by the Audit Committee but receiving the consent of two-thirds of all directors: None.
- II. If there are independent directors' recusal of motions in conflicts of interest, the directors' names, contents of motion, causes for avoidance, and voting should be specified: In 2025 and as of the annual report publication date, there have been no recusal events due to conflicts of interest.
- III. Communications among Independent Directors, the Internal audit officer, and the CPAs: The Company's Internal audit officer and the Finance Officer are non-voting attendees of the Audit Committee meeting, reporting to the Board of Directors and for the board's questioning of the latest financial statements, the internal audit results, financial standing, and other relevant information. The accountants attend the quarterly Audit Committee meetings and Board of Directors meetings to communicate with the independent directors regarding the results of financial statement audits or reviews, recommendations on internal controls, and other matters required by relevant laws and regulations. This enables the independent directors to assist investors in ensuring the credibility of corporate governance and information utilization, thereby protecting shareholders' rights. Additionally, the monthly audit reports are regularly provided to the independent directors for review.
- (I) Independent directors communicate with the CPA through the Audit Committee. The CPA provides explanations upon issuance of the annual financial statements each year and engages in thorough communication and discussion regarding whether there are any material adjusting entries or whether revisions to laws and regulations affect the recognition in the accounts.
- (II) Independent directors communicate with the Head of Internal Audit through the Audit Committee and the Board of Directors. The Head of Internal Audit presents reports on the execution of internal audits and the operation of internal controls; in addition, monthly internal audit reports are provided to independent directors for review via email.

Summary of communication between independent directors and the Head of Internal Audit in 2025:

Date	Key points of communication	Recommendations and outcomes
2025.02.20 Audit Committee	The Head of Internal Audit presents internal audit reports. Proposal for the approval of the 2024 "Internal Control System Declaration."	No comments
2025.05.08 Audit Committee	The Head of Internal Audit presents internal audit reports.	No comments
2025.08.07 Audit Committee	The Head of Internal Audit presents internal audit reports. Amendment to the "Payroll Cycle" provisions	No comments
2025.11.06 Audit Committee	The Head of Internal Audit presents internal audit reports. Submission of the 2026 Audit Plan	No comments

2026.3.5 Audit Committee	The Head of Internal Audit presents internal audit reports. Proposal for the approval of the 2025 “Internal Control System Declaration.”	No comments
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Summary of communication between independent directors and the CPA in 2025:

Date	Key points of communication	Recommendations and outcomes
2025.02. 20 Audit Committee	The CPA provides explanations regarding the 2024 annual financial statements and whether there are any material adjusting entries. Discussions were also conducted on the application of certain accounting principles and the impact of newly revised regulations.	No comments
2025.05.08 Audit Committee	The CPA provides explanations regarding the financial statements of Q1 2025 and whether there are any material adjusting entries. Discussions were also conducted on the application of certain accounting principles and the impact of newly revised regulations.	No comments
2025.08.07 Audit Committee	The CPA provides explanations regarding the financial statements of Q2 2025 and whether there are any material adjusting entries. Discussions were also conducted on the application of certain accounting principles and the impact of newly revised regulations.	No comments
2025.11.6 Audit Committee	The CPA provides explanations regarding the financial statements of Q3 2025 and whether there are any material adjusting entries. Discussions were also conducted on the application of certain accounting principles and the impact of newly revised regulations.	No comments
2026.3.5 Audit Committee	The CPA provides explanations regarding the 2025 annual financial statements and whether there are any material adjusting entries. Discussions were also conducted on the application of certain accounting principles and the impact of newly revised regulations.	No comments

IV. Results of Significant Resolutions of the Audit Committee and the Company's Treatment of the Audit Committee's Opinions:

Date / Session	Content of motion	Matters listed in Article 14-5 of Securities and Exchange Act	Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors: None.
2025.02.20 4th term 13th meeting	<ol style="list-style-type: none"> 1. Proposal for the approval of the 2024 "Internal Control System Declaration" 2. Formulate the 2024 Business Report and Financial Statements 3. 2024 Appropriation of earnings 4. 2025 Independent Auditors' Independence and Competency Evaluation and Appointment 5. 2025 CPA remuneration 6. Amendment to the "Regulations for Budget Management" 7. Amendment to the "Regulations Governing Prevention of Insider Trading" 8. Amendment to the "Articles of Incorporation" 9. Lifting of non-compete restrictions on the 10th directors (including independent directors) and their representatives 10. Appointment of KPMG Taiwan for limited assurance services on the 2024 and 2025 Sustainability Reports 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			
2025.05.08 4th term 14th meeting	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q1 financial statements 2. Amendment to the "Regulations for Budget Management" 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			
2025.06.26 5th Term 1st meeting	<ol style="list-style-type: none"> 1. Appointment of the Company's "Financial Supervisor" 2. Appointment of the Company's "Accounting Supervisor" 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			
2025.08.07 5th Term 2nd meeting	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q2 financial statements 2. Amendment to the "Payroll Cycle" provisions 3. Implementation status of risks and opportunities related to material issues 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			
2025.11.06 5th Term 3rd meeting	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q3 financial statements 2. Submission of the 2026 Audit Plan 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			
2026.3.5 5th Term 4th meeting	<ol style="list-style-type: none"> 1. Proposal for the approval of the 2025 "Internal Control System Declaration." 2. Formulate the 2025 Business Report and Financial Statements 3. 2025 Appropriation of earnings 4. 2026 Independent Auditors' Independence and Competency Evaluation and Appointment 5. 2026 CPA remuneration 	✓	
Resolution results of the Audit Committee: Agreed and approved by all members of the Audit Committee.			
Process taken by the Company on the Audit Committee's Opinion: Unanimously agreed and passed by all attending members.			

Note 1: In the event that Independent Directors leave before the end of the calendar year, the date when they leave should be indicated in the remark column. The actual attendance rate (%), on the other hand, must be calculated by the number of audit committee meetings held during service and the actual number of attendance in the meetings.

Note 2: Should there be any Independent Director re-elected before the end of the calendar year, the outgoing and new Independent Directors must be both listed in the remark column with notes clarifying if these Independent Directors are previously elected, newly elected, or re-elected, and the date of the election. The actual attendance rate to committee session (%) must be calculated on the basis of the number of sessions held by the Audit Committee in such period and the attendance in person in the sessions.

(III) Status of corporate governance, and deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof:

Evaluation Item	Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		It has been established and disclosed on MOPS and the Company’s website http://www.awsc.com.tw .	No significant difference.
II. Shareholding structure & shareholders’ rights of the Company				
(I) Does the company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement them in accordance with procedure?	✓		(I) The Company has established the Rules and Procedures of Shareholders’ Meeting. Each year, the shareholders annual general meeting is convened according to the regulations as a regular communications channel with the shareholders. The purpose is to build a good exchange mechanism with the investors. The Regulations Governing Spokesperson System Management has been established. The spokesperson contact telephone and email (e_Fin@awsc.com.tw) has been disclosed on the company website as a channel for handling shareholders’ suggestions, questions and disputes to protect shareholder rights.	(I) No significant difference.
(II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		(II) The Company has abided by Article 25 of the Securities and Exchange Act, and filed information on any related changes to shareholding rights for its internal personnel, including directors, managerial officers and shareholders with more than 10% stakes, on a monthly basis, to the MOPS website designated by the Securities and Futures Bureau, for good understanding of its main shareholders and their ultimate controller.	(II) No significant difference.
(III) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	✓		(III) The Company has clearly stated various regulations, such as “Procedures for Transactions of Group Enterprises, Companies and Related Persons,” “Supervision and Management of Subsidiary,” “Risk Control Regulations,” “Regulations Governing Transactions with Related Parties” and “Corporate Governance Best-Practice Principles.” Actual execution of these regulations has been constant, and the possible risks are evaluated concurrently according to the internal control system.	(III) No significant difference.
(IV) Does the company establish internal rules against insiders trading with undisclosed information?	✓		(IV) The Company has established the “Procedures for Ethical Corporate Management and Code of Conduct” to prohibit insider trading, as well as the “Management Rules for Prevention of Insider Trading” and “Director Code of Ethical Conduct,” which are disclosed on the Company’s website at http://www.awsc.com.tw . Educational promotion on these regulations is conducted at least once a year to the current directors, managerial officers and employees.	(IV) No significant difference.
III. Composition and Responsibilities of the Board of Directors				
(I) Has the board of directors formulated the diversity policy on board member composition, concrete management targets, and implemented fully?	✓		(I) 1. The Company has established the “Corporate Governance Best Practice Principles” and has added the diversity guidelines under Chapter Three, “Enhancing the Functions of the Board of Directors.” Suitable diversity guidelines have been formulated covering the Company’s operations, operation pattern, and development needs, such as basic composition (e.g., gender, age, nationality, and culture), professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experiences. The Principles has been established and disclosed on MOPS and the Company’s	(I) No significant difference.

Evaluation Item	Status		Abstract Illustration	Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No		
(II) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?	✓		<p>website http://www.awsc.com.tw.</p> <p>2. The Company’s Board of Directors is composed of 10 directors (including 4 independent directors). The directors are professionals who possess a wealth of experience in business management and industries. They can provide the most professional strategic guidance to the company’s future development.</p> <p>3. The Company’s Board of Directors consists of 10 members, of whom 2 are concurrently serving as managers, representing 20%; among them, 4 are independent directors, accounting for 40%. The Company emphasizes the gender equality in the composition of the board members, and the target is at least three female directors. On the Company’s diversity policy for board members and the implementation of diversity by individual board members, please refer to page 17-18 of this annual report and the Company’s website.</p> <p>(II) The Company has established a Remuneration Committee, an Audit Committee, and on December 7, 2022, a Nomination Committee (composed of five directors, three of whom are independent directors) to facilitate the execution of the Board’s responsibilities. In December 2024, the Company established a Corporate Sustainable Development Committee, composed of two directors and members of the management team. The committee regularly reports its progress to the Board of Directors. Other functional committees are being evaluated based on the actual needs of the Company.</p>	(II) Timely appointment shall be made in the future depending on the actual operation needs of the company. No significant difference.
(III) Does the company established the Regulations Governing the Board Performance Evaluation and its evaluation methods, and does the company perform a regular performance evaluation each year and submit the results of performance evaluations to the Board of Directors and use them as reference in determining compensation for individual directors, their nomination, and additional office terms?	✓		(III) The Company’s Board of Directors has in November 2020 passed the “Board of Directors and Functional Committee Performance Evaluation Regulations,” stating the required internal board and functional committee performance evaluation to be executed next year. The results shall be obtained before the end of quarter one in the following year and are to be submitted to the board for reporting and review. The improvements shall be the basis of reference for the individual’s salaries and compensation and selection or during nomination of directors.	(III) No significant difference.
(IV) Does the company regularly evaluate the independence of CPAs?	✓		(IV) On February 20, 2025, and March 5, 2026, the Audit Committee and the Board of Directors made the assessment with reference to the five major aspects and 13 audit quality indicators (AQIs) provided by KPMG Taiwan. The annual evaluation includes assessing the independence, competence, and performance of the CPAs. The evaluation process is as follows: the CPA’s independence assessment form was presented to and approved by the Audit Committee and the Board of Directors on February 20, 2025, and March 5, 2026; the CPA’s performance assessment form was presented to and approved by the Audit Committee and the Board of Directors on March 5, 2026. Independence indicator evaluation items, such as: CPAs are neither directors, supervisors, managers of audit clients nor in positions that have a significant influence on audit cases; CPAs have no direct or indirect financial interest relationship with the Company; absence of significant and close business or employment relationships or other behaviors that can affect independence, etc. The evaluation items for competence and performance indicators include service quality, level of professionalism, and timeliness of cooperation. The Company	(IV) No significant difference.

Evaluation Item	Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																				
	Yes	No	Abstract Illustration																					
			evaluates the independence of the accountants every year and obtains a statement of independence from the accountants. The independence criteria include: The individual independence of all members, the prohibition of any member from engaging in insider trading, adherence to relevant regulations and professional ethical standards, the CPA rotation system, and policies and procedures regarding non-audit services, among others.																					
IV. Do TWSE/TPEX Listed Companies appoint competent and appropriate corporate governance personnel and corporate governance officer to be in charge of corporate governance affairs (including but not limited to furnishing information required for business execution by directors, assisting directors’ and supervisors’ compliance of law, handling matters related to board meetings and shareholders’ meetings according to law, and recording minutes of board meetings and shareholders’ meetings)?	✓		<p>The Company has appointed a dedicated unit to be responsible for the corporate governance related affairs.</p> <p>This includes: handling matters related to the Board of Directors and shareholders’ meetings in accordance with the law, managing company registration and amendments, preparing minutes for Board and shareholder meetings, arranging training for directors, drafting and planning corporate governance-related procedures, ensuring compliance with laws and regulations, providing the necessary information for directors to carry out their duties, and assisting directors in adhering to legal requirements.</p> <p>To implement corporate governance and strengthen the functions of directors, the Company, upon approval by the Audit Committee and the Board of Directors on June 26, 2025, appointed Finance Manager Ming-Fang Wu as the Corporate Governance Officer. She has more than three years of experience serving as the head of an accounting-related unit in a public company.</p> <p>The Company’s Corporate Governance Officer is newly appointed and has completed 18 hours of initial training within one year from the date of assuming the position, in accordance with applicable regulations. Details of continuing education are provided in the table below, “Continuing Education of the Corporate Governance Officer.”</p> <p>Continuing education of Corporate Governance Officer:</p> <table border="1"> <thead> <tr> <th>Training date</th> <th>Sponsored by</th> <th>Course Name</th> <th>Number of Training Hours</th> </tr> </thead> <tbody> <tr> <td>2025.07.09</td> <td>Taiwan Stock Exchange</td> <td>2025 Cathay Sustainable Banking and Climate Change Summit</td> <td>6</td> </tr> <tr> <td>2025.09.25</td> <td>The Allied Association for Science Park Industries</td> <td>Key information in the financial statements</td> <td>6</td> </tr> <tr> <td>2025.12.02</td> <td>Securities & Futures Institute</td> <td>Corporate governance, fair treatment principles, and financial consumer protection</td> <td>3</td> </tr> <tr> <td>2025.12.17</td> <td>Securities & Futures Institute</td> <td>Seminar on “New Corporate Hedging Strategies: Addressing Exchange Rate Challenges and Asset Management Trends”</td> <td>3</td> </tr> </tbody> </table> <p>The main duties of the position are to organize related matters to the board and shareholders meetings, prepare board and shareholders meeting minutes related matters, assist the directors onboarding and in continuing education, provide information to the directors that is needed in performing their duties, assist the directors in legal compliance.</p> <p>The state of execution for the 2025 business is as follows:</p> <ol style="list-style-type: none"> 1. Act as the main contact window between the directors and the company. 2. Assist the directors in execution of duties, provide the company information that is needed by the directors for meetings, maintain communications between the directors and various managerial 	Training date	Sponsored by	Course Name	Number of Training Hours	2025.07.09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6	2025.09.25	The Allied Association for Science Park Industries	Key information in the financial statements	6	2025.12.02	Securities & Futures Institute	Corporate governance, fair treatment principles, and financial consumer protection	3	2025.12.17	Securities & Futures Institute	Seminar on “New Corporate Hedging Strategies: Addressing Exchange Rate Challenges and Asset Management Trends”	3	No significant difference.
Training date	Sponsored by	Course Name	Number of Training Hours																					
2025.07.09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6																					
2025.09.25	The Allied Association for Science Park Industries	Key information in the financial statements	6																					
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Evaluation Item	Status		Abstract Illustration	Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
			<p>officers to facilitate smooth communications, and assist the directors in legal compliance.</p> <p>3. Provide directors’ refresher courses and purchase liability insurance for directors and key employees.</p> <p>4. Assist in the arrangements on communication matters for the Audit Committee and CPAs and Audit Supervisor.</p> <p>5. Formulate the meeting agenda for the Board of Directors, notify all directors at least 7 days before the meeting, provide information for the meeting, remind in advance on the required recusal due to conflicts of interests, and send the minutes of the meeting of Board of Directors within 20 days after the meeting.</p> <p>6. Organize shareholders’ meeting affairs, register the shareholders’ meeting date before the event according to laws, and prepare the meeting notice, meeting handbook, and meeting minutes within the legally prescribed deadlines.</p>	
V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		<p>The Company’s website http://www.awsc.com.tw</p> <p>A stakeholder section has been established, and the Company maintains effective communication channels with stakeholders, including shareholders, employees, customers, banks, suppliers, and other stakeholders. The implementation status is reported to the Board of Directors on a regular annual basis, and the implementation status for 2025 is scheduled to be reported at the Board meeting on May 7, 2026.</p> <p>The work of division among the various departments has been clear. Please refer to page 69-70 of this annual report.</p>	No significant difference.
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		<p>The Company has appointed a professional shareholder service agency: Transfer Agency Department, Fubon Securities Co., Ltd. to handle related affairs of the shareholders’ meetings.</p>	No significant difference.
VII. Information Disclosure				
(I) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		(I) The finance, business and corporate governance related information has already been disclosed on the company website and is updated at all times.	(I) No significant difference.
(II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, and webcasting investor conferences)?	✓		<p>(II) For the purpose of enhancing information transparency, the Company has assigned a dedicated personnel to be responsible for the collection and disclosure work of the company information and has appointed a spokesperson and a deputy spokesperson to be responsible for explaining the company’s finance and business position to the public.</p> <p>The Company has set up an English website, please refer to the Company’s website for details: https://www.awsc.com.tw/e_index.aspx?Lang=english A total of 2 investor conferences were held in 2025. For details, please refer to the Company’s Website: https://www.awsc.com.tw/fina.aspx?Lang=Chinese</p>	(II) No significant difference.
(III) Does the Company announce and report the annual financial statements within two months after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating status of each month before the prescribed deadline?	✓		(III) The Company has made public announcements and regulatory filing of quarterly financial statements and monthly operation status in advance according to the regulations of the competent authority. The Company shall announce and report the annual financial report within two months after the end of the fiscal year.	(III) Other than the financial report, there were no significant differences for the other items.
VIII. Is there any other important information to facilitate a better understanding of the Company’s	✓		1. Employee rights: The Company has always treated its employees with integrity and trust and protects the legal rights of the employees according to the Labor Standards Act.	No significant difference.

Evaluation Item	Status		Abstract Illustration	Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ and supervisors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?			<p>2. Employee care: The Company provides physician consultation services on a monthly basis, and sends health education, epidemic prevention reminders, safety education, and traffic safety education through emails from time to time to ensure the personal safety of employees and regularly conducts employee health examinations.</p> <p>3. Investor relation: The Company releases its information honestly on the MOPS according to the laws and regulations to protect the rights of the investors. The Company has also listed the contact window for investors on the company website for maintaining a harmonious relationship with its shareholders.</p> <p>4. Supplier relationship rights: These are managed according to the Company’s operational regulations. Cooperative vendors fulfill their obligations under the contract to protect the legal rights and interests of both parties. To date, no related litigation cases have occurred.</p> <p>5. Rights of stakeholders: A section of the Company’s website (http://www.awsc.com.tw) is dedicated to the investor information to disclose company finance, business, and related information, and there are links available to the Market Observation Post System (MOPS) website for reference by the stakeholders.</p> <p>6. Status of continuing education by the directors and supervisors: The Company’s directors possess professional backgrounds, and most of them work in related professional fields at the moment. In 2025, all of the Company’s directors had obtained related evidential documents in their continuing education according to the laws and regulations. Please refer to pages 71 of this annual report.</p> <p>7. Implementation of risk management policies and risk measurement standards: The Company has established the “Regulations for the Corporate Social Responsibilities Risk Evaluation and Control,” “Procedures for Environmental Considerations and Hazardous Identification and Risk Evaluation Control,” “Stakeholder and Risk Assessment Management Procedure,” and the “Risk Control Management Regulations” to manage and evaluate various risks.</p> <p>8. Execution status of the customer policy: The “Procedures for Customer Service Management” and the “Procedures for Customer Complaint Management” have been established to handle customer complaint cases in order to ensure that customers receive the best service.</p> <p>9. The Company’s purchase of liability insurance for directors (including independent directors): The Company has purchased liability insurance for directors (including independent directors), and the insurance has been renewed on March 15, 2025. It is also disclosed on the “Corporate Governance Section of MOPS” (http://mops.twse.com.tw).</p>	
<p>IX. Please state the improvement according to the corporate governance evaluation results issued by the Corporate Governance Center of Taiwan Stock Exchange Co., Ltd. in recent years, and put forward priority items to be improved and measures for those which have not yet been improved.</p> <p>The Company has completed the 2025 corporate governance evaluation self-evaluation and conducted reviews based on the evaluation results. We continue to research, study, and promote in the hope of better meeting the related regulations.</p> <p>(I) Improvements made: Disclosure of water consumption and total waste weight for the past two years, with at least one item each year having obtained external verification; disclosure of Scope 3 GHG categories and emissions; establishment of a Sustainability Development Committee; appointment of an independent director as the convener of the Nomination Committee; formulation of a plan to enhance corporate value and submission to the Board of Directors, etc.</p> <p>(II) Possible improvements in the future: The Company will continue to improve the areas that have not yet been scored.</p>				

(IV) For companies that have a Remuneration Committee, its composition, rights and responsibilities, and operational status should be disclosed:

1. Information of Remuneration Committee Members:

March 31, 2026

Identity	Conditions Name	Professional qualification and experience	Independence status	Number of Other Public Issuing Companies in Which the Individual is Concurrently Serving as a Remuneration Committee Member
Independent Director	Chung-Hsien Liu (Convener of the 5th term)	<ul style="list-style-type: none"> Please refer to pages 14-16 for information on directors. 	<p>(1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the Company or any of its affiliates. (3) The director, or his or her spouse or minor child, does not hold, in his or her own name or in another name, more than 1% of the Company's total outstanding shares, nor is one of the Company's ten largest natural-person shareholders. (4) Not a spouse, relative within the second degree of kinship, or direct blood relative within the third degree of kinship of a person listed in the three foregoing paragraphs. (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act. (6) Not a majority of the Company's director seats or voting shares and those of any other company controlled by the same person who is a director, supervisor, or employee of that other company. (7) The chairperson, president, or person holding an equivalent position of the Company and a person in any of those positions at another company or institution are not the same person or are spouses who is a director, supervisor, or employee of that other company or institution. (8) Not a director, supervisor, managerial officer, or shareholder holding 5% or more of the shares, of a specified company or institution which has a financial or business relationship with the Company. (9) Not a professional who provides audit service, or commercial, legal, financial, accounting or consultation services to the Company or its affiliate, nor is an owner, partner, director, supervisor or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the company or its affiliated companies for which the service provider has received compensation. (10) Not having a marital relationship or a relative within the second degree of kinship to any other director of the company;</p>	3
Independent Director	Chung-Wen Lan			1
Independent Director	Ching-Wen Cheng			None
Independent Director	Tzu-Hsuan Tsai			1

2. Responsibilities of the Remuneration Committee:

The Committee shall exercise due diligence in good faith and faithfully perform the following duties, submitting its recommendations to the Board of Directors for discussion.

- (1) Regularly review the organizational regulations of the Remuneration Committee, as well as the policies, systems, standards, and structures for evaluating the performance and setting the compensation of directors and managers.
- (2) Regularly assess and review the content and amount of the remuneration to directors and managers.

3. Operations of Remuneration Committee:

(1) The Company's Remuneration Committee consists of 4 members.

(2) Term of the current committee: May 28, 2025 to May 27, 2028. The Remuneration Committee convened 4 meetings (A) in 2025. The qualifications of members and their attendance are as follows:

Title	Name	Attendance in Person (B)	Proxy attendance Number of times	Actual attendance rate (B/A)	Notes
Convener	Chung-Hsien Liu	4	0	100%	6th term (Appointed on May 28, 2025)
Committee member	Chung-Wen Lan	2	0	100%	
Committee member	Ching-Wen Cheng	2	0	100%	
Committee member	Tzu-Hsuan Tsai	2	0	100%	
Committee member	Kune-Muh Tsai	2	0	100%	Relieved of duties on May 28, 2025
Committee member	Chi-Hsiung Cheng	2	0	100%	
Other mentionable items:					
I. If the board of directors declines to adopt or modifies a recommendation of the Remuneration Committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the Remuneration Committee's opinion (e.g., if the remuneration passed by the Board of Directors exceeds the recommendation of the Remuneration Committee, the circumstances and cause for the difference shall be specified): None.					
II. Resolutions of the Remuneration Committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions, and the response to members' opinions should be specified: None.					

III. Meetings held by the Remuneration Committee in the most recent one year and the Company's response to the Remuneration Committee's opinion:

Date / Session	Content of motion and subsequent treatment	Resolution results	The Company's response to the Remuneration Committee's opinion
2025.02.20 5th term 8th meeting	1. Director Remuneration and Employee Remuneration of the Company for 2024 2. Distribution of remuneration to directors of the Company for 2024 (Note 1)	Agreed and approved by all the members	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.05.08 5th term 9th meeting	1. The Company's 2025 employee salary adjustment	Agreed and approved by all the members (After the recusal of the attending personnel, the proposal was approved unanimously by the attending members upon the chair's inquiry.)	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.08.07 6th term 1st meeting	1. Proposal on remuneration for the Company's functional committees	Agreed and approved by all the members (This proposal involves the interests of independent directors and should be recused from review; it is therefore submitted directly to the Board of Directors for resolution.)	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.12.11 6th term 2nd meeting	1. 2024 distribution of remuneration to managerial employees and above level	Agreed and approved by all the members (After the recusal of the attending personnel, the proposal was approved unanimously by the attending members upon the chair's inquiry.)	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2026.3.5 6th term 3rd meeting	1. Director remuneration and employee remuneration of the Company for 2025 2. Distribution of remuneration to directors of the Company for 2025 (Note 1)	Agreed and approved by all the members	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.

Note 1: For individual directors' remuneration, when their remuneration was discussed and resolved on an itemized basis, Article 206 of the Company Act was applied mutatis mutandis to Article 178 of the Act, recusal to the discussion and voting.

(V) Information of members, and operation of the Nomination Committee

1. Specify the qualification, criteria, and duties of the Nomination Committee members

Qualifications and criteria of the Nomination Committee members

The Nomination Committee consists of at least three directors elected by the board of directors, and the majority of members shall be independent directors; one convener and chair is elected by members among themselves.

Function of Nomination Committee:

The Committee shall perform the following duties loyally with due diligence as a good administrator, and submit its suggestions to the Board of Directors for discussion:

- (1) Find, review and nominate candidates for directors and senior managers based on the professional knowledge, skills, experience, gender and other diversified backgrounds and independence needs of the Company's Board members and senior managers.
- (2) Construct and develop the organizational structure of the Board of Directors and committees, conduct performance appraisals of the Board of Directors, committees, and directors, and assess the independence of independent directors.
- (3) Formulate and review directors' continuing education plans and succession plans for directors and senior managers.
- (4) Other matters resolved by the Board of Directors to be handled by the committee.

2. The professional and experience of members, and operation of the Nomination Committee:

- (1) The Company's current Nomination Committee consists of 6 members, of whom 4 are independent directors.

Director Hsiu-Lan Hsu serves as the convener of the 1st-term Nomination Committee. She possesses expertise in business management, mergers and acquisitions, and corporate governance, meeting the professional competencies required for the committee.

To strengthen corporate governance, the Company, upon resolution by the Board of Directors on May 28, 2025, approved the appointment of the 2nd-term Nomination Committee. All members mutually elected Independent Director Chung-Hsien Liu to serve as the convener and meeting chairperson of the 2nd-term Nomination Committee. Independent Director Chung-Hsien Liu possesses expertise in financial management, business management, and corporate governance, meeting the professional competencies required for the Nomination Committee.

- (2) The term of office of the current members: From May 28, 2025 to May 27, 2028. The Nomination Committee held 4 meeting (A) in the most recent year (2025), and the professional qualifications, experience, attendance and matters discussed are as follows:

Title	Name	Professional qualification and experience	Attendance in Person (B)	No. of presence by proxy	Actual attendance rate (%) (B/A)	Notes
Convener (Independent Director)	Chung-Hsien Liu	Please refer to the section headed "Two. Corporate Governance Report/4.	4	0	100%	2nd term (Appointed on May 28, 2025)
Committee members	Hsiu-Lan Hsu	Information of Directors and Supervisors (1)	4	0	100%	
Committee members	Kuo-Chun Huang	Disclosure of Information on the Professional	4	0	100%	
Committee members	Chung-Wen Lan	Qualifications of Directors and Supervisors and the	2	0	100%	
Committee members	Ching-Wen Cheng	Independence of Independent Directors" of	2	0	100%	
Committee members	Tzu-Hsuan Tsai	this annual report.	2	0	100%	
Committee members	Kune-Muh Tsai		2	0	100%	Relieved of duties on May 28, 2025
Committee members	Chi-Hsiung Cheng		2	0	100%	

Other mentionable items:

Specify the meeting date, session, proposal description, advice or dissent by the Nomination Committee member, the resolution of the Nomination Committee, the nomination committee's resolution outcomes, and the Company's handling of the nomination committee's opinions.

Date / Session	Content of motion	Resolution results	The Company's handling of the Nomination Committee's opinions
2025.02.20 The 3rd meeting of the 1st term	1. 2024 Performance Report of the Board of Directors and Functional Committees 2. The Company's 10th Election of Directors and Independent Directors	Agreed and approved by all the members present	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.04.10 The 3rd meeting of the 1st term	1. Proposal for the nomination and review of the list of director candidates (including independent directors)	Agreed and approved by all the members present	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.06.26 1st meeting of the 2nd term	1. Appointment of the Company's "Financial Supervisor" 2. Appointment of the Company's "Accounting Supervisor", submitted for approval. 3. Appointment of the Company's "Corporate Governance Supervisor", submitted for approval.	Agreed and approved by all the members present (After the recusal of the attending personnel, the proposal was approved unanimously by the attending members upon the chair's inquiry.)	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2025.08.07 2nd meeting of the 2nd term	1. Proposal to establish the "Key Talent Development Procedures"	Agreed and approved by all the members present	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.
2026.3.5 3rd meeting of the 2nd term	1. 2025 Performance Report of the Board of Directors and Functional Committees	Agreed and approved by all the members present	Submitted to the Board meeting and passed upon approval of the whole present directors unanimously.

(VI) Promotion of sustainable development, and variance from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such variance:

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons										
	Yes	No												
I. Has the company established the governance framework for promoting sustainable development and a dedicated (concurrent) unit in charge of promoting sustainable development, and the senior management is authorized by the board of directors for handling, as well as the status of the board of directors’ oversight?	✓		<p>In December 2024, the Company established the Corporate Sustainable Development Committee, which serves as the highest internal decision-making body for sustainability. The committee is responsible for coordinating and overseeing the Company’s ESG (Environmental, Social, and Governance) initiatives, formulating sustainability directions and goals to achieve corporate sustainability and fulfill social responsibilities. The Company’s Sustainable Development Committee is chaired by the Chairperson, with the President serving as Vice Chairperson, and a senior executive appointed as Chief Sustainability Officer to ensure the implementation of the Company’s sustainable development-related initiatives. The Committee has established four subcommittees based on functional responsibilities, including the “Sustainable Operations Subcommittee,” the “Sustainable Supply Chain Subcommittee,” the “Social and Corporate Care Subcommittee,” and the “Corporate Governance and Risk Management Subcommittee.” Each subcommittee appoints representatives to serve as members, responsible for planning and executing sustainability-related initiatives and reporting implementation status and results to the Committee. The organizational chart is provided on page 73. 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 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. Recent reports to the board of directors. The reported contents are as below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Date of the Board of Directors meeting</th> <th>Reporting content</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2025/02/20</td> <td>Report on the implementation of sustainable development activities for 2024.</td> </tr> <tr> <td style="text-align: center;">2025/05/08</td> <td>Progress report on the implementation status of the adoption of IFRS Sustainability Disclosure Standards in the first quarter of 2025.</td> </tr> <tr> <td style="text-align: center;">2025/08/07</td> <td>Proposal to appoint the Company’s “Chief Sustainability Officer”. Implementation status of risks and opportunities related to material issues. The Company’s 2024 sustainability report proposal.</td> </tr> <tr> <td style="text-align: center;">2025/11/06</td> <td>Report on developments and trends in climate-</td> </tr> </tbody> </table>	Date of the Board of Directors meeting	Reporting content	2025/02/20	Report on the implementation of sustainable development activities for 2024.	2025/05/08	Progress report on the implementation status of the adoption of IFRS Sustainability Disclosure Standards in the first quarter of 2025.	2025/08/07	Proposal to appoint the Company’s “Chief Sustainability Officer”. Implementation status of risks and opportunities related to material issues. The Company’s 2024 sustainability report proposal.	2025/11/06	Report on developments and trends in climate-	No significant difference.
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			<p>related issues for enterprises, and on the governance and operational status of climate-related risks and opportunities. Report on the adoption plan for the IFRS Sustainability Disclosure Standards.</p> <p>2026/03/05 Report on the adoption plan for the IFRS Sustainability Disclosure Standards.</p>	
II. Does the Company follow materiality principles to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy?	✓		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. Risk management scope covers crisis risk, operational risk, financial risk, strategic risk, legal compliance risk/contract risk, environmental risk, and other risks. The Company conducted the risk evaluations based on the materiality principles of sustainable development and proposes corresponding strategic recommendations. After considerations are made on the company’s current operation position, technical feasibility, economic feasibility, and perspectives of stakeholders, the Company has established the targets/objective for effective improvements or control of high risks factors of corporate social responsibilities through methods such as educational training, process control or supervision and measurement. Please refer to page 74.	No significant difference.
III. Environmental Topic (I) Has the Company set an environmental management system designed to industry characteristics? (II) Does the company endeavor to improve the energy utilization efficiency and use renewable materials which have low impacts on the environment?	✓ ✓		<p>(I) The Company values the importance of the work environment and employee personal safety protection measures, constructs and maintains the document system of environment, safety and health management. On March 4, 2008, it has obtained the ISO14001 Environmental Management System Certification, and for re-examination every three years.</p> <p>(II) The Company is committed to source improvements for enhancing the efficiency of reusable resources and has installed the process wastewater recycling system to reduce wastewater discharge and for recycling usage. The purpose is to reach the reduction goals for raw materials and wastes to lower impacts on the environment. The Company has in July 2018 begun to install solar power-generating panels to keep out heat and for absorbing heat for use. This can lower indoor temperature and reduce the use of air-conditioners. A total installed capacity of 779.37 KW has been completed.</p>	<p>(I) No significant difference.</p> <p>(II) No significant difference.</p>

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
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(III) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate-related topics?	✓		(III) The Company follows the TCFD framework, which includes four core elements: governance, strategy, risk management, and metrics & targets, to disclose information related to climate change. Additionally, the Company has developed strategies and measures to address and adapt to climate change. In addition, the Company regularly reports to the Board of Directors on the governance of climate-related risks and opportunities. Based on the results of the board of directors’ discussions, the TCFD working group formulates relevant strategies and improvement goals and tracks the progress and responds to the goals. For detailed measures and information related to this, please refer to the “Climate Change Adaptation” chapter in the Company’s Sustainability Report. On the basis of caring for global climate change, treasuring resources, and fulfilling corporate social responsibilities, the Company carries out various promotion plans, such as systemized greenhouse gas emissions inventory and recording and verification procedures. These are conducted based on the requirements of ISO14064, the GHG control development trends, and for responding to future GHG reduction needs. It can be further referenced for effective implementation of reduction improvement plans in the future. Besides continuing to promote GHG emissions to lower costs, the Company will also drive energy-saving improvement plans. It is hoped that the specific outcome benefits can achieve resource efficiency, energy saving, and sustainable energy development for environmental protection. We strive to work together for the industry towards a low-carbon economy society.	(III) No significant difference.
(IV) Does the Company collect data for greenhouse gas emissions, water usage and waste quantity in the past two years, and set energy conservation, greenhouse gas emissions reduction, water usage reduction, and other waste management policies?	✓		(IV) Since 2015, the Company has voluntarily promoted and completed systematic GHG emissions inventories (ISO 14064-1:2018) and established the inventory database, and in 2025 engaged DNV Business Assurance Co., Ltd. to complete GHG verification and obtain a verification statement. The Company conducts annual inventories and assurance of GHG emissions, water consumption, and waste generation. The scope of each category and the related data and information are described as follows: For relevant data information and policies on energy conservation and carbon reduction, GHG emissions reduction, reduction of water usage, and other waste management, please refer to the “Sustainability Performance Overview” section and “Chapter 4: Sustainable Environment / 4.2 GHG Emissions; 4.4 Waste Management; 4.5 Energy Management; 4.6 Water Resource Management” in the Company’s sustainability report. The verification statement can be found on the Company’s website. The 2024 verification was conducted in 2025. The table below shows the data from the Company’s self-inventory. Total volume for the GHG emissions from all of the factories: Unit: (ton CO ₂ e)	(IV) No significant difference.

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		<p>Abstract Illustration</p> <p>(1) Promote the company’s energy saving plans: a. Air conditioning temperature control. b. Switching off lights upon exiting. c. Switch off the computers and pull the plugs when getting off work. d. Use recycled papers with eco-friendly labels.</p> <p>(2) Promote energy saving measures for factories: Continuous improvements for factory operating equipment to increase energy saving efficiency. In 2025, the Company achieved total energy savings of 349,542 kWh, with energy cost savings amounting to NT\$1,048 thousand. Details of the electricity-saving benefits are as follows:</p> <p style="text-align: right;">Unit: NTD in thousand</p> <p>(3) Save paper to implement environmental sustainability</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Energy-saving engineering</th> <th style="width: 20%;">2025 electricity savings (kWh)</th> <th style="width: 20%;">2025 electricity savings amount (NT\$)</th> </tr> </thead> <tbody> <tr> <td>Replacement and upgrade of the fan SCR-05 circulating water pump motor</td> <td style="text-align: center;">8,648</td> <td style="text-align: center;">25.944</td> </tr> <tr> <td>Replacement of skylight lighting in the Module 2 utility room with LED lighting</td> <td style="text-align: center;">173,404</td> <td style="text-align: center;">520.212</td> </tr> <tr> <td>Cooling tower energy saving - Replacement of one cooling tower and heat dissipation materials</td> <td style="text-align: center;">167,400</td> <td style="text-align: center;">502.2</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">349,452</td> <td style="text-align: center;">1,048</td> </tr> </tbody> </table> <p>a. Promote and implement measures of using recycled papers for printing by company employees. b. Implement electronic receipts for saving papers from printing. c. Resource recycling and waste sorting.</p>	Energy-saving engineering	2025 electricity savings (kWh)	2025 electricity savings amount (NT\$)	Replacement and upgrade of the fan SCR-05 circulating water pump motor	8,648	25.944	Replacement of skylight lighting in the Module 2 utility room with LED lighting	173,404	520.212	Cooling tower energy saving - Replacement of one cooling tower and heat dissipation materials	167,400	502.2	Total	349,452	1,048	
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IV. Social Topic (I) Whether the Company establishes the related management policies and procedures in accordance with the relevant laws and international human rights conventions.	✓	(I) 1. The Company emphasizes promoting labor and commercial ethics policies through the company’s internal promotion to protect labor rights, ensuring every employee receives fair and humane treatment and respect that they deserve. The Company has established the “Procedures on encountering illegal infringement while performing duties” and has set up the complaint channel in maintaining labor rights. The following standards were referenced: the International Covenant on Economic, Social, and Cultural Rights and the Responsible Business Alliance (RBA). The Company abides by local laws and regulations and discloses its human rights protection policies. Please refer to pages 72 and 73 of this annual report. The scope of application includes all managers, employees, and suppliers. 2. The Company’s “Recruitment and Management Regulations” is established with reference to the “Employment Service Act” and “Act of Gender Equality in Employment of Taiwan”, and various United Nations conventions such as “Universal Declaration of Human Rights”, “International Covenant on Economic”, “Social and Cultural Rights”,	(I) No significant difference.															

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			<p>“UN Global Compact”, “International Labour Organization (ILO) Convention”, “The Convention on the Elimination of all Forms of Discrimination Against Women”, which regulate the prohibition of child labor, gender equality, and prohibition of any illegal discrimination and so on human rights protection.</p> <table border="1"> <thead> <tr> <th>Human rights management policies</th> <th>Specific plans</th> </tr> </thead> <tbody> <tr> <td> 1. Friendly workplace policy - Occupational health and safety - Healthy workplace 2. The salary and welfare policy is better than legal requirements </td> <td> 1. Please refer to page 109 for the related description on labor relations regarding “Work Environment and Employee Personnel Safety Protection Measures.” 2. Organizing employee health seminars from time to time. 3. Overtime wages during national holidays policy better than the legal requirements. 4. Employees are entitled to 14 months of guaranteed annual salary. </td> </tr> <tr> <td>Policy on strict prohibition of employment discrimination</td> <td>1. Strictly prohibit any illegal employment discrimination, including, race, hierarchy, language, thoughts, religion, political party, place of ancestry, birthplace, skin color, age, gender, sexual orientation, marriage, physical appearance, facial features, nationality, disabilities, blood type, zodiac sign, pregnancy, and so on.</td> </tr> <tr> <td>Prohibition of forced labor, abide by the labor laws of local government</td> <td> 1. Prevent non-voluntary labor policy, prohibit the use of coercion, bonded labor and forced labor. 2. Prohibit the use of child labor and minors. </td> </tr> <tr> <td>Education and Training</td> <td> 1. Promote human rights policy of RBA during new hire trainings and the methods in human rights protection. 2. Promote prevention of workplace violence and abuse to the departmental heads. 3. Implement Occupational Health and Safety series training, such as Occupational Health and Safety training, fire prevention training, emergency training, and emergency response life escaping practice drills. </td> </tr> <tr> <td>Include the human rights clauses in the contracts signed with the suppliers and implement on-site audit.</td> <td>1. Major suppliers were invited to complete a sustainability self-assessment form, and 2 on-site inspections were made in 2025. In 2025, 51 major suppliers have completed the self-evaluation. Corporate social responsibility CSR: 40 suppliers; sustainable management self-evaluation SAQ: 11 suppliers.</td> </tr> </tbody> </table>	Human rights management policies	Specific plans	1. Friendly workplace policy - Occupational health and safety - Healthy workplace 2. The salary and welfare policy is better than legal requirements	1. Please refer to page 109 for the related description on labor relations regarding “Work Environment and Employee Personnel Safety Protection Measures.” 2. Organizing employee health seminars from time to time. 3. Overtime wages during national holidays policy better than the legal requirements. 4. Employees are entitled to 14 months of guaranteed annual salary.	Policy on strict prohibition of employment discrimination	1. Strictly prohibit any illegal employment discrimination, including, race, hierarchy, language, thoughts, religion, political party, place of ancestry, birthplace, skin color, age, gender, sexual orientation, marriage, physical appearance, facial features, nationality, disabilities, blood type, zodiac sign, pregnancy, and so on.	Prohibition of forced labor, abide by the labor laws of local government	1. Prevent non-voluntary labor policy, prohibit the use of coercion, bonded labor and forced labor. 2. Prohibit the use of child labor and minors.	Education and Training	1. Promote human rights policy of RBA during new hire trainings and the methods in human rights protection. 2. Promote prevention of workplace violence and abuse to the departmental heads. 3. Implement Occupational Health and Safety series training, such as Occupational Health and Safety training, fire prevention training, emergency training, and emergency response life escaping practice drills.	Include the human rights clauses in the contracts signed with the suppliers and implement on-site audit.	1. Major suppliers were invited to complete a sustainability self-assessment form, and 2 on-site inspections were made in 2025. In 2025, 51 major suppliers have completed the self-evaluation. Corporate social responsibility CSR: 40 suppliers; sustainable management self-evaluation SAQ: 11 suppliers.	
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	Yes	No		
(II) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational performance or achievements with employee salary and compensation?	✓		<p>(II) The Company abides by the Labor Standards Act, RBA standards, and related laws. Company regulations have also been established for related company systems covering employee salaries, performance evaluation, and reward and punishment system.</p> <p>The Company has established leave management procedures in accordance with the Labor Standards Act, clearly specifying employees’ leave entitlements. In addition to ensuring that employees may exercise various leave rights in accordance with labor laws and regulations (such as the Labor Standards Act and the Gender Equality in Employment Act), the Company provides paid leave for typhoon days even when employees do not report to work. For those who do report to work, the Company offers overtime pay at a rate more favorable than statutory requirements for rest days and provides necessary transportation assistance (e.g., taxi services). In addition to the various welfare measures mandated by the government, such as labor and health insurance coverage based on actual salaries in accordance with the Labor Insurance Bureau and National Health Insurance Administration, the Company also actively provides multiple welfare measures and facilities to meet employees’ needs. For details of related welfare measures and the retirement system, please refer to pages 107-108 of the annual report.</p> <p>In accordance with Article 29 of the Company’s Articles of Incorporation, if the Company has profits for the year, 5% to 10% shall be allocated as employee remuneration. In addition, no less than 50% of the remuneration to employees shall be distributed to the entry-level employees meeting the conditions set by the Board of Directors. The Board of Directors shall resolve to distribute such remuneration in the form of shares or cash, and the recipients may include employees of affiliated companies who meet certain conditions; distribution shall be granted fairly based on employee performance in accordance with the procedures set forth in the Company’s “Salary Administration Procedures.” Please refer to pages 85 and 87 of the annual report. In 2025, the Company’s Board of Directors resolved to allocate 8.2% of 2024 profits as employee remuneration, with no less than 50% distributed to entry-level employees.</p> <p>The overall remuneration of the Company’s employees is determined based on professional knowledge and skills, job responsibilities, performance, and long-term contributions, in alignment with the Company’s operating objectives. To maintain the overall competitiveness of remuneration, the Company conducts annual salary surveys to assess market salary levels as well as objective data such as macroeconomic indicators and price indices. Based on these assessments, appropriate adjustments are made to employee remuneration, enabling employees to share in the Company’s operating results, thereby enhancing cohesion and a sense of belonging, and appropriately reflecting operating performance or results in employee compensation. 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</p>	(II) No significant difference.

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
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(III) Whether the Company provides its employees with a safe and healthy work environment, and regularly implements employee safety and health education measures.	✓		<p>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.</p> <p>(III) The Company is committed to providing employees with a safe and healthy work environment. Employee health checkups are organized each year regularly. The physicians of Tainan Science-based Industrial Park Clinic are appointed for company onsite visits to deliver health and safety consultations on a monthly basis, and diverse monthly health seminars or promoting courses are organized too. Furthermore, the automatic external defibrillator (AED) has been installed. Health-promoting educational training is organized regularly for teaching employees about the use of the AED in case of any sudden events. The Company continues to promote four key initiatives, including maternal health protection, prevention of ergonomic hazards, prevention of abnormal workload, and prevention of workplace violence, to safeguard employees’ physical and mental well-being. Through diverse health care programs, health seminars, and various health promotion activities, the Company enhances employees’ awareness and understanding of health. 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.</p> <p>The Company regularly conducts training on the prevention of workplace violence and sexual harassment and has established the “Procedures for Prevention, Complaint, and Disciplinary Measures for Sexual Harassment in the Workplace.” A statement on the prevention of workplace violence is also prominently displayed in the workplace to clearly demonstrate AWSC’s commitment to eliminating such incidents. For details on the implementation of measures related to the prevention of workplace violence, sexual harassment prevention, and health promotion, please refer to the “Friendly Workplace” section of the Company’s sustainability report.</p> <p>On work safety, through continuous educational training and promotion, cultivate the employees in emergency response skills and safety concepts, and enhance employee awareness skills, in order to lower occurrences of accidents due to conduct that is unsafe.</p> <p>The Company has obtained ISO 45001:2018 Occupational Safety and Health Management System certification, with the certificate valid until December 14, 2028.</p> <p>There were no work-related fatalities, major occupational injuries, or occupational diseases in 2025. In 2025, a total of three occupational injury cases resulting in disability occurred, all of which were falls,</p>	(III) No significant difference.

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
(IV) Has the Company established effective career development training plans?	✓		<p>primarily due to failure to pay attention to the surrounding environment. The Disability Injury Frequency (FR) and the Disability Injury Severity Rate (SR) in the plant area were 2.67 and 6.68, respectively. No occupational diseases were reported. In 2025, none of the contractors working at the factory experienced any workplace injuries. To effectively prevent occupational accidents, we regularly conduct safety and health training for employees and contractors, as well as emergency response drills (an exercise was held on September 25, 2025). We also carry out workplace environment inspections and internal/external audits to review the company’s environmental, safety, and hygiene operations. These efforts are aimed at ensuring a safe working environment and working towards the goal of zero accidents.</p> <p>The number of fire incidents in the Company in 2025 was 0, with 0 casualties, and the ratio of casualties to total employee count was 0%. The Company makes improvements through regular declarations, regulations, and automatic inspections, and enhances personnel’s disaster prevention awareness through education and training. Regular fire drills, smoke evacuation tests, and broadcast system tests are conducted, along with occasional email communication to promote fire escape procedures.</p> <p>In 2025, the Company conducted emergency response drills, including self-defense organization training and ERT drills. Annual fire safety training was also carried out, including SCBA and KIT-A training, as well as training on the operation of handheld gas detectors and walkie-talkies.</p>	(IV) No significant difference.
(V) Does the Company’s product and service comply with related	✓		(V) The Company has established the “Customer Service Management Procedures” and has built the customer complaint handling management system to provide customers with after-sales service, and for conducting regular customer satisfaction surveys. There are dedicated personnel assigned and email is provided for handling problems stemming from	(V) No significant difference.

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
<p>regulations and international rules for customers’ health and safety, privacy, sales, and labelling and set policies to protect consumers or customers’ rights and appeal procedures?</p> <p>(VI) Does the Company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?</p>	✓		<p>customer complaints.</p> <p>(VI) The Company has established the “Supplier Management Procedures” to evaluate the suppliers by reviewing related criteria. Additionally, a “Supplier Handbook” has been established and is available on the Company website (http://www.awsc.com.tw) for suppliers to view at any time. It clearly outlines:</p> <p>(1) Environmental policy</p> <p>a. Comply with related environmental laws and regulations.</p> <p>b. Continue to reduce pollution, improve work environment, eliminate or prevent pollution.</p> <p>c. Conduct waste sorting, recycling and reduction, and promote energy saving policy.</p> <p>d. Approve all employee training to enhance environmental protection knowledge in realizing true environmental management.</p> <p>(2) Social responsibility policy</p> <p>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.</p> <p>(3) Risk management policies</p> <p>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.</p> <p>(4) Conflict Minerals Policy</p> <p>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.</p>	(VI) No significant difference.
<p>V. Does the Company refer to international reporting rules or guidelines to prepare a Sustainability Report to disclose non-financial information of the Company? Has the said Report acquired a 3rd</p>	✓		<p>The Company referred to the “Standards on Sustainability Reporting” issued by the Global Reporting Initiative (GRI) and the “Sustainability Accounting Standards” issued by the Sustainability Accounting Standards Board (SAS) to prepare the Sustainability Report in accordance with the semiconductor industry category indicators and the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies.”</p> <p>The Company’s 2025 sustainability report was commissioned to KPMG Taiwan to conduct an independent limited assurance engagement on selected indicators in accordance with Assurance Standard No. 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information,” issued by the Accounting Research and Development Foundation. For the assurance report of the sustainable report, please refer to</p>	No significant difference.

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
certification or statement of assurance?			the appendix of the Company’s sustainable report.	
VI. If the Company has established the sustainable development principles based on “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the Principles and their implementation: The Company has established the “Sustainable Development Best Practice Principles” and has been committed to promoting sustainable development; there are no material deviations from the Principles.				
VII. Other important information to facilitate better understanding of the Company’s sustainability development operations:				
Item	Content			
Environmental Protection	<p>(1) The process water recycling system has been installed which can reduce up to 40% to 50% of industrial wastewater discharge with recycling rate of about 85% to 90%.</p> <p>(2) A dedicated area for industrial waste has been created to enhance management for avoiding secondary pollution from industry.</p> <p>(3) Process improvement to reduce the loss of raw materials and machine consumables for avoiding waste of resources.</p> <p>(4) The print papers and hand wipe towels currently used in the offices are recycled papers with eco-friendly labels. The offices have been promoting and implementing recycled print papers for use to save paper resources.</p> <p>(5) The Company promotes a complete waste sorting policy with resource recycling stations installed in the hope to contribute efforts in environmental protection.</p> <p>(6) All lighting equipment is turned off during lunch breaks, and the office air conditioning system is temperature-controlled. Employees are also reminded to turn off lights when leaving the office, fostering a culture of energy conservation among staff.</p> <p>(7) Formulate the items for substances management and environment management of the raw materials and packaging materials in accordance with the environmental protection laws and regulations and customer requirements, and the control standard, and deliver the information to the employees and suppliers for them to abide by. It is a goal to meet international environmental protection laws and customer requirements toward the prohibited hazardous substances.</p> <p>(8) Implement electronic receipts for saving papers from printing.</p>			
Social Participation	The Company encourages employees to participate in various community activities of the Science Park, City Government or District Office.			
Social Contribution	<p>(1) The Company has hired 7 persons with disabilities, offering them employment opportunities.</p> <p>(2) In March 2026, the Company’s employees independently initiated a donation drive for the Taiwan World Vision - “Love ~ Stars from Southern Taiwan Science Park” campaign, focusing on providing medical resources for disadvantaged families in the Xinshi, Shanhua, and Anding areas.</p>			
Social Service	In coordination with government agency initiatives, the Company has promoted awareness campaigns including “Health Promotion - Influenza Vaccination,” “Health Promotion - Pulmonary Fibrosis,” “Health Promotion - Dengue Fever Prevention,” “Health Promotion - Fipronil-Contaminated Eggs,” “Driving Safety Promotion - Be a Safe Driver,” “Driving Safety - Traffic Knowledge Guide,” and “Driving Safety Promotion - Safe Driving in Rainy Conditions,” to encourage all employees to prioritize health and traffic safety.			
Social Welfare	<p>In 2025, the Company made occasional donations to charitable and public welfare organizations, including World Vision Taiwan, Tainan Firefighters’ Association, Huashan Social Welfare Charity Foundation, and Tainan City Cultural Foundation, totaling NT\$251,000.</p> <p>In 2026, up to the publication date of the annual report, the Company made donations to charitable and public welfare organizations, including Tainan Firefighters’ Association and</p>			

Promotion items	Implementation		Abstract Illustration	Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
			Tainan City Cultural Foundation, totaling NT\$125,000.	
Consumer Rights			The Company has established the “Procedures for Customer Service Management,” and the “Procedures for Customer Complaint Management,” to handle customer complaint cases in ensuring to provide customers the best service.	
Human Rights			The Company has established the “Corporate Social Responsibility Best Practice Principles and Procedures” which has covered the human rights aspect. Furthermore, the “Regulations Governing Recruitment and Appointment” has been formulated and disclosed on the Company’s website. The Company attaches great importance to human rights. Regardless of race, gender and age, employees enjoy the same right to work, and the Company also provides opportunities for free expression of individual, in order to achieve respect for personal dignity.	
Health and safety			The Company has appointed the Occupational Safety Office according to the Occupational Safety and Health Act. The Office is responsible for organizing labor safety and health work, preventing occupational hazards from occurring, protecting employee safety and health, and formulating the “Safety and Health Work Rules” for employees to adhere to when performing work.	

VIII. Climate-related information of TWSE/TPEX-listed companies

1. Climate-related information implementation

Item	Implementation
<p>1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.</p>	<p>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 Chairperson 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.</p> <p>The Company's Corporate Sustainability Committee monitors developments and trends related to climate issues, reviews the Company's climate change goals, strategies, and specific action plans, supervises the management of climate-related risks and opportunities, and regularly reviews the implementation status of climate management while discussing future plans. These serve as important references for formulating the Company's sustainability guidelines.</p> <p>The Committee regularly reports to the Board of Directors on the governance and management of climate-related risks and opportunities. Based on the Board's discussions, the subcommittees under the Corporate Sustainability Committee formulate relevant strategies and improvement goals, track progress toward these goals, and report on implementation status.</p>
<p>2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finance (short-, medium-, and long-term).</p>	<p>Based on the TCFD framework, identify short-term (1-3 years), medium-term (3-5 years), and long-term (more than 5 years) climate-related risks and opportunities, and conduct risk management processes to assess climate-related risks and opportunities. The Company has developed response plans for the identified key risks and opportunities. (For example, in the case of carbon fees and carbon taxes, the increase in operating costs due to policy changes is addressed through specific plans.) Therefore, the Company has set a long-term goal of achieving net zero carbon emissions by 2050, and actively promoted greenhouse gas reduction plans to reduce potential financial impacts. For other risk and opportunity information, please refer to the "Climate Change Adaptation/Climate-Related Financial Disclosures (TCFD)" section of the Company's sustainability report. Details on the Company's website: https://www.awsc.com.tw/sustainable.aspx?Lang=Chinese</p>
<p>3. Describe the financial impact of extreme climate events and transformation actions.</p>	<p>Extreme climate events: For example, drought, sea level rise, and rising average temperatures may lead to operational disruptions; extreme rainfall and severe typhoons may affect plant equipment and operations, resulting in operational disruptions, increased operating costs, or financial losses.</p> <p>Transformation actions: Mandatory regulatory requirements to use a certain proportion of renewable energy; increased operating costs due to carbon fees and carbon taxes; replacement of products and services by low-carbon technologies; and growing attention from external stakeholders to the Company's climate actions. Failure to disclose relevant information may affect corporate image, potentially hindering the Company's investment and financing activities. In order to meet customer and market demands, the development of new technologies may lead to increased costs; likewise, the transition to a low-carbon economy and investments in energy-saving and carbon reduction equipment may also result in higher costs.</p>
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<p>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.</p> <p>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.</p>
<p>5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters,</p>	<p>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 Company conducts risk and opportunity</p>

<p>assumptions, analysis factors, and main financial impacts used shall be described.</p>	<p>analyses with respect to policies, regulations, technologies, and market and physical risks that may be derived under different scenarios. For information on relevant parameters, assumptions, analysis factors and major financial impacts, please refer to the “Climate Change Adaptation/ Climate-Related Financial Disclosures” chapter of the Company’s Sustainability Report. Details on the Company’s website: https://www.awsc.com.tw/sustainable.aspx?Lang=Chinese</p>
<p>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.</p>	<p>Transformation Plan: In line with the relevant regulations and goals of the “Climate Change Response Act”, the relevant departments have started to plan for the addition of solar energy facilities, and promote low-carbon manufacturing, install exhaust gas reduction equipment, and optimize process gas to carry out carbon reduction plans. Indicators and Targets: AWSC supports carbon neutrality through concrete actions by setting carbon reduction targets and implementing relevant measures, using 2024 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 The Company conducts annual GHG inventories and external verification in accordance with ISO 14064 to assess GHG emissions across all scopes and to validate emission reduction performance.</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.</p>	<p>The Company has implemented an internal carbon pricing mechanism as an important tool for climate risk management and carbon reduction decision-making, internalizing GHG emission costs and incorporating them into operational and investment evaluation processes. 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. 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.</p>
<p>8. If climate-related goals are set, the activities covered, the scope of greenhouse gas 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).</p>	<p>AWSC supports carbon neutrality through concrete actions by setting carbon reduction targets and implementing relevant measures, using 2024 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 The above objectives cover the activities of the Dali Plant of Advanced Wireless Semiconductor Company in Southern Taiwan Science Park (STSP). For details and the progress of achievement, please refer to the Sustainability Report of the Company.</p>
<p>9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies and concrete action plans (indicated in 1-1 and 1-2 separately).</p>	<p>The goals, strategies and specific action plans of greenhouse gas inventory and assurance and reduction are as follows.</p>

1-1 GHG inventory and assurance in the last 2 years

1-1-1 GHG Inventory Information

Describe the greenhouse gas emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NTD million), and data coverage for the most recent two years.

Scope 1 (Scope of coverage)	Year	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NTD million)
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2024 (verification)	25,759.53	5.78
	2025 (verification)	20702.57	5.03
Scope 2 (Scope of coverage)	Year	Total emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NTD million)
Advanced Wireless Semiconductor Company, Nanke Dali Plant	2024 (verification)	20,395.43	4.58
	2025 (verification)	18098.45	4.40

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance in the last 2 years up to the date of publication of the annual report, including the scope of assurance, institutions of assurance, criteria of assurance, and opinions of assurance.

Year	Assurance range	Assurance institutions	Assurance criteria	Assurance opinion
2024	Advanced Wireless Semiconductor Company, Nanke Dali Plant	BSI Taiwan	Per ISO 14064-3: In accordance with ISO 14064-3: 2019, the Regulations for Gas Emission Inventory Registration and Inspection Management, the Greenhouse Gas Emission Inventory Operation Guidelines (2024 Edition), the Greenhouse Gas Verification Guidelines (June 2024), and the current greenhouse gas program regulations by the Ministry of the Environment.	The verification process was carried out by the British Standards Institution (BSI) in accordance with ISO 14064-3: 2019 and the current regulations by the Ministry of Environment. This verification was conducted under the reasonable assurance standard. The design, planning, and execution of the verification process were carried out in accordance with the verification personnel's procedures and processes. Sufficient evidence indicates that the greenhouse gas declaration of the verified entity is in compliance with the verification standards, and there are no significant discrepancies.
2025	Advanced Wireless Semiconductor Company, Nanke Dali Plant	DNV DNV Business Assurance Co., Ltd.	In accordance with the Regulations Governing Inventory, Registration, and Verification of Greenhouse Gas Emissions, the Greenhouse Gas Emissions Inventory Operation Guidelines (2024 edition), the Greenhouse Gas Verification Guidelines (June 2024), and relevant regulations issued by the Ministry of Environment; any matters not otherwise specified shall be handled in accordance with the relevant rules and standards of the Ministry of Environment and accredited certification bodies.	This is to certify that the case complies with the current regulations of the Ministry of Environment, Executive Yuan. The verification results indicate no material non-compliance with substantive requirements and are in conformity with the reasonable assurance level recognized by the Ministry of Environment, Executive Yuan.

1-2 GHG Reduction Targets, Strategies and Specific Action Plans

Describe the greenhouse gas reduction base year and data, reduction goals, strategies, and concrete action plans and achievement of the reduction goals.

AWSC supports carbon neutrality through concrete actions by setting carbon reduction targets and implementing relevant measures, using 2024 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

Strategy and concrete action plan:

GHG reduction base year and related data: Base year - contents of the 2024 verification statement

Reduction target: By 2030, reduce Category 1 and Category 2 GHG emissions by 50% compared to the base year (2024), and achieve net-zero emissions by 2050.

Strategy: (1) GHG inventory. (2) Regular disclosure. (3) Voluntary reduction.

Specific action plan: (1) Install additional equipment for the destruction and treatment of fluorinated GHGs. (2) Purchase of renewable energy.

Achievement status of reduction target: According to the 2025 GHG verification statement, total carbon emissions have decreased by 15.9% compared to the base year.

(VII) Fulfillment of Ethical Corporate Management, and variance from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such variance:

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
I. Establishment of ethical corporate management policies and programs				
(I) Does the company have a clear ethical corporate management policy approved by its Board of Directors, bylaws, and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	✓		(I) The “Code of Integrity Management,” “Procedures for Ethical Corporate Management and Code of Conduct” and “Directors Code of Ethical Conduct” have been established and approved by the Company’s Board of Directors. The company has all along upheld the ethical principles as its business management philosophy. Our determination and commitment are demonstrated by the transparency of our management, and also the gradual enhancement of the duties and functions of the company’s directors in terms of corporate governance. The various management systems are built step-by-step and implemented. This enables the board members and various employees to be able to perform their businesses with a basis for conformity and to actively realize the ethical corporate management policy.	(I) No significant difference.
(II) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in paragraph 2, Article 7 of the “Code of Integrity Management for TWSE/GTSM Listed Companies”.	✓		(II) The Company has established preventive measures in the “Procedures for Ethical Corporate Management and Guidelines for Conduct”, covering the unethical behaviors specified in Paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles” for regular evaluation analysis. For the identification of higher level risks, case investigation shall be conducted whenever necessary, supported by the audit mechanism of the internal audit unit, in order to establish the following regulations: measures to prevent acceptance of improper benefits, measures to prevent offering and acceptance of bribes, measures to prevent illegal political donations, prohibitions of dishonest practices such as insider trading which must be avoided, and the Company shall comply with the Ethical Corporate Management Best Practice Principles. The Company notifies new recruits about related regulations during the training when	(II) No significant difference.

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(III) Does the Company have the operating procedures, code of conduct, disciplinary actions, and complaint system explicitly stated in the prevention of unethical conduct plan, and have the implementation implemented, and regularly review and revise the aforementioned plan?	✓		<p>they report to work. If there are any violations, the violator shall be subject to penalty by the company. Where the offense is severe, the employment contract may be terminated. Reviews are made any time there is a risk of possible non-ethical conduct. This is to raise the outcomes of the company’s ethical management.</p> <p>(III) The Company has established the “Ethical Corporate Management and Code of Conduct Guidelines and Procedures” and disclosed on the Company’s website, including the prohibition of unethical behavior, prohibition of accepting improper benefits, confidentiality of business, whistle-blowing and disciplinary system. It has also established a whistle-blowing mailbox or hotline on the Company’s website. The Company has implemented them in accordance with the regulations and regular promotions are conducted so that the employees can have a full understanding of the company’s ethical management policies and the penalty of the violations. The Company also regularly reviews the appropriateness and effectiveness of preventive measures and makes appropriate adjustments or revisions as necessary.</p> <p>In 2025, employees at the engineer level and above signed the Company’s ethical corporate management declaration. As of December 31, 2025, a total of 298 employees remained employed, representing a signing rate of 100%. Communicate the key points and management measures for the avoidance of conflicts of interest to employees and require employees to confirm whether any conflicts of interest exist.</p>	(III) No significant difference.
<p>II. Fulfill operations integrity policy</p> <p>(I) Whether the company has assessed the ethics records of whom it has business relationship with and include business conduct and ethics related clauses in the business contracts.</p>	✓		<p>(I) Before the Company enters into business dealings with any party, it will first consider the ethical conduct of the counterparty. Each year, it will also conduct regular “Customer Satisfaction Survey” and “Supplier Evaluation” with the counterparty with frequent exchanges to ensure good communication and coordination between both sides exists and a partnership based on integrity is formed.</p>	(I) No significant difference.

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(II) Whether the company has set up a unit which is dedicated (or concurrent) to promoting the company’s ethical standards and regularly (at least once a year) reports directly to the Board of Directors on its ethical corporate management policy and relevant matters, and program to prevent unethical conduct and monitor its implementation.	✓		<p>(II) For sound ethical corporate management, the Company has appointed the Administrative Management Division as the responsible unit for organizing the amendments, execution, explanation, and consultation services of the process procedures and conduct guidelines, and the content reporting and filing related process and supervision implementation. At the end of each year, the Division will also report to the Board of Directors on the implementation status. The latest report to the Board of Directors was on December 11, 2025.</p> <p>The reporting contents on the state of execution are as below:</p> <p>To prevent conflicts of interest and to provide appropriate channel for voicing out, the Company has established the “Procedures for Ethical Corporate Management and Code of Conduct” and the “Code of Integrity Management.”</p> <p>The Company has implemented the ethical corporate management policy. The related 2025 state of execution:</p> <p>A. Education and Training:</p> <p>The Company 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. Each year, the Company conducts regular education promotion to the managers, employees and substantial controllers, and will invite counterparties involved in the commercial acts of the Company to participate. It is hoped that they would gain sufficient understanding of the Company’s determination in ethical corporate management, the policies, prevention programs and consequences of violations. All of this information is promoted in a timely manner during meetings of all levels.</p> <p>New employees undergo ethical corporate management training, covering topics such as the</p>	(II) No significant difference.

Evaluation Item	Implementation Status (Note 1)		Abstract Illustration	Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons																																																																																																		
	Yes	No																																																																																																				
			<p>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.</p> <p>In addition, the Company conducted a total of 746 internal and external training sessions for current employees in 2025, with a total of 5,775 participant attendances and 7,163.8 training hours.</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Number of Classes</th> <th>Total number of people</th> <th>Total hours</th> <th>Internal trainings (hr)</th> <th>External trainings (hr)</th> <th>Fees</th> </tr> </thead> <tbody> <tr> <td>New recruits</td> <td>375</td> <td>2,079</td> <td>3,693.5</td> <td>3,693.5</td> <td>0</td> <td>0</td> </tr> <tr> <td>Professional function training</td> <td>310</td> <td>1,365</td> <td>1,677.8</td> <td>1,395</td> <td>282.8</td> <td>100,405</td> </tr> <tr> <td>Skills training for management</td> <td>12</td> <td>15</td> <td>222</td> <td>0</td> <td>222</td> <td>126,800</td> </tr> <tr> <td>General training</td> <td>49</td> <td>2,316</td> <td>1,570.5</td> <td>1,570.5</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>746</td> <td>5,775</td> <td>7,163.8</td> <td>6659</td> <td>504.8</td> <td>227,205</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Item</th> <th>Number of Classes</th> <th>Total number of people</th> <th>Total hours</th> <th>Internal trainings (hr)</th> <th>External trainings (hr)</th> <th>Fees</th> </tr> </thead> <tbody> <tr> <td>Environmental Safety</td> <td>96</td> <td>935</td> <td>1,728</td> <td>1,497</td> <td>231</td> <td>84,550</td> </tr> <tr> <td>Information Security</td> <td>27</td> <td>878</td> <td>500.5</td> <td>500.5</td> <td>0</td> <td>0</td> </tr> <tr> <td>Personnel Safety</td> <td>42</td> <td>267</td> <td>216</td> <td>198</td> <td>18</td> <td>0</td> </tr> <tr> <td>Accounting and internal control related courses</td> <td>7</td> <td>10</td> <td>81</td> <td>0</td> <td>81</td> <td>43,360</td> </tr> <tr> <td>RBA and Corporate Social Responsibility</td> <td>1</td> <td>740</td> <td>370</td> <td>370</td> <td>0</td> <td>0</td> </tr> <tr> <td>Others</td> <td>573</td> <td>2,945</td> <td>4,268.3</td> <td>4,093.5</td> <td>174.8</td> <td>99,295</td> </tr> <tr> <td>Total</td> <td>746</td> <td>5,775</td> <td>7,163.8</td> <td>6,659</td> <td>504.8</td> <td>227,205</td> </tr> </tbody> </table> <p>B. Communication channels, reporting channels, and whistleblower protection: Employees can respond through multiple communication channels and the company has initiated declarations on ethical corporate management policy and its state of implementation on the company website and various external documents, such as the annual report.</p>	Item	Number of Classes	Total number of people	Total hours	Internal trainings (hr)	External trainings (hr)	Fees	New recruits	375	2,079	3,693.5	3,693.5	0	0	Professional function training	310	1,365	1,677.8	1,395	282.8	100,405	Skills training for management	12	15	222	0	222	126,800	General training	49	2,316	1,570.5	1,570.5	0	0	Total	746	5,775	7,163.8	6659	504.8	227,205	Item	Number of Classes	Total number of people	Total hours	Internal trainings (hr)	External trainings (hr)	Fees	Environmental Safety	96	935	1,728	1,497	231	84,550	Information Security	27	878	500.5	500.5	0	0	Personnel Safety	42	267	216	198	18	0	Accounting and internal control related courses	7	10	81	0	81	43,360	RBA and Corporate Social Responsibility	1	740	370	370	0	0	Others	573	2,945	4,268.3	4,093.5	174.8	99,295	Total	746	5,775	7,163.8	6,659	504.8	227,205	
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Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(III) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	✓		<p>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.</p> <p>URL: https://www.awsc.com.tw/InvestContact.aspx?Lang=Chinese</p> <p>(III) In the “Company’s Ethical Corporate Management and Code of Conduct Procedures”, any and all forms of bribery, corruption, extortion, embezzlement and so on conducts are prohibited. Monitoring and enhancement of programs are promoted to ensure conformity to the requirements of honest management (including promises, offers, giving or acceptance of any bribery objects). The Company notifies new recruits about related regulations during the training when they report to work. If there are any violations, the violator shall be subject to penalty by the company. Where the offense is severe, the employment contract may be terminated. Reviews are made any time there is a risk of possible non-ethical conduct. This is to raise the outcomes of the company’s ethical management. 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. When AWSC’s employees discover a conflict of</p>	(III) No significant difference.

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(IV) Whether the Company has established an effective accounting system and internal control system to implement ethical management, and has the internal audit unit formulate relevant audit plans based on the assessment results of the risks of unethical behaviors, and used to audit the compliance of the prevention of unethical behaviors? Or appoint a CPA to perform the audit?	✓		<p>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.</p> <p>(IV) 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. The Company’s internal audit personnel conduct regular audits to see whether they are in compliance and report to the board of directors.</p>	(IV) No significant difference.
(V) Does the company regularly hold internal and external educational training on operational integrity?	✓		<p>(V) Each year, the Company conducts regular education promotion to the managerial officers, employees and substantial controllers, and will invite counterparties involved in the commercial acts of the company to participate. It is hoped that they would gain sufficient understanding of the Company’s determination in ethical corporate management, the policies, prevention programs and consequences of violations. All of this information is promoted in a timely manner during meetings of all levels.</p> <p>In addition, the Company conducted a total of 746 internal and external training sessions in 2025 (including courses related to ethical corporate management, accounting and internal control, RBA, and corporate social responsibility), with a total of 5,775 participant attendances and 7,163.8 training hours. For details on related training or the status of signing the ethical corporate</p>	(V) No significant difference.

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			management declaration, please refer to pages 61 and 64. Relevant information can also be found in Section 2.1.2 “Ethics and Integrity” of the sustainability report.	
<p>III. Operation of the Company’s reporting system</p> <p>(I) Does the Company have a specific reporting and rewarding system, establish a convenient reporting channel, and assign appropriate acceptance personnel to the object of reporting?</p> <p>(II) Has the Company established standard operating procedures for the investigation of whistle-blowing matters, the follow-up measures to be taken after the investigation is completed, and the related confidentiality mechanism?</p> <p>(III) Does the Company take measures to protect the whistleblower/complainant from improper handling due to the reporting?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(I) The Company has set up the stakeholder complaint channel and hotline on the company website and the internal and external complaint channels and dedicated personnel has been established under the “Procedures for Ethical Corporate Management and Code of Conduct” to prevent unethical behaviors, and to protect the privacy of the party. The employees may report on any violations of ethics, internal malpractice and complaints through any form to any level of management, the President and Chairperson or Board of Directors.</p> <p>(II) The Company has built the employee mailbox and customer and supplier mailbox as the complaint channel required by various ethical corporate management regulations.</p> <p>(III) The Company has measures to protect whistleblower/complainant from improper treatments due to whistleblowing event.</p>	<p>(I) No significant difference.</p> <p>(II) No significant difference.</p> <p>(III) No significant difference.</p>
<p>IV. Enhancing Information Disclosure</p> <p>Does the company disclose its ethical corporate management policies and the results of its implementation on the</p>	<p>✓</p>		The Company has established the “Code of Integrity Management” and the “Procedures for Ethical Corporate Management and Code of Conduct” and has disclosed them on the company’s website and MOPS.	No significant difference.

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
company’s website and MOPS?				
<p>V. If the company has established the ethical corporate management policies based on the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the policies and their implementation: The “Code of Integrity Management,” “Procedures for Ethical Corporate Management and Code of Conduct” and “Directors Code of Ethical Conduct” have been established. They are applicable to all company employees, managers, and board members, who must abide by these regulations and related regulations and to operate in compliance with the above-mentioned principles. There have been no significant differences.</p> <p>VI. Other important information to facilitate a better understanding of the company’s ethical corporate management policies (under situations such as review and revision of regulations):</p> <ol style="list-style-type: none"> 1. The Company abides by the Company Act, Securities and Exchange Act, and related laws of competent authorities as the basis for implementing ethical corporate management. 2. The Company’s Rules of Procedure for Board of Directors Meetings contain the following provision: If a director or a juristic person that the director represents is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Corporation, that director shall not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item. The said director may also not exercise voting rights as a proxy for another director. 3. The Company has established the “Procedures for Prevention of Insider Trading,” 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 before such information 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 “Procedures for Prevention of Insider Trading” 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 closed period of 30 days prior to the announcement of the annual financial statements and 15 days prior to the announcement of each quarterly financial statements. The Company regularly conducts education and awareness programs on the Procedures for Prevention of Insider Trading and related laws and regulations for directors, managers, and employees. 4. The Company has established the “Procedures for Handling Material Non-public Information” to build a sound mechanism for the handling and disclosure of the Company’s material non-public information, prevent improper information leakage, and ensure the consistency and accuracy of information disclosed by the Company to external parties; such Procedures stipulate that directors, managers, and employees shall not disclose any material non-public information known to them to others, nor inquire or collect any undisclosed material non-public information of the Company that is unrelated to their duties from persons who possess such information, and shall be bound by confidentiality obligations not to disclose any undisclosed material non-public information of the Company obtained other than in the course of performing their duties to any other person. 				

(VIII) Other important information sufficient to enhance understanding of the operation of corporate governance should be disclosed together:

1. MOPS: <http://mops.twse.com.tw>
2. Company Website: <http://www.awsc.com.tw>“Investor Relations Section.”
3. Implementation of the Diversity Policy for the Board Members: Please refer to page 17-18 of the annual report
4. Communication channels of interested parties, issues of concerns, and actual discussions:

Stakeholders	Important issues of concern	Major responsibilities of the company	Communication channels and response method	Stakeholder communication performance in 2025
Shareholders and investors	<ol style="list-style-type: none"> 1. Legal Compliance 2. Supplier Environmental Assessment 3. Investment 4. Labor-Management Relationship 5. Products and Services 6. Customer privacy 	<ol style="list-style-type: none"> 1. Abide by the latest laws and regulations and policies revisions of competent authorities, make rapid responses and adjustments to the company’s information disclosure pattern and contents to comply with the legal requirements. 2. Provide instant, simultaneous, and accurate company information and commit to disclosure of investment information. 3. Sound finance maintaining good company credibility and operations. 	<ol style="list-style-type: none"> 1. Contact: Mr. Hsueh, Business Department 2. TEL : (06) 5050999 3. Annual General Meeting of Shareholders 4. Simultaneously disclose instant material information on the MOPS website. 5. Build a smooth communications channel with the investors by setting up email box and contact telephone on the company website. 6. In-person meetings and con-calls with domestic and overseas institutional investors. 	<ol style="list-style-type: none"> 1. Material information, 21 pieces, announcements, 11 pieces, for a total of 32 pieces. 2. Organized 2 investor conference. 3. Arrange visits by domestic and foreign analysts from time to time. 4. The spokesperson responds to shareholders’ questions from time to time.
Customers	<ol style="list-style-type: none"> 1. No discrimination 2. No forced labor 3. Anti-Corruption 4. Legal Compliance 	<ol style="list-style-type: none"> 1. Offer products and services that are of market competitiveness and high quality. 2. For the services provided to customers, confirm their requirements and resolve their problems to enable them to get a full understanding of the product progress and information for achieving the objective of quality assurance. 3. Cultivation of long-term, close, and mutual partnership with the customers. 4. Promote the corresponding best 	<ol style="list-style-type: none"> 1. Contact: Mr. Hsueh, Business Department TEL : (06) 5050999 2. Customer satisfaction survey 3. Accommodate the requirements of customers on the products, environment, responsibilities and the audits, and jointly assist in the prevention and continuous improvements. 	<ol style="list-style-type: none"> 1. In 2025, the average customer satisfaction score was 97 (out of 110 points)

Stakeholders	Important issues of concern	Major responsibilities of the company	Communication channels and response method	Stakeholder communication performance in 2025
		practice principles to all employees regarding abiding by the confidentiality agreement and facing media.		
Suppliers	<ol style="list-style-type: none"> 1. Supplier evaluation 2. No discrimination 3. No forced labor 4. Anti-Corruption 5. Legal Compliance 6. Products and Services 7. Code of ethics 	<ol style="list-style-type: none"> 1. Legal and fair trade. 2. Understand the details of the Environmental Safety and Hygiene matters for attention and regulations. 3. Understand and provide the company with related assistance in implementing social responsibilities. 4. Evaluate product safety risk index. 	<ol style="list-style-type: none"> 1. Contact: Tel: (06) 5050999 2. Signing of Environmental Protection Commitment Statements 3. Sending materials for testing and sampling testing. 4. Annual audits of suppliers and contractors. 5. Conduct suppliers evaluation and selection for raw materials and contract manufacturers, who must provide ISO9001 certificate. 	<ol style="list-style-type: none"> 1. Supplier participation in RBA, 11 companies, in CSR, 40 companies, for a total of 51 companies.
Employees	<ol style="list-style-type: none"> 1. Labor-Management Relationship 2. No discrimination 3. No forced labor 4. Anti-Corruption 5. Occupational Health and Safety 6. Diversity and Equal Opportunity 7. Labor practice evaluation 8. Legal Compliance 9. Code of ethics 	<ol style="list-style-type: none"> 1. Assure and respect human rights 2. Employee development 3. Legal and fair valuation and treatment 4. Health and safety environment 5. Flexible benefits and health promotion 	<ol style="list-style-type: none"> 1. Contact: Mr. Wang, Personnel and General Affairs Department. TEL : (06) 5050999 2. Communications meetings between management and employees periodically. 3. Set up complaint lines and mailbox. 4. Appoint medical personnel to maintain employee safety. 5. Each year, provide employee health checkups and monthly health consultation. 6. Set up employee sports clubs to promote employee health. 	<ol style="list-style-type: none"> 1. Regular monthly health consultation and safety and health promotion, specific implementation of support and care for employee health. 2. In 2025, a total of 4 labor-management meetings were held.

5. Directors' education and training in 2025:

Title	Name	Training date	Sponsored by	Course Name	Number of Training Hours
Director	You-Min Chi	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
Director	Representative of Sino-American Silicon Products Inc.: Hsiu-Lan Hsu	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
		2025/07/30	Securities & Futures Institute	Advanced Practical Seminar for Directors and Supervisors (including Independent Directors) of Delta Electronics, Inc. - Current Global Economic Conditions and Corporate Risk Response	3
Director	Kuo-Chun Huang	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
Director	Representative of Sino-American Silicon Products Inc.: Tang-Liang Yao	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
Director	Representative of Sino-American Silicon Products Inc.: Cheng-Chien Chen	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
Director	Wen-Huei Tsai	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
Independent Director	Chung-Hsien Liu	2025/04/18	Commerce Development Research Institute	Corporate Governance	3
		2025/07/03	Taiwan Corporation Governance Association	How the Board of Directors Supervises Post-Merger Integration and the Establishment of Management Mechanisms	3
		2025/07/08	Taiwan Corporation Governance Association	Design of Remuneration and ESG Performance Systems for Senior Managers	3
Independent Director	Chung-Wen Lan	2025/02/06	Taiwan Corporation Governance Association	A New Era of Corporate Sustainable Development	3
		2025/07/23	The Greater China Financial Development Association	The Future of Stablecoins and the USD	3
Independent Director	Ching-Wen Cheng	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
		2025/07/24	Taipei Exchange	2025 Briefing Session on Insider Shareholding for Emerging Stock Companies	3
		2025/12/04	The Greater China Financial Development Association	Outlook on Global and Taiwan Economic, Financial, and Investment Trends for 2026	3
Independent Director	Tzu-Hsuan Tsai	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Banking and Climate Change Summit	6
		2025/07/22	Taipei Exchange	2025 Briefing Session on Insider Shareholding for Emerging Stock Companies	3
		2025/10/16	Financial Supervisory Commission (FSC)	15th Taipei Corporate Governance Forum	6

7. The Company has referred to the “International Covenant on Economic, Social and Cultural Rights” and the “Responsible Business Alliance (RBA) Code of Conduct,” and has complied with local laws and regulations in establishing and disclosing human rights protections:

(1) Responsible policy

The Company promises to protect labor rights, provide a healthy and safe work environment, reduce negative impacts to the community, environment and natural resources, uphold the highest ethical standard and build a comprehensive corporate social responsibility system in becoming an ethical and responsible enterprise.

(2) Responsible declaration

- Management system: The Company promises to conform to the Labor Standards Act and Environmental Safety and Hygiene related regulations through the management system operation and PDCA (Plan, Do, Check, Act) continuous improvement, forming a complete management mechanism that also fits practice.
- Legal compliance: The employee policies that the company has established comply with local laws and regulations.
- Anti-discrimination: Promise to keep employees free from harassment and illegal discrimination. The standard for hiring is based on competency and employees shall not be subject to punishment or retaliation due to whistleblowing about discriminative behaviors.
- Employment freedom: All work shall be done out of willingness, and forced labor is prohibited. Employees possess the rights for freedom to resign.
- Humane treatment: Prohibit any harassment or inhumane treatment, such as, bonded labor, corporal punishment, threats, body or verbal abuse, sexual harassment and so on.
- Prohibition of child labor: Prohibit the use of child labor, and minors are to avoid dangerous work position.
- Reasonable work hours: Except for special operation situations, there shall be at least one rest day for every seven working days.
- Salary and benefits: Provide reasonable salaries and remuneration and emphasize employee benefits, including minimum wage, leaves and so on that meets the legal requirements.
- Freedom to form groups: Respect employee freedom and rights to form groups and participate in clubs according to the laws.
- Value communications: Value employee opinions, employees are free to relay any thoughts and opinions on management, work, individual and so on aspects as reference for the company’s subsequent improvement work. All opinions by the employees, their identities and rights are guaranteed to be protected from threats or retaliations.
- Health and safety: Provide all employees a healthy and safe work environment, keeping them free from the harm of hazardous substances. Provide adequate safety protective equipment and a comprehensive employee educational training.
- Ethical norms: Abide by the prevailing company’s code of ethical conduct.
- Anti-corruption: Abide by the laws, integrity and honesty.
- Anti-revenge: Prohibit revenge on employees who make genuine request for suggestions, raises doubts or whistleblowing on employees with improper conducts.
- Intellectual property: The Company commits to respecting intellectual property rights, shall spread technical and production knowledge based on the methods of protecting intellectual property, and it is necessary to protect customers’ information.
- Fair trade: In order to maintain trade order and ensuring fair competition, the Company requests its employees to strictly abide by the “Fair Trade Act.”
- Use non-conflict raw materials:
 1. Do not purchase conflict minerals from Conflict Regions.
 2. Request suppliers to reject conflict minerals from Conflict Regions and sign the Non-Conflict Minerals Statement for submitting to the Company.
 3. Request suppliers who are cooperating with the Company that it is necessary to manage the upstream and downstream suppliers and they must abide by the non-conflict minerals request.

4. The Company will exert its greatest efforts in the source of materials, rejecting the use of conflict minerals from Conflict Regions.

- Human resource: Based on the company’s future vision and management guidelines, formulate the optimal plan for selecting, use, nurture, and retainment, cultivate the most outstanding employees, and at the same time create the greatest economic benefits for the company.

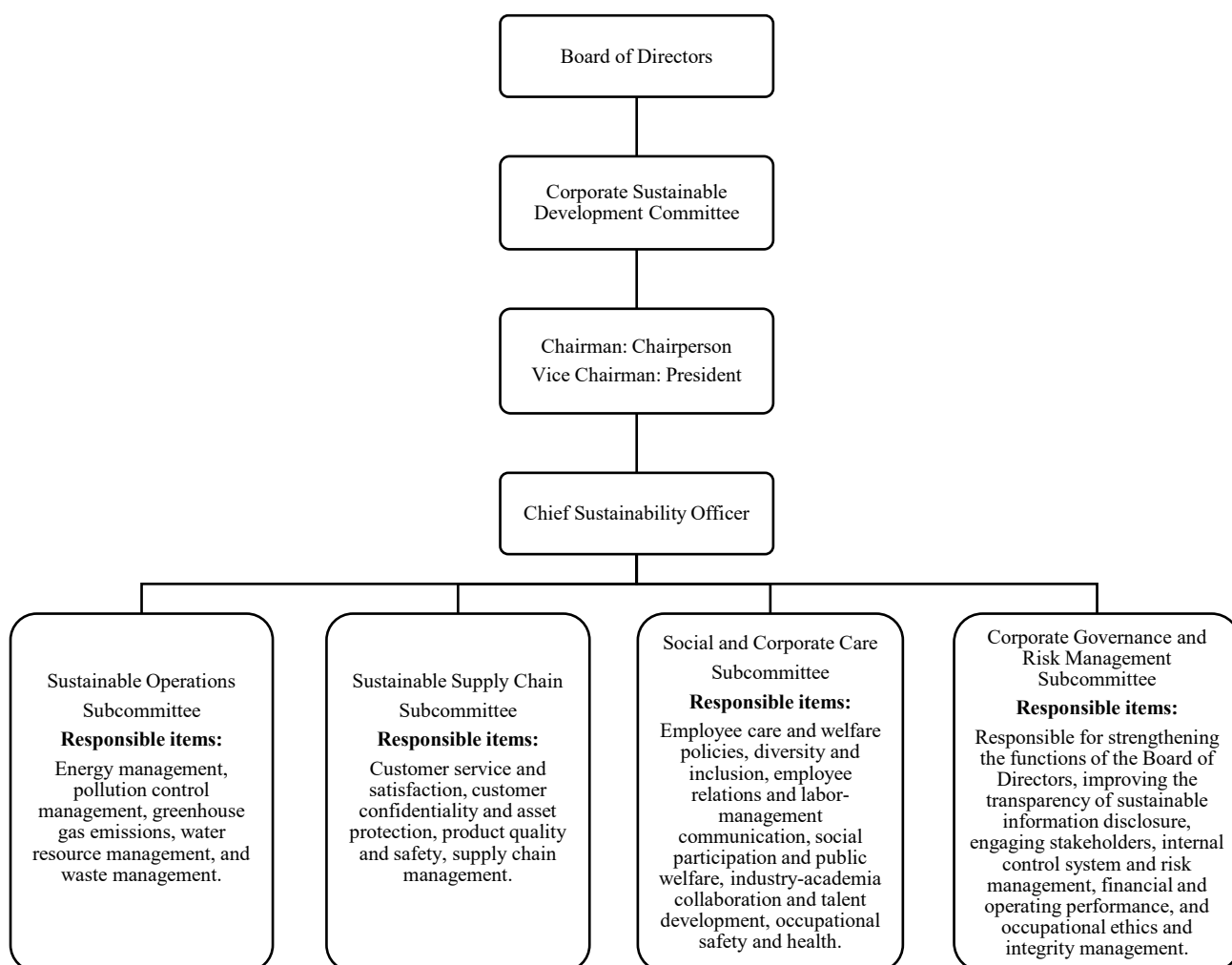
(3) Human rights governance framework

The Company has established a human rights governance framework with the Board of Directors as the highest level, and regularly reports to the Board of Directors each year on the implementation status of human rights-related material issues, human rights management policies disclosed in the sustainability report, workplace health and safety, employee care, and human rights-related education and training. The sustainability report is submitted annually to the Sustainable Development Committee for approval and is regularly reviewed, promoted, and monitored by the Social and Corporate Care Subcommittee with respect to the implementation and effectiveness of human rights-related policies.

The Company also follows the human rights standards of the RBA, complies with the prevention of involuntary labor, prohibition of child labor, adherence to statutory working hours and wages not lower than the minimum wage, and the establishment of a non-discriminatory and anti-harassment working environment to ensure that no harassment, abuse, or discrimination based on race, gender, or other factors occurs.

8. Organization Chart of the Sustainable Development Activity Group:

(1) Organization after the establishment of the Sustainable Development Committee



9. Risk Assessment

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

Material issues	Risk assessment items	Risk management strategy
Environment	Environmental protection	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. 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

Material issues	Risk assessment items	Risk management strategy
		regular basis to strengthen cooperative relationship with the customers.
Corporate Governance	Social economic and legal compliance	<ol style="list-style-type: none"> 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. 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. 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.

(IX) The below matters shall be disclosed for the state of execution for the internal control system:

1. Declaration of Internal Control:

Please refer to MOPS > Single Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement (Market: TPEx listed; Company Code: 8086).
Website: <https://mops.twse.com.tw/mops/#/web/t06sg20>

2. If accountants are entrusted to examine the internal control system on a project basis, the auditing report of accountants should be disclosed: None.

(X) Important resolutions of the shareholders' meeting and the Board of Directors in recent years and up to the date of publication of the annual report:

1. Important resolutions and implementation of Shareholders' Meeting:

Date	Important resolutions	Implementation
2025.5.28 Annual General Meeting of Shareholders	1. The Company's 2024 business report and financial statements	Resolution passed.
	2. The Company's 2024 earnings distribution proposal	Resolution passed.
	3. Amendment to the "Articles of Incorporation"	Resolution passed.
	4. Amendment to the "Regulations Governing the Election of Directors and Independent Directors"	Resolution passed.
	5. The Company's 10th Election of Directors and Independent Directors.	Resolution passed.
	6. Lifting of non-compete restrictions on 10th directors (including independent directors) and their representatives	Resolution passed.

2. Important resolutions of the Board of Directors:

Date	Important resolutions
2025.02.20	<ol style="list-style-type: none"> 1. Proposal for the approval of the 2024 “Internal Control System Declaration.” 2. Director Remuneration and Employee Remuneration of the Company for 2024. 3. Formulate the 2024 Business Report and Financial Statements. 4. 2024 Appropriation of earnings. 5. Director remuneration distribution plan for the Company in 2024. 6. 2025 Independent Auditors’ Independence and Competency Evaluation and Appointment. 7. 2025 CPA remuneration. 8. Amendment to the “Regulations for Budget Management.” 9. Amendment to the “Regulations Governing Prevention of Insider Trading.” 10. Amendment to the “Articles of Incorporation.” 11. Determination of the scope of “non-executive employees” of the Company 12. The Company’s 10th Election of Directors and Independent Directors. 13. Proposal for accepting shareholder nominations for director candidates. 14. Lifting of non-compete restrictions on the 10th directors (including independent directors) and their representatives. 15. Draft plan to hold the Company’s 2025 Annual General Meeting of Shareholders on May 28, 2025 (Wednesday) and adopt the electronic method for exercising voting rights. 16. Draft plan to accept and process the related matters to the motions proposed by shareholders for the 2025 Annual General Meeting of Shareholders. 17. The Company plans to apply for working capital from financial institutions for a loan amount of NT\$100 million in total. 18. Appointment of KPMG Taiwan for limited assurance services on the 2024 and 2025 Sustainability Reports.
2025.04.10	<ol style="list-style-type: none"> 1. Proposal for the nomination and review of the list of director candidates (including independent directors)
2025.05.08	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q1 financial statements 2. The Company plans to apply for derivative trading for hedging purposes from one financial institution, for a total of NT\$100 million and US\$450 thousand. 3. Amendment to the “Regulations for Budget Management” 4. The Company’s 2025 employee salary adjustment
2025.05.28	<ol style="list-style-type: none"> 1. Elect the Company’s 10th Chairperson 2. Appointment of members of the 6th Remuneration Committee 3. Appointment of members of the 2nd Nomination Committee 4. Appointment of members of the 2nd Sustainable Development Committee
2025.06.26	<ol style="list-style-type: none"> 1. Appointment of the Company’s “Financial Supervisor” 2. Appointment of the Company’s “Accounting Supervisor” 3. Appointment of the Company’s “Corporate Governance Officer” 4. Amendments of the “Procedures for Handling Material Non-Public Information” 5. Amendment to the “Corporate Sustainable Development Committee Charter”
2025.08.07	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q2 financial statements

Date	Important resolutions
	<ol style="list-style-type: none"> 2. Appointment of the Company's "Chief Sustainability Officer" 3. Appointment of members of the 2nd Sustainable Development Committee 4. Establish the Company's cash dividends, ex-dividend date, and related matters 5. The Company plans to apply for derivative trading for hedging purposes from financial institutions, for a total of NT\$200 million and US\$500 thousand
2025.11.06	<ol style="list-style-type: none"> 1. Preparation of the 2025 Q3 financial statements 2. Submission of the 2026 Audit Plan 3. The Company plans to apply for working capital from financial institutions for a loan amount of NT\$1.1 billion in total. 4. The Company plans to make a new application for working capital from one financial institution, Taipei Fubon Bank, for a loan amount of NT\$500 million in total. 5. Adoption of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" 6. Corporate Value Enhancement Plan
2025.12.11	<ol style="list-style-type: none"> 1. 2026 financial budget 2. The Company intends to apply to financial institutions for a working capital loan and engage in derivative financial transactions for hedging purposes, with a total amount of NT\$300 million and US\$1 million. 3. 2024 distribution of remuneration to managerial employees and above level
2026.03.05	<ol style="list-style-type: none"> 1. Proposal for the approval of the 2025 "Internal Control System Declaration." 2. Director remuneration and employee remuneration of the Company for 2025 3. Formulate the 2025 Business Report and Financial Statements 4. 2025 Appropriation of earnings 5. Director remuneration distribution plan for the Company in 2025 6. 2026 Independent Auditors' Independence and Competency Evaluation and Appointment 7. 2026 CPA remuneration 8. Determination of the scope of "entry-level employees" of the Company 9. Draft plan to hold the Company's 2026 Annual General Meeting of Shareholders on May 28, 2026 (Thursday) and adopt the electronic method for exercising voting rights 10. Draft plan to accept and process the related matters to the motions proposed by shareholders for the 2026 Annual General Meeting of Shareholders 11. The Company plans to apply for derivative trading for hedging purposes from four financial institutions, for a total of NT\$200 million and US\$500 thousand. 12. Proposal on remuneration for the Company's functional committees 13. Motion to elect the Chairperson of the Company

(XI) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: As of the annual report publication date, none of the above-mentioned events have occurred for the Company.

IV. Service Fees of CPAs:

Unit of amount: NT\$ thousands

Name of Accounting Firm	Name of CPA	Audit period	Audit Fee	Non-Audit Fee (Note 1)	Total	Notes
KPMG Taiwan	Chun-Yuan Wu	2025/01/01~	1,420	480	1,900	
	Yung-Hua Huang	2025/12/31				

Note 1: The non-audit professional fees for the year amount to NT\$480 thousand, which include fees for tax certification by the accounting firm, financial statement translation into English, annual report review, and the review of employee salary information for non-management staff.

- (I) If the accounting firm is changed and the professional audit fee paid in the year of change is lower than the professional audit fee in the previous year, the amount and reason for the professional audit fee before and after the change shall be disclosed: Not applicable.
- (II) If the audit fees have decreased by more than 10% compared to the previous year, the Company should disclose the decrease amount, percentage, and reasons: Not applicable.

V. Replacement of CPA:

If the Company has changed its CPAs in the most recent two years and the subsequent period: the Company's change of CPAs in 2024 is described as follows; the change of signing CPAs in 2025 was due to internal business adjustments of KPMG and did not involve a change of the CPA firm

(I) Information about the former CPA

Date of replacement	Approved by the Board of Directors on February 20, 2024		
Reason for replacement and description	In consideration of the Group's operating policies and internal management needs, the Company has changed its audit firm to "KPMG," with CPAs An-Chih Cheng and Yung-Hua Huang, starting from the first quarter of 2024. This replacement was approved by the Board of Directors on February 20, 2025. Due to internal administrative organizational adjustments of KPMG, the Company's signing CPAs for the financial statements, effective from the first quarter of 2025, are proposed to be changed from CPA Yung-Hua Huang and CPA An-Chih Cheng to CPA Yung-Hua Huang and CPA Chun-Yuan Wu.		
Appointment terminated or unacceptable by the client or the CPA	Party concerned	CPA	Principal
	Situation		
	Voluntary termination of appointment	N/A	v
	No longer accepting (continuing) appointment	N/A	N/A
Reasons for issuing opinions other than unqualified opinions in the last 2 years	N/A		
Any disagreement with the issuer	Yes		Accounting principles or practices
			Disclosure of financial statements
			Audit Scope or Procedure
			Other
	None	v	
	Explanation		
Other disclosures (Things to be disclosed in Item 1-4-1-7, Subparagraph 6, Article 10 of the Guidelines)	None		

(II) Information on the succeeding CPA

Name of Accounting Firm	KPMG Taiwan
Name of CPA	CPAs Chun-Yuan Wu & Yung-Hua Huang
Date of appointment	Approved by the Board of Directors on February 20, 2024
Consultation on the accounting treatment or accounting principles of specific transactions and the opinions that may be issued on the financial reports prior to the appointment, and the result of consultation	N/A
Written opinions of the successor CPA on matters of disagreement with the former CPA	N/A

(III) The former CPA's reply to the sub-paragraphs 1 and 2-3 of Paragraph 6 of Article 10 of the Guidelines: Not applicable.

VI. If the Company's Chairperson, President, or managers responsible for financial or accounting affairs have, within the most recent year, held a position at the CPA firm of the signing CPAs or its affiliates, the Company shall disclose their names, titles, and the period during which they served at such CPA firm or its affiliates: None.

VII. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the publication date of the annual report) by a director, supervisor, manager, or shareholder with a stake of more than 10% during the most recent fiscal year or during the current fiscal year up to the publication date of the annual report:

(I) Changes in shareholding rights of directors, supervisors, managers and shareholders with a shareholding ratio of more than 10%:

Transfer of shares: For relevant information, please refer to MOPS > Single Company > Shareholding Changes/Securities Issuance > Share Transfer Information Inquiry > Post-Event Report on Changes in Insider Shareholding (Company Code: 8086).

(Inquiry Website: https://mops.twse.com.tw/mops/#/web/query6_1)

Changes in share pledges: For relevant information, please refer to MOPS > Single Company > Shareholding Changes/Securities Issuance > Insider Share Pledge/Release > Insider Share Pledge/Release Announcement (Company Code: 8086).

(Inquiry Website: https://mopsov.twse.com.tw/mops/web/STAMAK03_1)

(II) Counterparty of equity transfer is a related party: None.

(III) Counterparty of equity pledge is a related party: None.

VIII. Information on whether the top ten shareholders by shareholding percentage are related parties to each other or are spouses or relatives within the second degree of kinship:

March 30, 2026; Unit: Shares

Name	Shares Held by the Shareholder		Spouse & Minor Shareholding		Current Shareholding in the name of others		Relationships among the top ten shareholders, anyone who is a related party, spouse, or second-degree kinship of another: name and relation		Notes
	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Number of shares	Shareholding Ratio	Name	Relationship	
Sino-American Silicon Products Inc.	55,923,000	28.46%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
Sino-American Silicon Products Inc. Representative: Hsiu-Lan Hsu	0	0	0	0	0	0	None	None	None
UBS Europe SE	5,555,380	2.83%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
You-Min Chi	4,014,909	2.04%	97,799	0.05%	0	0	None	None	None
J.P.Morgan Securities plc	3,998,653	2.03%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
Morgan Stanley & Co. International Plc held in trust by HSBC (Taiwan) Commercial Bank	3,484,029	1.77%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
Taiwan Cooperative Bank Co., Ltd.	2,744,000	1.40%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
Wen-Huei Tsai	2,588,849	1.32%	0	0	0	0	None	None	None
Citibank (Taiwan) Ltd. hosts BNP investment operation SNC investment account	2,425,000	1.23%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
Taishin Life fully discretionary entrusted stock investment account (Phase II) managed by Taishin Securities Investment Trust.	2,200,000	1.12%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None
HSBC (Taiwan) Commercial Bank Co., Ltd., in trust, holds the Macquarie Bank Ltd. -Internal-GFS	1,826,000	0.93%	Not applicable	Not applicable	Not applicable	Not applicable	None	None	None

IX. The stakes and the syndicated stakes in the same investee of the Company, the Company's directors, managers, and enterprises directly or indirectly controlled by the Company: None.

Three. Capital Overview

I. Capital and shares

(I) Source of Capital:

1. Formation of share capital

March 31, 2026; Unit: Shares; NTD: NT\$

Month/Year	Par Value	Authorized Capital		Paid-in Capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Other
1998.12	10.00	60,000,000	600,000,000	50,000,000	500,000,000	Establishment of share capital	None	None
2000.01	10.00	60,000,000	600,000,000	60,000,000	600,000,000	Capital increase in cash by NT\$100 million	None	Note 1
2000.06	30.00	120,000,000	1,200,000,000	80,000,000	800,000,000	Capital increase in cash by NT\$200 million	None	Note 2
2006.07	25.00	120,000,000	1,200,000,000	100,000,000	1,000,000,000	Capital increase in cash by NT\$200 million	None	Note 3
2008.10	15.00	120,000,000	1,200,000,000	100,449,500	1,004,495,000	New share subscription 449,500 shares	None	Note 4
2009.01	14.50	120,000,000	1,200,000,000	100,469,500	1,004,695,000	New share subscription 20,000 shares	None	Note 5
2009.05	10.50	120,000,000	1,200,000,000	113,940,500	1,139,405,000	Capital increase in cash NT\$134,710 thousand	None	Note 6
2009.12	22.00 14.50	200,000,000	2,000,000,000	124,622,500	1,246,225,000	Capital increase by cash of NT\$100 million and conversion of employee share warrants of 682,000 new shares	None	Note 7
2010.10	14.50	200,000,000	2,000,000,000	125,365,750	1,253,657,500	New share subscription 743,250 shares	None	Note 8
2011.01	14.50	200,000,000	2,000,000,000	125,768,500	1,257,685,000	New share subscription 402,750 shares	None	Note 9
2011.04	14.50	200,000,000	2,000,000,000	125,887,250	1,258,872,500	New share subscription 118,750 shares	None	Note 10
2011.08	10.00	200,000,000	2,000,000,000	129,660,305	1,296,603,050	Capitalization of earnings 3,773,055 shares	None	Note 11
2011.09	14.50 14.08	200,000,000	2,000,000,000	129,860,555	1,298,605,550	New share subscription 200,250 shares	None	Note 12

Month/Year	Par Value	Authorized Capital		Paid-in Capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2012.05	10.00	200,000,000	2,000,000,000	129,204,555	1,292,045,550	Retirement of treasury stock 656,000 shares	None	Note 13
2012.08	10.00	200,000,000	2,000,000,000	135,406,373	1,354,063,730	Capitalization of earnings 6,201,818 shares	None	Note 14
2012.09	14.08	200,000,000	2,000,000,000	135,537,623	1,355,376,230	New share subscription 131,250 shares	None	Note 15
2014.10	25.80	200,000,000	2,000,000,000	135,744,623	1,357,446,230	New share subscription 207,000 shares	None	Note 16
2015.01	25.80	200,000,000	2,000,000,000	136,893,623	1,368,936,230	New share subscription 1,149,000 shares	None	Note 17
2015.04	25.80	200,000,000	2,000,000,000	137,062,623	1,370,626,230	New share subscription 169,000 shares	None	Note 18
2015.07	46.80 25.80	200,000,000	2,000,000,000	140,004,123	1,400,041,230	New share subscription 2,941,500 shares	None	Note 19
2015.04	46.80 45.60 25.80 25.20	200,000,000	2,000,000,000	140,319,123	1,403,191,230	New share subscription 315,000 shares	None	Note 20
2016.04	45.60 25.20	200,000,000	2,000,000,000	140,343,873	1,403,438,730	New share subscription 24,750 shares	None	Note 21
2016.10	23.40 22.80	200,000,000	2,000,000,000	142,759,123	1,427,591,230	New share subscription 2,415,250 shares	None	Note 22
2017.01	23.40 22.80	200,000,000	2,000,000,000	142,965,123	1,429,651,230	New share subscription 206,000 shares	None	Note 23
2017.04	22.80	200,000,000	2,000,000,000	143,097,123	1,430,971,230	New share subscription 132,000 shares	None	Note 24
2017.10	21.90	200,000,000	2,000,000,000	143,823,123	1,438,231,230	New share subscription 726,000 shares	None	Note 25
2017.12	21.90	200,000,000	2,000,000,000	143,850,123	1,438,501,230	New share subscription 27,000 shares	None	Note 26
2018.03	21.90	200,000,000	2,000,000,000	143,908,123	1,439,081,230	New share subscription 58,000 shares	None	Note 27
2018.05	21.90	200,000,000	2,000,000,000	143,938,123	1,439,381,230	New share subscription 30,000 shares	None	Note 28

Month/Year	Par Value	Authorized Capital		Paid-in Capital		Notes		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2018.11	21.40	200,000,000	2,000,000,000	144,636,123	1,446,361,230	New share subscription 698,000 shares	None	Note 29
2019.03	21.40	200,000,000	2,000,000,000	144,716,123	1,447,161,230	New share subscription 80,000 shares	None	Note 30
2020.03	75.00	200,000,000	2,000,000,000	154,716,123	1,547,161,230	Capital increase in cash NT\$100,000 thousand	None	Note 31
2020.08	77.70	500,000,000	5,000,000,000	199,716,123	1,997,161,230	Capital increase by private placement NT\$450,000 thousand	None	Note 32
2021.08	10.00	500,000,000	5,000,000,000	196,516,123	1,965,161,230	Retirement of treasury stock 3,200,000 shares	None	Note 33

Note 1: Approved by Science Park Administration Bureau under Letter No.(89) Yuan-Shang-Zi No. 004588, dated 2000.03.02.

Note 2: Approved by Science Park Administration Bureau under Letter No.(89) Yuan-Shang-Zi No. 017684, dated 2000.08.10.

Note 3: Approved by the Financial Supervisory Commission under Letter Ref. Jin-Guan-Zheng-(1)-Zi No. 0950116279, dated 2006.05.10.

Note 4: Approved by Letter No. Nan-Shang-Zi No. 0970024309, dated 2008.10.14

Note 5: Approved by Letter No. Nan-Shang-Zi No. 0980001120, dated 2009.01.13

Note 6: Approved by the Financial Supervisory Commission of the Executive Yuan under Letter Ref. Jin-Guan-Zheng-(1)-Zi No. 0980014915, dated 2009.04.14

Note 7: Approved by Letter No. Nan-Shang-Zi No. 0980028265 from Science Park Administration on 2009.12.25.

Note 8: Approved by Letter No. Nan-Shang-Zi No. 0990022818 from Science Park Administration on 2020.10.15.

Note 9: Approved by Letter No. Nan-Shang-Zi No. 1000001427 of Science Park Administration on 2011.01.21.

Note 10: Approved by Letter No. Nan-Shang-Zi No. 1000009111 from Science Park Administration on 2011.04.15.

Note 11: Approved by Letter No. Nan-Shang-Zi No. 1000020429 from Science Park Administration on 2011.08.17.

Note 12: Approved by Letter No. Nan-Shang-Zi No. 1000022646 from Science Park Administration on 2011.09.13.

Note 13: Approved by Letter No. Nan-Shang-Zi No. 1010011050 from Science Park Administration on 2012.05.11.

Note 14: Approved by Letter No. Nan-Shang-Zi No. 1010018861 from Science Park Administration on 2012.08.03.

Note 15: Approved by Letter No. Nan-Shang-Zi No. 1010022508 from Science Park Administration on 2012.09.12.

Note 16: Approved by Letter No. Nan-Shang-Zi No. 1030026015 from Science Park Administration on 2014.10.13.

Note 17: Approved by Letter No. Nan-Shang-Zi No. 1040000401 from Science Park Administration on 2015.01.08.

Note 18: Approved by Letter No. Nan-Shang-Zi No. 1040008521 from Science Park Administration on 2015.04.10.

Note 19: Approved by Letter No. Nan-Shang-Zi No. 1040017140 from Science Park Administration on 2015.07.10.

Note 20: Approved by Letter No. Nan-Shang-Zi No. 1040025469 from Science Park Administration on 2015.10.13.

Note 21: Approved by Letter No. Nan-Shang-Zi No. 1050008256 from Science Park Administration on 2016.04.08.

Note 22: Approved by Letter No. Nan-Shang-Zi No. 1050025745 from Science Park Administration on 2016.10.12.

Note 23: Approved by Letter No. Nan-Shang-Zi No. 1060000904 from Science Park Administration on 2017.01.11.

Note 24: Approved by Letter No. Nan-Shang-Zi No. 1060008390 from Science Park Administration on 2017.04.10.

Note 25: Approved by Letter No. Nan-Shang-Zi No. 1060026985 from Science Park Administration on 2017.10.19.

Note 26: Approved by Letter No. Nan-Shang-Zi No. 1060032975 from Science Park Administration on 2017.12.20.

Note 27: Approved by Letter No. Nan-Shang-Zi No. 1070009018 from Science Park Administration on 2018.03.23.

Note 28: Approved by Letter No. Nan-Shang-Zi No. 1070014051 from Science Park Administration on 2018.05.16.

Note 29: Approved by Letter No. Nan-Shang-Zi No. 1070032755 from Science Park Administration on 2018.11.15.

Note 30: Approved by Letter No. Nan-Shang-Zi No. 1080007942 from Science Park Administration on 2019.03.26.

Note 31: Approved by Letter No. Nan-Shang-Zi No. 1090007546 from Science Park Administration on 2020.03.23.

Note 32: Approved by Letter No. Nan-Shang-Zi No. 1090022744 from Science Park Administration on 2020.08.27.

Note 33: Approved by Letter No. Nan-Shang-Zi No. 1100023463 from Science Park Administration on 2021.08.13.

2. Type of shares

March 30, 2026

Type of shares	Authorized Capital			Notes
	Issued Shares	Un-issued Shares	Total	
common stock	196,516,123 shares	303,483,877 shares	500,000,000 shares	Shares of listed company

- (II) List of major shareholders: Names, shareholdings, and percentages of the top ten shareholders.

March 30, 2026; Unit: Shares

Name of Major Shareholders	Shares	Shareholding	Shareholding Percentage
Sino-American Silicon Products Inc.		55,923,000	28.46%
UBS Europe SE		5,555,380	2.83%
You-Min Chi		4,014,909	2.04%
J.P.Morgan Securities plc		3,998,653	2.03%
Morgan Stanley & Co. International Plc held in trust by HSBC (Taiwan) Commercial Bank		3,484,029	1.77%
Taiwan Cooperative Bank Co., Ltd.		2,744,000	1.40%
Wen-Huei Tsai		2,588,849	1.32%
Citibank (Taiwan) Ltd. hosts BNP investment operation SNC investment account		2,425,000	1.23%
Taishin Life fully discretionary entrusted stock investment account (Phase II) managed by Taishin Securities Investment Trust.		2,200,000	1.12%
HSBC (Taiwan) Commercial Bank Co., Ltd., in trust, holds the Macquarie Bank Ltd. -Internal-GFS		1,826,000	0.93%

- (III) Dividend policy and execution:

1. Dividend Policy

If the Company records a profit in its annual final accounts, after withholding income tax in accordance with the law, it shall first make up for accumulated losses, then appropriate 10% as legal reserve, unless the accumulated amount of the legal reserve has reached the Company's total capital; thereafter, it shall appropriate or reverse special reserve in accordance with other applicable laws and regulations. For the remaining earnings, plus the accumulated undistributed earnings from the previous year, the Board of Directors shall prepare an earnings distribution proposal. When distributing earnings of the previous paragraph in the form of cash, the Board is authorized to distribute the dividends or bonuses in whole or in part by cash with the resolution supported by a majority of the attending directors at the board meeting attended by more than two-thirds of the directors in accordance with Article 240, Paragraph 5 of the Company Act. The matter is to be reported to the shareholders' meeting. When the earnings distribution is in the form of new shares, the distribution can only be proceeded with after it is resolved at the shareholders meeting.

In order to balance dividends and financial planning, and to evaluate the effect of stock

dividend distribution on future dilution of earnings per share, the Company maintains a stable dividend distribution without excessive dilution of earnings per share. The dividends to shareholders are based on the current year's net income after tax, less than 30% of the special reserve, of which the cash dividend shall not be less than 10% of the total dividends. The remainder shall be paid in stock dividends.

2. Execution status:

The Company's 2025 earnings distribution has been resolved by the Board of Directors on March 5, 2026, and is still pending for the shareholders' meeting of this year.

Unit: NT\$

Item	Amount
Undistributed earnings in the beginning of the period	948,753,843
Add: Net income after tax for this period	660,147,490
Less: Legal reserve	(66,014,749)
Current distributable earnings	1,542,886,584
Distributable items	
Less: Dividends to shareholders (cash dividend at NT\$1.68 per share)	(330,147,087)
Undistributed earnings at the end of the period	1,212,739,497

(IV) The Impact of the Proposed Free Allotment of shares on the Company's Operating Performance and Earnings Per Share: Not applicable. (According to the "Regulations Governing the Publication of Financial Forecasts of Public Companies," the Company is not required to disclose the financial forecast information for 2026.

(V) Remunerations for employees, directors and supervisors:

1. The percentage or range of remuneration to employees, directors, and supervisors as stated in the Articles of Incorporation:

The Board of Directors decides to distribute the remuneration in stock or cash. The subject of the distribution includes the employees of the subordinate company who meet certain conditions. If the Company makes a profit with the above amount, the Board of Directors decides to allocate up to 2% as its directors' remuneration. The distribution proposal of remuneration of employees and directors should be submitted and reported to the shareholders' meeting.

If it has accumulative losses, the Company should reserve and make up the amount before distributing remuneration to the employees and directors according to the percentage mentioned in the preceding paragraph.

Pursuant to Subparagraph 4.3.4.2 of the Salary Administration Procedures, entry-level employees as defined in the Company's Articles of Incorporation refer to those who are not managers, and their salary level shall not be lower than the entry-level employee salary level as defined in the "Regulations for Tax Preferences Provided to Small and Medium Enterprise on Wage Payment Raising."

Pursuant to Subparagraph 4.3.4.3 of the Salary Administration Procedures: "The scope of the Company's entry-level employees shall be evaluated on a regular annual basis to determine whether adjustments are necessary and shall be submitted to the Board of Directors for resolution."

Pursuant to Subparagraph 4.3.4.4 of the Salary Administration Procedures: "The

determination of the allocation ratio for entry-level employees for the current year shall be resolved by the Board of Directors.”

2. The accounting treatment when the basis for estimating the amount of remuneration of employees, and directors and supervisors, the basis for calculating the number of shares of remuneration of employees allocated by shares, and the actual amount of allocation is different from the estimate in the current period:
 - (1) The Company estimates the remuneration of employees and directors’ remuneration in accordance with the dividend policy stipulated in the Articles of Incorporation.
 - (2) There was no employee remuneration distributed in shares in the current period.
 - (3) If the actual distributed amount resolved by the shareholders’ meeting differs from the estimated amount, it shall be recognized as the profit or loss of the next year.
3. Distribution of remuneration approved by the Board of Directors:
 - (1) Employees’ remuneration and directors’/supervisors’ remuneration distributed in cash or shares. If there is any discrepancy between the amount and the estimated amount of the expense recognized, the discrepancy, cause and treatment status shall be disclosed:

If there are differences in the estimated amounts, the amount of the differences, the reasons, and the handling status shall be disclosed:
The remuneration to employees and directors was resolved in the board meeting on March 5, 2026 as follows:

 - Employee cash amount: NT\$70,328,039
 - Amount of employee stock: NT\$ 0
 - Directors’ remuneration: NT\$6,861,273

There is no difference between the approved by the Board of Directors’ remuneration and the amounts recognized in the 2025 financial statements.
 - (2) The proportion of employees’ remuneration to be allocated by shares in the total of net income after tax and employees’ remuneration for individuals or Standalone Financial Reports in the current period: None.
4. The actual distribution of employees’, directors’ and supervisors’ remuneration in the previous year (including the number of shares allocated, the amount of shares and the share price), and differences, the reasons and treatment when it is different from recognized employees’, directors’ and supervisors’ remuneration:

Employee cash amount: NT\$53,824,899
Amount of employee stock: NT\$ 0
Directors’ remuneration: NT\$5,251,209

There is no difference between the distribution of employees’ remuneration and directors’ remuneration and the amounts recognized in the 2024 financial statements.
Shares repurchased by the Company: None.

II. Status of corporate bonds: None.

III. Preferred Shares: None.

IV. Global Depository Receipts (GDR): None.

V. Issuance of employee stock options:

- (I) The Company's unexpired employee share warrants shall be disclosed as of the publication date of the annual report, and the impact on shareholders' equity: The Company does not have unexpired employee share warrants.
- (II) Names of managers who have acquired employee stock warrants and names of top-10 employees in exercisable shares as of the publication date of this annual report: None.

VI. New Restricted Employee Shares: None.

VII. Status of New Shares Issuance in Connection with Mergers and Acquisitions: None.

VIII. The Status of Implementation of Capital Allocation Plans:

- (I) As of the date of publication of the annual report, for any previous public offerings or private placements of securities that have not yet been completed or those completed within the last three years where the planned benefits have not yet materialized: The Company has fully implemented the use of funds from previous public offerings or private placements of securities.
 - 1. Plan content: For relevant information, please refer to MOPS > Single Company > Shareholding Changes/Securities Issuance > Fundraising > Implementation of Fundraising Plans. (Inquiry Website: https://mopsov.twse.com.tw/mops/web/bfhtm_q2)
 - 2. Implementation status: For relevant information, please refer to MOPS > Single Company > Shareholding Changes/Securities Issuance > Fundraising > Implementation of Fundraising Plans. (Inquiry Website: https://mopsov.twse.com.tw/mops/web/bfhtm_q2)

Four. Operational Overview

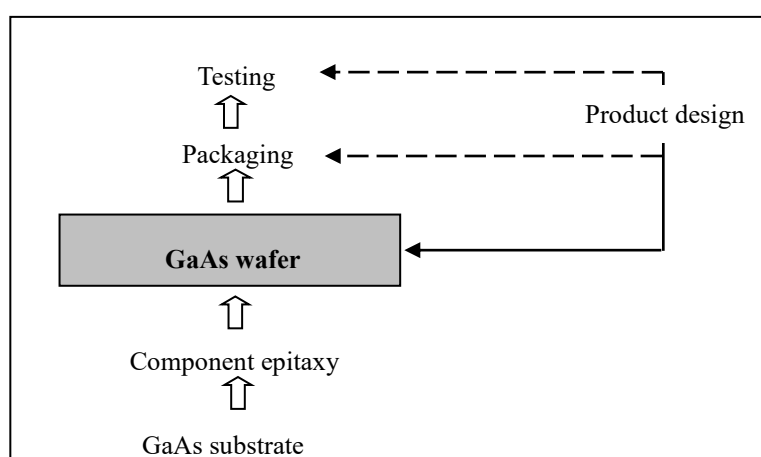
I. Business content

(I) Business scope:

1. Main areas of business operations:

The Company's main business scope is research, development, production, testing, and sale of GaAs wafers. Based on individual needs of customers, we provide assistance in circuit design diagrams, wafer manufacturing, and testing services. The production process of GaAs wafer products is shown in the figure below. Similar to the vertical division of labor structure in the Si industry, the Company positions itself as a professional GaAs wafer foundry, similar to TSMC and UMC in the Si IC industry. The Company does not involve in the design and sale of its own products, but purchases epitaxial wafers from upstream manufacturers, manufactures GaAs wafers according to the customer's product design, and then delivers them to the packaging factory for die packaging.

GaAs wafer product production flow chart



Note: The Company is positioned in the GaAs wafer manufacturing area

2. Main products and their percentages in business:

Unit: NT\$ Thousand

Item	Year	2024		2025	
		Amount	Ratio	Amount	Ratio
GaAs chip		4,455,584	100.00%	4,116,532	100.00%
Total		4,455,584	100.00%	4,116,532	100.00%

3. Current products (services) of the Company:

- (1) ED BiHEMT GaAs wafer
- (2) InGaP HBT wafer
- (3) pHEMT wafer
- (4) ED pHEMT wafer
- (5) IPD wafer
- (6) Wafer Grade In House Copper Pillar Bump
- (7) LD VCSEL vertical cavity surface-emitting laser
- (8) SAW Filter
- (9) Varactor Diode

4. New products (services) planned to be developed:

- (1) 0.25 μm POI SAW Technology: In the field of acoustic components, the Company will introduce 0.25 μm POI (Piezoelectric-on-Insulator) SAW process technology, featuring high-frequency operation capability suitable for Sub-6 GHz and advanced wireless applications, excellent temperature stability and frequency control capability, and low-loss, high-Q design, making it suitable for use in communication filters, front-end modules, and high-frequency RF applications. This technology can effectively support future communication system requirements for higher frequency, miniaturization, and higher integration.
- (2) Power pHEMT Technology Development: High output power and high-efficiency RF components, suitable for communication base stations and industrial RF applications.
- (3) Solar Technology for High-Altitude Platform Station (HAPS) Applications: Targeting HAPS high-altitude platforms (such as high-altitude unmanned aerial vehicles and stratospheric communication platforms), the Company is investing in the R&D of high-efficiency III-V multi-junction solar cells. This type of solar technology can support all-weather, long-endurance HAPS communication and monitoring applications, offering clear differentiation advantages.
- (4) VCSEL Technology for Datacom and LiDAR Applications: Continuing to deepen R&D for high-speed communication and sensing markets, the Company is developing 850 nm / 940 nm GaAs VCSEL structure technology to support higher data transmission rates, as well as process technology for high output power and high pulse energy VCSEL arrays.
- (5) Cost Reduction Technology for Cu Metallization: To enhance the cost competitiveness of GaAs devices in high-frequency communications, satellite, and optoelectronic applications, the Company is actively introducing Cu metallization to replace traditional thick Au or gold-based multilayer metallization systems, thereby achieving significant cost reduction and performance optimization.
- (6) Silicon Photonics Process Development: In response to the market demand for optical interconnects and future Co-Packaged Optics (CPO), the Company is also deploying a silicon photonics process platform to expand its existing GaAs optoelectronic and RF technology portfolio.
- (7) High-Frequency Mobile PA Technology Development (Mobile PA): Targeting 5G NR Sub-6 GHz and high-frequency LTE band applications, emphasizing both high linearity (ACLR / EVM) and low power consumption.
- (8) Wi-Fi PA Technology Development (Wi-Fi PA): High linear output power to meet advanced MCS / OFDMA requirements

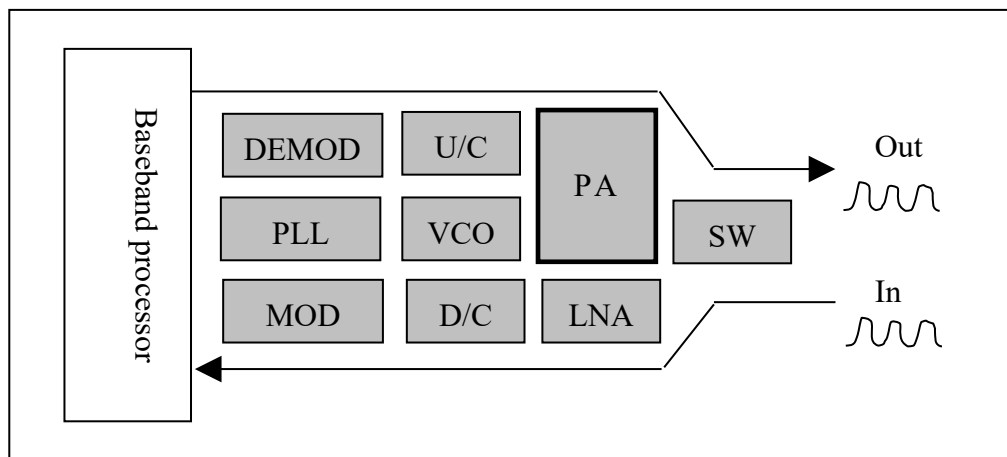
(II) Industry overview:

1. Current status and development of the industry:

GaAs compound is the key component of wireless communication and optical fiber communication because it has the characteristics of high frequency, low noise, high efficiency, high temperature resistance, low power consumption and small size. Today's communication market is developing rapidly, from the original 2G to 5G. The base station is the key to the communication system, and the deployment method has changed from the traditional large base station to small and micro base stations. In the wireless communication market, mobile communication devices, Wi-Fi base stations and other projects require Radio Frequency Integrated Circuit (RFIC), Phase Locked Loop, (PLL) and RF Transceiver components. The characteristics of traditional silicon materials do not meet the requirements of power amplifiers which have higher requirements on noise suppression and gain. Compound semiconductors have better performance. Today, the communication market is dominated by GaAs.

In terms of characteristics, the power amplifier products designed with GaAs HBT technology have the characteristics of long battery life, good signal conversion quality, small component area, and high process yield. Therefore, HBT is the best choice for mobile phone power amplifiers. It is widely used not only in third-generation (3G) and fourth-generation (4G) communication phones based on GSM/CDMA/LTE architecture but also as the sole option in the Sub-3GHz and Sub-6GHz frequency specifications of 5G communication. In general wireless communication products, HBT can be applied to power amplifier, up converter, voltage controlled oscillator, and down converter. The front-end transmitter/receiver architecture diagram is shown below.

In addition, applications of III-V compound semiconductors have continued to expand in recent years. In addition to the aforementioned power amplifiers (PA), switches, and low-noise amplifiers (LNA), emerging applications include Vertical-Cavity Surface-Emitting Laser (VCSEL)-related 3D sensing used in facial recognition and robotic vacuum cleaners; LiDAR applications used in automotive autonomous driving (ADAS Level 2 - Level 4), simultaneous localization and mapping for robots, and obstacle detection for unmanned aerial vehicles; and optical communication applications used for short-distance data transmission of 400G/800G in AI servers, all of which fall within the scope of VCSEL laser applications. In addition, signal receivers for low Earth orbit satellite communications such as varactors (varicap diodes), as well as thin-film solar panels used for satellites or large unmanned aerial vehicles for sustained operation, are also part of the major development trends of III-V compound semiconductors.



Note: Description of related spare parts

PA: Power Amplifier - The mainstream technology is HBT

SW: Switch – The mainstream technology is pHEMT

LNA: Low Noise Amplifier - The mainstream technology is ED pHEMT

U/C: Up Converter

VCO: Voltage Controlled Oscillator

D/C: Down Converter

DEMOMD: Demodulator

PLL: Phase Locked Loop

MOD: Modulator

2. Industry status and market scale

Due to the advantages of GaAs, including high frequency, high electron mobility, noise resistance, and voltage tolerance, it serves as a fundamental material required for wireless communications and is therefore widely used in products such as mobile phones, base stations, and WLAN. In particular, driven by the demand for high-speed transmission in 4G (LTE) and 5G (Sub-3GHz / Sub-6GHz) mobile phones, as well as WiFi 6 and WiFi 7, the demand for GaAs has increased rapidly. In addition to mobile phone and WiFi applications, other emerging applications such as AI servers, satellite communications, LiDAR autonomous driving, and unmanned aerial vehicles are also future development trends, and the market scale 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 (Design House) have progressively gained greater market share, while demand for foundry 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.

The following provides a breakdown based on the three major application fields of mobile phones, Wi-Fi, and VCSEL optics:

A. Mobile phone industry

From the perspective of mobile phone component structure, GaAs IC is mainly used in Radio Frequency (RF) chips, including Power Amplifiers (PA), Switches, and Low Noise Amplifier (LNA). Therefore, GaAs is the most important part of the mobile phone market of the two application markets, and the two are closely related to each other. The GaAs wafers produced by the Company are currently mainly used in the power amplifiers of mobile phones.

The power amplifier is an important component of the mobile phone transmitter. It is used to enhance the power of the signal so that it can transmit longer distances through the antenna. Therefore, the PA must be operable under different frequencies. The specifications required are high power, high linearity, low power consumption, small size, and amplification gain. In terms of 4G, the frequency range for mobile phone communication is 1.8~2.7GHz. The 5G communication market will use a wider range of frequency bands (including 3~5GHz and 20~30GHz). Therefore, traditional Si components are no longer sufficient. Components are gradually replaced by GaAs. In the current mobile phone market, PA is an indispensable key component. The number of PA used in 4G LTE mobile phones is about 2-3 pieces; while the number of PAs required for 5G mobile phones is 1-2 more than 4G mobile phones on average. Although overall mobile phone market growth has slowed due to market saturation and the lengthening replacement cycle, according to research by Counterpoint Research, global smartphone

shipments in 2025 are expected to grow by only approximately 2% year-on-year, with total annual shipments still maintained at 1.1 to 1.2 billion units. However, as U.S.-based IDM manufacturers gradually withdraw from the Android ecosystem and mobile phone brands increasingly shift toward ODM models, RF IC design companies (Design Houses) are progressively capturing greater market share, while demand for foundry capacity from GaAs manufacturers continues to rise, indicating that the overall mobile phone PA market has undergone subtle changes.

B. Wi-Fi industry

GaAs wafers are also used in IoT-related products, and the IoT will be deeply embedded in daily life. The IoT is closely related to the cloud. In the past, consumers searched for the required information through smart devices and decided whether to upload or download. However, in the era of the IoT, smart devices will automatically search and download according to people's needs, effectively improving consumers' convenience in life. Under the automatic operation of hundreds of millions of IoT devices, the data transmission throughput will be greatly increased. As a result, WiFi7 with higher bandwidth and faster speed is born accordingly.

Wi-Fi 5 can provide up to 3.5 Gbps, while Wi-Fi 6/6E achieves a maximum throughput of 9.6 Gbps across multiple channels. In addition to reducing latency by up to 75%, it brings wired and wireless signals to nearly the same level. The latest WiFi 7 began commercial deployment in the first half of 2024, adopting a maximum bandwidth of 320 MHz, 4096-QAM, and multi-link operation, delivering speeds nearly 5 times faster than WiFi 6 and 13 times faster than WiFi 5, with a maximum theoretical transmission rate of up to 46.1 Gbps. This enables more reliable network connectivity for new application scenarios such as VR/AR, remote work, and cloud computing. In 2025, WiFi 7 penetration has reached double digits, gradually becoming one of the driving forces behind the development of high-speed product applications in the market. Compared with WiFi 5, which requires 2 to 3 GaAs components, and WiFi 6, which requires 3 to 4 components, WiFi 7 requires as many as 8 to 10 GaAs PA components. Market research institutions forecast that the Wi-Fi market will achieve a compound annual growth rate (CAGR) of approximately 14% to 18% over the next five years, primarily driven by the rapid commercialization of WiFi 7. The WiFi 7 market size is projected to reach approximately US\$12 to US\$14 billion by 2028.

C. VCSEL (3D sensing and optical communications)

The optical industry has developed for several decades and, in recent years, has entered more diversified commercial fields such as robotic vacuum cleaners, security and surveillance, LiDAR applications, unmanned aerial vehicles, robotics, and data transmission for AI servers. Among these, the LiDAR market has experienced the most rapid growth. According to forecasts by multiple research institutions, demand for LiDAR in autonomous driving sensors continues to grow at a high rate, including applications in ADAS Level 2 to Level 4. In addition, sectors such as smart cities, infrastructure surveying and mapping, 3D modeling, and UAVs are also experiencing rapid growth. Among these applications, the most promising next-stage market for LiDAR is robotics. LiDAR can provide real-time 360° environmental sensing, obstacle detection, simultaneous localization and mapping, positioning, and navigation, making it an indispensable core sensor for robots. Therefore, the LiDAR market is expected to achieve a compound annual growth rate of approximately 16% to 20% over the next five years. In the field of optical communications, benefiting from the high-speed optical transmission of VCSEL, along with advantages such as high yield, mature mass production, and low cost, the development of short-distance AI server markets, together with network upgrades from 400G to 800G, has driven the compound annual growth rate

of VCSEL optical communications to reach approximately 13% to 18%.

3. Correlation between up-stream, mid-stream and down-stream of the industry

The GaAs wafers produced by the Company are mainly used in power amplifiers in the wireless communication field. The relation of the up-stream, mid-stream, and down-stream industries is shown in the table below. The upstream is the raw material suppliers of substrates and epitaxy; the midstream is wafer design, OEM, packaging and testing; the downstream is the system assembly plant of mobile phones and wireless local area network (WLAN).

Like the Si industry, each part of the industrial structure also has its own specialized manufacturing plants. The so-called integrated component manufacturer - IDM factory refers to the manufacturers that own the wafer fab to produce the products they design and sell. Most of the packaging work is outsourced to other packaging plants. A vendor with only IC design function is called a fabless house or a design house. Its wafer production, packaging, and even testing require the assistance of external specialists.

Under this industrial structure, the Company positions itself as a professional wafer foundry. How to obtain OEM orders from IDM factories and how to assist the design house in the development and production of new wafers are the links that the Company needs to pay special attention to.

Upstream and downstream of the industry		Name of manufacturer	
Wafer epitaxy (Epitaxial House)		Taiwan: Visual Photonics Epitaxy Co., Ltd (VPEC), IQE Taiwan Corporation. Overseas: IQE, Hitachi Cable, Sumitomo Chemical, MBE Technology	
IDM (integrated component manufacturing plant)	Design (Design House)	Taiwan: Hanwei, TRANSCOM Overseas: Skyworks, Qorvo	Taiwan: Richwave, RFIC Technology Overseas: Murata, Broadcom, Qualcomm, VanChip
	Foundry		Taiwan: AWSC, WIN Overseas: GCS, Sanan Optoelectronics
	Package		Taiwan: Lingsen, Tong Shin Overseas: JCET, etc.
	Testing		Taiwan: ASE Overseas: JCET, etc.
Downstream system assembly		Mobile phone as an example Taiwan: BenQ, Quanta, and ASUS Overseas: Samsung, Xiaomi, Honor, OPPO, Vivo Using WLAN as an example Taiwan: Realtek, Aluminium, Textron	

4. Product development trends

(1) GaAs wafers have become an irreplaceable mainstream product for mobile phone power amplifiers.

The prevalence of wireless communication is steadily expanding. However, due to the poor high-frequency characteristics of silicon components, GaAs wafers have an irreplaceable role in wireless communication RF technology. In the use of mobile phone power amplifier, because HBT has the characteristics of long battery life, good signal conversion quality, small component area, and high process yield, GaAs wafers are irreplaceable mainstream products for mobile phone power amplifiers.

- (2) 4G/5G mobile phone, WiFi/IoT and 3D sensor specifications upgrade, increasing demand for GaAs IC.

At present, GaAs ICs have been widely used in the wireless communication market. The advancement of communication networks has doubled the demand for GaAs ICs in smartphones. The advent of the Internet of Things will also accelerate the growth of market demand. From corporate to home use WiFi to the Internet of Things (IoT), these continue to drive the increase in the demand for GaAs. In addition, the LD VCSEL applied to 3D Sensor can perform in-depth ranging and is widely applied in industries such as electronics, communications, automotive, robotics, and healthcare. Furthermore, VCSELs can also serve as light sources for data transmission in optical communications (Datacom). With the growing global demand for high-speed transmission servers, this technology is opening a new chapter for GaAs wafers.

- (3) Sino-US trade war, the effect of factories in China breaking away from USA

The escalating US-China trade war continues to drive Chinese brand manufacturers to localize key components such as 5G PAs and actively pursue de-Americanization efforts, while increasing the proportion of the Asian supply chain. The ups and downs of U.S.-China relations are drastic and difficult to control. However, even if the Sino-U.S. situation improves in the future, Chinese brand factories will not be able to run out of materials for long. Hence, they began to lower the orders from US-based IDM Design company and commissioned to manufacture by Taiwan-based wafer foundries. Benefiting from the effect of breaking away from the USA by China, the Company's orders have been reduced to a single major customer. The Company is also actively certifying new products with major manufacturers in Taiwan, China, and Japan to diversify customer base.

5. Competition situation

The GaAs wafer foundry is a highly technology-intensive oligopoly market. The OEM foundries of the scale are mainly based on WIN Semiconductors Technology Co., Ltd. and the Company in Taiwan (both with a production capacity greater than 20,000 wafers/month). In China, Sanan Optoelectronics Co., Ltd. (with a capacity of about 12,000 wafers/month) is the main source of wafer fabs. Other smaller foundries include Hangzhou Lion Microelectronics Co., GSC in the U.S.A., and very few small fabs in Japan (all with a capacity of less than 5,000 wafers per month). The Company has a considerable degree of competitiveness in terms of production capacity scale, technical ability and quality control.

(III) Technology and R&D overview

1. Technical level, research and development

The Company is a professional wafer manufacturing and technology R&D company focused on GaAs and compound semiconductor processes, with core capabilities covering compound semiconductor epitaxy, high-frequency devices, optoelectronic devices, acoustic devices, and aerospace/satellite application devices. Through continuous process scaling, materials engineering, and device integration, the Company is committed to meeting market demands for high frequency, high efficiency, high reliability, and extreme environment applications.

- (1) 0.25 μm POI SAW Technology: In the field of acoustic components, the Company will introduce 0.25 μm POI (Piezoelectric-on-Insulator) SAW process technology, featuring high-frequency operation capability suitable for Sub-6 GHz and advanced wireless applications, excellent temperature stability and frequency control capability, and low-loss, high-Q design, making it

suitable for use in communication filters, front-end modules, and high-frequency RF applications. This technology can effectively support future communication system requirements for higher frequency, miniaturization, and higher integration.

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- (7) High-Frequency Mobile PA Technology Development (Mobile PA): Targeting 5G NR Sub-6 GHz and high-frequency LTE band applications, emphasizing both high linearity (ACLR / EVM) and low power consumption.
- (8) Wi-Fi PA Technology Development (Wi-Fi PA): High linear output power to meet advanced MCS / OFDMA requirements

2. Research and development personnel and their academic experience

March 31, 2026; Unit: Person; %

Education	No. of people	Ratio	Average years of service with the Company (years)	Average years of relevant work experience (years)
Doctorate degree	2	4.17%	9.75	9.8
Master degree	23	47.92%	8.83	3.51
University (college)	22	45.83%	10.75	2.76
Senior High School	1	2.08%	4.83	14.2
Total	48	100%	9.67	3.65

3. R&D expenses invested in each of the past five years

Unit: NT\$ Thousand

Year	2021	2022	2023	2024	2025	2026 Q1
Amount	277,606	242,344	219,629	202,533	195,024	The CPA-reviewed financial statements for 2026 Q1 were not available as of the publication date of the annual report.

4. Successfully developed technologies or products

- (1) Completion of the development of low-frequency and mid-frequency POI SAW process technology, and continued development of higher-frequency POI process technology to enhance overall performance.
- (2) Completion of HAPS process development and implementation in related high-altitude unmanned aerial vehicle applications.
- (3) Completion of Datacom process development, with customers continuing to adopt related products.

(IV) Long-term and short-term business development programs:

1. Short-term plans

(1) Marketing strategy

- A. International manufacturers are the main sales force for stable quality and mass production.
- B. Proactively work with customers to establish plans for quality control, trial production, and mass production to reduce bottlenecks in mass production introduction.
- C. With the four advantages of technology, quality, service and cost, we will actively strive for new customers to increase market share.

(2) Production policy

- A. Implementing the ISO9001 quality management system, ISO14001 environmental management system and IATF16949 system to improve management performance and image.
- B. Strengthen the management and training of production technicians to improve

production efficiency and product yield.

(3) Technology development

- A. Actively develop advanced and diversified process technologies and products that meet market demand to enhance the Company's overall competitiveness.
- B. Strengthen technical exchanges with upstream partners to stabilize technology development and the quality of production processes.
- C. Actively recruit high-caliber professional talent to enhance both the quality and quantity of R&D capabilities.

(4) Financial planning

The Company has the stock listed on the stock exchange, the capital market, and the sound and complete fund-raising channel. The Company will raise short-term, medium-term and long-term funds in a timely manner depending on the business scale expansion, and implement the internal control management function according to the internal control written system.

(5) Overall management

- A. Strengthen employee education and training and welfare policies in order to increase employee loyalty.
- B. Implementing the internal control system and enhancing the Company's operating efficiency.
- C. Reduce costs, increase capacity utilization, and enhance the Company's operating efficiency.

2. Long-term business development plans

(1) Marketing strategy

- A. Establish strategic alliances with customers and upstream and downstream manufacturers to facilitate the integration of related industries and diversify customers.
- B. Positioning itself as a specialized manufacturing company specializing in GaAs wafers.
- C. With the four advantages of technology, quality, service and cost, we will actively strive for new customers to increase market share.

(2) Production policy

- A. Increase the automation of the production line and reduce on-site operations with no added value to avoid human error, improve production yield, and reduce production costs.
- B. Improve system management to prevent human errors, thereby increasing production efficiency proactively.
- C. Adopt a customer demand-oriented approach, strengthen quality system management, and enhance product market share and competitiveness.

(3) Technology development

- A. Continuously develop advanced process technologies that align with market trends to strengthen long-term competitive advantages.
- B. Strengthen quality control mechanisms and move toward a low ppm quality target.
- C. Continue to deepen cooperation with customers and enhance design tolerance to achieve high yield performance.
- D. Continue to promote the development of process technologies to improve production yield and optimize costs (Cost Down).

(4) Financial planning

After entering the capital market diversified fund-raising channels in a timely

manner to respond to the Company's future development plans and return shareholders a reasonable return on investment in a timely manner.

(5) Overall management

- A. Establish an overall human resource policy and train and reserve talents to meet the Company's growth needs.
- B. Construct the corporate intranet system to enhance the degree of operational automation and corporate efficiency, thereby improving the quality of customer service.

II. Market, Product and Sale

(I) Market analysis:

1. Sales (supply) regions of the Company's main products (services)

Unit: NTD thousand; %

Area \ Year	2024		2025	
	Amount	Ratio	Amount	Ratio
Domestic sales	849,146	19.06%	687,354	16.70%
Export sales				
U.S.	959,685	21.54%	855,955	20.79%
Asia (excluding Taiwan)	2,646,753	59.40%	2,573,223	62.51%
Total	4,455,584	100.00%	4,116,532	100.00%

2. Market Share

The Company is primarily engaged in the research, development, production, testing, and sale of GaAs (gallium arsenide) wafers. The Company is a professional GaAs wafer foundry. In terms of the market, the Company's market share was 28%, making it the world's second largest foundry semiconductor manufacturer of GaAs wafers according to a market survey organization.

3. Future supply, demand and growth of the market

The largest application markets for GaAs wafers are still mobile phone RF components for wireless communication and WiFi FEM components. In addition, the AIoT industrial application combining artificial intelligence with the Internet of Things and the 3D sensor application emerging in recent years have also driven the demand for GaAs wafers. 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.

(1) Mobile phone industry

With the advancement of communication technology, the bandwidth supported by 5G network is broader, and the number of power amplifiers (PA) required for mobile phones has doubled. The requirements for quality and quantity are getting higher and higher. In the past, the number of PA used in 4G LTE mobile phones was about 2-3 pieces; while the number of PAs required for 5G mobile phones is 1-2 more pieces than that of 4G mobile phones. There is still a large demand for the GaAs wafer component market. In recent years, affected by factors such as the slowdown in global economic growth and inflation, consumer market demand has weakened, and the previously consistently growing mobile phone market is no longer evident. According to research by Counterpoint Research,

global smartphone shipments in 2025 are expected to grow by only approximately 2% year-on-year, with total annual shipments maintained at 1.1 to 1.2 billion units. However, as inventory conditions continue to improve and mobile payments become increasingly widespread, smartphones have become an indispensable part of daily life. IDC forecasts that the mobile phone market in 2026 will remain approximately flat compared to 2025, at around 1.25 billion smartphones. However, unlike the saturated mobile phone market, the power amplifier foundry industry has seen gradually increasing demand for GaAs foundry capacity as U.S.-based IDM manufacturers gradually withdraw from the Android ecosystem and mobile phone brands increasingly adopt U.S. and China-based pure RF IC design companies (Pure Design Houses), indicating that the overall mobile phone PA market has undergone subtle changes.

(2) Wi-Fi industry

With the widespread adoption of IoT applications, various devices require internet connectivity for information linkage (such as video conferencing) and network data exchange, leading to a significant increase in data transmission demand. WiFi with greater bandwidth, higher speed, and improved stability has become the preferred choice for both residential and commercial use. Wi-Fi 5 can provide up to 3.5 Gbps, while Wi-Fi 6/6E achieves a maximum throughput of 9.6 Gbps across multiple channels. In addition to reducing latency by up to 75%, it brings wired and wireless signals to nearly the same level. The latest WiFi 7 began commercial deployment in the first half of 2024, adopting a maximum bandwidth of 320 MHz, 4096-QAM, and multi-link operation, delivering speeds nearly 5 times faster than WiFi 6 and 13 times faster than WiFi 5, with a maximum theoretical transmission rate of up to 46.1 Gbps. This enables more reliable network connectivity for new application scenarios such as VR/AR, remote work, and cloud computing. In 2025, WiFi 7 penetration has reached double digits, gradually becoming one of the driving forces behind the development of high-speed product applications in the market. Compared with WiFi 5, which requires 2 to 3 GaAs components, and WiFi 6, which requires 3 to 4 components, WiFi 7 requires as many as 8 to 10 GaAs PA components. Market research institutions forecast that the Wi-Fi market will achieve a compound annual growth rate (CAGR) of approximately 14% to 18% over the next five years, primarily driven by the rapid commercialization of WiFi 7. The WiFi 7 market size is projected to reach approximately US\$12 to US\$14 billion by 2028.

(3) VCSEL (3D sensing and optical communications)

The optical industry has developed for several decades and, in recent years, has entered more diversified commercial fields such as robotic vacuum cleaners, security and surveillance, LiDAR applications, unmanned aerial vehicles, robotics, and data transmission for AI servers. Among these, the LiDAR market has experienced the most rapid growth. According to forecasts by multiple research institutions, demand for LiDAR in autonomous driving sensors continues to grow at a high rate, including applications in ADAS Level 2 to Level 4. In addition, sectors such as smart cities, infrastructure surveying and mapping, 3D modeling, and UAVs are also experiencing rapid growth. Among these applications, the most promising next-stage market for LiDAR is robotics. LiDAR can provide real-time 360° environmental sensing, obstacle detection, simultaneous localization and mapping, positioning, and navigation, making it an indispensable core sensor for robots. Therefore, the LiDAR market is expected to achieve a compound annual growth rate of approximately 16% to 20% over the next five years. In the field of optical communications, benefiting from the high-speed optical transmission of VCSEL, along with advantages such as high yield, mature mass production, and low cost, the development of short-distance AI server markets, together with network upgrades from

400G to 800G, has driven the compound annual growth rate of VCSEL optical communications to reach approximately 13% to 18%.

4. Competitive niche

(1) Professional and stable management team

The Company's management and R&D teams have accumulated many years of technical experience and are able to grasp the key technologies of advanced products in a timely manner. They also have the ability to develop new products on their own or jointly with customers. Benefited from the timely feedback and communication with international key customers, the management team can fully understand the changes in the overall market, so that the Company can maintain a good competitive advantage in the GaAs and VCSEL OEM fields.

(2) Excellent R&D process capability

A. The Company cooperates with many international PA customers, and its technology and production capacity are in the international leading position. The Company has passed the verification procedures of various customers and became a qualified supplier of their GaAs wafers. Through continuous development and cooperation, the Company's technical capabilities and product quality have reached international standards.

B. The Company develops a series of GaAs wafer products in accordance with the market. In addition to HBT process, the Company has also completed the development of the pHEMT process and the ED pHEMT process, both of which have been mass produced.

(3) Low manufacturing cost

The Company has accumulated considerable experience in the GaAs wafer foundry industry by focusing on the GaAs wafer foundry industry for a long time. The stable production process and the improvement of product yield have greatly reduced the production cost. The Company will continue to improve the production yield and reduce the cost of consumables, and increase manpower output efficiency and reduce manufacturing costs.

(4) Stable customer base and comprehensive sales service

The Company has passed the certification examination of ISO9001, ISO14001 and IATF16949, and emphasizes great importance to product quality, customer satisfaction and environmental protection policies and maintains cooperative partnership.

5. Favorable and unfavorable factors in the prospect of development and countermeasures

(1) Favorable factors

The Company provides advanced and key technologies. Currently, it cooperates with several customers in the U.S.A., China, and Taiwan to obtain certification and enter the supply chain.

A. Grasp the world's major Design House customers

All employees of the Company do their best to meet the needs of customers. The quality and technical ability are highly recognized by customers. The development progress and results have met customer requirements, and they have passed various rigorous quality certification tests from different customers. During the certification period, as a result of long-term technical exchanges, we have formed strategic partnership with Design House customers for long term stable supplier and customers relation and also

exchanges in technical discussions, joint development, mass production management, and quality control. The Company has an important position in the GaAs wafer market layout.

B. Appropriate scale of investment

Since its establishment, the Company has not made large-scale investments blindly due to its deep understanding that the characteristics of the GaAs industry are different from those of the silicon industry. Therefore, under the effective control of capital expenditure and saving of operating expenditure, the share capital of the Company is lower than that of other peers. Due to the low fixed cost, less wafers are required to balance the profit and loss after passing the certification and mass production, and the profit is stable.

C. Outstanding technical ability

During the technical and quality certification period, the Company was able to propose solutions to the different severe tests given by the customers. The Company completed and passed the tests on time or ahead of schedule, and was well received by the customers. The technical level has reached the world-class level. In addition, the Company keeps abreast of the latest information in the industry and develops new processes according to the market demand to maintain the advantage of the first-class GaAs wafer manufacturing technology.

D. Focus on core technology manufacturing capabilities

Adhering to the “FOCUS” spirit, we will invest all resources in the development and production of core technologies and key customers so as not to lose focus. In this way, we are wholeheartedly committed to the improvement of core technology and quality improvement in order to provide customers with wafers with high yield, stable quality, and reliable delivery time, so that customers are exempted from bearing manufacturing risks.

E. There are two suppliers for supply and long-term strategic alliance relationship is maintained.

The Company currently has two suppliers for GaAs epitaxy, which should be able to effectively ensure the supply of main raw materials. The stability of GaAs epitaxy has a great impact on the quality and yield of products, and the product quality often requires a long period of cooperation to establish. Both the production process and the quality control meet the Company’s requirements for these two suppliers, and we collaborate closely. The Company and each supplier maintain long-term strategic alliances and good cooperative relations, which should be able to effectively ensure the supply of major raw materials.

(2) Unfavorable factors and countermeasures

A. Risk of shortage of key raw materials and countermeasures

With the vigorous development of the semiconductor industry, the demand for epitaxy has increased rapidly; in addition, in recent years, gallium has been restricted by the export restrictions of the producing countries. If the supplier cannot respond in a timely manner, there will be a shortage of raw materials and production will be

impossible.

The Company's main raw material, epitaxial wafers, is purchased from well-known big manufacturers, and the sources of gallium of each manufacturer are regularly tracked to ensure stable and sufficient supply. Also, instead of relying on a single supplier, the Company continues to establish multiple suppliers for important raw materials to avoid production interruption due to shortage of materials.

B. Concentration of Sales Customers and Countermeasures

The GaAs wafers contracted by the Company are currently mainly used in wireless transmission power amplifiers such as mobile phones and Wi-Fi. The sales targets are mainly concentrated in a few PA IC Design Houses in the United States and China. The threshold is that the industry is concentrated in a few manufacturers. The upstream, midstream and downstream from GaAs substrates, epitaxy, wafer manufacturing, packaging and testing, and even IDM plants are all typical oligopolistic structures. The technology certification period is long and the specifications are special, which makes it difficult to change suppliers; the Company supplies a large number of chips to the leading manufacturers of mobile phone PA, which shows that the Company's GaAs wafer manufacturing technology has reached the world standard, and the concentration of sales customers is an industry characteristic.

In the last three years, the Company has devoted itself to diversifying customers and developing new process products. Except for mobile phone 4G/5G PA and WiFi5 / WiFi6 / 6E / WiFi7 PA, SW, 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 begun 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, and it is expected that the risk of sales concentration can be significantly reduced in the near future.

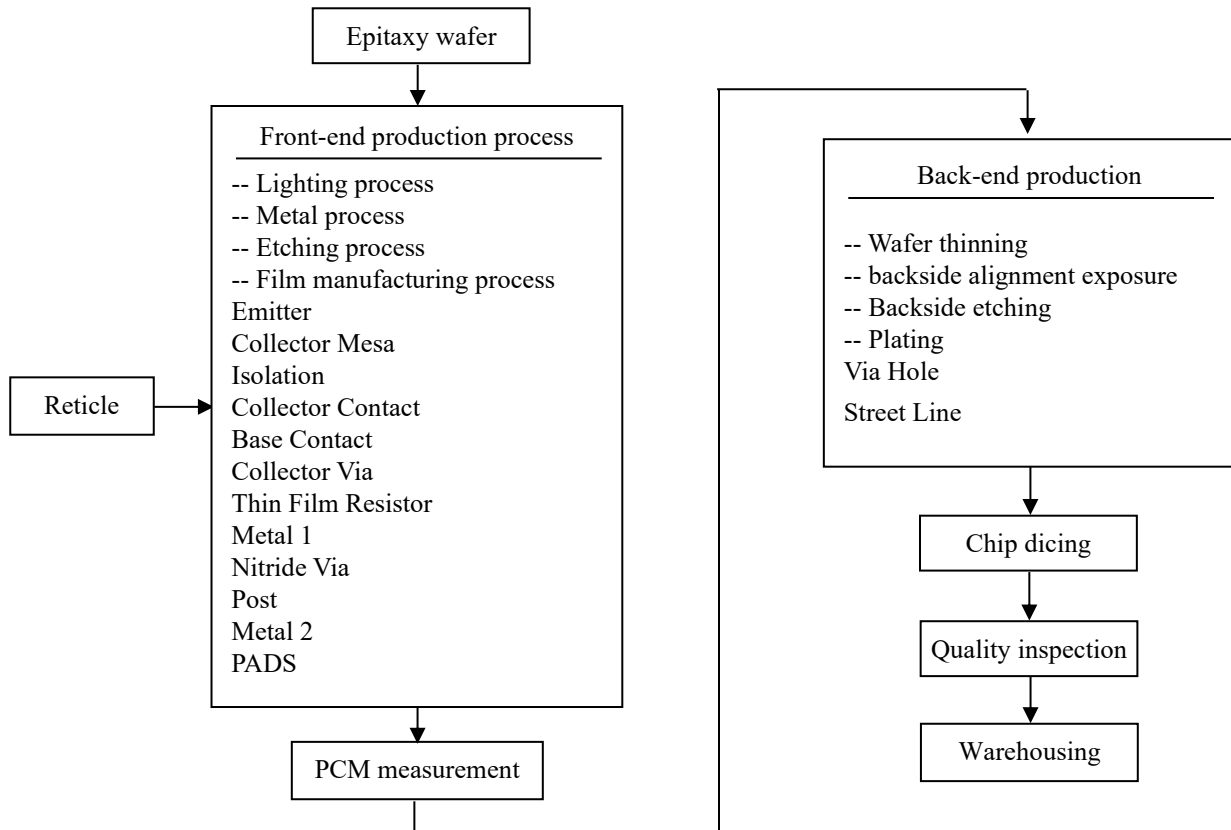
(II) Important Uses and Production Processes of Major Products:

1. Important uses of the main products:

The GaAs wafers produced by the Company are mainly used for the components of mobile phones, Wi-Fi and 3D sensors. They are less affected by the economic fluctuation of a single product, so its unique cyclic demand cannot be observed.

Applied products	Purpose
Mobile phones, Wi- Fi, 3D sensors, low-orbit satellites, base stations (infrastructure)	Power Amplifier Driver Amplifier Down Converter Up Converter VCO: Voltage Controlled Oscillator Switch: Inverter LAN: low noise amplifier VCSEL : 3D Sensor

2. Production Process:



(III) Supply of main raw materials:

The Company’s main raw material is epitaxial wafers. Since most of the basic characteristics of GaAs wafers are determined during epitaxy growth, epitaxial wafers are the most important raw material for GaAs wafers. Mainly based on reliable quality and long-term suppliers of epitaxy.

1. Designated by the customer:

The Company’s customers have IQE Taiwan Corporation and VPEC as the main suppliers. As a result, the Company’s epitaxial wafer purchases were concentrated.

2. The Company decides:

The Company has evaluated the quality stability, customer service, price and delivery date of domestic suppliers, and based on geographical relations, in case of product quality problems, they can be solved in a timely manner. The Company's self-determined procurement targets for epitaxial wafer are mainly the domestic suppliers IQE Taiwan and Visual Photonics Epitaxy.

- (IV) Names of customers that accounted for more than 10% of total purchases (sales) in any of one of the past two years, and the amount and proportion of purchases (sales), and the reasons for the changes:

Information of major suppliers in the past two years

Unit: NT\$ Thousand

Item	2024				2025			
	Company Name	Amount	Percent in the Total Annual Net Purchases	Relation with Issuer	Company Name	Amount	Percent in the Total Annual Net Purchases	Relation with Issuer
1	W00007	594,719	32.51%	None	W00007	719,265	48.58%	None
2	E00182	318,690	17.42%	None	M00019	267,070	18.04%	None
3	M00019	285,191	15.59%	None	S00165	70,316	4.75%	None
4	S00165	258,897	14.15%	None	C00020	58,864	3.98%	None
	Other	371,675	20.32%		Other	365,213	24.65%	
	Net purchase	1,829,172	100%		Net purchase	1,480,729	100%	

Reasons for the increase/decrease in the purchase amount to customers with purchase exceeding 10% of the total purchase in any one of the past two years:

Besides the consideration of quality and price, the raw materials purchased by the Company are based on their specifications. In 2025, overall procurement decreased due to the reduction in the scale of operations.

Note 1: The name and purchasing amount of suppliers whose proportion of purchasing is higher than 10% of the total purchases in the last two years should be listed. However, if the contract stipulates that the name of the supplier or the object of the transaction is an individual and non-related person, it can be coded.

Information on major customers in the past two years

Unit: NT\$ Thousand

Item	2024				2025			
	Company Name	Amount	Percentage to net sales of the whole year (%)	Relation with Issuer	Company Name	Amount	Percentage to net sales of the whole year (%)	Relation with Issuer
1	Customer D	1,459,080	32.75%	None	Customer D	1,321,248	32.10%	None
2	Customer C	875,172	19.64%	None	Customer C	754,793	18.34%	None
3	Customer B	800,138	17.96%	None	Customer B	651,402	15.82%	None
4	Other	1,321,194	29.65%	None	Other	1,389,089	33.74%	None
	Net sales	4,455,584	100%		Net sales	4,116,532	100%	

Reasons for the increase/decrease in the sales amount to customers with sales exceeding 10% of the total sales in any one of the past two years:

The Company is primarily engaged in the manufacturing and sales of GaAs chips, and its products are customized. In 2025, overall revenue was affected by market demand, and there were no significant changes in the ranking of major customers over the most recent two years.

Note 1: The name and selling amount of customers whose proportion of selling is higher than 10% of the total sales in the last two years should be listed. However, if the contract stipulates that the name of the customer or the object of the transaction is an individual and non-related person, it can be coded.

III. Number of employees, average years of service, average age, and educational background distribution in the last two years and up to the publication date of this annual report

Item		Annual	2024	2025	As of March 31, 2026
Employee No.	Managers/Deputy Managers and above		28	27	29
	Direct personnel	R&D personnel	41	42	42
		Technician	277	273	274
		Administrative and financial personnel	106	86	80
	Indirect personnel		418	449	459
	Total		870	877	884
Average Age		37.33	37.46	38.67	
Average Years of Service		6.42	7.58	7.67	
Education	Doctorate degree		0.23%	0.23%	0.23%
	Master degree		11.72%	11.17%	11.09%
	College		71.49%	72.86%	73.42%
	Senior High School		16.22%	15.28%	14.81%
	Junior high school and below		0.34%	0.46%	0.45%

IV. Information on environmental protection expenditure

Any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: No such matter.

Having obtained the ISO14001 environmental management system for many years, the Company has also continued to promote and improve the environmental safety system and culture of the factory area every year. Since 2015, the Company has voluntarily promoted and completed the systematic greenhouse gas emission inventory (ISO14064-1:2018) and inventory to effectively manage greenhouse gas risks and identify reduction opportunities. The Company has obtained a third-party verification and declaration of greenhouse gas emissions, and has further implemented an effective voluntary reduction action plan to achieve the company's environmental, safety, and health policies.

V. Labor-Management Relation

(I) The benefit policy, continuing education, training, retirement system for the employees and the implementation, and the labor-management agreement, the protection of the rights of the employees:

1. Employee welfare measures:

The Company has consistently maintained harmonious labor-management relations. As no labor union has been established, no collective agreement has been signed; however, the Company continues to communicate with employees on a regular basis through labor-management meetings and other diversified 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. Listed below:

- (1) Sound rules and regulations, such as promotion, reward and punishment, performance appraisal, duty shift, leave of absence, and salary systems, are clearly listed in the management rules and regulations. The management regulations have been formulated in a sound and effective manner in accordance with the spirit of the Labor Standards Act to take care of employees.
- (2) Guaranteed annual salary for 14 months.
- (3) Appropriate year-end bonuses and employee remunerations are distributed each year depending on the profitability of the Company and individual performance.
- (4) The Welfare Committee distributes gift certificates for birthday and Labor Day, as well as Dragon Boat Festival, Mid-autumn Festival, and year-end gift certificates.
- (5) Employees group insurance and free regular health checkup.
- (6) Incentives for employee improvement proposals and patent proposals.
- (7) The Welfare Committee encourages employees to set up clubs and provides subsidies for club activities every year.
- (8) With respect to migrant workers, the Company follows the RBA zero-fee

policy, which exceeds Taiwan regulatory requirements. Before migrant workers enter the country, the employer pays for recruitment administrative fees, transportation expenses (including round-trip airfare), medical examination fees, and other administrative costs; after migrant workers enter the country, the employer pays for their accommodation, transportation, meals, medical examination fees, agency service fees, and other administrative expenses.

2. Continuing education and training of employees

(1) New employees are required to receive general safety and health education and training and professional department job training during the probationary period. In order to be competent and fulfill the needs and performance of the work, new employees are required to receive education and training courses. The company provides internal training courses that are common general courses such as environmental protection, industrial safety, and languages; also provides external training for certification of industrial safety and environmental protection laws and regulations, and participates in professional and technical courses organized by external training institutions. They can also be sent overseas to participate in skills training.

(2) The actual results of related education and training in 2025 are as follows:

Item	Number of Classes	Total number of people	Total hours
New recruits	375	2,079	3,693.5
Professional function training	310	1,365	1,677.75
Skills training for management	12	15	222
General training	49	2,316	1,570.5
Total	746	5,775	7,163.75

3. Retirement system and implementation

Since July 1, 2005, the Company has established a defined contribution plan in accordance with the "Labor Pension Act," which is applicable to domestic employees. Employees of the Company who choose to apply the Labor Pension Act can have 6% of their monthly salary allocated to the employee's individual account with the Labor Bureau as the pension funds. The payment of employee's pension depends on the option of choice: The pension paid to the employee can be made either on a monthly basis or as a one-time payment from the dedicated account of the pension amount and its accumulated income. For 2025 and 2024, the pension costs recognized by the Company in accordance with the aforementioned pension plan were NT\$25,974 thousand and NT\$30,786 thousand, respectively.

4. Agreements between labor and management

(1) Losses incurred by the Company due to labor disputes from 2024 to the date of publication of the annual report: The Company has not experienced any such incidents.

(2) Estimated amount of the present and future possible occurrences and responsive measures: In addition to improving the remuneration and welfare of employees and improving the working environment, the Company also maintains smooth communication channels between labor and management through labor-management meetings held every quarter.

- (3) Labor-management relation events that still require coordination: The Company did not have such events.
5. Employee right protection measures
- (1) Establishment of the Employee Welfare Committee: Provides employees with gifts on New Year's Day, subsidies for weddings and funerals, organizes birthday parties, establishes clubs, and subsidizes employee travel.
 - (2) Employee insurance: All employees of the Company participate in labor insurance, national health insurance, and group insurance separately purchased by the Company.
 - (3) Health checkup: To ensure the physical and mental health of employees, the Company regularly conducts health checkups for employees free of charge.
 - (4) Pension system: The Company has implemented the Labor Pension Act and has another pension system. The Company makes contributions on a monthly basis to protect the rights and interests of employees.
 - (5) Emphasizing labor-management relations: A labor-management meeting is held every quarter (three months) to promote communication and coordination between labor and management.
 - (6) Employee safety regulations: The Company complies with the Labor Standards Act and the Labor Safety and Health Act, and arranges appropriate safety and health education and training for employees in a timely manner.
6. Work environment and the protection of the health and safety of the employees
- (1) Deployment of environmental, safety, and health management system:
In view of the importance of the working environment and employee personal safety protection measures, the Company has established and maintained a documented environmental, safety and health management system in accordance with the requirements of ISO45001 to strengthen autonomous management, continuously improve environmental, safety and health management performance, reduce occupational hazards, protect labor safety and health and meet the needs of employees, competent authorities, customers, and stakeholders. It is hoped that the continuous operation and improvement of this environmental, safety, and health management system will create sustainable advantages for the company in environmental protection, safety, health, and manufacturing products and services that satisfy customers.
 - (2) Organize a Occupational Safety and Health Committee:
The Occupational Safety and Health Committee is composed of selected department managers and labor representatives. The head of the business holds quarterly meetings to discuss related safety and health matters.
 - (3) Establish a dedicated management unit for safety and health:
The safety and health management unit consists of the safety and health supervisors, labor and health managers, and labor safety and health managers to implement the factory's occupational disaster prevention plan, labor safety and health management of each department, facility inspection, inspection tour, regular inspection, operating environment measurement, education and training, health checkup and management, disaster investigation and statistics, related data management and suggestions.
 - (4) Zero disaster goal:
The Company draws up its annual occupational hazard prevention plan at the end of each year. Based on the content of the occupational hazard prevention plan, a detailed implementation plan is formulated, and the business units implement the plan according to the schedule and content. The Occupational

Hazard Prevention Plan is to be revised every three months by the Safety and Health Committee or at the labor-management meeting. The occupational hazard prevention plan for next year is defined in accordance with the resolutions of the Safety and Health Committee. The implementation, audit, review, and revision of the plan continue to reduce the hazard risk of business units year by year through PDCA (Plan, Do, Check, Act), and achieve the ultimate goal of the zero disaster.

(5) Executing automatic inspection management:

When faced with different operating environments, processes, control, and operations, employees may suffer physical injuries due to unsafe operations, equipment, or management. The Company actively promotes automatic inspection in the hope to we identify potential hazards and strive to improve and control them effectively through the promotion of this measure. The Company makes practical considerations for the inspection items and sites that require the implementation of automatic inspection in accordance with the Occupational Safety and Health Organization Management and Automatic Inspection Regulations and related safety and health regulations. The regulated inspection items and sites are: The hazardous equipment, centrifugal machinery, drying equipment, high and low voltage electrical equipment, high-pressure gas specific equipment, chemical and specific chemical equipment, local exhaust, ventilation equipment, high-pressure gas container, oxygen-deficient operation, hazardous operation, hazardous materials and hazardous material operation, protective equipment, and electrical machinery and equipment.

(6) Implementing operating environment testing:

When testing the operating environment, the Company draws up operating environmental testing plans that include a sampling strategy. Starting from the collection of basic data, raw materials, production processes, and hazardous substances inventory, observation, interview records, and investigations are used to plan for similar exposures. Then, sample the subjects with the greatest possible exposure; the items measured are as shown in Attached Table 1, “Worker Safety, Health and Environment Measurement Items”:

Attached table 1. Worker Safety, Health and Environment Measurement Items

Item	Measurement item	Judgment criteria	Frequency	Measuring method	Basis	Responsible unit
1	Acetone	200 ppm	Half a year	Operating environment testing organization approved by the central competent authority	1. Implementation Rules for Worker Environment Monitoring 2. Permissible exposure standards in the workplace.	Environmental safety unit
2	Isopropyl alcohol	400 ppm				
3	Xylene	100 ppm				
4	Hydrogen Chloride	5 ppm				
5	Cyanide	5 mg/m ³				
6	Chlorine	0.5ppm				
7	Arsenic and its inorganic compounds	0.01 mg/m ³				
8	Ammonia	50 ppm				
9	Iodine	0.1 ppm				
10	Sulfuric Acid	1 mg/m ³				
11	Nitric Acid	2 ppm				
12	Ethyl acetate	400 ppm				
13	Amyl acetate	100 ppm				

Item	Measurement item	Judgment criteria	Frequency	Measuring method	Basis	Responsible unit
14	Butyl acetate	150 ppm				
15	Phosphoric Acid	1 mg/m3				
16	Hydrogen peroxide	1 ppm				
17	Methanol	200 ppm				
18	Cyclohexanone	25 ppm				
19	Cresol	5 ppm				
20	1,4 Dioxane	25 ppm				
21	Hydrogen fluoride	2.6 mg/m3				
22	Propylene glycol methyl ether	100 ppm				
23	Nickel	5 mg/m3				
24	Type IV respirable dust	5 mg/m3				
25	CO2	5000 ppm				
26	Noise	85dBA				
27	Illuminance	Direct reading				

(7) Emergency response management:

In response to possible accidents or emergencies, including fire, explosion, chemical leakage, gas alarm, emergency rescue, pollution control equipment failure, external terrorist attack resulting in damage to personnel and properties in the factory, or natural disasters (earthquake, typhoon, flood) resulting in the aforementioned incidents or strikes. with correct and effective response procedures to minimize personal injury, property damage, and impact on the environment caused by accidents.

7. Information on ethical corporate management, code of conduct, and corporate social responsibility code of conduct is as follows:

(1) The Company has established work rules. In order to encourage all employees to understand employee behavior, conduct, and ethics, the Company's management and all employees are bound to abide by the "Code of Practice" and serve as the basis for employees' daily work and behaviors. Employees of the Company shall observe the following ethical code of conduct:

(A) The Company's employees are expected to emphasize teamwork and avoid parochialism in the performance of their duties; they are also expected to abide by the principle of honesty and credibility, and maintain a positive, proactive, and responsible attitude.

(B) Employees of the Company shall not be discriminated against or excluded in any form against one another based on their gender, race, religion, political affiliation, sexual orientation, rank, nationality, and age.

(C) The Company's employees shall jointly maintain a healthy and safe work environment, and shall refrain from any sexual harassment or other forms of violence, threats and intimidation.

(D) The Company's employees are responsible for maintaining and increasing the legitimate interests of the Company and shall avoid:

(a) Opportunities for personal gain or that of a third party through the use of company property, information, or the convenience of official position.

(b) Compete with the Company.

- (E) Employees of the Company shall treat business counterparts fairly; no preferential treatments are allowed in transactions with related parties. Employees of the Company shall not demand, promise, offer or accept gifts, receptions, kickbacks, bribes, or other improper benefits of any kind for their own benefit or the benefit of a third party when performing their duties. However, the gift or reception is not subject to this restriction if it is considered social customs or permitted by the Company's regulations.
 - (F) For any information that may have a material impact to the Company's securities trading price that the employee of the Company obtains at work, the employee shall maintain strict confidentiality in accordance with the Securities and Exchange Act before the information is disclosed to the public, and is not allowed to engage in insider trading using such information.
 - (G) Employees of the Company shall respect each other's privacy and shall not spread rumors or slander. Items or confidential information that they learn from their duties shall be carefully managed, and shall not be leaked to others or used for purposes other than work unless they have been disclosed by the Company or as necessary for the performance of their duties; the same is true after resignation.
 - (H) The information to be kept confidential as referred to in the preceding paragraph, including the Company's personnel and customer information, inventions, business secrets, technical information, product design, manufacturing expertise, financial and accounting information, intellectual property rights, and all other undisclosed information that may be exploited or leaked by competitors that is detrimental to the Company or customers thereafter.
 - (I) The Company's employees shall ensure that all documents they handle are correct and complete, and shall keep them properly.
 - (J) When performing their duties, the Company's employees shall prevent the theft, interference, sabotage, and invasion of data, information systems, network equipment, and other resources to protect the confidentiality, integrity, and availability of the Company's information.
 - (K) Employees of the Company shall not in any way influence other employees to make political donations, support specific political parties or candidates, or participate in other political activities. In addition, they shall also refrain from engaging in political activities during work hours and in the workplace.
 - (L) Employees of the Company shall respect the laws and regulations governing intellectual property rights and prohibit the illegal use or duplication of copyrighted intellectual property, including books, magazines, and software.
 - (M) The Company's supervisors shall strengthen the promotion of the Company's internal ethics concept, and encourage employees to anonymously report violations of laws and regulations or this Code to their supervisors. The company shall do everything it can to protect the safety and confidentiality of the informants, in order to safeguard whistleblowing employees from retaliation.
- (2) In order to maintain gender equality and to provide employees with a work and service environment free from sexual harassment, the Company handles related matters in accordance with the Act of Gender Equality in Employment

for all employees to comply.

- (3) In order to regulate employees' behaviors in using electronic tools, the Company has established the Guidelines for Internet Use and Management for all employees to abide by.
- (4) In order to protect intellectual property rights, the Company has formulated the Declaration of Intellectual Property Rights and the labor contract to regulate the work ethics of employees.

(II) Losses due to labor disputes in the most recent year up till the publication date of this annual report, and disclose the estimated amounts that may occur currently and in the future and responsive measures: None.

VI. Cyber Security Management

(I) Information and communication safety management strategy and framework:

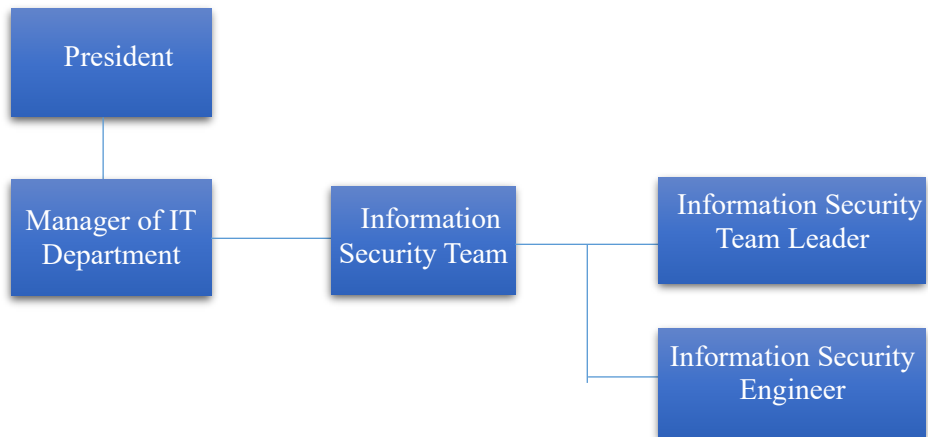
In order to protect important information assets and employees' personal information, an information security work group has been set up to perform tasks for the promotion of information security. Penetration testing, vulnerability scanning, terminal protection, and firewall monitoring settings are executed in accordance with the company's cyber security policy.

1. Cyber security risk management framework

(1) Organizations Governing Corporate Information Security

The Company established the "Information Security Working Group" in 2021, responsible for the implementation of information security, information and network security monitoring mechanisms, and related policies. It also has an Information Security Officer and a team member.

(2) The Company's corporate information security organizational structure



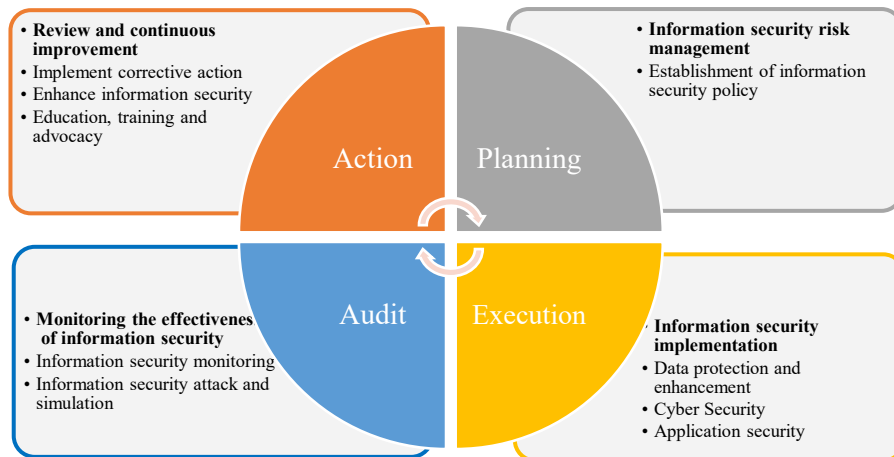
(II) Cybersecurity policies

1. Information security management strategy and framework

For the effective implementation of information security management, the “Information Security Working Group” 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 Phase” 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 Phase,” the Company conducts information security maturity assessment through regular simulations of information security attacks. The “Action Phase” 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 appraisals or taking necessary legal actions) to ensure that the Company’s important and confidential information is not leaked.

2. Information security risk management and continuous improvement framework:



3. Specific information security management solutions:

To achieve the goal of information security policy, implement management and establish a comprehensive information security framework. Through advocacy, risk management, and drills, the planned management policies are verified and implemented:

(1). 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.

- (2). Information security disaster and recovery drill:
Revise the cyber security incident reporting and response management, and implement the system and data recovery procedures for employees to improve their proficiency in operating procedures to ensure that damage control or recovery operations can be performed effectively in the shortest time when an information security incident occurs. Reduce the impact of information security incidents.
 - (3). Information security advocacy and training:
All new employees must complete information security education and training courses before they arrive on the job to understand the information security policies and the specific control measures of the Company to prevent new employees from accidentally hitting the red line; recent information security incidents were publicized, and social engineering emails were used as a means of verification to effectively enhance employees' awareness of information security protection.
 - (4). 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 structure, 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.
 - (5). Continue to strengthen the existing framework:
Through inspections, education, drills, and verifications, the company understands the internal information security protection that needs to be strengthened, and continues to make repairs, adjustments, and implementations to effectively strengthen the overall information security protection and prevent information security incidents.
4. Establishment of objectives for information security and personal data protection:
1. Ensure that no information security incidents occur; 2. Maintain the click rate in unannounced social engineering drills (number of participants who click malicious links or attachments in emails/total number of participants) below 5%.

(III) Losses suffered as a result of major IT security incidents in the most recent year up till the publication date of this annual report, the possible impacts, and the countermeasures. If it is not possible to reasonably estimate the facts, explain the facts: None.

(IV) In response to the requirements of the SAS Cybersecurity Committee, a third-party information security assessment is conducted once every two years, with the next assessment planned to be completed by the end of December 2026.

VII. Important contracts

Supply and sale contracts, technical cooperation contracts, construction contracts, long-term loan contracts, and other important contracts that may affect shareholders' equity still valid as of the publication date of the annual report or expiring in the most recent year:

Agreement	Party concerned	Term of the agreements	Summary of the content	Restrictions
Land lease contract	Southern Taiwan Science Park Administration	1999.03~2039.02 2008.04~2028.04 2012.05~2032.04 2012.06~2032.05 2018.02~2038.02	Lease of land	None

Five. Review and Analysis of Financial Position and Financial Performance, and Risk Factors

I. Financial position

Unit: NT\$ Thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Current assets	4,222,019	5,569,290	1,347,271	31.91%
Property, plant and equipment	5,148,471	4,792,904	(355,567)	(6.91%)
Intangible assets	13,798	24,443	10,645	77.15%
Other assets	179,846	138,818	(41,028)	(22.81%)
Total assets	9,564,134	10,525,455	961,321	10.05%
Current liabilities	774,970	1,509,135	734,165	94.73%
Non-current liabilities	982,639	783,501	(199,138)	(20.27%)
Total liabilities	1,757,609	2,292,636	535,027	30.44%
Capital stock	1,965,161	1,965,161	0	0%
Capital surplus	4,140,631	4,140,631	0	0%
Retained earnings	1,700,733	2,127,027	426,294	25.07%
Other equity interest	-	-	-	-
Non-controlling interest	-	-	-	-
Treasury stock	-	-	-	-
Total equity	7,806,525	8,232,819	426,294	5.46%
<p>Description of analysis on the change in the ratio of increase to decrease:</p> <ol style="list-style-type: none"> 1. Intangible Assets Increased Compared to the Previous Period: This is mainly due to the increase in computer software during the current period compared to the previous period. 2. Other Assets Decreased Compared to the Previous Period: This is mainly due to the decrease in prepaid equipment payments compared to the previous period. 3. Decrease in non-current liabilities compared to the previous period: Primarily due to a decrease in long-term borrowings in the current period compared to the previous period. 4. Increase in retained earnings compared to the previous period: Primarily due to the continued increase in profitability. 				

II. Financial performance

1. Comparison and analysis of financial performance

Unit: NT\$ Thousand

Item \ Year	2024	2025	Changes in amount	Variation ratio (%)
Net operating revenues	4,455,584	4,116,532	(339,052)	(7.61)
Cost of goods sold	3,570,491	3,026,623	(543,868)	(15.23)
Gross operating spread	885,093	1,089,909	204,816	23.14
Operating Expenses	359,946	352,028	(7,918)	(2.20)
Operating Income	525,147	737,881	212,734	40.51
Non-operating income and expenses	71,876	42,589	(29,287)	(40.75)
As continuing business before tax	597,023	780,470	183,447	30.73
Net profit				
Income tax expenses	76,099	120,322	44,223	58.11
Net profit this period	520,924	660,148	139,224	26.73
Explanation of increase/decrease ratio (difference over 20%):				
1. Increase in gross profit and operating profit compared to the previous period: Primarily due to a decrease in operating costs and an increase in profitability.				
2. Decrease in non-operating income and expenses compared to the previous period: Primarily due to exchange rate fluctuations.				
3. Increase in profit before tax from continuing operations compared to the previous period: Primarily due to a decrease in operating costs and an increase in profitability.				
4. Increase in income tax expense compared to the previous period: Due to the increase in profit before tax, resulting in a corresponding increase in income tax expense.				
5. Increase in net profit for the current period compared to the previous period: Primarily due to a decrease in operating costs and an increase in profitability.				

2. Expected sales volume in the next year and the basis thereof:

Based on sales forecasts provided by the Company's customers, industry conditions, market supply and demand, and an assessment of the Company's production capacity, the penetration rates of 5G mobile phones and WiFi 6 and WiFi 7, as well as the market share of the customer base, are expected to gradually increase in 2026. New applications such as Datacom, filters, varactors, and solar energy are also expected to scale up progressively, and the Company anticipates that its sales volume will change in line with the market.

3. Possible impacts to the Company's future financial operations and countermeasures:

In response to the growing popularity of wireless transmission products, the Company successfully completed the expansion of its second plant in 2023. Additionally, the Company has invested in new machines and automated equipment to address bottlenecks, expanding production capacity and enhancing production efficiency. The current production capacity is sufficient to meet the Company's expanding operational scale year by year. This will not only help improve profitability and provide returns to shareholders,

but will also continue to strengthen asset turnover. With a low debt ratio and a solid financial structure, the Company is well-positioned to accommodate the future growth in operational scale.

III. Analysis of Cash Flow

1. Analysis of cash flow changes in the most recent year:

Item \ Year	2024	2025	Variance (%)
Cash Flow Ratio (%)	161.13	86.67	(74.46)
Cash Flow Adequacy Ratio (%)	72.91	89.12	16.21
Cash Reinvestment Ratio (%)	7.74	7.41	(0.33)
Description of analysis on the change in the ratio of increase to decrease: Decrease in cash flow ratio compared to the previous period: Primarily due to an increase in short-term borrowings. Increase in cash flow adequacy ratio and decrease in cash reinvestment ratio compared to the previous period: Primarily due to a decrease in capital expenditures.			

2. Improvement plan for insufficient liquidity: The Company does not have insufficient liquidity.

3. Analysis of cash liquidity in the coming year:

Unit: NT\$ Thousand

Cash, Beginning of Year (1)	Projected net cash flow from operation of the period (2)	Projected cash outflow for the year (3)	Projected cash surplus (deficit) (1)+(2)-(3)	Remedy for projected cash short	
				Investment plan	Financing plan
3,908,343	1,446,794	(1,387,149)	3,967,988	—	—
<p>1. Analysis of cash flow changes in the current year (2026):</p> <p>(1) Operating activities: It is expected that net cash inflow of NTD 1,446,794 thousand will be generated from operating activities due to the continuous business growth.</p> <p>(2) Investing Activities: The Company paid for the expansion of clean rooms and the purchase of machinery and equipment.</p> <p>(3) Financing activities: Distribution of cash dividends of NT\$330,147 thousand in 2026.</p> <p>2. Remedial measures for projected cash deficit and liquidity analysis: Not applicable.</p>					

IV. Impacts of major capital expenditures in the most recent year on financial operations:

The Company's major capital expenditures in 2025 were for the expansion of clean rooms and the purchase of machinery and equipment. The main sources of funds were self-owned funds or bank loans; this capital expenditure was for the future purchase of production equipment to upgrade GaAs wafers. The output is prepared in advance to respond to the future market demand, the development of new customers, and the increase in orders from new process technology products. In addition, if the Company has a capital expenditure plan, it will take into account the current financial situation and expected future returns. The Company's financial operations are not adversely affected.

V. Direct investment policy in the most recent year, the main reason for profit or loss, corrective action plan, and the investment plan in the year ahead:

1. The Company's re-investment policy

The Company's business policy is to focus on the operation of its principal business. There is no re-investment plan in the most recent year. The Company will adopt a cautious and rigorous evaluation of possible reinvestment cases in the future.

2. Main reasons for profit or loss, and improvement plans: None.

VI. Risk analysis

(I) Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures:

1. Impact on the Company's profit or loss:

(1) Changes in interest rates

The Company has cash and cash equivalents, as well as long-term loans, that are subject to variable interest rates. If the interest rate increases or decreases by 0.25%, with all other variables remaining constant, the pre-tax net profit for 2025 would decrease or increase by NT\$(2,063) thousand, mainly due to changes in interest expenses resulting from fluctuations in the floating interest rate loans. The Company will adjust financing tools in a timely manner depending on interest rate fluctuations to reduce the risk of interest rate fluctuations.

(2) Changes in exchange rates

The Company's exchange rate risk arises primarily from the translation of cash and cash equivalents, accounts receivable, and other receivables denominated in foreign currencies, which gives rise to foreign currency exchange gains and losses. When the NT\$ appreciates/depreciates by 1% against the USD and JPY, with other factors remaining unchanged, profit before tax for 2025 will decrease/increase by NT\$6,143 thousand. The Company monitors exchange rate trends through its finance unit and, when necessary, uses foreign exchange instruments for hedging purposes, which can help reduce but cannot completely eliminate the impact of foreign currency exchange rate fluctuations.

(3) Inflation

The Company reduced the front-end procurement cost through active price negotiation, and there was no immediate and significant impact from inflation.

2. Countermeasures in the future:

(1) Countermeasures for interest rate changes: The Company had long-term

borrowings of NT\$1,171,214 thousand as of the end of 2025. The Company maintains unobstructed liaison management with its banks to keep abreast of current interest rates and seek government subsidy borrowing rates to reduce the impact of interest rate changes on the Company's profit and loss impact.

- (2) Countermeasures in response to exchange rate fluctuations: The Company's export revenue is used to pay for the import of raw materials, which has automatically offset most of the foreign exchange revenue impacts on the Company's profit and loss due to exchange rate fluctuations. The Bank decides to deposit into NTD or foreign currency to minimize the exchange rate risk. If the NTD appreciates in the future, the Company will suffer exchange loss. In response to this exchange rate risk, the Company will take the following measures:
 - (A) Collect exchange rate information at all times to keep abreast of the trend. Maintain frequent interactions with the foreign exchange department of the bank to get hold of sufficient market information and to decide the appropriate point of time to make the currency exchange depending on the needs for funds and the exchange rate fluctuation.
 - (B) For the foreign currency accounts receivable generated from export and the foreign currency accounts payable generated from external purchase, the offsetting of claims and liabilities can have a natural hedging effect and reduce exchange rate risk.
- (3) Responding to inflation: The world has been facing financial turmoil and economic recession. In order to stimulate the economy from the trough, many countries adopted loose monetary policies and reduced interest rates significantly to avoid deflation. At present, oil and raw material prices are still within an acceptable range. In the future, the Company will continue to maintain close and good interaction with suppliers and customers, and pay attention to changes in market prices at any time to reduce the effect of inflation.

- (II) The policy of engagement in high risk, high leverage investment, loaning of funds to a third party, endorsement/guarantee in favor of a third party, and derivative trade, the main reason for profit or loss, and the response:

The Company has not engaged in high-risk or high-leverage investments, loaned funds to others, made endorsements/guarantees, or engaged in derivative transactions in the most recent year. The Company's engagement in the aforementioned transactions shall be handled in accordance with the Company's internal management regulations. In addition, the May 14, 2003 shareholders' meeting passed the abolition of the "Regulations on Loaning of Funds to Others" and the "Regulations on Endorsements and Guarantees".

- (III) Future R&D plans and expected R&D expenses:

1. Future R&D Plan:

- (1) 0.25 μm POI SAW Technology: In the field of acoustic components, the Company will introduce 0.25 μm POI (Piezoelectric-on-Insulator) SAW process technology, featuring high-frequency operation capability suitable for Sub-6 GHz and advanced wireless applications, excellent temperature stability and frequency control capability, and low-loss, high-Q design, making it suitable for use in communication filters, front-end modules, and high-frequency RF applications. This technology can effectively support

future communication system requirements for higher frequency, miniaturization, and higher integration.

- (2) Power pHEMT Technology Development: High output power and high-efficiency RF components, suitable for communication base stations and industrial RF applications.
- (3) Solar Technology for High-Altitude Platform Station (HAPS) Applications: Targeting HAPS high-altitude platforms (such as high-altitude unmanned aerial vehicles and stratospheric communication platforms), the Company is investing in the R&D of high-efficiency III-V multi-junction solar cells. This type of solar technology can support all-weather, long-endurance HAPS communication and monitoring applications, offering clear differentiation advantages.
- (4) VCSEL Technology for Datacom and LiDAR Applications: Continuing to deepen R&D for high-speed communication and sensing markets, the Company is developing 850 nm / 940 nm GaAs VCSEL structure technology to support higher data transmission rates, as well as process technology for high output power and high pulse energy VCSEL arrays.
- (5) Cost Reduction Technology for Cu Metallization: To enhance the cost competitiveness of GaAs devices in high-frequency communications, satellite, and optoelectronic applications, the Company is actively introducing Cu metallization to replace traditional thick Au or gold-based multilayer metallization systems, thereby achieving significant cost reduction and performance optimization.
- (6) Silicon Photonics Process Development: In response to the market demand for optical interconnects and future Co-Packaged Optics (CPO), the Company is also deploying a silicon photonics process platform to expand its existing GaAs optoelectronic and RF technology portfolio.
- (7) High-Frequency Mobile PA Technology Development (Mobile PA): Targeting 5G NR Sub-6 GHz and high-frequency LTE band applications, emphasizing both high linearity (ACLR / EVM) and low power consumption.
- (8) Wi-Fi PA Technology Development (Wi-Fi PA): High linear output power to meet advanced MCS / OFDMA requirements

2. The Company's R&D expenditure in 114 was NTD 195,024 thousand, and the expected investment in R&D in 115 is NTD 223,084 thousand.

- (IV) The influence of the changes in major policies of the home government and foreign governments, and the regulatory environment, on the financial position and operation of the Company, and the response:

The Company consults lawyers, accountants and other relevant operating units for important policies and legal changes at home and abroad.

- (V) The influence of technology and industrial change on the financial position and the operation of the Company, and the response:

The Company has always been committed to technology research and development to improve the yield rate, and continued to develop the innovation and application of GaAs wafers. The Company will continue to maintain its leading position in research and development and technology. In the most recent year and up to the prospectus' publication date, there were no major technological changes that had a material impact on the Company's financial operations.

- (VI) The effect of corporate image change on corporate crisis management, and the response:

The Company's business mission is based on the principle of prudence and integrity. So far, it has passed the CG6006 general-purpose corporate governance system evaluation and certification by the Taiwan Corporate Governance Association (TCGA), and has a good corporate image. The stock has been listed on the OTC in June 2009. Many outstanding talents have joined the Company to provide services entering the capital market. In 2018, we completed the RBA (Responsible Business Alliance) certification to regulate the company's corporate social responsibility behavior in business activities. We are committed to upholding labor human rights, providing a healthy and safe working environment, and reducing harm to the community, the environment, and natural resources. Adherence to the highest ethical standards and establishment of a complete corporate social responsibility management system. Enhance the management team strength for management results with profit returns to the shareholders. The Company fulfils its corporate social responsibilities. Thus, it has no occurrence of events that would harm its corporate image. In the future, the Company will pursue the maximization of shareholders' equity while fulfilling corporate social responsibilities in order to further raise its corporate image.

In 2023, we began to compile the Sustainability Report to implement corporate governance, enhance corporate sustainable development, and move towards sustainable operation.

- (VII) The expected result and possible risk from corporate merger and acquisition, and the response:

The Company currently has no plan for mergers and acquisitions.

- (VIII) Expected result and possible risk from capacity expansion, and the response:

In 2025, the Company's production capacity for RF product equipment is approximately 20,000 wafers per month. Looking ahead to market demand in 2026, continued growth is expected, and the current capacity is sufficient to meet customer demand. At the same time, the Company also sees gradual market growth in non-RF applications such as VCSEL, filters, and solar energy. Therefore, the Company will plan overall production line expansion in phases based on market changes and will prioritize the construction of cleanrooms and related facility equipment to reduce the lead time for capacity expansion.

Global semiconductor market demand is influenced by geopolitical factors and must continually respond to tariff adjustments, increases in raw material costs, and exchange rate fluctuations. The Company will dynamically adjust material procurement and workforce allocation as needed to respond to rapidly changing market demands and to mitigate risks and impacts arising from uncertainties. At the same time, with the rise of applications in AI, unmanned aerial vehicles, and satellites, demand for non-RF products is gradually increasing. The Company will continue to invest in and develop new technologies and product applications in these areas to enable more stable overall operational growth.

- (IX) The risks deriving from concentration of purchase and sale, and the response:

- A. Raw materials in the hands of foreign majors and countermeasures
a. Diverifying supply chain risks

The Company currently has two suppliers for GaAs epitaxy, which should be able to effectively ensure the supply of main raw materials. The stability of GaAs epitaxy has a great impact on the quality and yield of products, and the product quality often requires a long period of cooperation to establish. Both the production process and the quality control meet the Company's requirements for these two suppliers, and we collaborate closely. The Company and each supplier maintain good cooperative relations, which should be able to effectively ensure the supply of major raw materials.

B. Concentration of Sales Customers and Countermeasures

The GaAs wafers contracted by the Company are currently mainly used in wireless transmission power amplifiers such as mobile phones and Wi-Fi. The sales targets are mainly concentrated in PA IC Design Houses in the United States, Taiwan, and China. The threshold is that the industry is concentrated in a few manufacturers. The upstream, midstream and downstream from GaAs substrates, epitaxy, wafer manufacturing, packaging and testing, and even IDM plants are all typical oligopolistic structures. The technology certification period is long and the specifications are special, which makes it difficult to change suppliers; the Company supplies a large number of chips to the leading manufacturers of mobile phone PA, which shows that the Company's GaAs wafer manufacturing technology has reached the world standard, and the concentration of sales customers is an industry characteristic.

In the past three years, the Company has focused on diversifying its customer base and developing new process products. In addition to mobile 4G/5G PAs and WiFi 5 / WiFi 6 / 6E / 7 PAs, SW, and LNAs, new VCSEL products for 3D sensing, LiDAR, and optical communications (Datacom) have already entered mass production. The Company has diversified its customer base for mobile PA products and, in recent years, has progressively developed more customers among U.S. and China-based fabless IC design houses. In the WiFi segment, in addition to Taiwanese IC design company customers, the Company has also collaborated with multiple China-based customers in recent years to develop WiFi products, which have entered mass production. In other applications such as infrastructure, satellite communications, solar energy, filters, and optical communications, the Company has actively engaged with customers on new product development and has entered the mass production stage, with the aim of significantly reducing the risk of sales concentration.

- (X) The influence of the massive transfer of equity shares by or the replacement of Directors, Supervisors, or shareholders holding more than 10% of the shares, the risk, and response: None.
- (XI) The influence of the change in ownership of the Company, the risk, and the response: None.
- (XII) Litigation or Non-litigation Matters: major litigation, non-litigation or administrative litigation matters in which the Company and its directors, supervisors, Presidents, substantive responsible persons, major shareholders with over 10% shareholdings and affiliated companies which have been judged or are still in attribution should be listed. If the results may have a significant impact on shareholders' rights and interests or securities prices, the facts of the dispute, the amount of the subject matter, the date of commencement of the litigation, the principal parties involved and the handling of the case up to the date of publication of the annual report should be disclosed: None.

(XIII) Other major risks and response:

1. Risk management policies:

The Company's risk management policy is to establish a risk management mechanism for risk identification, assessment, supervision and control, to construct an integrated risk management system, and to promote a business model oriented by appropriate risk management, so as to achieve business goals and enhance shareholders' value.

The Company, in addition to the existing systems to regulate and deal with the main risks in the marketing market, production operations, human resource planning, new product development, environmental risk and R&D progress, and financial and accounting control, has also actively developed more advanced and more sensitive procedures and guidelines for monitoring, assessing, and controlling risks, in order to balance safety and efficiency, and to establish a more economical business operation model. For example, strengthen the establishment of information systems and strengthen early warning and monitoring capabilities.

2. Organizational structure for risk management:

(1) Board of Directors:

It is the highest unit of risk management of the Company. Based on the overall operating strategy and operating environment, it promotes and implements the Company's overall risk management in compliance with laws and regulations. It has a clear understanding of the risks faced by the Company's operations, ensures effective risk management, and takes the ultimate responsibility for risks management.

(2) Senior management:

Responsible for planning, directing and dispatching the execution of risk management decisions of the Board of Directors, and coordinating cross-departmental risk management interactions and communications to reduce strategic risks.

(3) Functional units:

Responsible for analyzing, managing and monitoring relevant risks within the units to ensure the effective implementation of risk control mechanisms and procedures.

(4) Internal audit:

As an independent unit under the Board of Directors, the Bank assists the Board of Directors in supervising the implementation of the risk management mechanism, checking the implementation status of risk response and control of each functional unit, and providing risk monitoring improvement suggestions.

3. Information security risk response measures:

(1) Multi-layer information security protection

A. Cyber security:

- (a) Introduce advanced technology for computer scanning and system and software updating.
- (b) Strengthen network firewalls and network control to prevent the spread of computer viruses across machines and factories.
- (c) Introduce multi-factor authentication to improve account security and reduce the risk of theft.

B. Device safety:

- (a) Establish a mechanism for anti-virus inspection of machines to prevent

- software with malware inside the machines from entering the company.
- (b) Implement endpoint anti-virus measures by type of computer to enhance malware detection and prevention.

C. Data security:

- (a) Classification of documents by type of confidentiality.
- (b) Encryption control and effective tracking of documents and data.
- (c) Control over outgoing mail items.
- (d) 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.
- (e) 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.
- (f) Completed the cloud migration of the email system and integrated third-party authentication mechanisms to effectively enhance account security and confidentiality.

(2) Review and continuous improvement

- A. Education, training and advocacy: Information security advocacy for new employees.
- B. Conduct phishing email defense detection exercises on a regular basis, carried out twice annually, to enhance employees' awareness of email-based social engineering attacks.
- C. Conduct an information security awareness activity once each quarter to enhance employees' information security awareness.
- D. 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.

4. Countermeasures for various epidemics:

In line with the concept that employees are the most important assets of the Company, the Company takes care of the health of employees and maintaining the integrity of the Company's competitiveness as the starting point. In the daily routine, the prevention of infectious diseases is regarded as the initial stage of preventive maintenance. Risk assessments are conducted based on possible epidemic scenarios and epidemic prevention plans are drawn up. It also proactively collects information on the development trend of epidemic diseases to provide the basis for internal staff health management and devise countermeasures. Review and adjustment are made every year to be practical and feasible.

(1) Measures in response to various epidemics:

- A. Continue to maintain the cleanness and disinfection of the public areas of the plant, and provide epidemic prevention alcohol for personnel to use.
- B. It is recommended but not mandatory for employees to wear masks to work.
- C. Plant nurses continue to monitor the development of various epidemics.

(2) Responding to the outbreak of dengue fever in southern Taiwan:

- A. In line with the dengue fever prevention measures of the Tainan City Government, the employees who were involved in spraying of home were given epidemic prevention holidays.
- B. For areas within the plant where disease-carrying mosquitoes may breed,

mosquito control treatments are carried out every six months through spraying.

C. Plant nurses continue to monitor the development of various epidemics.

5. As industry realignment continues, more U.S. and China-based pure IC design houses are capturing the high-end mobile phone and WiFi markets traditionally held by IDM manufacturers, leading to a continued increase in demand for wafer foundries. The Company's operational momentum has returned to a normal growth trajectory and is trending upward. Although short-term labor shortages have resulted in capacity constraints, the Company has accelerated recruitment and cross-functional training to gradually meet customer demand. Current equipment capacity can reach 22,000 wafers per month, sufficient to meet customer requirements. In addition, the Company continues to focus on customer diversification and the development of new technologies and product applications to ensure more stable overall operations.

Therefore, the Company has adopted the following countermeasures:

- (1) Develop advanced processes, such as FR3 wireless communication technology and Ku Band PA for satellite communications.
- (2) Promote new technologies and markets such as AI servers, robotics, varactors, and solar energy to acquire new customers.
- (3) Continuously optimize efficiency and provide multi-skill training to ensure rapid response to meet customer production capacity needs under any circumstances.
- (4) Maintain competitive pricing and continue collaborating with customers to create more market opportunities.

In addition to implementing the aforementioned policies, it is necessary to continuously monitor global economic conditions, policy changes, and customer inventory levels in order to achieve stable development in a rapidly changing market.

VII. Other important matters

1. Management of intellectual property rights and risk countermeasures:

The Company reports to the Board of Directors at least once a year; the most recent report was presented to the Board of Directors on November 6, 2025.

Intellectual property management strategy

AWSC will adopt two major management strategies: “enhancing innovation capabilities” and “strengthening confidentiality mechanisms.”

In terms of innovation capabilities, employees are encouraged to propose process technology improvements and innovation proposals, and to develop new processes in response to customer needs.

In strengthening confidentiality mechanisms, the Company enhances the control of trade secrets both internally and externally, enforces regulations on the use of email and electronic storage devices, and implements access restrictions for confidential control areas to effectively reduce the risk of information leakage.

Intellectual property management system

The Company upholds the principles of technological innovation and independent R&D, actively promotes the development and application of innovative technologies, and continuously strengthens patent application and portfolio planning to establish a

comprehensive intellectual property protection system. In alignment with the current patent incentive system, the Company encourages personnel to engage in innovation, promotes the commercialization and differentiation of technological achievements, and thereby strengthens the Company's core competitive position within the industry chain.

In addition, for enterprises and inventors with innovative technologies, the proper use of patent priority rights not only helps protect and extend technological achievements, but also effectively integrates R&D results with business strategies, reduces investment risks, enhances technological barriers and competitive advantages, and achieves the goals of sustainable innovation and value growth.

Potential risks and response policies

To prevent the leakage of newly developed technologies and avoid operational losses, the Company implements confidentiality controls over personnel, equipment, environments, and documents, and adopts various measures to ensure information confidentiality and proper safeguarding to mitigate the risk of disclosure.

Orientation	Response policies
Personnel	<ol style="list-style-type: none"> 1. Annual information security education and training and assessment for current employees 2. Information security training courses for new employees 3. Awareness on phishing email templates
Equipment	<ol style="list-style-type: none"> 1. External email filtering and control of outgoing emails 2. Access restrictions on electronic storage devices (USB) 3. Computer access control 4. Implementation of two-factor authentication for external-to-internal connections (VPN)
Environment	<ol style="list-style-type: none"> 1. Access control system management for restricted areas 2. Surveillance camera monitoring in restricted areas
Document	<ol style="list-style-type: none"> 1. Access control and encryption permissions for departmental electronic documents 2. All employees sign confidentiality agreements 3. Document classification management

Implementation status of intellectual property management

Intellectual property management strategy	Summary of implementation status
Enhancement of innovation capabilities	<ol style="list-style-type: none"> 1. Patent applications have been filed, including the CST Clean Chuck Tool improvement patent report, a surface acoustic wave filter and its surface treatment method, and several patent topics are currently under patent portfolio planning. 2. Actively developing D pHEMT processes for broadband PA in the millimeter-wave Ku to Ka bands, IOT Fusion advanced low-power, high-efficiency GaAs ED BiHEMT processes, and six-inch ultra-thin SAW filter 200 μm wafer process miniaturization module technology, which have successively passed applications for R&D tax credits.
Strengthening confidentiality mechanisms	<ol style="list-style-type: none"> 1. Conduct social engineering drills on a regular basis to enhance employees' information security awareness and reduce the risk of cyberattacks. 2. Continue to provide information security education and training for new employees, along with annual awareness programs and assessments for current employees. 3. Remove administrator privileges from all office computers except for specifically authorized devices. 4. Remove USB access permissions from all on-site computers except for specifically designated data transfer devices. 5. Restrict all servers from connecting to external networks to prevent hackers from uploading data to external destinations. 6. All external-to-internal connections (VPN) must be made through company-registered laptops and require dual authentication using a mobile device and login password before access is granted. 7. Upgrade the email system to the Microsoft cloud version to strengthen email information security protection and reduce the risk of on-premises servers being attacked.

List of intellectual property achievements

AWSC has accumulated a total of 64 valid patents, including 63 granted patents and 1 patent under application.

Six. Special requirements

I. Information on affiliates:

For relevant information, please refer to MOPS > Single Company > Electronic Document Download > Affiliated Companies' Three Statements Section.

(Inquiry Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

II. Private placement of securities in the most recent year up till the publication date of this annual report:

The execution of the Company's previous private placements of securities has been completed. For relevant information, please refer to MOPS > Topics Section > Investment Section > Private Placement Section > Private Placement Section.

(Inquiry Website: <https://mops.twse.com.tw/mops/#/web/t116sb01>)

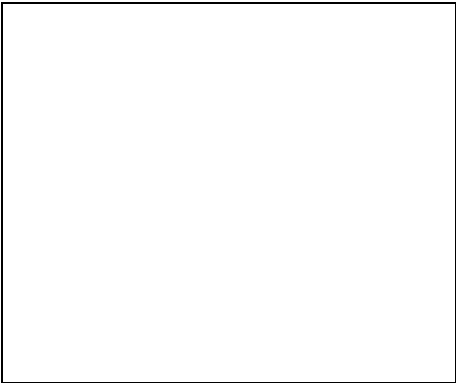
III. Other supplementary information: Not applicable.

IV. Events as prescribed in Subparagraph 2 in Paragraph 3 of Article 36 of the Securities and Exchange Act that caused significant influence on shareholders' equity or stock price in the most recent year to the day this report was printed: None.

Advanced Wireless Semiconductor Company

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Chairperson: Hsiu-Lan Hsu

