



2024

AEWIN 

SUSTAINABILITY REPORT

AEWIN



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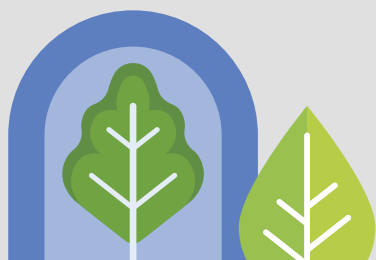
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Preface

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SUSTAINABLE DEVELOPMENT GOALS
ACTION
CAMPAIGN

• **About Report**

About Report

AEWIN Technologies Co., Ltd. (hereinafter referred to as “AEWIN” or “the Company”) prepares this report in accordance with the Global Reporting Initiative (GRI) Standards 2021, using the “Core” option, and with reference to the United Nations Sustainable Development Goals (SDGs) as guiding principles. This report fully discloses the Company’s actions and performance in environmental (E), social (S), and governance (G) aspects for the 2024 fiscal year, demonstrating AEWIN’s commitment and determination toward sustainable development to all stakeholders.

Report Scope and Boundaries
Geographical Scope

The data and information in this report cover the Xizhi Headquarters and Factory, both of which are under the Company’s operational control:

| | |
|--------------------|---|
| Xizhi Headquarters | 32nd Floor, No. 97, Section 1, Xintai 5th Road, Xizhi District, New Taipei City, Taiwan |
| Xizhi Factory | 11th Floor, No. 97, Section 1, Xintai 5th Road, Xizhi District, New Taipei City, Taiwan |

The content of this report primarily discloses AEWIN’s business activities within Taiwan. All data have been collected and consolidated by the responsible departments, verified by management, and calculated using internationally accepted indicators. The financial data referenced herein is consistent with the annual financial reports and consolidated public financial statements, and is presented in thousands of New Taiwan dollars (NTD)

Disclosure of Shareholding Structure

| Shareholder Name | Shareholder Type | Shareholding Percentage |
|------------------|------------------|-------------------------|
| DFI Inc. | Corporate | 51.38% |
| Qixin Co., Ltd. | Corporate | 11.07% |

Shareholding Structure :

- DFI Inc. is a corporate shareholder holding 51.38% of shares, making it the largest shareholder with significant influence over the Company.
- Qixin Co., Ltd. is the second-largest corporate shareholder, holding 11.07% of shares, also exerting significant influence.

Subsidiaries Included in the Consolidated Financial Statements but Excluded from This Sustainability Report

| Investing Entity | Subsidiary | Ownership Percentage |
|---|---|----------------------|
| AEWIN Technologies Co., Ltd. | Wise way international CO., Ltd. | 100.00% |
| AEWIN Technologies Co., Ltd. | Aewin Tech Inc. | 100.00% |
| Wise way international CO., Ltd. | Bright profit enterprise Limited | 100.00% |
| Bright profit enterprise Limited | Beijing Qiyang Huaxia Technology Co.,Ltd. | 100.00% |
| Beijing Qiyang Huaxia Technology Co.,Ltd. | Shenzhen Aewin Technologies Co., Ltd | 0%(*1) |

*1: Shenzhen Aewin Technologies Co., Ltd completed liquidation in June 2024 and its deregistration was finalized in July 2024.

Report Preparation Guidelines

The reporting period of the 2024 AEWIN Technologies Sustainability Report spans January 1 to December 31, 2024 (all dates herein are in CE). AEWIN Technologies Co., Ltd. (hereinafter “AEWIN” or “the Company”) voluntarily discloses this sustainability report, covering corporate governance, economic, social, and environmental performance indicators. To ensure a comprehensive presentation of AEWIN’s sustainability achievements and to reflect the results of stakeholder engagement, this Report is prepared in accordance with the latest GRI Standards (2021), with reference to SASB Sustainability Accounting Standards, TCFD Climate-related Financial Disclosure, and the “Operational Procedures for Over-the-Counter Companies’ Preparation and Submission of Corporate Sustainability Reports” mandated by competent authorities. It also aligns with the United Nations Sustainable Development Goals (SDGs). Through a responsible approach, AEWIN reports to stakeholders its strategies and activities in the economic, environmental, and social dimensions, demonstrating its commitment to social responsibility and sustainable development.

Report Review and Assurance

All data and information in this Report have been collected by the Corporate Sustainability Development Committee. Committee members gathered, through multiple channels, both domestic and international economic, environmental, and social sustainability issues, and solicited stakeholder concerns via questionnaires. Through a materiality assessment process and analysis, material topics relevant to AEWIN were identified. Based on these material topics, management policies and performance data were collected and consolidated. The Sustainability Development Committee reviewed and confirmed this information, and then published it through public channels to inform stakeholders. Financial figures quoted in this Report are drawn directly from the annual financial statements. To enhance the quality of disclosure, Bureau Veritas Certification (Taiwan) Co., Ltd. conducted a Type 1, moderate-level assurance audit in accordance with AA 1000 AS v3. This assurance confirmed compliance with GRI Standards 2021. The full assurance statement is provided in the appendix of this Report.

Principles and Framework for the Content of This Report

AEWIN considers industry requirements and significant economic, environmental, and social issues at the international level. Through questionnaires, stakeholders evaluated the impact of various issues. The Sustainability Development Committee then convened to align these stakeholder-identified priorities with AEWIN’s operational strategy, screening and finalizing material topics upon approval by the Committee Chair. The outcomes of these initiatives are disclosed in this Report. Economic and financial performance data reflect consolidated financial statements, with all monetary figures presented in New Taiwan Dollars (NTD). Environmental and social performance indicators cover AEWIN’s operations in Taiwan; any data that fall outside this boundary are explicitly noted in the relevant chapters of this Report.

Report Management Process

| Phase | Activities | Responsible Unit |
|----------------------------|---|--|
| Issue Identification | 1. Determine stakeholders 2. Collect stakeholder concerns | Sustainability Development Committee |
| Material Topic Dermination | 1. Assess external economic, environmental, and social impacts on stakeholders 2. Assess internal operational impacts 3. Resolution in Sustainability Development Committee meeting | Sustainability Development Committee |
| Information Consolidation | Collect management policies and performance data | Sustainability Development Committee / Sustainability Project Task Force |
| Drafting | Compile and draft report content | Sustainability Development Committee / Sustainability Project Task Force |
| Internal Review | Internal audit of report | Sustainability Development Committee |
| External Assurance | Third-party verification of the report | Sustainability Development Committee / Sustainability Project Task Force |
| Publication | Submit to Board of Directors / Issue report | Sustainability Development Committee |

■ Publication Date and Cycle

The Company publishes this sustainability report annually.

- Current publication: August 2025
- Next scheduled publication: August 2026

• Message from the President

Dear Members of Society, Shareholders, Partners, and Colleagues:

In an era where technology evolves swiftly alongside the United Nations Sustainable Development Goals (SDGs), AEWIN Technologies Co., Ltd. (hereinafter “AEWIN”) has always upheld the philosophy of “innovation driving sustainable growth.” We are committed to delivering high-performance, low-carbon network security, cyber-security, and edge artificial intelligence solutions. We recognize that a company’s success depends not only on market competitiveness but also on its responsibility toward society and the environment. Accordingly, we not only drive industry advancement through technological innovation but also create greater value for the broader community by fostering a green supply chain, practicing responsible business models, and caring for employee well-being.

Technology-Driven Transformation: AI’s Opportunities and Challenges

Artificial intelligence (AI) and high-performance computing (HPC) are rapidly reshaping the global economy, offering unprecedented development opportunities in healthcare, transportation, industrial manufacturing, and data analytics. As a member of the technology industry, we invest heavily in our core product research and development while remaining vigilant about AI’s evolving impact on our business domains. We strive to provide more efficient, lower-power solutions that enable AI technologies to advance securely and sustainably.

However, with every generational leap in technology comes new challenges. We are acutely aware of AI training’s high energy demands, ongoing discussions around data ethics, and the implications of digital transformation for the labor market. To address these concerns, we have developed multiple patented technologies—such as immersion cooling—that help data centers reduce energy consumption and lower carbon footprints. We also actively promote data security and responsible personal data protection policies, ensuring that our technological applications align with societal values. We firmly believe that only by balancing

innovation with responsibility can technology truly benefit society.

Sustainable Operations: From Supply Chain to Social Responsibility

AEWIN is dedicated to building a green supply chain. We have implemented a supplier grading system and choose partners that meet environmental standards, ensuring all purchased materials come from responsible sources. We commit to avoiding conflict

minerals and continuously optimize our production processes to reduce carbon emissions and minimize environmental impact. We believe that through responsible supply chain management, we can foster a more sustainable industry ecosystem and contribute to global environmental stewardship.

For any negative impacts arising from sustainability-related issues, we pledge to allocate the necessary human, financial, and other resources to remediate and follow up. Members of the public who wish to report any adverse impacts caused by AEWIN may do so via esg@aewin.com. Depending on the severity of each case, we will assemble an internal and/or external project team to investigate, track, and implement corrective measures.

Additionally, we actively participate in social welfare initiatives, support educational development, promote digital equity, and ensure technology benefits a broader spectrum of society. We encourage employees to engage in volunteer service and leverage corporate resources to give back to the community—allowing technological innovation and social responsibility to reinforce one another.

People-Centric, Creating a Shared, Prosperous Future

Looking ahead, we will continue to deepen our technological innovations, strengthen our green supply chain, and

proactively address the opportunities and challenges presented by emerging technologies. We sincerely invite all sectors of society to join us in promoting technology for the greater good, creating a better future for our planet and the next generation—“Bringing Enjoyment & Quality to Life.”



AEWIN Technologies Co., Ltd.
President and Chief Executive Officer

Charles Lin

• About AEWIN

AEWIN Technologies Co., Ltd. is a member of the Qisda Group. Since its founding, AEWIN has focused for decades on R&D of high-performance networking equipment, earning recognition and trust from top international network security experts and industry customers. We offer network security products supporting the full range of Intel and AMD processors. With globally renowned, high-quality Taiwan-based manufacturing and a flexible global supply chain—paired with comprehensive technical support and professional services—we deliver the best products and solutions, helping our customers win in the marketplace.

Building on robust internal resources, AEWIN leverages cutting-edge operational processes and integrated quality control and management to provide a diverse product portfolio—from networking devices to edge AI solutions to cloud servers. With end-to-end R&D, uncompromising quality, and security-first design, AEWIN is the premier choice for network communication equipment and edge computing servers.

AEWIN' s vision is to be your reliable partner in navigating the intelligent world.

- Founded: 2000
- Global Headquarters: New Taipei City, Taiwan
- Sales Offices: Taiwan, China, United States, South Korea
- Manufacturing Centers: New Taipei City (Taiwan) and Beijing (China)
- Global Employees: Approximately 350 employees
- Taiwan Operations (Report Scope): 219 employees
- 2024 Consolidated Revenue: NTD 2.285 billion

Core Values

AEWIN Technologies Co., Ltd. is committed to providing design, development, and manufacturing services for network equipment to customers of any scale. By offering flexible hardware selection options, we meet diverse hardware requirements and serve as a trusted partner.



We have accumulated the industry's most advanced knowledge and extensive experience, and we hold certifications including ISO 9001, ISO 14001, ISO 45001, ISO 27001, IECQ QC080000, and CTPAT. Built upon robust internal resources, we employ a modular, optimized workflow and holistic quality control and management. As a result, we are the best choice for network communication equipment and edge computing servers, capable of fulfilling various ODM/OEM demands.

From networking equipment to edge AI to cloud server applications, we support the full Intel x86 processor family. In the realm of network transformation, NFVI represents the next trend—and as an Intel Select Solutions provider, AEWIN's products are unquestionably your top choice.

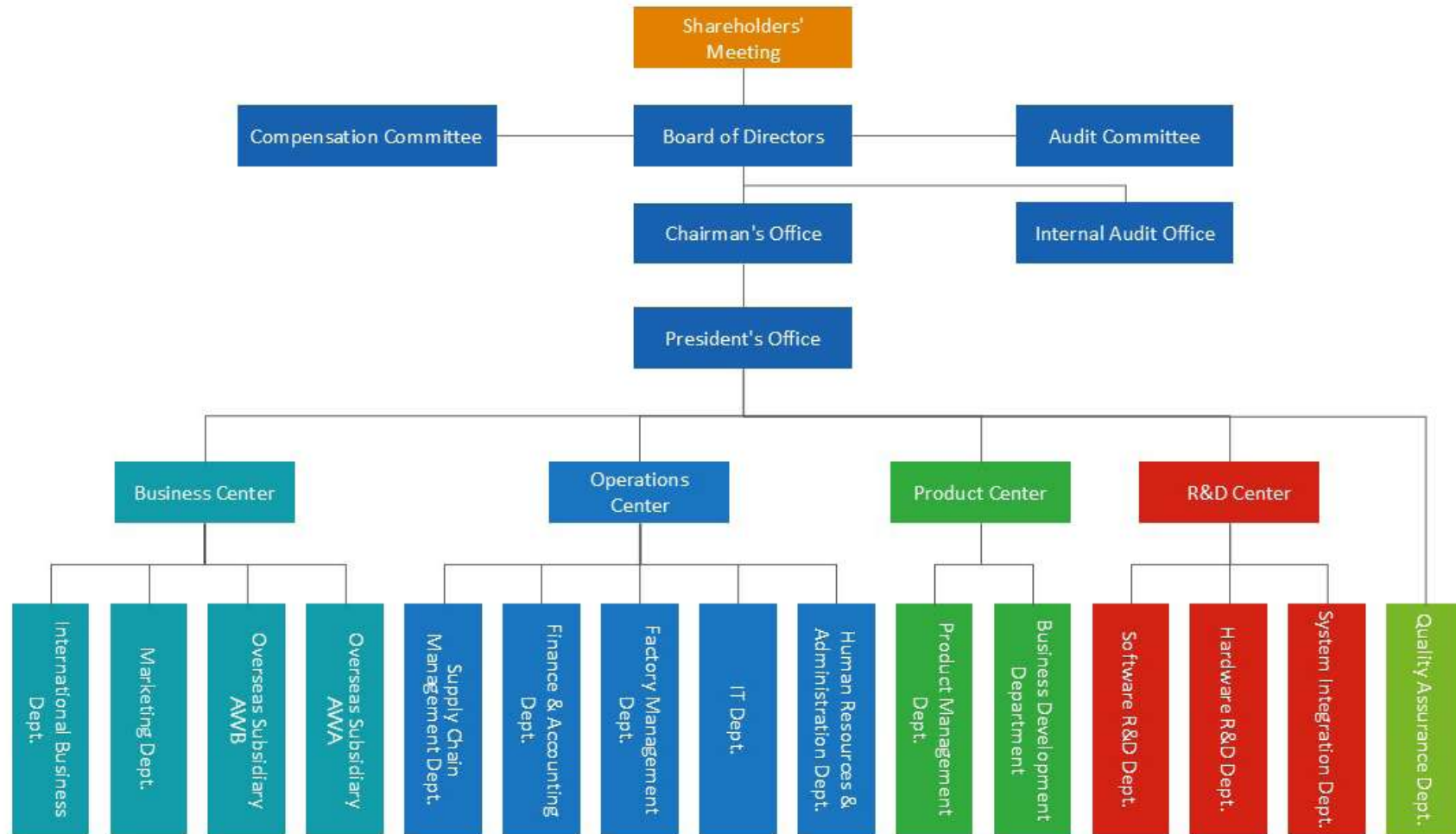
AEWIN Network Applications

- Edge Artificial Intelligence (Edge AI)
- Multi-Access Edge Computing Servers (MEC Servers)
- 5G Base Stations (5G gNB)
- Software-Defined Wide Area Network (SD-WAN)
- Security Gateways
- Virus Scanners & Intrusion Detection System (IDS) Servers
- Firewalls
- Application Delivery Controller (ADC)
- Load Balancer
- Unified Threat Management (UTM)
- WAN Optimization



• Operations Overview and Organizational Structure

AEWIN Technologies Co., Ltd. (AEWIN), founded in 2000 and headquartered in Xizhi District, New Taipei City, Taiwan, focuses on providing industrial computing and embedded solutions. As a global leader in solution delivery, AEWIN leverages years of professional experience to meet diverse industry application needs—including network security, edge computing, artificial intelligence (AI), Internet of Things (IoT), and industrial automation.



Core Business

AEWIN combines strong R&D capabilities with a flexible manufacturing system to deliver end-to-end support—from hardware design and customized development to integrated solutions—meeting the specialized requirements of customers across different sectors. The Company’s primary business lines include:

Network Security Applications: High-performance, highly reliable hardware platforms supporting next-generation network security solutions.

Edge Computing & AI Applications: Edge devices with high computing capacity designed for smart city, smart manufacturing, and similar scenarios.

IoT & Industrial Automation: Embedded system designs that enable intelligent production and process management.

Operating Sites

Both AEWIN’s headquarters and factory are located in Xizhi District, New Taipei City. Through an efficient production and operations center here, coupled with a global sales and service network, AEWIN provides rapid technical support and product delivery to customers worldwide.

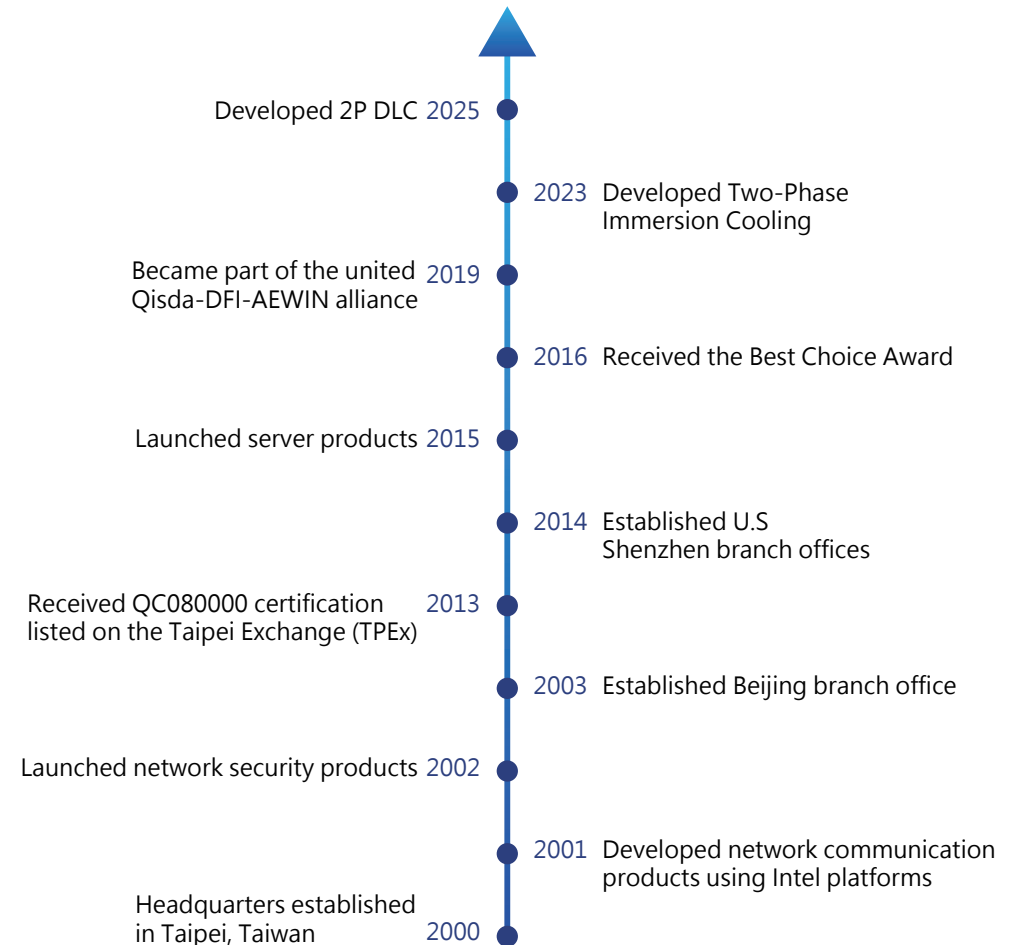
Market and Customers

AEWIN’s solutions are widely applied in telecommunications, energy, manufacturing, autonomous vehicles, and other industries. The Company primarily serves international system integrators, original equipment manufacturers (OEMs), and large enterprises. By closely collaborating with partners, AEWIN continuously enhances product value and delivers competitive advantages for its customers.

Future Outlook

AEWIN Technologies will continue to focus on technological innovation and the deepening of industry applications, while integrating sustainable development into its core business operations. The Company is committed to becoming a globally trusted provider of industrial computing solutions.

Company Milestones



• Corporate Sustainable Development Corporate Sustainable Development Strategy

As global environmental issues and social challenges grow increasingly complex, businesses today bear the dual responsibility of pursuing economic success while actively contributing to sustainable development. AEWIN has adopted a comprehensive sustainability management strategy—an integrated framework designed to balance three core dimensions: economic growth, environmental protection, and social well-being. This approach enables us to realize coordinated and holistic sustainable development across all aspects of our operations.

Core Strategies and Practices

1. Environmental Responsibility: Driving Green Transformation

- Improve energy efficiency and actively adopt low-carbon technologies to reduce carbon emissions.
- Promote a circular economy by optimizing waste management and enhancing reuse practices to reduce environmental burden.
- Strengthen sustainability practices across the supply chain and encourage supplier participation in environmental initiatives.

2. Social Responsibility: Creating Shared Value

- Prioritize employee well-being by providing a safe, healthy, and inclusive work environment, along with diverse career development opportunities.
- Support community development and public welfare initiatives to foster social harmony.
- Establish transparent communication mechanisms to respond to stakeholder concerns and build trust and collaboration.

3. Economic Responsibility: Advancing Sustainable Growth

- Integrate sustainability goals into core business strategies to achieve synergy between economic performance and sustainable development.
- Invest in innovative technologies to enhance product competitiveness and deliver high-value solutions to customers.
- Strengthen risk management capabilities to maintain resilience amid market and environmental changes.

The Value and Benefits of Sustainability Management

AEWIN's sustainable development strategy is not only a commitment to environmental and social responsibility, but also a powerful driver for long-term competitiveness and value creation. Through structured and systematic sustainability actions, we aim to:

- Reduce operational costs: Optimize resource utilization and improve efficiency to deliver both economic and environmental benefits.
- Enhance employee engagement: Address employee needs and career development to boost internal cohesion and productivity.
- Build market trust: Strengthen ties with customers, partners, and communities to elevate brand image and enhance competitive advantage.

Future Directions

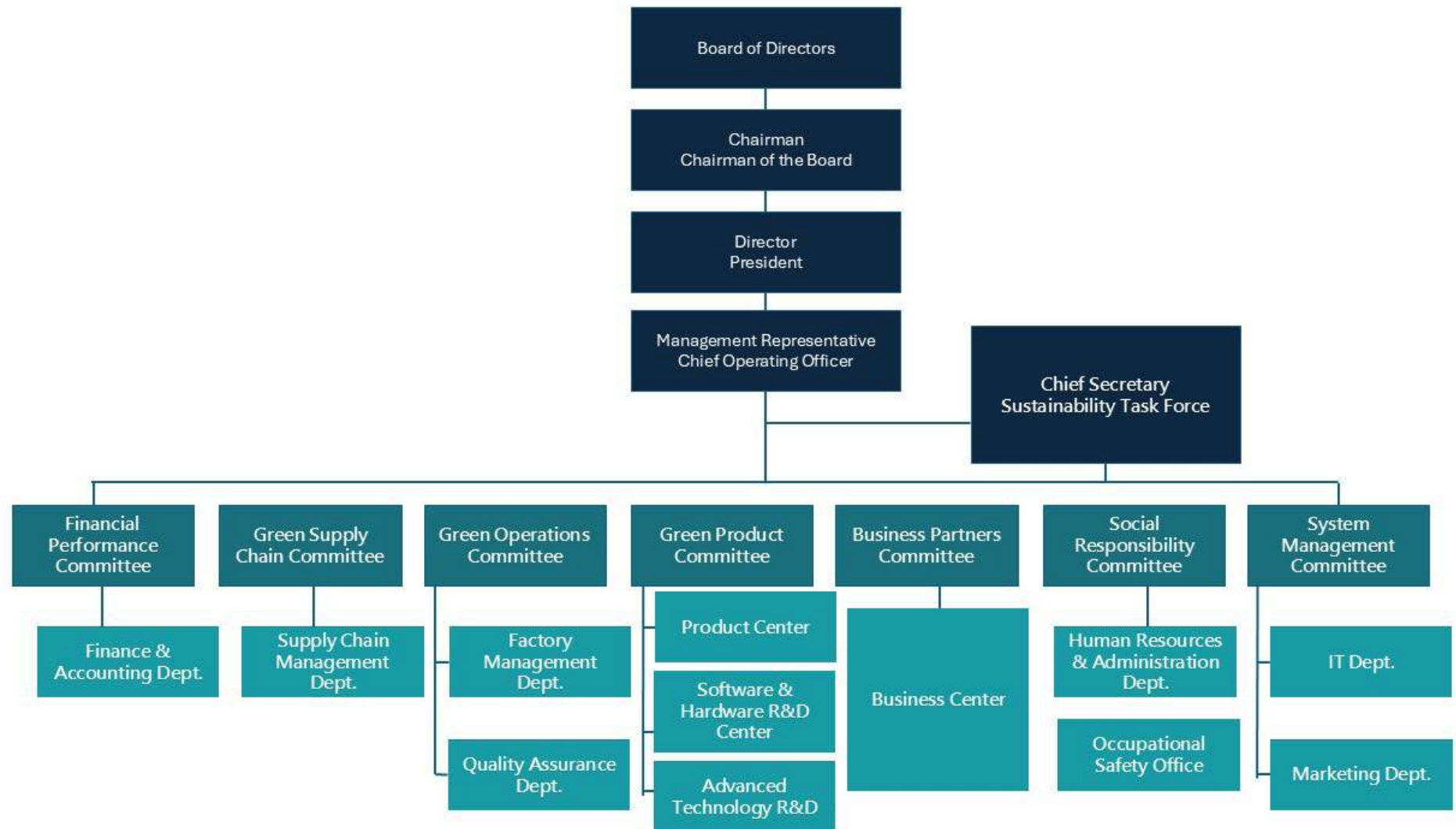
To meet the evolving needs of rapidly changing markets and environmental expectations, AEWIN will continue to refine and evolve its sustainability strategy, focusing on:

- Innovation-Driven Development: Continuously invest in cutting-edge technologies to improve the sustainability of our products and services.
- Enhanced Data Management: Establish a transparent performance indicator system to accurately assess sustainability outcomes.
- Company-Wide Engagement: With strong leadership support, foster a corporate culture in which all employees actively participate in sustainability efforts.

Long-Term Vision

Sustainable development is a long-term strategic commitment. Only by seamlessly integrating environmental protection, social responsibility, and economic value can AEWIN maintain its leadership in a highly competitive market and realize true sustainable growth.

- Sustainable Development Committee



Sustainable Development Committee

To effectively advance corporate sustainability management, AEWIN Technologies has established a Sustainable Development Committee by integrating internal resources. The committee is chaired by Mr. Charles Lin, President and member of the Board of Directors, with senior executives from each division serving as committee members responsible for specific dimensions. This structure ensures that the organization’s sustainability goals and strategies are implemented efficiently across all departments.

Board members actively participate in regular discussions on key sustainability issues—including stakeholder engagement, materiality assessment results, and sustainability development goals—to ensure alignment with the company’s overall direction. The board also provides strategic guidance and decision-making support on critical sustainability matters.

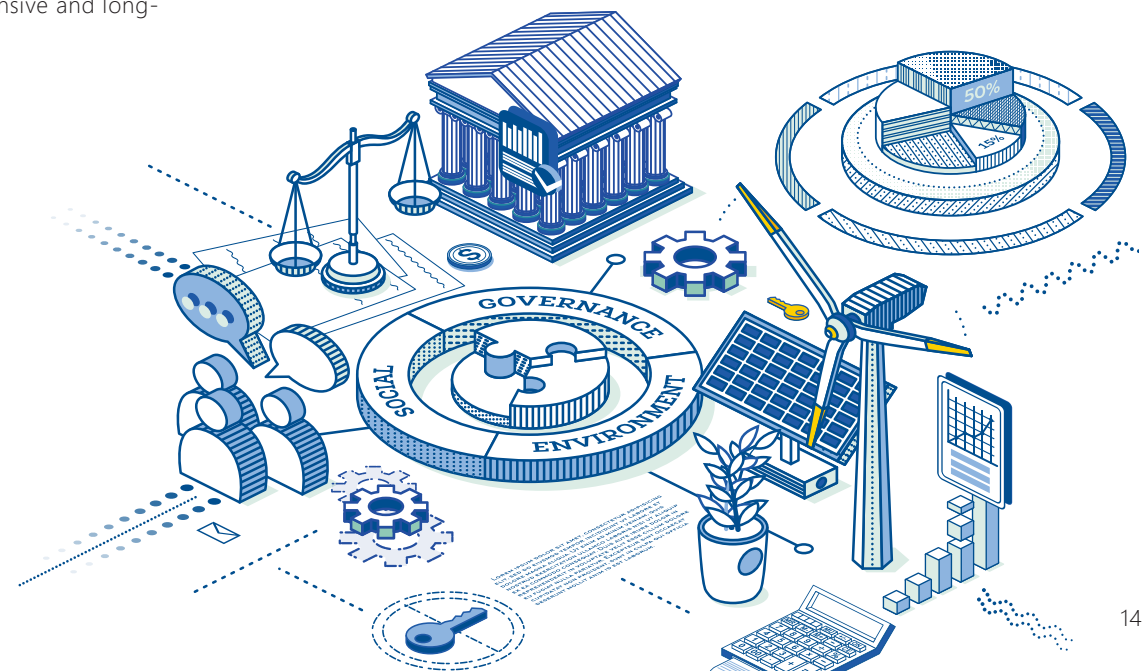
- **Operational Framework:** A Secretary-General oversees cross-functional coordination and convenes quarterly meetings to review progress on performance indicators and the development of the sustainability report.
- **Communication Platform:** The committee maintains regular engagement with stakeholders to ensure diverse perspectives are incorporated into AEWIN’s sustainability strategy, fostering both internal and external alignment.

The establishment of the Sustainable Development Committee has significantly strengthened internal collaboration and goal alignment. It also provides AEWIN Technologies with a solid foundation for progressing toward comprehensive and long-term sustainable development.

Sustainable Goals and Performance

2024 Annual Performance Highlights

| Dimension | 2024 Achievements |
|-----------|---|
| E | <ol style="list-style-type: none"> Maintained certifications for ISO 14001, ISO 45001, and ISO 14064-1 Expanded the calculation of Scope 3 greenhouse gas emissions |
| S | <ol style="list-style-type: none"> Recorded zero incidents of occupational hazards and workplace safety accidents Established a baseline for employee engagement, with a 2024 engagement score of 64.5 |
| G | <ol style="list-style-type: none"> Strengthened cybersecurity risk management by establishing a dedicated cybersecurity unit and personnel, and completed annual cybersecurity drills Strengthened cybersecurity risk management by establishing a dedicated cybersecurity unit and personnel, and completed annual cybersecurity drills Completed upgrades to internal control and risk management systems, achieving 100% regulatory compliance Maintained customer satisfaction score above 80 Accumulated a total of 16 active patents |



Stakeholder Engagement

AEWIN Technologies is committed to maintaining timely and effective communication with stakeholders by incorporating their material concerns into its sustainable development policies and establishing transparent, responsive feedback mechanisms. The Company adopts the five key principles of the AA1000 Stakeholder Engagement Standard (2015) to identify and manage stakeholder relationships. Through internal discussions, AEWIN evaluates stakeholders based on dependency, responsibility, tension, influence, and diverse perspectives to identify key stakeholder groups. AEWIN also provides multiple communication channels tailored to each stakeholder group, enabling a better understanding of their needs and expectations. These insights help refine our sustainability strategies and create long-term value for stakeholders.

| | |
|----------------------|--|
| Dependency | Individuals or organizations that are directly or indirectly involved in or affected by AEWIN’s products, services, or operations. |
| Responsibility | Stakeholders to whom AEWIN has legal, financial, operational, or ethical obligations now or in the future. |
| Tension | Stakeholders who raise concerns or express strong interest in AEWIN’s financial, social, or environmental performance and may influence decision-making. |
| Influence | Stakeholders who have the capacity to influence AEWIN’s decisions, operational direction, or strategic policies. |
| Diverse Perspectives | Stakeholders who bring unique views or insights that foster innovation and add value to AEWIN’s long-term development. |

Identification of Key Stakeholders

While pursuing long-term sustainable operations, AEWIN values the voices of all stakeholders. Any individual or group with a significant impact on the Company’s operations is regarded as a stakeholder.

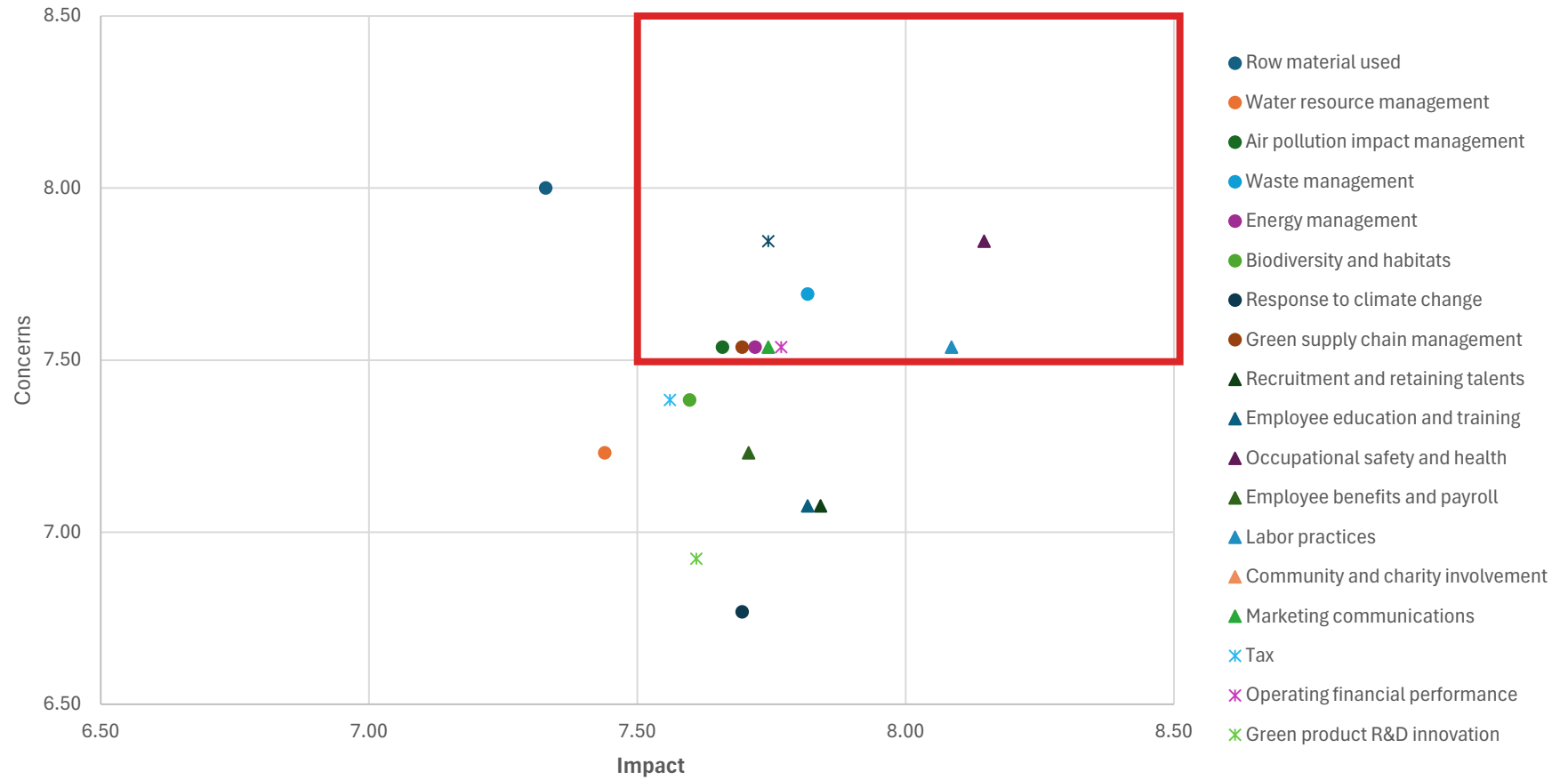
Based on internal assessments across business units, AEWIN has identified the following six primary stakeholder groups:



Stakeholder Communication Channels and Key Concerns

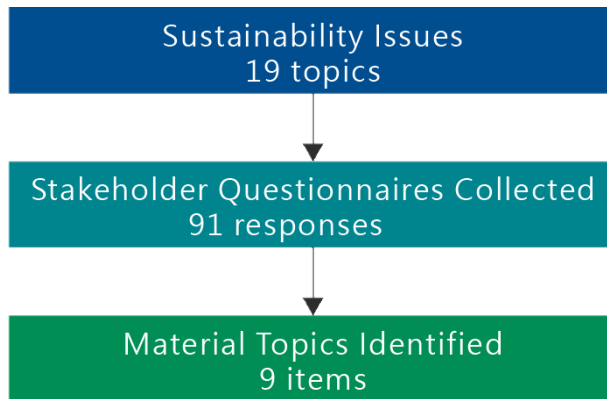
Stakeholders vary in their identities and expectations, and thus focus on different sustainability topics. AEWIN provides detailed corporate sustainability information on its official website and ensures that all stakeholders have direct, open communication channels with the Company.

By actively listening to and engaging with stakeholders, AEWIN aims to respond to their expectations in a timely manner, promote mutual success, and uphold its long-term vision for corporate sustainable development. The Company regularly reviews and improves its stakeholder engagement mechanisms and overall sustainability performance.

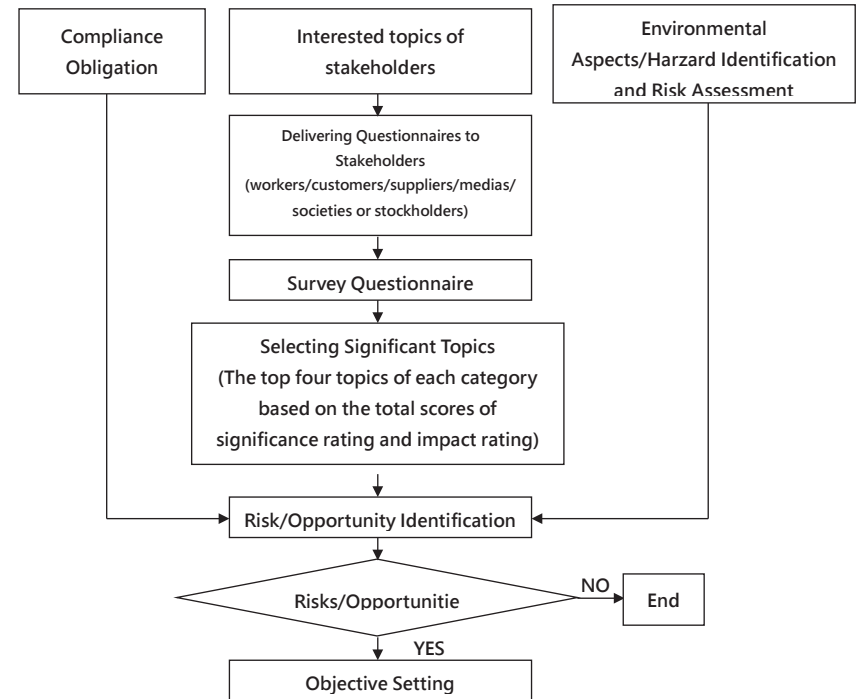


Material Topics Identified

Following Chiyang Technology’s risk/opportunity identification management procedure, the Sustainability Development Committee formulated 19 sustainability issues. An online questionnaire was distributed to key stakeholders, and 91 valid responses were collected. The stakeholders rated the impact of each sustainability issue on corporate governance, environment, and people. Based on these results, the Sustainability Development Committee discussed and determined the material topics by considering stakeholder perspectives along with the assessment of internal operational impacts. After confirmation by the General Manager, Chiyang Technology identified 9 material topics in the environmental, social, and economic dimensions to be prioritized for disclosure in the current year. This report will explain the management approach and related disclosure items for each material topic.



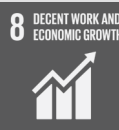
Operating Procedures



Material Topics Overview

Stakeholder Communication Channels and Frequency

| Stakeholder | Key Topics of Concern | Communication Channels, Response Methods, and Frequency | 2024 (Year 113) Communication Activities |
|------------------------------------|--|--|--|
| Employees | <ul style="list-style-type: none"> ■ Labor relations ■ Employee welfare ■ Talent development & employee relations ■ Occupational health and safety | <ul style="list-style-type: none"> ■ Employee feedback mailbox ■ Irregular internal announcements on welfare programs ■ Quarterly labor-management meetings ■ Annual free health checkups and professional consultations Contact: Ms. Su amber.wt.su@aewin.com | <ul style="list-style-type: none"> ■ 4 labor-management meetings held quarterly (March, June, September, December) ■ Annual employee health checkup and on-site flu vaccination (Nov.) ■ Health promotion seminar (Aug.) ■ Monthly occupational safety and health lectures (Sep.–Nov.) ■ Fire evacuation drill (Dec.) |
| Investors | <ul style="list-style-type: none"> ■ Business performance ■ Market image ■ Regulatory compliance ■ Information disclosure | <ul style="list-style-type: none"> ■ Real-time updates via Market Observation Post System (MOPS) ■ Spokesperson contact listed on company website ■ Annual shareholders' meeting and annual report publication Spokesperson: Mr. Charles Lin, President Deputy Spokesperson: Ms.Emily Lee, CFO Tel: +886-2-2697-6866 investor@aewin.com | <ul style="list-style-type: none"> ■ Financial and business updates released irregularly via public announcements and press releases ■ One institutional investor conference held (domestic), with presentation slides and video posted on official website |
| Suppliers | <ul style="list-style-type: none"> ■ Ethical business practices ■ Market image ■ Operational performance | <ul style="list-style-type: none"> ■ Require suppliers to sign quality agreements ■ Implement GP material inspection system ■ Conduct regular supplier evaluations Contact: Mr. Wang benjamin.wang@aewin.com | <ul style="list-style-type: none"> ■ Regular supplier evaluations ■ Required submission of quality agreements |
| Customers | <ul style="list-style-type: none"> ■ Product quality ■ Technical support and services ■ Ethical business practices ■ Customer satisfaction | <ul style="list-style-type: none"> ■ Annual customer satisfaction survey Contact us sales@aewin.com | <ul style="list-style-type: none"> ■ Facebook followers: 503 ■ LinkedIn followers: 3,604 ■ Participation in industry seminars and exhibitions to increase product visibility and Create Tangible RO ■ 2024 customer satisfaction score: 84.5 |
| Government Agencies | <ul style="list-style-type: none"> ■ Tax compliance ■ Legal and regulatory compliance | <ul style="list-style-type: none"> ■ Periodic inspections and site visits ■ Official correspondence ■ Participation in government activities | Regular audits and confirmation of tax compliance |
| General Public / Local Communities | <ul style="list-style-type: none"> ■ Corporate citizenship ■ Social contributio | <ul style="list-style-type: none"> ■ Foundation-led community activities (irregular) ■ Annual sustainability report Contact: Ms. Chou esg@aewin.com | <ul style="list-style-type: none"> ■ Participated in rice harvest volunteer activity (Oct.) ■ Donated supplies for senior meal-sharing event coordinated by Xizhi District Office |



I. Initiation of Sustainability Measures

Corporate Governance | Financial Performance | Risk Management
Regulatory Compliance | Code of Conduct | Information Security



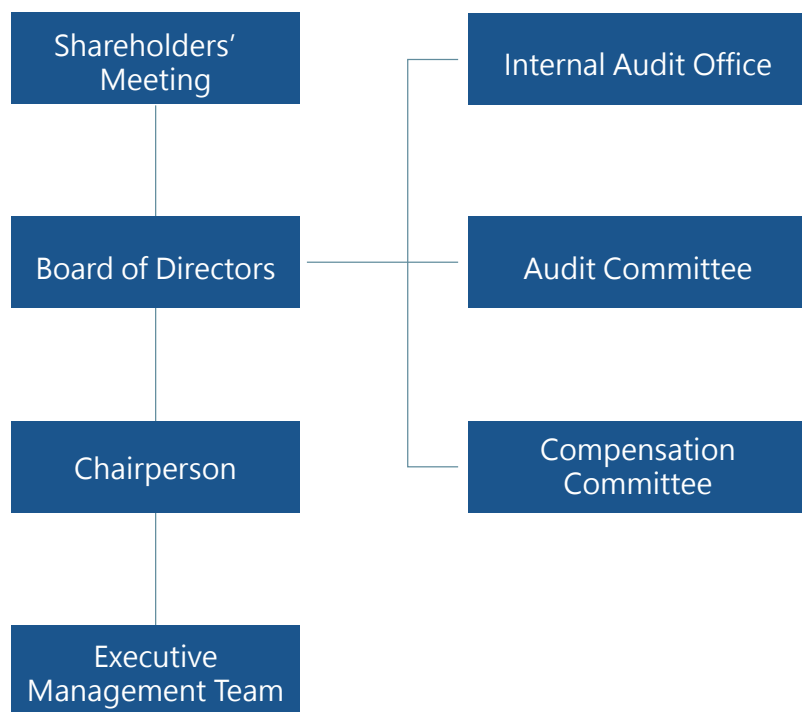
SUSTAINABLE DEVELOPMENT GOALS
ACTION
CAMPAIGN

• 1.1 Corporate Governance

1. Corporate Governance Structure

AEWIN Technologies has established its corporate governance framework and practices in accordance with the Company Act, the Securities and Exchange Act of the Republic of China (Taiwan), and other applicable laws and regulations. AEWIN's corporate governance structure comprises three key units:

- Board of Directors
- Audit Committee
- Remuneration Committee



Protecting shareholder rights has long been one of AEWIN's top governance priorities. Since the 2017 Annual General Shareholders' Meeting, AEWIN has adopted an electronic voting system and conducts individual proposal-based voting, aiming to increase shareholder participation and ensure that shareholders can fully exercise their legal rights. During shareholder meetings, the Company also proactively presents its operating and financial performance and responds to shareholder inquiries.

The Company's Articles of Incorporation and Board Election Procedures (available on the Company's website: https://www.aewin.com/zh-hant/major_internal_policies_se/) stipulate that directors are elected through a candidate nomination system, following specific selection criteria. In accordance with Article 20 of the Corporate Governance Best Practice Principles, the composition of the Board shall consider diversity, and no more than one-third of the seats may be held by directors concurrently serving as Company managers. The Board is required to develop appropriate diversity policies based on the Company's operational characteristics and strategic development needs.

AEWIN's Board comprises nine members, including three independent directors. The Chairperson is elected by the Board and also serves as a senior executive in the Company. All directors have over five years of professional experience in business, legal affairs, finance, accounting, or other relevant industries essential to the Company.

To enhance governance capabilities, AEWIN provides ongoing training to board members and the executive team annually on economic, environmental, and social topics. Detailed training information is disclosed on the Market Observation Post System (MOPS): https://mopsov.twse.com.tw/mops/web/t93sc03_1 and summarized in the Corporate Governance section of the Company's annual report.

To prevent and mitigate potential conflicts of interest, the Company has implemented the following governance mechanisms:

1. Established an independent director system, with independent directors serving as chairs of both the Audit Committee and the Compensation Committee, ensuring independent oversight of management.

2. Conducts regular Board performance evaluations, with the assistance of an external third party to ensure the objectivity and fairness of the assessment process.

| Director Name | Sex | Industry Background | AEWIN Employee | Executive Management | Leadership & Decision-Making | Industry Knowledge | Finance & Accounting | Strategic Judgment | Operational Decision-Making | Crisis Management | International Market Insight |
|---|-----|---------------------|----------------|----------------------|------------------------------|--------------------|----------------------|--------------------|-----------------------------|-------------------|------------------------------|
| Wen-Hsing Tseng | M | Electronics | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| Fong-Yi Huang | M | Electronics | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ |
| Chih-Ying Tien | F | Electronics | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Li-Min Huang (Non-Executive Director) | F | Electronics | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Chang-An Lin | M | Electronics | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ |
| Hsi-Kuang Fan | M | Electronics | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| Jung-Kuei Chiang (Independent / Non-Executive Director) | M | Electronics | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| Chien-Wei Chen (Independent / Non-Executive Director) | M | Electronics | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Po-Feng Lin (Independent / Non-Executive Director) | M | Finance & Banking | | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ |

| Association Name | Purpose of Participation |
|--|---|
| Taipei Computer Association (TCA) | Participation in exhibitions |
| Information Management Association (IMA) | Gaining insights into new industry applications |
| New Taipei Industrial Association | Membership in manufacturers' industrial union |

3. Board Diversity

The primary academic and professional backgrounds of AEWIN's board members are available in the Company's annual shareholder report and on the official website: <https://www.aewin.com/>

4. Organizational Diversity in Corporate Governance

As of the end of 2024:

22% of board members are employees of AEWIN.

33% of board members are independent directors.

Board age distribution:

1 member aged 71–80 (11%)

3 members aged 61–70 (33%)

4 members aged 51–60 (45%)

1 member aged 41–50 (11%)

There are currently 2 female directors on the board. AEWIN aims to achieve at least one-third representation of either gender on the Board in the future.

5. Corporate Governance Practices

The Board of Directors prioritizes the interests of the Company and all shareholders when evaluating business performance and making major resolutions. The Audit Committee plays a supervisory role and exercises due diligence in reviewing the Company's operations and the actions taken by the Board.

6. Board Operations

In accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies," AEWIN has established its own Board Meeting Rules, under which all board matters are conducted. The Board of Directors convenes at least once per quarter. In 2024, the average board attendance rate reached 93%.

To further enhance corporate governance and strengthen the Board's effectiveness, AEWIN regularly provides directors with updates on industry practices and revisions to corporate governance-related laws and regulations, along with curated governance training opportunities. In 2024, all board members completed at least 6 credit hours of continuing education.

In 2019, AEWIN adopted the Board Performance Evaluation Policy, which stipulates that internal board performance evaluations shall be conducted annually, and that external

evaluations must be performed at least once every three years by an independent third-party institution or academic team.

For 2024, AEWIN completed its internal board performance self-assessment. The evaluation results were formally reported to the Board on February 25, 2025, achieving an overall score of 90 or above, classified as “Excellent”, indicating a high level of operational efficiency.

In 2022, AEWIN engaged an external independent assessment agency, the Taiwan Corporate Governance Association, to evaluate eight key aspects of board performance: composition, guidance, delegation, supervision, communication, self-discipline, internal control, and risk management. The external board evaluation report was received in September 2022 and presented to the Board in November 2022. Both internal and external board performance evaluation results are disclosed on AEWIN’s official website.

Additionally, AEWIN reports annually to the Board on communication related to stakeholder concerns. In 2024, no significant events were identified regarding stakeholder-related issues.

7. Audit Committee Operations

In 2019, in accordance with the Securities and Exchange Act and resolutions passed at the Shareholders’ Meeting, AEWIN established its Audit Committee and appointed independent directors. The Audit Committee is composed entirely of independent directors and operates under the Audit Committee Charter approved by the Board of Directors. The committee plays a supervisory role and exercises due diligence in reviewing the Company’s operations and the execution of responsibilities by the Board.

The Audit Committee convenes at least once per quarter, and additional meetings may be held as needed. Relevant department heads, external auditors, internal auditors, or other personnel may be invited to attend meetings to provide necessary information. Through this mechanism, the Audit Committee supports investor confidence in the Company’s corporate governance practices and information transparency, thereby safeguarding shareholders’ rights and interests.

8. Compensation Committee Operations

AEWIN established its Compensation Committee in 2011. The committee is appointed by the Board of Directors and consists of three members, with a majority required to be independent directors. The Company has adopted a Compensation Committee Charter to strengthen corporate governance and enhance the compensation system for directors and senior management.

The committee fulfills its duties with the diligence of a good administrator, faithfully

performing its responsibilities and submitting proposals to the Board for discussion. To help committee members better understand relevant legal requirements and internal practices, AEWIN organizes briefings on applicable compensation-related regulations and the current status of executive compensation and benefits.

Taking into account the Company’s industry risks, the responsibilities borne by directors, independent directors, and senior executives, as well as the Company’s operational scale, AEWIN determines compensation for directors and employees based on the principles of responsibility alignment and reasonable remuneration. Any distribution of compensation is subject to approval by the Compensation Committee and the Board of Directors, and is subsequently reported to the Shareholders’ Meeting. This process also serves as an important reference for assessing the performance of the Company’s top management.

Relevant executive compensation information is properly disclosed in AEWIN’s annual report, and applicable regulations are also published on the Company’s official website, ensuring transparency for all stakeholders regarding the linkage between executive pay and corporate performance.

The Company’s executive compensation policy includes fixed salary, variable compensation, and other incentive mechanisms. The design of the compensation system is closely aligned with the Company’s business environment, strategic objectives, and actual performance, ensuring consistency with AEWIN’s operational strategy.

The Compensation Committee, as an independent body, is responsible for overseeing compensation policies and decision-making processes for senior executives. The committee meets at least twice a year, takes into consideration stakeholder input, and provides recommendations and briefings to its members. The overall system is transparent and fair, ensuring that compensation remains reasonable and conducive to the Company’s long-term sustainable development.

9. Conflict of Interest Management

In accordance with Article 208, Paragraph 3 of the Company Act, AEWIN’s Chairman of the Board, Mr. Wen-Hsing Tseng, presides over board meetings. During the review and voting on board resolutions, if a director has a conflict of interest in a given agenda item that may potentially harm the interests of the Company, AEWIN follows Article 206, Paragraph 2 of the Company Act, which applies the provisions of Article 178 on conflict of interest. In such cases, the director shall recuse themselves from both the discussion and the vote. If necessary, the Chairman may designate another director to act as chair of the meeting during that specific agenda item.

Any conflicts of interest that arise in the board meetings during the year will be disclosed in the Corporate Governance section of the Company’s annual report in

accordance with the law.

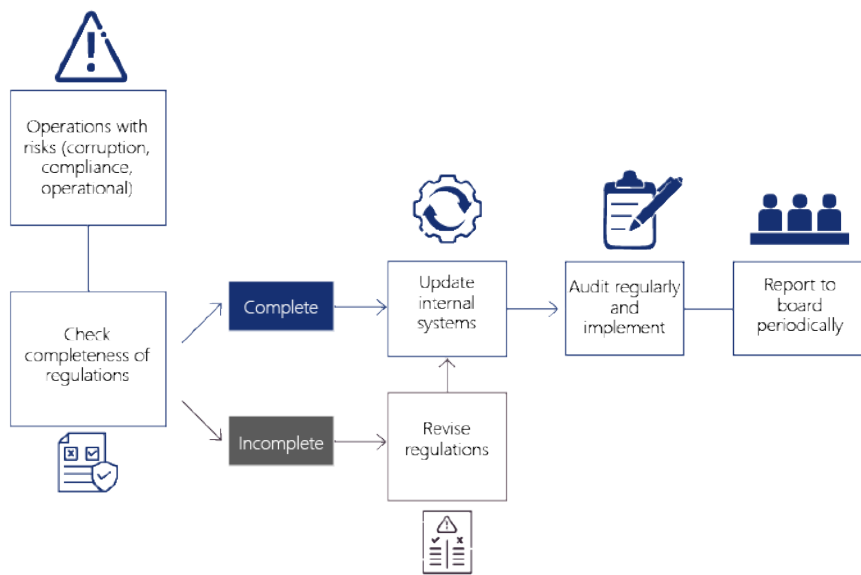
10. Internal Audit Mechanism

AEWIN has implemented a robust internal control system for daily business operations, with a focus on processes that may pose risks of corruption, non-compliance, or operational inefficiency. The Risk Management Committee is responsible for identifying corruption risks, while the Human Resources Department handles training, and the Audit Department ensures implementation and compliance with internal control procedures.

The Audit Department conducts regular assessments of the effectiveness of the internal control system and collects feedback from senior managers across departments regarding potential risks, including fraud and corruption. Based on this input, appropriate audit plans are formulated and executed. The audit results are reported annually to both the Audit Committee and the Board of Directors to provide insights into the status of corporate governance and to enhance management oversight.

Periodic risk assessments and substantive audits are conducted on key areas such as financial reporting, procurement, and sales operations. In 2024, no significant incidents or corruption risks were identified. Additionally, audit efforts were reinforced to ensure regulatory compliance, with particular emphasis on high-risk legal requirements.

11. Internal Audit Process



• 1.2 Financial Performance

In 2024, AEWIN reported consolidated annual revenue of NT\$2,285,480 thousand, consolidated operating profit of NT\$95,164 thousand, and consolidated net income after tax of NT\$52,874 thousand. Earnings per share (EPS) stood at NT\$0.89.

This year, AEWIN focused on improving operational efficiency, optimizing its product mix to enhance gross margins, reducing inventory, and increasing cash holdings. The company also continued to recruit top talent to support long-term sustainable growth. Despite global instability caused by geopolitical tensions, wars, and a slowdown in the Chinese economy, the network communication and cybersecurity sectors remained resilient and served as AEWIN’s core business areas.

In addition to its strengths in network security platforms, AEWIN actively expanded into edge computing and server-related new businesses, achieving notable success in the Americas and driving steady overall growth. AEWIN’s core offerings include customized solutions for network security and server platform applications. In response to the increased power consumption of modern chipsets, AEWIN successfully developed a dual-phase immersion cooling system, with promising initial results.

Since its founding in 2000, AEWIN has consistently collaborated with leading global chip manufacturers (such as Intel, AMD, and Marvell) on network application platform development. In 2024, the company successfully completed the development of advanced network platforms based on Intel’s 6th Gen Xeon SP and AMD’s EPYC 9004 series. Additionally, to meet the demand for domestic components in China, AEWIN developed several platforms based on China’s Hygon processors, which have now entered mass production—further strengthening the company’s market position and leadership.

(Unit: NT\$ Thousand)

| Item | Year | Financial data for the most recent five years. | | | | |
|--------------------------|------|--|------------|------------|------------|------------|
| | | 2020 (109) | 2021 (110) | 2022 (111) | 2023 (112) | 2024 (113) |
| Operating Revenue | | 1,761,492 | 2,016,727 | 2,463,236 | 1,969,419 | 2,285,480 |
| Gross Profit | | 464,146 | 470,755 | 669,671 | 521,705 | 590,935 |
| Operating Profit | | 81,250 | 79,471 | 212,327 | 58,021 | 95,164 |
| Earnings Per Share (EPS) | | 0.90 | 0.75 | 2.60 | 0.45 | 0.89 |

In Compliance with the Consolidated Statement of Comprehensive Income – IFRS

In the field of edge computing and server applications, AEWIN's products based on the AMD EPYC 9004 platform have entered mass production. The company is also actively developing high-availability (HA) server platforms to maintain its competitive edge in the rapidly evolving tech industry. In recent years, as chip manufacturers race to launch high-performance processors, AEWIN has responded with forward-looking thermal management technologies that significantly reduce energy consumption and carbon emissions in data centers—aligning with industry trends in research and development.

Currently, the company is focusing on four core technological areas: tank systems, high-density servers, evaporators, and AI automation control. It is actively applying for relevant patents to lay a solid foundation for future development.

In 2024, AEWIN obtained third-party certification for ISO 14064 greenhouse gas inventory. Building on this foundation, the company will continue to promote energy-saving policies within the office, evaluate the adoption of energy-efficient equipment, improve energy efficiency in factory facilities and processes, and assess the implementation of alternative energy technologies. It has also begun conducting GHG inventories for subsidiaries and promoting product carbon footprint assessments. These actions reflect growing ESG concerns among European and American clients and demonstrate AEWIN's firm commitment to sustainable operations.

For the company's operational results over the past five years, please refer to the table below. Further details are disclosed in the "Financial Overview" chapter of AEWIN's 2024 Annual Report, and the consolidated financial statements, including both consolidated and individual entities, are available on the company's official website in the 2024 financial report.

1. 2024 Operating Results

Standalone Comprehensive Income Statement – IFRS (Unit: NT\$ thousand)

AEWIN Technologies Economic Value Distribution Table (Parent Company in Taiwan)
(Unit: NT\$ thousand)

| Item | Amount | Note |
|---|-----------|---|
| A. Direct Economic Value Generated | | |
| a. Revenue from Taiwan Parent Company | 1,674,278 | |
| B. Economic Value Distributed | | |
| b. Operating Costs | 1,332,744 | |
| c. Employee Salaries and Benefits | 261,984 | |
| d. Interest and Dividend Payments | 64,989 | Includes NT\$12,369K in interest expense and NT\$52,620K in shareholder dividends |
| e. Taxes Paid | 14,257 | Income tax |
| f. Taxes Paid | 50 | Donation to BenQ Foundation |
| Economic Value Retained = A - B | | |
| Total Economic Value Retained | 254 | |

2. Business Strategy and R&D Plans

a. Business Strategy

■ Enhancing Product Development and Strengthening R&D Capabilities

The company will continue to invest in the development of mid-to-high-end platforms based on Intel, AMD, Marvell, and Hygon technologies. It will also strengthen software capabilities, such as BIOS, IPMI, and Redfish. In addition to focusing on our core business in network security platform development, we are actively expanding into server platform applications, including storage servers, AI servers, and high-availability (HA) servers, to meet customer needs and increase overall average selling prices.

■ Optimizing Production Management and Expanding Regional Capacity

In 2024, AEWIN implemented the Oracle ERP system in its Beijing and U.S. branches to effectively manage orders and optimize inventory. In 2025, we plan to expand production capacity in Taoyuan and Suzhou to meet the manufacturing needs of customers in both China and non-China regions.

- Deepening Group Collaboration and Improving Operational Efficiency

Leveraging the manufacturing capabilities of the Qisda Group, AEWIN collaborates with DFI for motherboard EMS (Electronics Manufacturing Services) and with Qisda for system assembly. By aligning with MRP (Material Requirements Planning) and scheduled production, we aim to shorten delivery times and better fulfill customer demands.

b. R&D Plans

In 2025, the company will actively engage in the following research and development projects:

- Design and development of next-generation computing platforms based on Intel/AMD chipsets
- Two-phase immersion cooling systems
- Design and development of China's domestically produced chip modules
- Design and development of edge computing servers (AI servers)
- Storage server development
- High-availability (HA) server development

3. Key Operational Policies for 2025

a. Deepening Partnerships with Major U.S. Clients and Actively Acquiring New Customers

The Company will continue to strengthen partnerships with major U.S. clients by providing high value-added solutions, increasing business stickiness. At the same time, it will actively acquire new customers, expand market scale, enhance brand influence, improve international competitiveness, and increase revenue share from the U.S. market to ensure stable business growth.

b. Expanding Production Capacity at Taoyuan and Suzhou Plants

To meet market demand, the Company plans to increase production capacity at its Taoyuan and Suzhou plants, improve automation technologies and process efficiency to ensure stable supply, and fulfill customer production needs in both China and non-China regions. This expansion will also help optimize production costs, enhance product competitiveness, improve responsiveness, and further grow operational scale and market share.

c. Proactively Pursuing Domestic Chip Projects from Mainland Chinese Clients to Seize Market Opportunities

Amid the growing trend of semiconductor localization in China, the Company will actively engage in domestic chip projects, strengthen technical cooperation and product development, and provide high-performance solutions. These efforts will expand the customer base, increase competitiveness in the Chinese market, and secure a leadership position in China's cybersecurity industry.

d. Continuing Development of Edge Computing Solutions and Storage Server Projects as Future Growth Drivers

The Company will deepen its R&D in edge computing and storage server technologies to provide high-performance solutions that meet the needs of cloud, AI, and data centers. Through continuous innovation and market deployment, the Company aims to maintain a competitive edge in emerging tech industries and drive future operational growth.

e. The two-phase immersion cooling system has begun small-scale order fulfillment and shipments.

In response to the rising demand for high-performance computing, the Company has developed a two-phase immersion cooling system to improve the cooling efficiency of data centers and AI servers. Small-scale shipments and testing of related products have begun, helping to expand the Company's business scope, enhance market competitiveness, and capture new opportunities in the HPC sector to further boost

revenue growth.

4. Tax Policy

- Comply with tax laws and their legislative intent in all operating locations, fulfilling tax obligations.
- Conduct intercompany transactions based on the arm's length principle, in accordance with internationally recognized transfer pricing guidelines published by the OECD.
- Disclose financial and tax information in compliance with financial reporting standards and relevant regulatory requirements.
- Utilize lawful and transparent tax incentives for tax reduction purposes.
- Maintain a respectful and communicative relationship with tax authorities, based on mutual trust and information transparency.
- Take tax implications into account in major business decisions and adopt appropriate strategies.
- Analyze the operating environment and apply management mechanisms for tax risk assessment.

5. Tax Governance

AEWIN implements robust tax governance, ensuring that all operating locations comply with local tax regulations and adhere to the arm's length principle. The company does not engage in aggressive tax planning, nor does it use tax structures lacking genuine commercial purpose for tax avoidance or reduction. Tax information is disclosed in financial reports and local tax filings to enhance transparency for stakeholders.

The Finance Management Department is responsible for tax governance, with the accounting supervisor overseeing routine tax operations and day-to-day tax planning. Each major subsidiary also assigns its finance department to manage tax-related affairs. Significant transactions and decisions are planned in accordance with local tax laws and tax treaties, and operating units are routinely consulted to ensure ongoing compliance with local tax regulations.

In addition, the company actively monitors tax developments, participates in tax briefings and training sessions hosted by authorities, and enhances internal expertise through professional services from external tax advisors.

6. Tax Risk Management

The Board of Directors is the highest governance body for tax-related matters. To promote and implement effective risk management mechanisms that ensure sustainable operations, the Board has approved the "Risk Management Policy and Procedures" and established a Risk Management Committee in accordance with this policy.

The Risk Management Committee categorizes risks into four main areas—strategic, financial, operational, and hazard—and conducts annual identification, assessment, response, reporting, and monitoring of risks that may adversely impact the company's operational objectives. The committee reports its findings annually to both the Audit Committee and the Board of Directors. Tax risk management is included under financial risk. For more details, refer to the "Risk Management" section of AEWIN's 2024 Annual Report.

AEWIN engages an external accounting firm to review tax information and handle annual filings. If any tax disputes or unethical/illegal tax-related behavior occur, they will be disclosed in the financial reports. As of 2024, no such incidents have occurred.

Tax Information Disclosure (Past Two Years)

(Unit: NT\$ Thousand)

| Item | Year | 2023 年 | 2024 年 |
|------------------------|------|----------|----------|
| Profit Before Tax | | 24,588 | 66,372 |
| Income Tax Expense | | 2,028 | (13,498) |
| Effective Tax Rate (%) | | -8.24% | 20.34% |
| Income Tax Paid | | (24,066) | (17,765) |
| Cash Tax Rate (%) | | 97.88% | 26.77% |

※ Effective Tax Rate = Income Tax Expense / Profit Before Tax

※ Cash Tax Rate = Income Tax Paid / Profit Before Tax

• 1.3 Risk Management

AEWIN places strong emphasis on corporate governance through a robust risk management system and strategic risk transfer planning. The company categorizes risks into four areas: strategic, financial, operational, and hazard risks. These are overseen by the Risk Management Committee (RMC). AEWIN has established clear Risk Management Policies and Procedures to effectively manage risks that exceed the company's risk tolerance and to optimize the total cost of risk through the use of appropriate management tools.

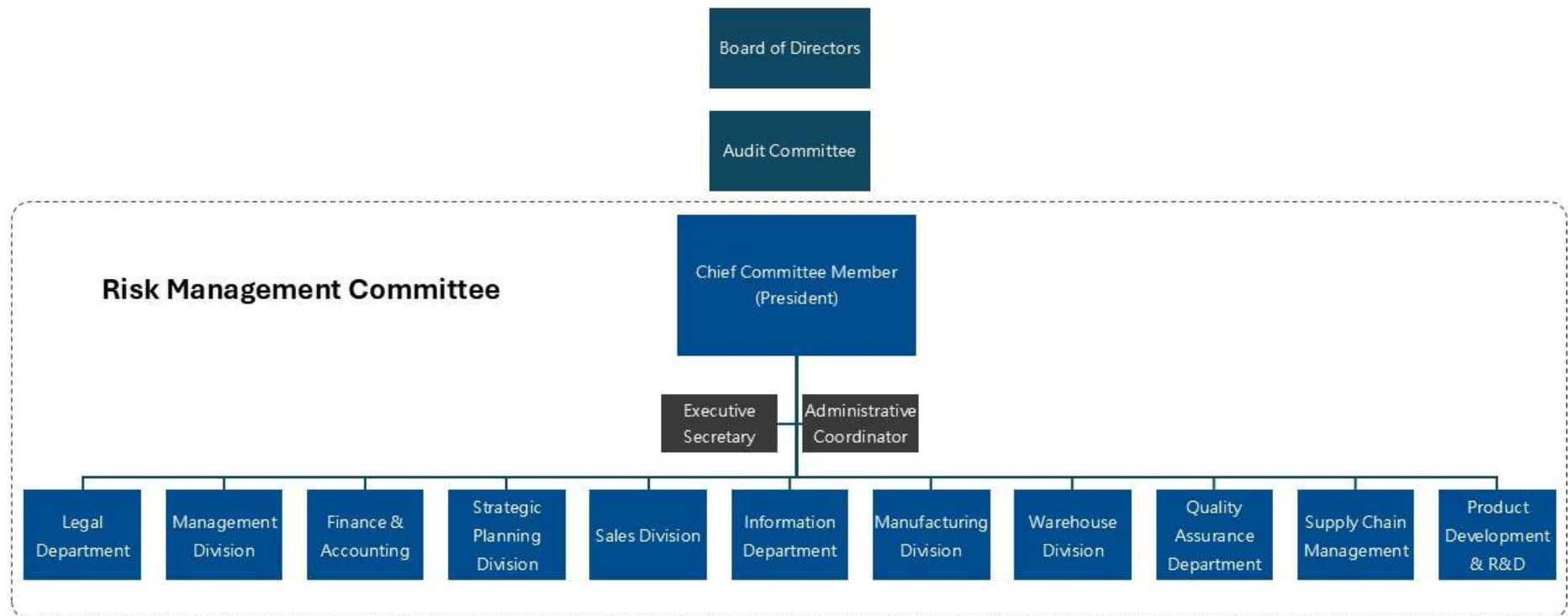
Risk Management Policy and Governance Structure

Risk Management Policy :

1. To ensure the company's sustainable operation, the Risk Management Committee shall identify, assess, address, report, and monitor risks that may negatively impact the company's operational objectives on a regular annual basis.
2. Risks should be identified and controlled before incidents occur. During an incident, losses should be contained, and after the incident, the company must quickly resume the provision of products and services. For major risk scenarios identified by the Risk Management Committee, a Business Continuity Plan (BCP) and Emergency Response Manual shall be established and regularly updated.
3. For risks within the company's risk tolerance, various management tools may be used considering cost-effectiveness. However, the following circumstances are exceptions and require immediate management regardless of cost:
 - Negative impact on employee life or safety
 - Violation of legal or regulatory requirements
 - Harm to the company's reputation or goodwill

Risk Management Committee Structure

The Board of Directors approves the risk management policies and procedures to ensure alignment with the company's strategic direction and allocates appropriate resources for effective risk management implementation. The Audit Committee determines the priority and risk level of controls, reviews the policies and procedures, and periodically assesses their relevance and effectiveness. The Risk Management Committee develops risk-related policies and resolutions, identifies and analyzes sources and categories of risk, and conducts regular reviews. Regarding climate-related risk management, discussions were ongoing in 2024, and findings will be disclosed in the 2025 Sustainability Report.



Risk Management Procedures

1. In accordance with the Company’s Risk Management Policy, AEWIN has established the Risk Management Committee (RMC) and formulated the RMC’s operating procedures. Meetings are held quarterly, and extraordinary meetings may be convened in the event of significant issues.
2. Risks are classified into four major categories: strategic, financial, operational, and hazard. Risk radar charts are developed based on steps including risk identification, analysis, and assessment.
3. Each RMC member formulates response strategies for major risks identified within their department. These are presented and discussed during RMC meetings, with performance monitored and reviewed.
4. The risk management unit periodically consolidates risk information submitted by various departments and reports it to the RMC to facilitate dynamic response and timely adjustments.
5. An annual risk management execution report is submitted to both the Audit Committee and the Board of Directors.
6. Through a dynamic risk management mechanism, the company proactively predicts, monitors, and responds to changes in internal and external environments based on the consolidated risk information from each department.

Risk Management Committee (RMC) Operation Process

The RMC Chairperson, Mr. Jason Lin (President and Board Member), is responsible for approving RMC procedures and identifying the three key company-wide risks each year.

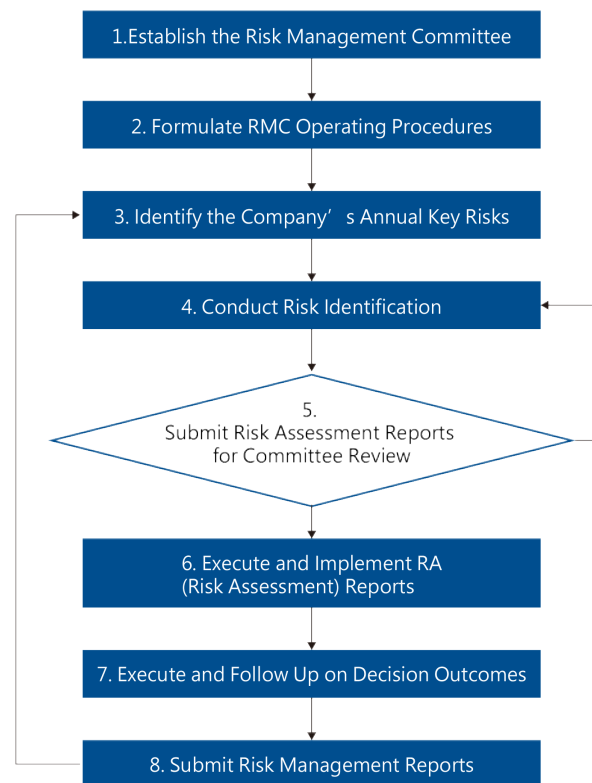
The Chief Secretary, typically the Head of the Risk Management Unit, compiles internal and external risk intelligence and professional reports to produce a new annual risk radar map, which is submitted to the RMC Chairperson.

All Level 1 department heads serve as committee members. Based on the company’s annual top three risks, the radar map, and internal risk self-assessment checklists, each member identifies risks within their scope (strategic, financial, operational, and hazard) that may prevent achievement of departmental KPIs. Each risk is evaluated in terms of likelihood, severity of impact, and control effectiveness, forming the basis for determining overall risk exposure.

The RMC holds regular quarterly meetings convened by the Chairperson. If necessary, extraordinary meetings may be held in response to: organizational changes, major operational activities, newly identified unacceptable risks, significant incidents or risk

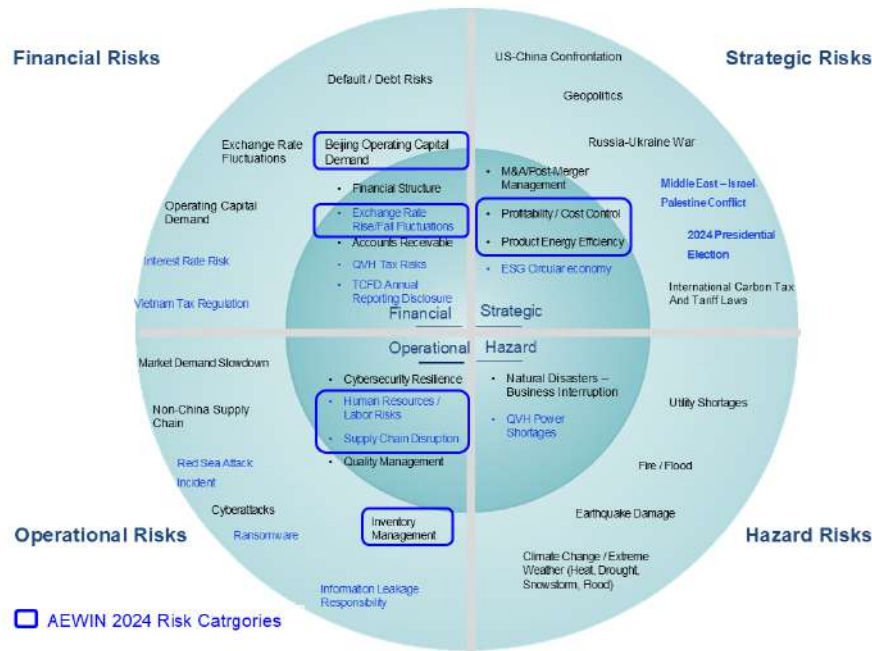
events. This structured risk governance process ensures a proactive and responsive risk culture aligned with AEWIN’s strategic goals.

Risk Management Committee Operation Flow



2024 Risk Identification (Financial, Strategic, Operational, and Hazard Risks)

2024 AEWIN Risk Radar Map



Top Three Risks Identified in 2024

| | |
|-------------------|---|
| Financial Risks | <ul style="list-style-type: none"> • Capital Demand for Beijing Operations • Volatility in interest and exchange rates may lead to significant fluctuations, increasing the risk of financial loss. |
| Operational Risks | <ul style="list-style-type: none"> • Supply chain disruption due to natural disasters or extreme weather events. • Inventory management risks stemming from softening market demand, performance variability, and high inventory levels. • Labor challenges, including shortages of frontline workers and high turnover among senior talent due to salary competition, requiring compensation restructuring to maintain competitiveness. |
| Strategic Risks | <ul style="list-style-type: none"> • Profitability and Cost Control • Declining profit margins and rising product misalignment with market expectations. |

Each year, in response to changes in the external environment, AEWIN conducts a comprehensive risk assessment. Risks are consolidated into four major categories—strategic, financial, operational, and hazard—and visualized in a risk radar map. The Chairperson of the Risk Management Committee (RMC) identifies the top three risks that may impact AEWIN’s ability to achieve its operational objectives for the year. Committee members then conduct risk identification, assess the severity of each risk, and compile a Risk Self-Assessment Checklist. Corresponding response strategies are proposed, and progress is reviewed quarterly during RMC meetings.

Financial Risks

| Risk Category | Irregular Fluctuations in Exchange and Interest Rates | Cash Flow Mismatch (Daily Management of Working Capital Liquidity with Weekly Cash Flow Projections) |
|---------------------|--|--|
| Risk Description | External risk factors including: 1. Market volatility: exchange rate & interest rate fluctuations 2. Derivative financial instrument risk | Company' s cash inflows and outflows are mismatched, resulting in insufficient funds for operating needs, debt repayment, or capital expenditure (cash flow shortfall) |
| Potential Impact | Increases in financing costs- Decreased profitability and company valuation | 1. Higher financing costs affecting financing and profitability 2. Potential negative media coverage harming corporate image and stakeholder confidence 3. Cash shortfalls could impact business continuity |
| Mitigation Measures | 1. Establish internal policies outlining hedging strategies (e.g., authorized derivatives), responsibilities, and review mechanisms 2. Risk management team to regularly review effectiveness and monitor irregular rate fluctuations 3. Periodic evaluation to ensure proper hedging implementation | 1. Regularly review and optimize funding sources 2. Update daily bank balances, weekly cash flow forecasts, and fund allocation plans 3. Maintain strong banking relationships and secure standby credit lines for emergencies |

Operational Risks

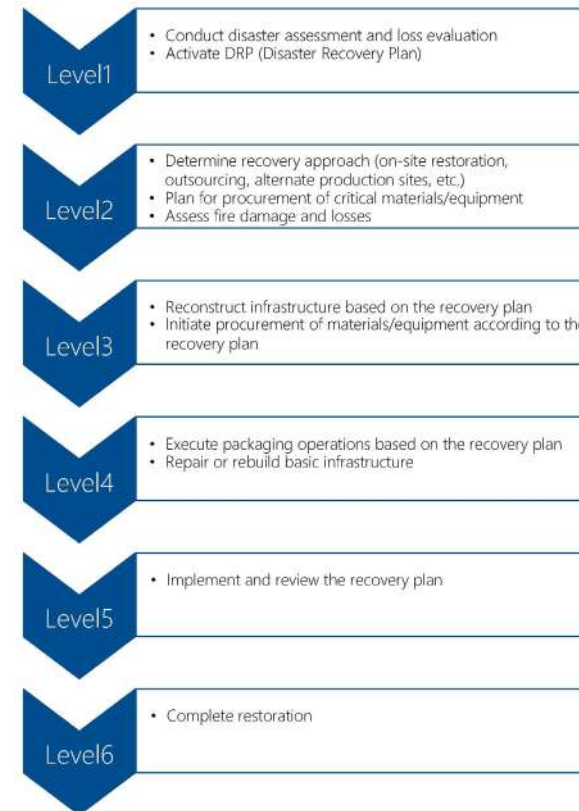
| Risk Category | Operational Risk | Geopolitical Risk | Technical/HR Risk |
|---------------------|---|--|--|
| Risk Description | Frequent rush orders cause production scheduling conflicts; supplier capacity limits;batch imports in China with increasing demand for local chips. | US-China trade war accelerates localization; rise of Chinese competitors;unpredictable Chinese sanctions increase geopolitical risk. | Talent loss creates technical gaps; outsourcing overloads capacity; lack of senior engineers delays development |
| Potential Impact | - Inventory write down losses - Liabilities to suppliers - Material shortages - Chinese chip batch purchases | - Market impact: Need to reduce political sensitivity - Supply chain: Avoid disruptions, use local parts | - Weak innovation from inexperienced engineers - Lack of external stimulation limits growth - Insufficient resources delay timelines |
| Mitigation Measures | - Monthly shipment planning - Adjust motherboard production - Long lead-time procurement - Early pull-ins - Align sales with inventory | - Strengthen partnerships with Chinese vendors - Build local R&D team in China | - Develop common spec & frameworks - Hire top talent/consultants - Implement elite retention and incentive plans |

Strategic Risks

| Risk Category | Future Product Strategy | Revenue Concentration |
|---------------------|--|--|
| Risk Description | High R&D cost and slow market adoption of 5G & edge computing products. Alternative product lines such as storage servers should be evaluated. | Company revenue is overly reliant on China. Other regions should be developed to diversify risk. |
| Impact | 1. Failure to respond in time may lead to higher subsequent costs and reduced competitiveness. 2. Early entry into new markets with insufficient investment could lose first-mover advantage. 3. Disproportionate returns on new market investments. 4. Need to explore other high-growth markets. | 1. Resource crowding effects. 2. Influence of China’s policy. 3. Local vendors competing with lower prices. |
| Mitigation Measures | 1. Promote edge applications through minor updates to network products. 2. Continue investing in high-end edge and storage products. 3. Explore new markets such as water cooling and GPU products. 4. Invest in Multinode and HA products. | 1. Regularly communicate with US/EU sales teams and respond proactively to market demands. 2. Prioritize more profitable projects, especially in the US region. 3. Help AWB plan competitive product lines and outsource mid- to low-end production. |

Business Continuity Plan (BCP)

To respond to unexpected disaster events, AEWIN has established emergency response measures for potential environmental and occupational safety and health incidents. Comprehensive procedures for emergency response, crisis management, business continuity, and recovery operations have been preplanned. These allow all departments to follow established protocols during emergencies, minimizing panic and ensuring a prompt and effective response. The goal is to reduce or prevent environmental impacts and adverse consequences, thereby minimizing losses in life, property, and reputation, and to maintain uninterrupted services to key customers.



• 1.4 Regulatory and Legal Compliance

AEWIN Technologies is committed to complying with the laws and regulations of all countries in which it operates. The company ensures that its business activities align with legal standards by implementing robust internal governance mechanisms to uphold corporate integrity and promote long-term development. AEWIN upholds the principles of honesty and ethical conduct, requiring all employees to strictly adhere to established rules and guidelines. This ensures that the company operates lawfully, fulfills its social responsibilities, and remains accountable to shareholders, customers, suppliers, business partners, and colleagues.

Code of Conduct for Employees

Conflict of Interest and Avoidance

1. Employees must avoid any situation in which personal interests might influence corporate decisions. Any potential conflict of interest must be disclosed and reported for review.
2. Personal transactions with vendors or customers are strictly prohibited. All business interactions must be conducted with fairness and transparency.

Legal Compliance

All directors, managers, and employees of AEWIN Technologies are required to comply with the laws and regulations of the regions in which they work. Any illegal or improper conduct that causes harm to the company or its personnel will be subject to disciplinary action.

Key areas of compliance include:

1. A diverse, fair, and inclusive work environment
2. Strict prohibition of discrimination and harassment
3. Maintenance of an accessible workplace
4. Zero tolerance for workplace violence
5. Compliance with international trade regulations
6. Prohibition of bribery and unlawful payments
7. Anti-monopoly and fair competition practices
8. Fair trading and business dealings
9. Product compliance with quality laws and protection of intellectual property rights

Confidentiality and Use of Company Assets

Employees must use company resources responsibly. Misappropriation of corporate assets or unauthorized use of company data is strictly prohibited. All employees are required to adhere to information security protocols to prevent data leaks and to protect confidential company and customer information.

Key principles include:

1. Confidentiality of internal information
2. Protection of personal data
3. Prohibition of insider trading

Internal Regulations

AEWIN has established clear procedures and assigned responsibilities to support legal compliance and ethical conduct. The company provides advisory services to employees and integrates personal conduct into performance evaluations. Violations may result in verbal or written disciplinary measures.

There were no reported violations in 2024.

Grievance Mechanisms

AEWIN Technologies has established both internal and external grievance channels to allow employees and stakeholders to voice concerns or report irregularities, including:

- A physical suggestion box for collecting employee feedback.
- A designated grievance contact window on the company website for stakeholders.

Employees may report violations anonymously through these channels. The company is committed to protecting whistleblowers' personal information and ensuring they are not subject to any unfair treatment.

As of now, AEWIN has not yet established a standalone Integrity Reporting Mailbox, nor has it publicly disclosed a specific remedial procedure related to whistleblower protection on its website. In response to sustainability governance trends and to enhance its integrity framework, the company plans to implement the following improvements in 2025:

Establish an independent integrity whistleblowing mailbox and publish it on the official website.

Develop a formal integrity reporting procedure, covering investigation processes,

remedial actions, and reporting protocols.

Going forward, AEWIN will continue to strengthen its whistleblower mechanism to ensure the effective identification and resolution of behaviors that may negatively impact the organization or its stakeholders.

Internal Communication and Awareness

Regular educational and training sessions are conducted to promote awareness of internal policies and ethical standards. Attendance and training records are properly maintained. Relevant policies and procedures are publicly posted on the company bulletin boards for employee reference and access.



• 1.5 Code of Conduct

AEWIN strictly complies with relevant laws and regulations such as the Company Act, Securities and Exchange Act, Fair Trade Act, and the Anti-Corruption Act. Guided by a culture of integrity, AEWIN has established a Code of Integrity and Integrity Handbook to ensure that ethical principles and policies are effectively communicated and internalized by all employees.

Integrity Handbook

The handbook outlines the principles of ethical behavior expected of all employees and provides clear guidance on handling potential ethical dilemmas in day-to-day business operations.

Training and Awareness

To ensure the implementation of a culture of integrity, AEWIN introduces the Code of Integrity and handbook to all new employees. In addition, regular training sessions are held to reinforce awareness and understanding of business ethics and compliance requirements.

Policies and Regulations

AEWIN regularly reviews and updates its policies to remain aligned with evolving regulations. All employees are required to sign a dedicated Information Security Compliance Statement to safeguard both company and customer data. A whistleblower mechanism is in place to allow anonymous reporting of misconduct. No major violations were reported in 2024.

Whistleblowing Process



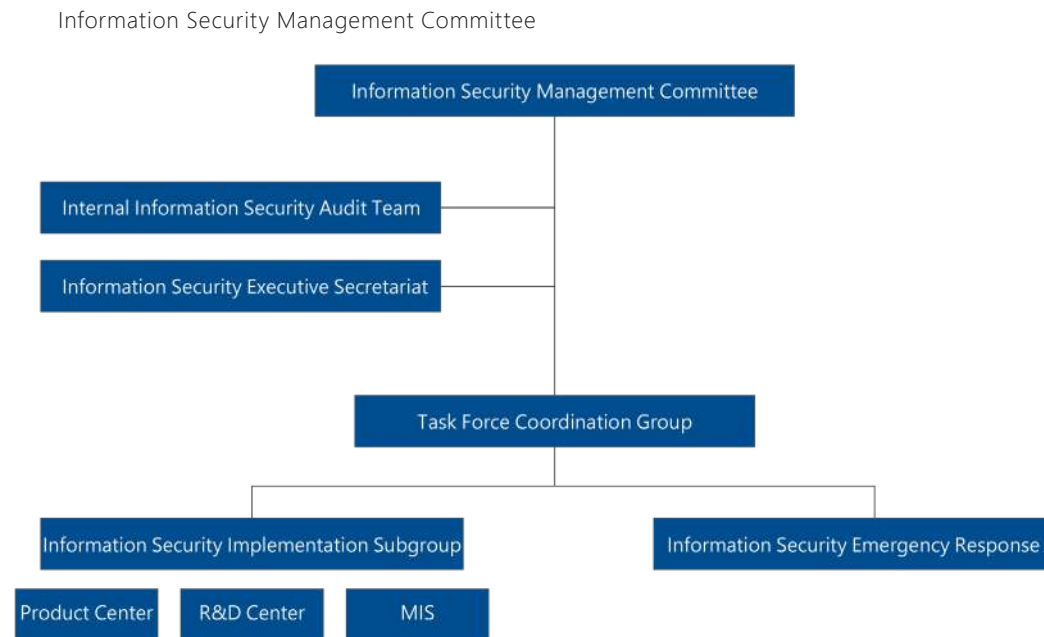
• 1.6 Information Security Information Security Organization and Structure

To effectively manage information and communication security, AEWIN Technologies established the Information Security Management Committee in 2023. The committee is jointly chaired by the CEO and COO, who oversee the company's overall information security policy. The framework is based on the international standard ISO/IEC 27001:2022 Information Security Management System (ISMS), as well as the regulatory guidelines for the establishment of internal control systems by public companies in Taiwan. The Information Technology Department serves as the dedicated unit for information security. The head of IT acts as the Information Security Management Representative, responsible for coordinating the formulation, implementation, risk management, and compliance auditing of information security policies.

An Information Security Task Force, composed of representatives from all business units, is responsible for the on-the-ground execution of security initiatives and practices.

The committee convenes regularly to review information security policies, address major cybersecurity issues, and supervise the effectiveness of company-wide security operations and risk management mechanisms.

- In 2023, the company fully aligned its information security structure with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," formally designating a dedicated unit to lead and oversee all information security matters, including compliance audits, policy execution, and risk control. These results are reviewed annually during formal cybersecurity governance meetings.
- AEWIN has implemented an official Information Security Policy, reviewed annually to ensure the confidentiality, integrity, availability, and legality of information assets. In 2025, the company successfully passed certification under the revised standard ISO/IEC 27001:2022, reinforcing its response capabilities to cybersecurity incidents and ensuring the protection of both company and customer assets.



Information Security Objectives :

- To ensure the confidentiality of AEWIN's information assets through strict access control—information may only be accessed by authorized personnel.
- To maintain the integrity of information systems by preventing unauthorized alterations.
- To ensure business continuity through reliable information operations.
- To ensure compliance with all applicable laws, regulations, and contractual obligations regarding information operations.

Specific Information Security Measures

- Deployment of an Endpoint Detection and Response (EDR) system to monitor endpoint anomalies.
- Enhancement of antivirus mechanisms to prevent ransomware and malware intrusions.
- Strengthening of email systems to detect malicious software and trojans in attachments.
- Establishment of password management policies, network security protocols, and segmented network zones to control remote access and secure corporate data.
- Enforcing a password policy that requires periodic password updates.
- Implementation of a privileged account management (PAM) system to monitor privileged user activity.
- Adoption of Two-Factor Authentication (2FA) to enhance identity verification and prevent account hijacking.
- Development of Business Continuity Plans (BCP) for critical systems, with annual drills to validate operational readiness.
- Establishment of an incident reporting and response process to minimize the impact of information security breaches.
- Engagement of third-party security auditors to perform regular vulnerability scans, and the collection of threat intelligence for timely risk evaluation.
- Requiring third-party service providers to sign contracts that include confidentiality and cybersecurity obligations.
- Membership in TWCERT/CC (Taiwan Computer Emergency Response Team/Coordination Center) to receive and act on external threat intelligence, with

security personnel responsible for verifying and tracking response actions.

- Regular phishing simulation exercises to raise employee awareness of email-based social engineering attacks.
- Ongoing internal awareness programs, including security news sharing and scheduled BCP drills to raise cybersecurity awareness.
- Implementation of the SecurityScorecard cyber risk management platform to monitor ten dimensions of risk—including network security, DNS health, patching cadence, endpoint protection, IP reputation, and application security. AEWIN aims to maintain a SecurityScorecard rating of 95 or higher out of 100 (industry average: 85); in 2024, the score was consistently maintained between 95–100.

Information Security Risk Management and Continuous Improvement

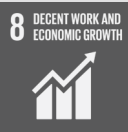
AEWIN follows the ISO/IEC 27001:2022 Information Security Management System (ISMS) standard in establishing its information security policies and strengthening overall security governance. The goal is to protect critical information assets from both internal and external threats—whether intentional or accidental—and to ensure the confidentiality, integrity, and availability of information.

Through structured information asset and risk management procedures, AEWIN adopts a PDCA (Plan-Do-Check-Act) model to identify, maintain, and continuously improve critical security controls. This ensures uninterrupted business operations, mitigates business risks, and enhances service quality. All security-related policies, procedures, and operational guidelines are designed to be implemented consistently and effectively across daily operations.

In 2024, no major information security incidents affecting business operations were reported.

| Security Incident | 2024 Target | 2024 Actual Occurrence |
|--|-------------|------------------------|
| Number of violations related to information or network security | 0 | 0 |
| Number of data breaches | 0 | 0 |
| Number of affected customers and employees due to data breaches | 0 | 0 |
| Fines or penalties imposed due to information or network security breaches (NTD) | 0 | 0 |





II. Towards Sustainable Transformation

Climate and Carbon Management | Operational Environmental Management
Quality Management Enhancement | Green Products

SUSTAINABLE DEVELOPMENT GOALS
ACTION
CAMPAIGN

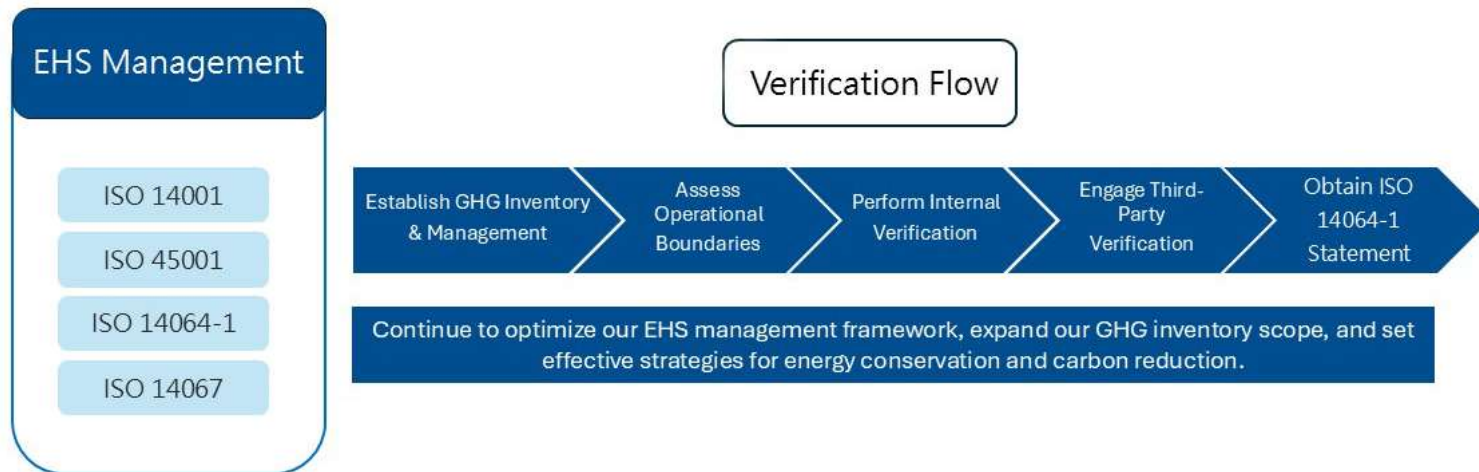
• 2.1 Climate and Carbon Management

Green operations are a critical pathway for achieving sustainable development. They focus on minimizing environmental impact during business activities, improving resource efficiency, and promoting both economic benefits and environmental protection. In response to escalating global warming concerns, AEWIN Technologies has actively implemented greenhouse gas (GHG) reduction policies and aligned with national environmental protection goals by initiating a series of climate-related initiatives.

Since 2023, AEWIN has begun internal assessments of greenhouse gas emissions, water consumption, and electricity usage. The company tracks energy-related emissions, sets reduction targets, and establishes energy-saving improvement measures.

Greenhouse Gas Management

As a professional manufacturer and developer of electronic products, AEWIN sources all raw materials externally and conducts in-house assembly and production. In support of both governmental and UN-led global decarbonization efforts, AEWIN proactively monitors the global climate crisis and assumes corporate social responsibility. The company has scheduled a comprehensive GHG inventory and third-party verification plan, and the execution status is reported regularly to the Sustainable Development Committee.



2024 Greenhouse Gas Inventory

Amid the global challenge of climate change, companies are expected to continuously reduce greenhouse gas (GHG) emissions throughout their operations to mitigate negative impacts on the climate. Since 2023, AEWIN has conducted GHG inventories in accordance with the ISO 14064-1 standard and completed third-party verification by an impartial certification body.

Scope 1 and Scope 2 emissions have been verified at a reasonable assurance level, while Scope 3 and Scope 4 emissions have been verified at a limited assurance level, ensuring an accurate understanding of GHG emission sources and volumes across AEWIN’s operational sites.

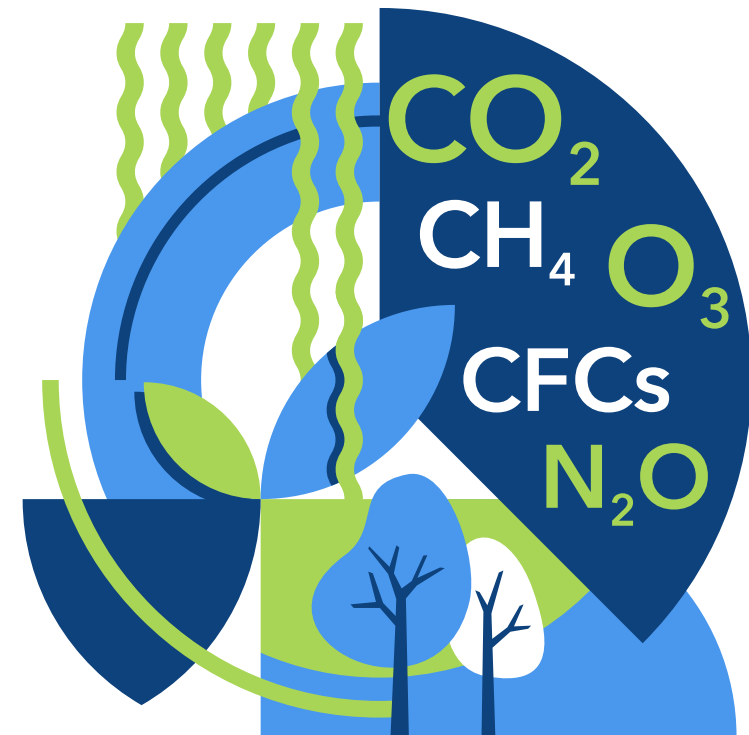
To promote more systematic carbon reduction management, AEWIN has designated 2024 as the base year for GHG inventory, and discloses the following data accordingly:

| Item | Description |
|--------------------------|---|
| Base Year | 2024 |
| Reason for Selection | First inclusion of Scope 1, Scope 2, and selected Scope 3 emissions, ensuring completeness and representativeness |
| Base Year Emissions | 990.2983 metric tons CO ₂ e |
| Recalculation Conditions | Significant changes in organizational boundaries, updates to emission factors, or material changes in calculation methodology or data quality |

| Number | Greenhouse Gas Name | Chemical Symbol |
|--------|----------------------|------------------|
| 1 | Carbon Dioxide | CO ₂ |
| 2 | Methane | CH ₄ |
| 3 | Nitrous Oxide | N ₂ O |
| 4 | Perfluorocarbons | HFCs |
| 5 | Hydrofluorocarbons | PFCs |
| 6 | Sulfur Hexafluoride | SF ₆ |
| 7 | Nitrogen Trifluoride | NF ₃ |

(The types of chemical substances included in the greenhouse gas inventory calculations)

In addition, the emission factors and Global Warming Potential (GWP) values used in the Company’s greenhouse gas inventory are primarily based on the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6), with sources clearly indicated to ensure transparency.



For defining the organizational boundary, the Company adopts the operational control approach to consolidate emissions, covering AEWIN Technologies' operationally controlled sites in Taiwan, including manufacturing and office areas.

| Category 1: Direct GHG Emissions and Removals | |
|--|--|
| Stationary Combustion | - |
| Mobile Combustion | Gasoline and diesel for vehicles |
| Fugitive Emissions | Fire extinguishers, refrigerant (cooling) equipment |
| Process Emissions | - |
| Land Use / Land-Use Change and Forestry | - |
| Other Biogenic Materials | CO ₂ cylinders (carbonated water machines) |
| Category 2: Indirect GHG Emissions from Imported Energy | |
| Imported Energy | Purchased electricity |
| Category 3: Indirect Emissions from Transportation | |
| Upstream Transportation and Distribution | - |
| Downstream Transportation and Distribution | - |
| Employee Commute | MRT, taxi, bus, car (gasoline), scooter (gasoline) |
| Customers and Visitors | - |
| Business Travel | Domestic (high-speed rail, train, guesthouse, taxi), international (airfare) |
| Others | - |
| Category 4: Indirect Emissions from the Use of Goods or Services | |
| Purchased Goods | - |
| Purchased Services | Upstream electricity, upstream water |
| Category 5: Indirect Emissions from the Use of Organizational Products or Services | |
| Use of Sold Products | |
| Category 6: Other Indirect Emissions | |
| Other Emissions | - |

Categories and Types of Greenhouse Gas Emission Sources Primarily Inventoried

Total Carbon Emissions:

In 2024, the direct greenhouse gas (GHG) emissions amounted to 46.6694 metric tons of CO₂e, accounting for 4.71% of the company's total emissions. Energy indirect GHG emissions totaled 623.7455 metric tons of CO₂e, representing 62.99% of the total. Other indirect GHG emissions were 319.8834 metric tons of CO₂e, making up 32.3% of the total company emissions.

Based on the greenhouse gas (GHG) inventory, AEWIN Technologies' emissions are predominantly from Scope 2 (energy indirect emissions), which represent a significant and controllable portion of the company's operational emissions. In response to this finding, AEWIN will continue to promote energy-saving initiatives aimed at reducing GHG emissions.

In terms of GHG reduction management, AEWIN has long been committed to implementing energy-saving measures and equipment management. Through the execution of various energy efficiency programs, the company has effectively reduced electricity consumption, thereby indirectly decreasing emissions associated with energy use. Although AEWIN has not yet quantified the specific amount of GHG emissions reduced in 2024 due to these measures, the potential benefits of reduction are reflected in the decrease in energy usage. Moving forward, the company plans to develop methods for quantifying these reductions and establishing a robust data tracking mechanism.

AEWIN has officially designated 2024 as the base year for GHG emissions, as this is the first year to comprehensively include Scope 1, Scope 2, and selected Scope 3 emission sources. The completeness and representativeness of the data make it a suitable benchmark for future reduction performance evaluations. All substantive reduction efforts after the base year will be assessed against this baseline for comparison and performance tracking.

For 2024, emission reduction efforts were primarily focused on Scope 2 aiming to improve energy efficiency through managerial initiatives. Based on the results of these actions, AEWIN will consider extending reduction strategies to Scope 1 and Scope 3 emissions.

| Full Plant Greenhouse Gas Scope and Category Emissions Statistics | | | | | | | | | | | |
|---|--|--|-------------------|-------------------|--------------------|--|--|---|--|------------------------------|-----------------------------|
| Location | | Category 2: Indirect GHG from Purchased Energy | | | | Category 2 | Category 3 | Category 4 | Category 5 | Category 6 | Total Emissions Equivalent* |
| | | Stationary Combustion | Process Emissions | Process Emissions | Fugitive Emissions | Indirect GHG Emissions from Purchased Energy | Indirect GHG Emissions from Transportation | Indirect GHG Emissions from Products Used by the Organization | Indirect GHG Emissions Associated with Product Use | Other Indirect GHG Emissions | |
| Xizhi | Emissions Equivalent (tCO ₂ e/year) | 46.6694 | | | | 623.7455 | 196.0780 | 123.8054 | 0.0000 | 0.0000 | 990.2983 |
| | | 0.0000 | 0.0000 | 25.8957 | 20.7737 | | | | | | |
| | Share by Gas (%) | 4.71% | | | | 62.99% | 19.80% | 12.50% | 0.00% | 0.00% | 100.00% |
| | | 0.00% | 0.00% | 2.61% | 2.10% | | | | | | |
| Total Emissions Equivalent (tCO ₂ e/year) | | 46.6694 | | | | 623.7455 | 196.0780 | 123.8054 | 0.0000 | 0.0000 | 990.2983 |

Current and ongoing energy-saving and emission reduction actions include:

1. Promoting energy conservation to reduce electricity consumption.
2. Conducting awareness campaigns on high-efficiency operations and energy management to enhance employee awareness and reduce unnecessary energy use.
3. Improving energy efficiency of equipment and conducting regular maintenance to minimize refrigerant leakage risks.
4. Prioritizing the procurement of energy-efficient equipment and installing new facilities with eco-friendly refrigerants.

To reduce greenhouse gas emissions, we aim to improve through the following areas of focus:

| Policy & Awareness | Environment & Equipment | Execution & Product |
|--|---|---|
| <ul style="list-style-type: none"> ■ Promote environmental awareness and energy-saving practices in the office ■ Encourage employees to commute primarily by public transportation | <ul style="list-style-type: none"> ■ Continuously evaluate and adopt energy-saving equipment ■ Improve energy efficiency in facility and process operations ■ Assess the adoption of alternative energy technologies | <ul style="list-style-type: none"> ■ Conduct GHG inventory training programs for subsidiaries ■ Implement product life cycle management ■ Promote product carbon footprint initiatives |

Greenhouse Gas Emissions Comparison by Year (2023 vs. 2024)

| Year | Scope1 | Scope2 | Scope3 | | Total Emissions (CO ₂ e, metric tons) | Emission Intensity (CO ₂ e / million TWD revenue) |
|------|-----------|-----------|-----------|-----------|--|--|
| | Category1 | Category2 | Category3 | Category4 | | |
| 2024 | 46.6694 | 623.7455 | 196.078 | 123.8054 | 990.2983 | 0.29 |
| 2023 | 38.0099 | 576.8481 | - | - | 614.8580 | 0.31 |

※Note: Emission Intensity = (Category 1 + Category 2) / Annual standalone financial report revenue (in million TWD)



Employee Engagement and Training

- Employee Training: AEWIN provides training programs focused on environmental protection and sustainable development to raise employee awareness and skills.
- Employee Participation: The company encourages employees to actively engage in environmental activities, such as internal eco-competitions, volunteer programs, and sustainability initiatives.



2.2 Operational Environment Management

AEWIN actively practices sustainable development alongside its business operations. In line with global sustainability trends and considering the relevance to core business operations, as well as the potential impact of company and group-wide activities on stakeholders, AEWIN has established sustainability policies, systems, and management approaches with concrete implementation plans, all approved by the Board of Directors.

Water Resource Management

With climate change, population growth, and industrial expansion, water scarcity has become a global concern. For businesses, water is not only a critical resource but also a key metric in corporate social responsibility and ESG (Environmental, Social, and Governance) evaluations.

Due to the nature of its industry, AEWIN does not consume large amounts of water during production processes. Water is primarily sourced from Taiwan Water Corporation, mainly for domestic use and cooling purposes. To improve water use efficiency, the company has implemented the following management measures:

- Water-saving measures
- Installation of water-efficient equipment
- Use of recycled water
- Repair and replacement of aging pipelines
- Water-saving awareness campaigns to encourage employee conservation

2024 Freshwater Usage

| Year | Total Consumption (1,000 cubic meter) | Per Capita Consumption 1,000 cubic meter /person) |
|------|---------------------------------------|---|
| 2024 | 4.0785 | 18.6231 |

Energy Efficiency Improvement

Energy shortages and carbon emissions are major challenges faced by modern enterprises. Improving energy efficiency not only helps reduce operational costs but also lowers carbon emissions, aligning with global sustainability trends. The company actively implements effective energy management strategies and reinforces daily communication to enhance employees’ awareness of energy conservation—making energy-saving a core part of the corporate culture.

Energy-Saving Measures

- **Equipment Upgrade:** Replace outdated, energy-consuming equipment with eco-friendly devices that meet Tier 1 energy efficiency standards.
- **LED Lighting:** Replace traditional lighting with energy-certified LED bulbs in office areas.
- **Motion Sensor Lighting:** Install motion detectors to automatically switch lights on/off based on movement, significantly reducing electricity use.
- **Automatic Power Shut-off Devices:** Install timers or smart switches to turn off equipment after office hours, minimizing unnecessary energy consumption.
- **Air Conditioning Control:** Maintain office temperature at 24–26° C during summer and reduce heater use during winter.
- **Paperless Processes:** Implement digital systems to reduce paper usage, streamline workflow, and improve administrative efficiency.
- **Green Commuting:** Encourage employees to use public transportation or participate in carpooling.

Electricity Consumption in 2024

| Year | Category | Electricity Consumption as Calculated by TPC (kWh) (1,000 kWh) | Electricity Consumption (MJ) |
|------|--|--|------------------------------|
| 2024 | Xizhi Headquarters/Factory | 925.4287 | 3.33154332 |
| | Electricity Consumption of Public Facilities | 337.2139 | 1.21397004 |
| | Total | 1,262.6426 | 4.54551336 |

1 kWh = 3.6 MJ

All energy used by AEWIN Technologies is sourced from electricity purchased from Taipower.

In 2024, the total purchased electricity amounted to 1,262,642.6 kWh.

The energy intensity per product unit was 15.6347 kWh/pcs, calculated as:

Energy Intensity = Total Electricity Consumption / Total Production Volume

Waste Management

Effective waste management not only reduces environmental pollution but also helps lower operational costs and ensures compliance with environmental regulations. To achieve sustainable operations, AEWIN's waste management focuses on reducing waste generation, increasing recycling and reuse rates, and encouraging the reuse of packaging materials. Non-recyclable or industrial waste is handled by licensed waste disposal contractors.

In 2024, no violations of environmental regulations occurred.

The total waste generated in 2024 was 11.5345 metric tons.



AEWIN' s Waste Management Model

| | Waste Type | Description | Treatment Method | Final Disposal (Off-site) | Total Volume (tons) |
|----------------------------|-----------------------|--|--|-------------------------------------|--|
| General Domestic Waste | Bottles and Cans | PET bottles, Styrofoam, metal cans | Handled by property management via licensed contractor | Reused / Recycled | Not tracked (Handled by the Property management) |
| | Paper | Carbon copy paper, printouts, cartons, paper boxes | | Reused / Recycled | |
| | Glass | e.g. beverage bottles | | Reused / Recycled | |
| | Plastics | bottles, containers | | Reused / Recycled | |
| | Other recyclables | batteries, toner, lamps, etc. | | Reused / Recycled | |
| | Food Waste | compostable kitchen waste | | Reused / Recycled | |
| | Office Garbage | General office and domestic waste | | Incineration (with energy recovery) | |
| General Industrial Waste | Styrofoam | PE foam for packaging | Handled by licensed contractors | Incineration (with energy recovery) | 7.978 |
| | Waste Wood | pallets | | | |
| Hazardous Industrial Waste | Electronic Components | circuit boards, defective parts | Handled by licensed contractors | Dismantling / Recycling | 3.5565 |

• 2.3 Quality Management Enhancement

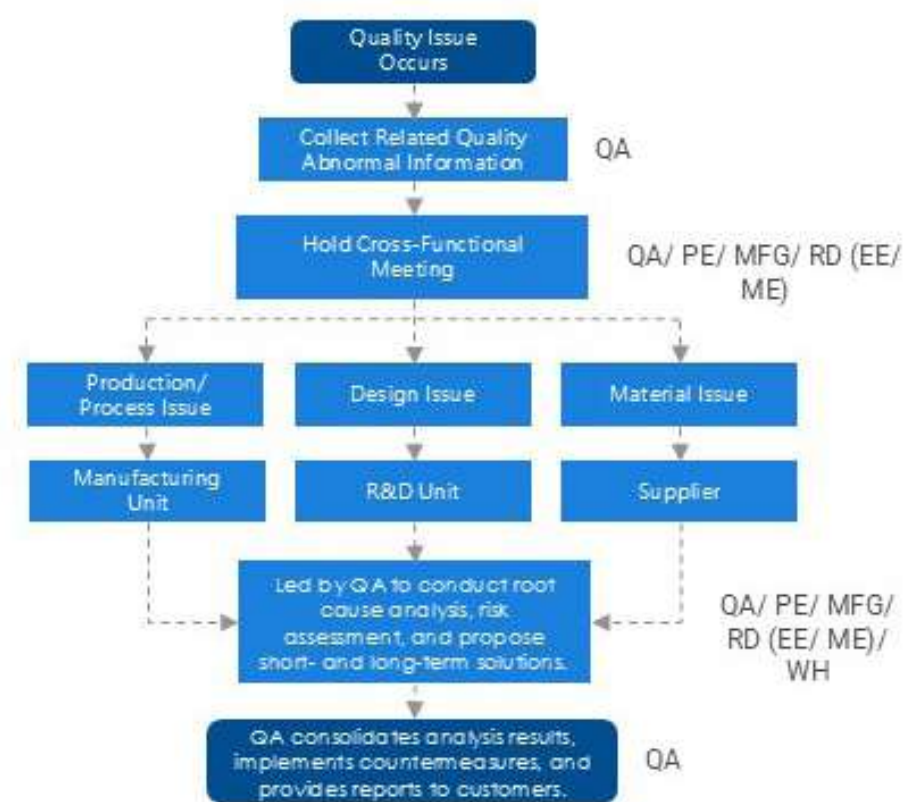
I. Product Responsibility and Lifecycle Assessment

Customer Complaint Handling Process

AEWIN Technologies has established a standardized system to enhance customer service quality. Upon receiving customer feedback regarding quality issues, the Quality Assurance (QA) department follows the PDCA (Plan-Do-Check-Act) cycle and collects relevant information within five working days. A cross-functional team is assembled to analyze and investigate the root cause of the issue. Once the root cause is confirmed, both short- and long-term solutions are proposed and immediately communicated to the customer.

The QA department maintains a complaint tracking mechanism and conducts regular quality review meetings to discuss issues related to design, production, and components. This is aimed at preventing the recurrence of similar quality problems. If similar issues occur again, the system allows for a swift response and stronger corrective measures.

Through this standardized system and issue tracking mechanism, AEWIN is able to improve product quality and customer satisfaction. Based on the 2024 complaint tracking records, the average time from the initiation of a customer complaint to resolution is 3 days. No violations of regulations or hazardous substances (HSF) were reported. All six quality-related complaints in 2024 were effectively addressed, promptly improved, and closed with customer consent. The closure rate within the specified period for 2024 customer complaints was 100%.



Customer Complaint Handling Flowchart

Supplier Audit

AEWIN’s Quality Assurance unit implements a systematic feedback and tracking mechanism based on incoming material inspection, defective components identified during production, and customer complaints related to component quality. Suppliers are required to propose corrective and preventive actions within a designated timeframe to address any deficiencies.

Each year, AEWIN schedules both regular and ad-hoc audits based on the supplier’s quality performance. During these audits, AEWIN thoroughly examines the supplier’s quality system, production environment, management mechanisms, operating procedures, and manufacturing processes to identify potential issues that may affect product quality.

Following the audit, suppliers are expected to provide appropriate improvements. Audit results are also used as critical references in evaluating a supplier’s continued qualification status.

| Category / Evaluation Grade | Grade A | Grade B | Grade C | Grade D |
|-----------------------------|---------|---------|---------|---------|
| EE | 46 | 50 | 0 | 0 |
| ME/PACK | 3 | 13 | 0 | 0 |
| Total | 49 | 63 | 0 | 0 |

2024 Supplier Scoring

Supplier Evaluation Reward and Elimination Mechanism

To comply with HSF and supply chain security requirements, AEWIN Technologies has established the "Supplier Management Standard Operating Procedure." Through clear management and operational guidelines, suppliers are expected to meet AEWIN’s standards in delivery, pricing, cooperation, quality, and hazardous substance control. A reward and elimination mechanism has been set up to identify outstanding suppliers and reward them by increasing order quantities. Conversely, underperforming suppliers will be disqualified through an elimination process, encouraging mutual growth across the supply chain.

| Reward Mechanis |
|---|
| Evaluation Items: Delivery, Quality, Cooperation, and Hazardous Substance-Free (HSF) compliance. Suppliers are graded from A to D: • A: ≥ 90 • D: < 60 Grades are used as reference for supplier selection and green product evaluations. Suppliers scoring A receive 10% for green supplier bonus. Frequency: Once per year Reward Measures: Suppliers rated A may receive increased order quantities, as determined by evaluation committee discussions. |
| Elimination Mechanism |
| • C-rated suppliers: Will be included in supplier development program and undergo performance improvement evaluations. • D-rated suppliers: Will be eliminated. If performance does not improve within a specified period, the supplier will be disqualified. |

Supplier Evaluation: Reward and Elimination Mechanisms

Conflict Minerals Management

The origin and acquisition process of raw materials, especially those that may raise environmental or social concerns, have always been a key focus for AEWIN Technologies. Minerals sourced from the Democratic Republic of the Congo (DRC) and surrounding areas are often mined under conditions controlled by armed rebel groups or local factions. These operations may involve violence, child labor, coercion, and human rights violations—activities that may indirectly fund terrorist actions and result in severe humanitarian crises.

To avoid the use of conflict minerals, AEWIN is committed to thoroughly investigating its supply chain to ensure metals such as Gold (Au), Tantalum (Ta), Tin (Sn), and Tungsten (W) are not sourced from unlawful armed groups or smuggled out of conflict zones. AEWIN has implemented a Conflict Minerals Management Policy, conducts supplier investigations, and actively communicates this policy to all suppliers to contribute to international social and environmental responsibility.

AEWIN Conflict-Free Minerals Policy:

AEWIN does not accept the use of conflict minerals and requires all direct suppliers to:

1. Refrain from procuring conflict minerals sourced from conflict-affected regions.
2. Refuse to use conflict minerals from such regions and ensure that this requirement is communicated upstream through the supply chain.
3. Continuously conduct due diligence on materials related to conflict minerals.

| Substance | Limit (mg substance/kg avg. material = ppm) | Applicable Scope | Reference |
|--------------|--|-----------------------------|--|
| Gold (Au) | Must not be intentionally sourced from conflict zones in the Democratic Republic of the Congo and adjoining countries (voluntary disclosure) | All products and components | EICC/GeSI Conflict Minerals Reporting Template |
| Tantalum(Ta) | Same as above | All products and components | EICC/GeSI Conflict Minerals Reporting Template |
| Tin(Sn) | Same as above | All products and components | EICC/GeSI Conflict Minerals Reporting Template |
| Tungsten(W) | Same as above | All products and components | EICC/GeSI Conflict Minerals Reporting Template |

Regulation of Conflict Minerals: Prohibition/Restriction Requirements

Product Quality and Health & Safety

AEWIN Technologies actively promotes a range of management system certifications, including:

- ISO 9001 Quality Management System
- IECQ QC 080000 Hazardous Substance Process Management System
- ISO 27001 Information Security Management System
- ISO 14001 Environmental Management System
- ISO 45001 Occupational Health and Safety Management System
- ISO 14064-1 Greenhouse Gas Inventory
- U.S. C-TPAT Supply Chain Security Management (Qualified Member)

All of the above management systems are certified by third-party verification agencies. Through these systems, AEWIN has established internal product development processes to ensure all products delivered to customers meet the following two key requirements:

— **Products Must Pass Safety-Related Testing**

To meet international safety standards, AEWIN products must pass the following tests to ensure product safety:

1.Product Safety (Safety): To prevent product leakage, short-circuit fires, excessive operating temperatures, chemical or radiation hazards.

- UL (UL 62368-1/ IEC 62368-1/ EN 62368-1)
- CSA (CAN/CSA C22.2 No.62368-1)
- CQC (GB 4943.1)
- BSMI (CNS 15598-1)



2. Electromagnetic Compatibility (EMC):

To assess electromagnetic radiation impacts on users, public infrastructure, and surrounding electronics, and to ensure stable product operation in electromagnetic environments.

- FCC (FCC Part 15)
- CE (EN 55032/ EN 55035/ EN IEC 61000-3-2/ EN IEC 61000-3-3)
- ETSI (EN 300 386)
- ISED (ICES-003/ICES-Gen Issue 2)
- AS/NZS (AS/NZS CISPR32)
- CQC (GB/T 9254.1/GB 17625.1)
- BSMI (CNS 15936)

3. Energy Consumption:

To reduce energy usage over the product lifecycle and increase efficiency.

- Energy Efficiency: 80 Plus Gold

二、 Compliance with HSF Management SOP and Restricted Substances SOP

AEWIN continues to monitor international environmental regulations and incorporate them into its hazardous substance management rules. The company is committed to reducing harmful substance usage, minimizing environmental impact, and protecting human health.

AEWIN has established the "HSF Management System SOP" and "Restricted Substances SOP" in accordance with international regulations and customer requirements. Only products that meet European Union environmental directives (e.g., RoHS, REACH) and customer-imposed restrictions on hazardous substances are eligible for mass production.

Additionally, AEWIN conducts supplier audits and has procured XRF handheld devices for hazardous substance detection. Through rigorous part material approvals and inbound inspections, AEWIN ensures a systematic management mechanism is in place to guarantee that the products provided to customers are safe for health.

■ General Banned/Restricted Substances Requirements

| Substance | Limit (ppm) | Applicable Scope | Reference |
|--|---|---|---|
| Cadmium (Cd) and its compounds | 100 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| | 20 ppm (battery components) | The cadmium (Cd) limit for portable batteries and accumulators is 0.002%. | EU Battery Directive: 2006/66/EC and Amendment 2013/56/EU (Batteries, Accumulators, and Waste Batteries and Accumulators) |
| | Exemptions: The following portable batteries and accumulators used in products are not subject to the above cadmium (Cd) content limit: a. Emergency and alarm systems b. Medical equipment c. Cordless power tools Note: As of January 1, 2017, cordless power tools are no longer exempt. Batteries used in such tools must also meet the 20 ppm cadmium requirement. Exemptions: a. Emergency and alarm systems b. Medical equipment | | |
| Lead (Pb) and its compounds | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| | 40 ppm | Battery components | EU Battery Directive (EU 2013/56/EU) |
| Mercury (Hg) and its compounds | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| | 5 ppm | Battery Components: Mercury (Hg) limits for all batteries are 5 ppm. The exemption for button cell batteries was canceled on October 1, 2015. | RoHS II Directive (2011/65/EU); EU Battery Directive (EU 2013/56/EU) |
| Hexavalent Chromium (Cr6+) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| Polybrominated Biphenyls (PBBs) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| Polybrominated Diphenyl Ethers (PBDEs) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) |
| Di(2-ethylhexyl) phthalate (DEHP) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) (2015/863) |
| Butyl Benzyl Phthalate (BBP) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) (2015/863) |
| Dibutyl Phthalate (DBP) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) (2015/863) |
| Diisobutyl phthalate (DIBP) | 1000 ppm | All products and components | RoHS II Directive (2011/65/EU) (2015/863) |

| Substance | Limit (mg substance/kg material = ppm) | Applicable Scope | Reference |
|--|---|--------------------------------|--|
| SVHC (Substance of Very High Concern) | > 1000 ppm, must be included in declaration | All products and components | REACH (EC) 1907/2006 |
| REACH Annex XIV Authorized Substances | Implement per REACH regulation content | Implement per REACH regulation | REACH (EC) 1907/2006 |
| REACH Annex XVII Restricted Substances | Implement per REACH regulation content | Implement per REACH regulation | REACH (EC) 1907/2006 |
| Pb + Hg + Cd + Cr ⁶⁺ | 100 ppm | Packaging materials | EU Packaging and Packaging Waste Directive (EU 94/62/EC) |

The restricted/prohibited substances in batteries are regulated in accordance with the EU Directive on Batteries and Accumulators and Waste Batteries and Accumulators (EU 2013/56/EU).

II. Hazardous Substance Management Policy

In response to the global trend toward environmentally friendly products, as a global ODM and OEM provider of technological products, we recognize our significant responsibility in protecting the Earth. Therefore, the company has incorporated the principles of "caring for the planet, fulfilling social responsibility, providing customer satisfaction, and establishing a healthy work environment" into its business philosophy.

Since 2012, we have proactively pursued and obtained certifications for several internationally recognized management systems, all verified and approved by third-party certification bodies. Our Quality/HSF (Hazardous Substance-Free) Management System is established in accordance with the ISO 9001 International Quality Management System and IECQ QC080000 standards. It encompasses the responsibilities, procedures, and resources necessary for implementing the Quality/HSF management system. Through the continuous operation and improvement of this system, we aim to create a sustainable business environment and deliver products and services that satisfy our customers.

Our company's HSF policy is: "Customer Satisfaction, Legal Compliance, Green Products, Continuous Improvement."


We have established a "Hazardous Substance Standard and Customer Requirement Identification Table," which is reviewed annually to ensure systematic management in compliance with international regulations and customer requirements.

By continuously monitoring international environmental laws and integrating these requirements into our hazardous substance management regulations, we strive to

minimize the use of hazardous substances, reduce environmental impact, and protect both the Earth's environment and human health.

III. Internationally Certified Manufacturing Centers and Standards

Producing high-quality products has always been a core value deeply emphasized and pursued by AEWIN Technologies. AEWIN is committed to ensuring that all manufactured products comply with regulatory standards and international certifications, in order to meet global requirements and customer expectations.

| Factory | | Product |
|----------------|-----------------------|---|
| ISO 9001 | IPC JSTD-001 |  |
| ISO 14001 | IPC-A-610 | |
| ISO 27001 | CQC China | |
| ISO 45001 | U.S. C-TPAT certified | |
| IECQ QC 080000 | | |

• 2.4 Green Products

To uphold and implement AEWIN Technologies’ vision for Corporate Sustainable Development (CSD) — “to be an innovator in electronic product design and manufacturing, improving human quality of life while remaining friendly to the planet” — the company promotes sustainable green products through a phased approach. This extends from organizational environmental practices to product-level environmental considerations, with a focus on the environmental impact of products after they are shipped. The company takes a holistic view of product life cycle impacts on the environment, tracing back environmental responsibility to the design phase. Green design elements must be introduced at the earliest stage to effectively reduce environmental impact throughout the product lifecycle.

With AEWIN's integration into the Qisda Group, the company has adopted the ISO 14001:2015 Environmental Management System. This enables optimization of design and processes throughout the product life cycle, ultimately achieving environmental protection and performance improvements. AEWIN has established a standard operating procedure for new product development (P-P-003) to guide the incorporation of green design, and implements environmental substance control procedures using its engineering database (PLM) to manage hazardous substances, ensuring environmentally harmful materials are not used in products.

AEWIN integrates life cycle thinking into product design, setting green design targets early in the concept stage. At each design milestone, the product is checked not only for compliance with customer requirements and regulations in the target sales markets, but also for its ability to enhance energy efficiency and reduce resource consumption. This results in lower environmental impact and improved performance, delivering better products with lasting sustainability value.

Integrated Design Thinking

AEWIN continuously promotes life cycle thinking in product development. From the outset, R&D teams are required to consider potential environmental risks and impacts associated with the product and its components throughout their life cycles. The design process emphasizes modularization, reduction in sample validation needs, and considerations to streamline manufacturing time and improve efficiency — all with the goal of minimizing environmental impact from design to production.

I. Eco-Design Guidelines / Directions

Based on practical design experience across product lines, AEWIN has developed a set of eco-design guidelines to assist R&D personnel in aligning with sustainable principles and making informed choices about production processes. The four major pillars of

AEWIN’ s green design philosophy are Reduction, Hazardous Substance Management, Energy Efficiency, and Recycling. Specific initiatives and achievements include:

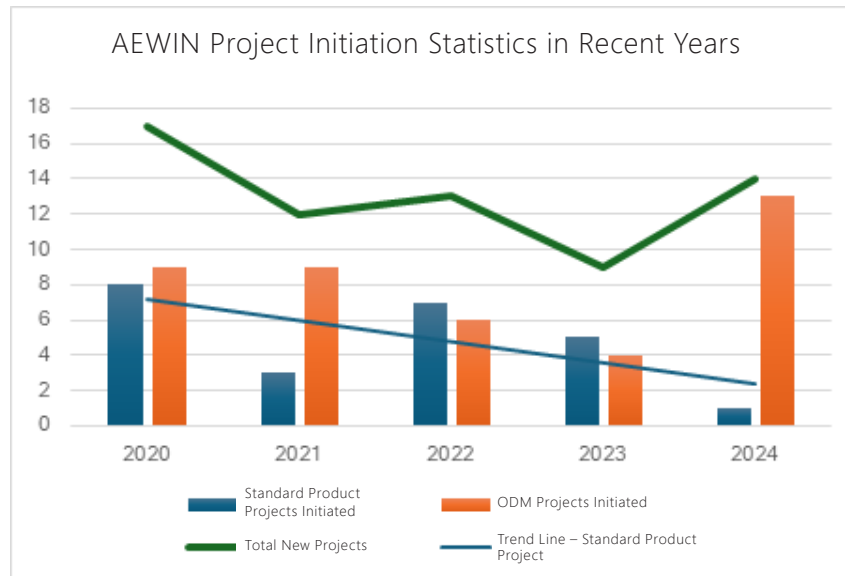
1. Reduction

AEWIN focuses on smart and precise product design that meets mainstream market demands, avoiding the creation of redundant products that burden the environment. Key strategies include:

- Modularized Mechanical Design: Reusable riser cards, I/O expansion cards, power modules, LCD modules — enabling reuse across different product lines and generations.
- Standardized System Boards: Avoiding custom board designs by using AEWIN standard boards or leveraging partners’ existing power modules.
- Extended Product Lifecycle: Prolonged availability and service periods reduce electronic waste.
- Local Sourcing: Collaborating with local suppliers to minimize carbon emissions from long-distance transportation.

Additionally, AEWIN simplifies and minimizes both product design and packaging, effectively reducing part counts and weight — which in turn cuts down carbon emissions during logistics and delivery.

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------|------|------|------|------|------|
| New Projects | 17 | 12 | 13 | 9 | 14 |
| Standard Product Projects | 8 | 3 | 7 | 5 | 1 |
| ODM Projects | 9 | 9 | 6 | 4 | 13 |



From 2020 to 2024, AEWIN Technologies' number of standard product project initiations decreased year by year, while ODM project cases increased in response to growing customer demand. This trend is mainly due to the modular design of ODM customers' products, which allows for extended SKUs and reduces the need to initiate standard product development. Even when standard product SKUs are required, they are limited to a maximum of three. Similarly, ODM EVT's are also limited to no more than three SKUs.

AEWIN Technologies has designed a shared power backplane that is compatible with any CRPS power supply, along with a hard disk backplane that supports SATA/SAS/NVMe interfaces. This enables multiple projects requiring storage devices to share components. For both networking and server products, the selection of CPUs primarily focuses on the Embedded series, which offers a longer lifecycle (typically 7 to 10 years, as is standard in the industry). As long as there is customer demand, products will continue to be supplied until the end of the CPU's lifecycle. As long as customers require it, AEWIN will continue to supply products until the end of the CPU's lifecycle. For communication and storage expansion, the system can easily adapt via PCIe modules, allowing existing standard motherboards to achieve functionality and carbon reduction goals without redesign.

During the product design and verification stages, the number of required samples is minimized through modular system design, allowing expansion cards, network cards, I/O cards, and backplanes to be reused. The Waterfall concept is applied in sample

testing, reducing sample quantities to a minimum and avoiding unnecessary waste.

2. Hazardous Substances

To comply with the EU Restriction of Hazardous Substances (RoHS) directive, customer environmental specifications, and relevant regulations, AEWIN has established an HSF (Hazardous Substance-Free) management system across product design, manufacturing, inspection, and supply chain processes. This ensures that products—from R&D and raw material sourcing to packaging and shipment—meet legal and customer requirements for green products.

A "Restricted Substances Management Standard Operating Procedure" (Q-P-017) has been formulated, which requires compliance with EU RoHS and REACH regulations. This standard applies throughout the component approval to manufacturing stages. Additionally, AEWIN uses a BOM check hazardous substances management system to establish documentation requirements that conform to BOM Check substance declaration rules, or are registered in the PLM system.

Flowchart of Hazardous Substance Risk Assessment:

| Responsible Unit | Workflow | Execution Description | Related Documents/Forms |
|--|----------------------------------|---|--|
| QA Unit | QA Unit Leads | QA unit collects information and characteristics of materials from suppliers | HSF Material Declaration Checklist (Jigs and Auxiliary Materials) Material Risk Control Table (Raw Materials) |
| | ↓ | | |
| QA + Other Units (QA, Eng., R&D, Sourcing) | Risk Identification & Evaluation | Evaluate hazardous substance content and usage scenarios | HSF Risk Identification Form (Jigs and Auxiliary Materials) Material Risk Control Table (Raw Materials) |
| | ↓ | | |
| QA / Management Representative | Confirm Evaluation Results | QA reports results to the management representative for final confirmation | HSF Risk Evaluation Sheet(Raw Materials) |
| | ↓ | | |
| QA Unit / R&D | Risk Control / Mitigation | For medium and high-risk substances, management strategies are planned and executed | Hazardous Substance Reduction Plan (Establish if Necessary) (created when necessary) |
| | ↓ | | |
| QA Unit | Submit & Archive | QA compiles evaluation documentation and reports to the management for approval | Identification Status and Effectiveness of Hazardous Substance Reduction Plan |

Restricted Substances and Content Limits :

| Substance Name | Content Limit (ppm) |
|--|---|
| Lead and its compounds (Pb) | 1000 |
| Mercury and its compounds (Hg) | 1000 |
| Cadmium and its compounds (Cd) | 100 |
| Hexavalent chromium (Cr 6+) | 1000 |
| Polybrominated biphenyls (PBBs) | 1000 |
| Polybrominated diphenyl ethers (PBDEs) | 1000 |
| Di-(2-ethylhexyl) phthalate (DEHP) | 1000 |
| Butyl Benzyl Phthalate (BBP) | 1000 |
| Dibutyl Phthalate (DBP) | 1000 |
| Di-isobutyl Phthalate (DIBP) | 1000 |
| EU REACH Regulation (No.1907/2006) Items: Substances listed in Annex XVII of the REACH Regulation. Reference to the SVHC (Substances of Very High Concern) Candidate List published on the official website of the European Chemicals Agency (ECHA). | Compliance is based on the detailed requirements of the REACH Regulation. |
| EU Packaging and Packaging Waste Directive (94/62/EC): Heavy Metal Content Limit: Total combined content of Lead (Pb), Mercury (Hg), Cadmium (Cd), and Hexavalent Chromium (Cr ⁶⁺) must not exceed 100 ppm. | 100 |

Table of Component Categories under Various Regulations:

| Table of Applicable Component Categories for Each Regulation | | | | |
|---|---|---|--|---|
| Regulation / Directive Applicable Items | RoHS (Directive on the Restriction of Certain Hazardous Substances in Electrical and Electronic Equipment) | Package and Package Waste Directive (EU Directive on Packaging and Packaging Waste) | Battery Directive (EU Battery Directive) | REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) |
| Applicable Component Categories | | | | |
| Parts and materials used internally or externally in system-level finished products | ○ | | | ○ |
| Parts and materials used internally or externally in semi-finished products | ○ | | | ○ |
| Parts or materials used in accessories or functional expansions for finished or semi-finished products | ○ | | | ○ |
| Packaging materials or labels used for storage or transportation of AEWIN's system-level finished or semi-finished products | | ○ | | ○ |
| Battery category: Original batteries only, without any additional materials | | | ○ | ○ |
| Battery category: Non-original batteries, reprocessed with wires, metal tabs, or other added materials | ○ | | ○ | ○ |
| Other consumables used during the manufacturing or packaging process of finished or semi-finished products, applied to the product or packaging | ○ | ○ | | ○ |
| Provide document regulations | | | | |
| Proof of Compliance (Test reports or other report formats) | ○ | ○ | ○ | If available |
| Declaration of Conformity (Original manufacturer's declaration or other formatted declaration documents) | ○ | ○ | ○ | ○ |
| Regular update requirement for the above documents | ○ | ○ | ○ | ○ |
| Remarks: The above categories are defined based on AEWIN Technologies' (AEWIN) material usage. Suppliers may proactively contact AEWIN for clarification if there are any questions. "○" indicates applicable or required. "If available" means optional—can be provided or not, not strictly required. Blank indicates not applicable or not required. | | | | |

- All of the company's green products undergo life cycle impact analysis at the initial development stage to assess potential risks to user health and the environment. Material selection and safety inspections are conducted in accordance with RoHS, REACH, and related standards.
- The assessment covers the entire product life cycle—from design and manufacturing to usage and disposal—to ensure compliance with health and safety standards. Green products adopt low-carbon, eco-friendly materials free from hazardous substances (such as lead, mercury, etc.) and use modular designs that facilitate maintenance and recycling, thereby reducing environmental risks and user exposure.
- To protect customer health and safety, the company incorporates environmental and health risk assessment processes at the early design stage of green products. In accordance with RoHS and REACH standards, all harmful substances are comprehensively inspected. In 2024, 100% of newly developed green products completed health and safety impact assessments. In addition, product packaging uses non-toxic water-based inks and recyclable materials to reduce user exposure risks. Post-launch, product feedback is continuously monitored, and a reporting and recall mechanism is in place. As of the end of 2024, no products were recalled due to health or safety concerns.

3. Energy Efficiency and Product Disposal

Goals and Directions

Starting in 2024, AEWIN Technologies will implement a series of sustainable development measures focused on reducing plastic packaging, shortening manufacturing processes, and lowering energy consumption, aiming to optimize environmental protection and resource efficiency.

The company's initiatives span energy efficiency, material selection, technological innovation, and overall system sustainability. These goals are pursued across short-, medium-, and long-term phases to progressively enhance performance, reduce carbon footprint, and promote the adoption of green technologies.

Since AEWIN operates primarily as an OEM/ODM service provider and is generally not responsible for the recovery of sold products or packaging, the percentage of product and packaging recovered in 2024 is 0%.

Current Goals:

1. Plastic Reduction and Power Consumption Reduction:

AEWIN will actively collaborate with clients to promote reduced plastic packaging and explore environmentally friendly alternatives to traditional plastics. Manufacturing processes will also be optimized to minimize unnecessary electricity usage and improve energy efficiency.

2. Packaging Redesign for New Materials:

The company will design and implement alternative packaging solutions for new material components, choosing recyclable or eco-friendly materials to lessen environmental impact.

3. Improved Thermal Efficiency and Energy Performance:

By optimizing cooling systems such as heat sinks, fans, and liquid cooling, AEWIN aims to improve thermal performance and reduce ineffective energy consumption.

4. Material and Process Optimization:

AEWIN will adopt eco-friendly and energy-efficient materials—such as high thermal conductivity composites and green thermal paste—to reduce carbon emissions and energy usage during manufacturing.

5. Reducing E-Waste:

Recyclable thermal components will be developed to minimize the environmental burden of heat dissipation elements and promote sustainable product design.

6. Green Design and Supply Chain:

- Employ low-power and low-impact design principles in product development.
- Reduce the use of rare metals or hazardous materials.
- Emphasize electromagnetic compatibility to prevent interference with other devices.
- Encourage suppliers to adopt green production practices and prioritize those with environmental certifications.
- Reduce carbon emissions from certification, testing, and logistics operations.

7. Safety and Reliability:

Improve product longevity and safety to reduce resource waste and environmental impact due to product failures. Ensure the supply chain meets international environmental and safety standards.

8. EMI (Electromagnetic Interference):

Establish internationally compliant testing and verification mechanisms (e.g., IEC, RoHS, Prop 65), and enhance EMI management to help supply chains meet environmental objectives.

Mid- to Long-Term Goals:

1. Simplified Manufacturing from Initial Design:

AEWIN will strengthen interdepartmental collaboration during the design process to simplify product designs. This reduces production steps and resource consumption while improving efficiency and recyclability. Components will be fully disassemblable and reusable, supporting full life cycle resource reuse.

2. Standardization of Thermal Technologies:

AEWIN aims to establish and promote thermal technology standards within the industry to enhance adoption and reduce costs. New green materials—such as graphene, carbon nanotubes, and phase change materials—will be introduced to improve cooling efficiency and reduce environmental impact.

3. International Safety Compliance:

- Integrate advanced EMI suppression technologies into next-generation products.
- Promote environmentally friendly material selection during the design stage.
- Work with suppliers to use recyclable parts and packaging materials.

| Packaging Plastic Reduction Commitments and Progress | | | |
|--|------|---------------|---------------|
| Year | 2024 | 2025 | 2026 |
| Completed (cases) | 2 | 10(Estimated) | 30(Estimated) |



II. Eco-Design Process for Products

To ensure that all models implement eco-design principles and meet the requirements of customers and target markets, while continuously promoting reduction, energy-saving, and carbon reduction, the product design process is generally divided into six stages. The purpose and responsibilities of each stage are described as follows:

| Stage | Objective | Regulations and Customer Specifications |
|---|--|---|
| P1 Product Planning Stage (Plan phase) | Based on market trends and customer needs—while also considering environmental requirements—to propose competitive new product concepts. | Confirm regulations/versions from the customer and sales regions. Convert these into design specifications at the beginning of development, include in the product spec sheet, and pass internally |
| P2 Product Design Stage (Design phase) | Perform hardware/software design and evaluate related production requirements. | Pre-BOM review: optimize component usage and ensure compliance with restricted substance requirements. Confirm compliance again and verify customer/regulatory adherence. Review sample quantity under shared/rotating use principles. |
| P3 Sample Verification Stage (EVT phase) | Create prototypes through R&D and manufacturing to test product functionality and support promotional demonstrations. | During verification, measure thermal output and power consumption to confirm compliance with product specs and regulatory/customer requirements. Analyze design strengths/weaknesses to inform improvements. Perform lifecycle evaluation: calculate MTBF and product lifespan. |
| P4 Engineering Validation Stage (DVT phase) | Improve issues from the prototype phase. Factory creates units for reliability testing and safety certification applications. Achieve trial mass production readiness. | Manage hazardous substances in accordance with regulations, provide reports, and re-verify each component's compliance level. |
| P5 Pilot Run Verification Stage (PVT phase) | After addressing DVT issues, the factory performs trial production of a set quantity to verify manufacturing process accuracy and gather reliability data. | Continuously monitor hazardous substances, improve manufacturing processes to reduce lead time, emissions, and energy use. |
| Mass Production Stage | | Evaluate the current product vs. the previous generation for improvements in energy saving, material reduction, and carbon emission reduction. |

III. Green Talent

Green R&D Talent Development

“Circular economy” is a critical pathway to sustainable development! Achieving net-zero emissions fundamentally depends on the circular use of products, components, and materials, thereby reducing the need for new manufacturing. This approach cuts emissions from production and raw material extraction/processing. From the United Nations to the EU, all stress the decisive contribution of resource circulation to net-zero goals. The Circle Economy organization estimates that circular economy practices could bring about a 39% reduction in carbon emissions. (Source: Circular Economy Foundation)

The Qisda Group also recognizes that no single company can achieve net-zero alone. Thus, it promotes knowledge sharing through the Group's GRD summit, covering topics like interpretation of international standards, lifecycle assessments, eco-design, design techniques, product teardown analysis, and software platform applications. Annual group activities are organized to raise awareness on net-zero and circular economy concepts. These sessions gather upstream and downstream partners to brainstorm and develop new ideas for circular technologies, accelerating the R&D pathway toward net-zero emissions and circular economy.

Furthermore, tailored training is also arranged based on R&D experience level:

- New R&D staff receive green design guidance during onboarding via mentorship that begins with product functionality and gradually introduces AEWIN's green design process and real cases.
- Senior R&D engineers attend specialized courses based on project or product line needs. Knowledge and techniques are internalized into SOPs and shared via knowledge management platforms.
- R&D managers are encouraged to join industry courses on green management, helping them understand current challenges and identify areas to strengthen, then define the most appropriate management approach for each product line.

IV. Product Environmental Risk Assessment

Beyond standard product specification requirements, AEWIN proactively evaluates opportunities for design simplification to eliminate unnecessary processes and components. Each year, AEWIN assesses the environmental impact of product categories, considering future changes in design/specifications, and evaluates environmental risks at each lifecycle stage. Comparisons are made with previous-generation or industry benchmark products to identify high-risk components or processes. Feasible improvement plans that reduce environmental impact are

formulated and implemented in the next generation.

Carbon Footprint

AEWIN is committed to promoting green products and low-carbon transformation to reduce environmental impact across the product lifecycle. Although a full carbon footprint inventory has not yet been implemented, internal assessments and planning are underway.

AEWIN plans to gradually introduce carbon footprint management using international standards like ISO 14067 to establish standardized calculation methods and ensure accurate, transparent data through collaboration with supply chain partners. Based on inventory results, AEWIN will develop decarbonization strategies such as optimizing materials and production processes and consider third-party certification to enhance product competitiveness.

To ensure effective implementation, AEWIN will begin with pilot evaluations on key products to verify methodology applicability for its industry and production processes. During this phase, emission data from manufacturing will be collected and analyzed in collaboration with relevant departments to identify carbon reduction opportunities. Additionally, AEWIN will collaborate with suppliers to gather upstream data and ensure comprehensive and accurate carbon footprint assessments.

Externally, AEWIN is monitoring the international market's increasing demand for low-carbon products. Carbon footprint data will inform product development decisions, such as selecting low-carbon materials or adopting energy-efficient processes. AEWIN also aims to disclose carbon footprint information on product labels or corporate communications to strengthen brand image and competitiveness.

Through these efforts, AEWIN aims to lay a solid foundation for future decarbonization, remain competitive amid global carbon reduction trends, and meet market and customer demands for low-carbon products. With a long-term strategy for carbon footprint management, AEWIN not only intends to meet regulatory requirements but also strives to be a sustainability leader in the industry.





II. Safe and Inclusive Workplace

Employee Profile and Diversity | Workplace Safety | Protection of Employee Rights
Learning and Career Development | Employee Health and Well-being

• 3.1 Employee Profile and Diversity

Employee Profile

AEWIN boasts a diverse team, with employees from a wide range of professional backgrounds dedicated to innovation and excellence, driving the company's continuous growth. As of 2024, AEWIN's total number of employees in Taiwan is 225, with a gender ratio of approximately 60% male to 40% female, and no non-binary employees reported, reflecting a stable gender composition.

In terms of age distribution, most employees fall within the 31–50 age group, bringing maturity and stability to the organization. At the same time, the company actively recruits talents under 30 to enhance team dynamism and innovation. In addition to local talent, AEWIN also welcomes employees from India and Haiti, demonstrating its openness to international talent and cultural diversity. AEWIN will continue to strengthen cross-cultural collaboration and develop as a more inclusive and sustainable organization.

Furthermore, 100% of AEWIN's senior management at key locations are local community residents. This includes the General Manager, Chief Operating Officer, and department heads, all of whom are local Taiwanese staff, ensuring a deep understanding of local needs.

until 2024, the company reported zero incidents of child labor, forced labor, or discrimination. AEWIN fully supports employees' rights to freedom of association and collective bargaining. Regular labor-management meetings are held quarterly, and employees are free to form clubs and associations.

Composition and structure of the staff

| Category | Sex | | | | Age Group | | | | | | Nationality | | | | | |
|-----------------------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-------------|-------|-----------|------|-----------|------|
| | Male | | Female | | Under 30 | | 30-50 | | Over 50 | | Taiwan | | India | | Haiti | |
| | Headcount | % | Headcount | % | Headcount | % | Headcount | % | Headcount | % | Headcount | % | Headcount | % | Headcount | % |
| Senior Management | 16 | 7.1% | 1 | 0.4% | 0 | 0 | 7 | 3.1% | 10 | 4.4% | 17 | 7.6% | 0 | 0 | 0 | 0 |
| Non-Senior Management | 15 | 6.7% | 6 | 2.7% | 0 | 0 | 10 | 4.4% | 11 | 4.9% | 21 | 9.4% | 0 | 0 | 0 | 0 |
| Technical Staff | 52 | 23.1% | 6 | 2.7% | 11 | 4.9% | 37 | 16.4% | 10 | 4.4% | 56 | 24.9% | 1 | 0.4% | 1 | 0.4% |
| Other Staf | 56 | 24.9% | 73 | 32.4% | 18 | 8.0% | 90 | 40.0% | 21 | 9.3% | 129 | 57.3% | 0 | 0 | 0 | 0 |
| Total | 139 | 61.8% | 86 | 38.2% | 29 | 12.9% | 144 | 64.0% | 52 | 23.1% | 223 | 99.2% | 1 | 0.4% | 1 | 0.4% |

Employment Type Distribution

The company's contract and employment types are shown in the table below. The majority of employment is based on non-fixed term contracts and full-time positions. The company no longer employs workers under guaranteed-hour contracts. Only one individual is employed under a fixed-term and part-time contract, who is also considered a non-employee worker, responsible for cleaning the office and factory areas.

Additionally, when employment type is further categorized by gender and region, most employees, regardless of gender or location, are also engaged under non-fixed term contracts and hired in full-time positions.

| Total Workforce Distribution | | Sex | | Region | | |
|------------------------------|-------------------------|------|--------|--------|-------|-------|
| | | Male | Female | Taiwan | Haiti | India |
| Contract Type | Non-Fixed Term Contract | 138 | 86 | 222 | 1 | 1 |
| | Fixed Term Contract | 1 | 0 | 1 | 0 | 0 |
| Employment Type | Full-Time | 138 | 86 | 222 | 1 | 1 |
| | Part-Time | 1 | 0 | 1 | 0 | 0 |
| | Zero-Hour Contract | 0 | 0 | 0 | 0 | 0 |

Employee Turnover Rate

In 2024, AEWIN recruited a total of 32 new employees, with the majority aged 30 or below and between 30 to 50 years old, indicating the company's strategy of hiring mid-career professionals as well as nurturing young talent to bring fresh perspectives into the organization.

Meanwhile, 29 employees left the company during the same year. Before departure, each resigning employee had an exit interview with their respective supervisor to understand their reasons for leaving and to explore possible retention options.

Overall, AEWIN maintained a balanced employee turnover rate in 2024, ensuring organizational stability while injecting new energy and momentum into the company.2024 新進

Number of New Hires and Resignations in 2024

| New Hires | Male | | Female | | Total | |
|-----------|-----------|-------|-----------|-------|-----------|--------|
| | Headcount | % | Headcount | % | Headcount | % |
| < 30 | 9 | 28.1% | 4 | 12.5% | 13 | 40.6% |
| 30-50 | 9 | 28.1% | 5 | 15.6% | 14 | 43.8% |
| > 50 | 5 | 15.6% | 0 | 0.0% | 5 | 15.6% |
| Total | 23 | 71.9% | 9 | 28.1% | 32 | 100.0% |

| Resignations | Male | | Female | | Total | |
|--------------|-----------|-------|-----------|-------|-----------|--------|
| | Headcount | % | Headcount | % | Headcount | % |
| < 30 | 4 | 13.8% | 2 | 6.9% | 6 | 20.7% |
| 30-50 | 14 | 48.3% | 5 | 17.2% | 19 | 65.5% |
| > 50 | 3 | 10.3% | 1 | 3.4% | 4 | 13.8% |
| Total | 21 | 72.4% | 8 | 27.6% | 29 | 100.0% |

• 3.2 Workplace Safety

Occupational Safety and Health Management System

AEWIN places great importance on employee workplace safety, recognizing that a safe work environment is essential for both employees and the company. The company’s Environmental, Safety, and Health (ESH) Policy includes:

1. Pollution prevention, waste reduction, energy and water conservation, safety and health, precautionary measures, and continuous improvement.
2. Valuing worker consultation and participation to safeguard labor rights and continuously enhance management operations.

As a Type I enterprise, AEWIN is subject to legal requirements that mandate the establishment of an occupational safety and health management system for companies with over 200 employees.

To meet these obligations, AEWIN has been committed to establishing and improving its Occupational Safety and Health Management System (OSHMS) to ensure employee protection in the workplace and to minimize potential hazards and occupational accident risks.

- In December 2013, AEWIN was certified for ISO 9001.
- In 2019, the company obtained ISO 45001:2018 certification for occupational safety and health.
- In 2022, AEWIN passed the ISO 14001:2015 certification for environmental management.

Together, these certifications form the company’s integrated ESH (Environment, Safety, and Health) Management System.

The OSHMS is internally audited annually by qualified personnel and externally audited every year by an impartial third-party body. The system scope includes all workers and on-site contractors.

In 2024, the scope of AEWIN’s ISO 45001:2018 certification covered all employees, as shown in the table below.

| ISO 45001:2018 Occupational Health and Safety (OH&S) Management System: Structure and Content | |
|---|---|
| Item | Description |
| Hazard Identification and Risk Assessment | In accordance with the "Procedure for Source and Risk Identification and Management," this process primarily involves conducting on-site inspections of various departments to identify potential hazards, assess their safety, and propose recommended improvement plans. |
| Management of Identified Risks and Opportunities | In accordance with the "Risk and Opportunity Identification and Management Procedure," this process involves gathering issues of concern from both internal and external stakeholders, as well as conducting hazard identification and risk assessments for subsequent management. |
| Contractor Management | In accordance with the "Supplier Management Standard Operating Procedure," this process provides contractors with hazard communication and occupational accident prevention information to ensure proper personnel oversight and on-site safety. |
| Internal Audit and Corrective Actions | This procedure is implemented according to the "Internal Audit Management Procedure" and the "Corrective Action Procedure." It involves auditing against ISO clauses, identifying internal audit points, and then conducting on-site verifications to ensure work is in compliance with operating standards. Any nonconformities are corrected in accordance with the "Corrective Action Procedure." |
| Education and Training | In accordance with the "Education and Training Identification and Management Procedure," this process ensures that all current and new employees, as well as licensed personnel and contractors, receive the required types and hours of training. |
| Emergency Preparedness and Response | In accordance with the "Emergency Preparedness and Response Management Procedure," fire drills are held semi-annually to simulate emergency situations. This helps employees understand how to respond to an incident, thereby minimizing potential losses. |
| Convening of the Occupational Health and Safety Committee | In accordance with the "Management System Scope Definition and Management Procedure," meetings are held quarterly. These meetings are attended by top management, department heads, occupational health and safety (OH&S) staff, and worker representatives to discuss OH&S-related items and issues. This allows for the announcement of information and helps the company understand the status and resolution of OH&S matters. |



Hazard Identification, Risk Assessment, and Incident Investigation

AEWIN implements these practices in accordance with the "Risk/Opportunity Identification Management Procedure." Risks and opportunities relevant to the environmental and occupational health and safety (OHS) management systems are identified by system management units, incorporating stakeholder concerns and sources from environmental aspects and hazard identification/risk assessment.

Stakeholder concerns are first listed and evaluated annually through regular questionnaires. These are distributed to both external stakeholders—such as customers, suppliers, media, communities, or shareholders—and internal stakeholders, namely AEWIN employees.

"Workplace safety and health" includes the OHS management system, occupational accident prevention, emergency drills, occupational injury and disease occurrences, and fatality statistics. Upholding a no-accident, friendly workplace policy ensures that employees can work with peace of mind. Maintaining both physical and mental well-being is not only AEWIN's corporate responsibility but also a fundamental guarantee for employees.

The table below outlines AEWIN's key topic: Management Approaches to Workplace Safety and Health.

| Work Safety and Health | Responsible Unit: Occupational Safety and Health Office |
|----------------------------|--|
| Item | Description |
| Importance to the AEWIN | A good work safety and health management system is a basic guarantee for employees and is also a key factor for the company's sustainable development. All personnel should maintain a healthy work environment together. |
| Policy | To promote a safe and healthy environment for employees, meet all legal and regulatory requirements, strengthen occupational safety and environmental awareness, and ensure proper employee training and resource recycling. |
| Promise | Utilize more eco-friendly materials, continue to implement environmental policies, enhance employee communication skills, and ensure proper employee care. |
| Positive Impact | Use environmentally friendly raw materials, continue to implement environmental protection policies, and communicate techniques with employees to care for their work environment. |
| Negative Impact | An unsafe and unhealthy work environment will affect the overall performance of employees and create a poor atmosphere. |
| Possible Risks | Employee slips and falls, contractor accidental risks, and noise hazards. |
| Risk Response | Keep the environment clean and clear, post on-site hazard warnings, and ensure protective gear is worn correctly. |
| KPI Indicators | Incidence rate of occupational injuries, employee disaster drill participation, and incidence rate of fatal occupational accidents. |
| Short-Term Goals | Incidence rate of occupational injuries: zero. Employee disaster drill participation: 100%. Incidence rate of fatal occupational accidents: zero. |
| Mid/Long-Term Goals | Incidence rate of occupational injuries: zero. Employee disaster drill participation: 100%. Incidence rate of fatal occupational accidents: zero. |
| Corresponding Chapter | 3-2 Workplace Safety 3-5 Employee Health and Well-being |
| Corresponding GRI Theme | 403 |
| Corresponding SASB Theme | TC-ES-310a.1 / TC-ES-320a.1 |
| In alignment with the SDGs |   |

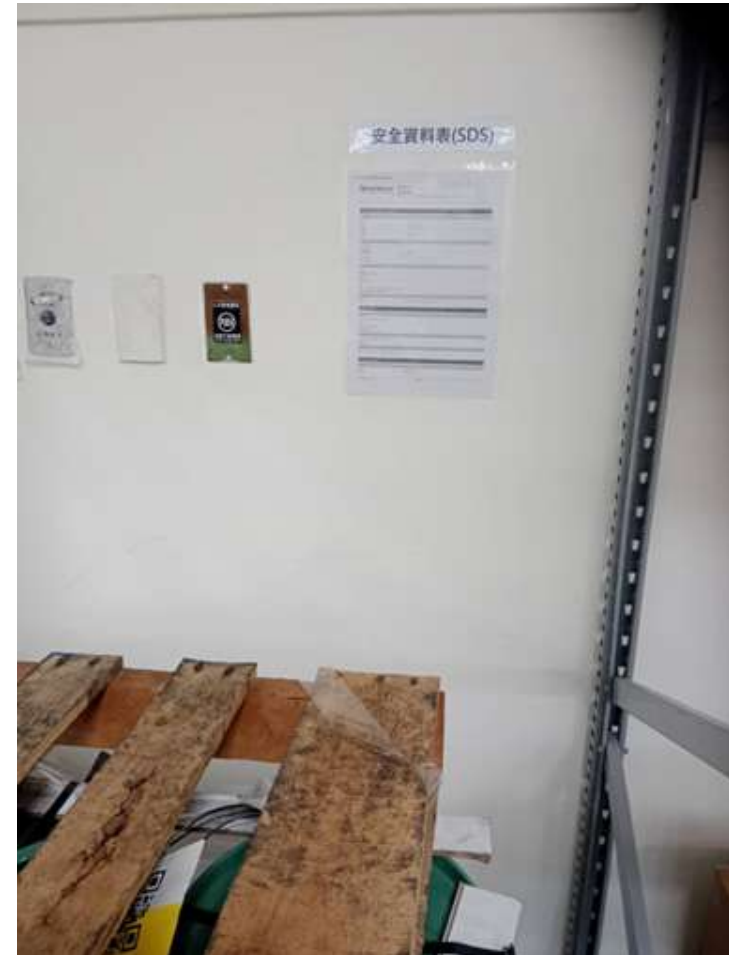
On-Site Inspection and Hazard Identification

On-site hazard identification is carried out in accordance with the "Standard Operating Procedure for Internal and External Factory Inspections." The factory inspections primarily focus on identifying immediate potential hazards. Key inspection items include:

- Whether walkways pose tripping or injury risks or if emergency exits are unobstructed
- Whether the lighting at workstations is sufficient
- Whether workers' postures could lead to ergonomic or musculoskeletal disorders
- Whether there is noise in the working environment
- Whether containers of organic solvents are properly labeled
- Whether the SDS (Safety Data Sheet) is the approved version
- Whether chemical storage areas are equipped with spill containment trays
- Whether equipment requiring regular self-checks is being inspected on schedule
- Whether office employees maintain proper sitting posture



Photo: Labeled organic solvent chemicals



Photos: SDS Safety Data Sheet placed next to the chemical storage area



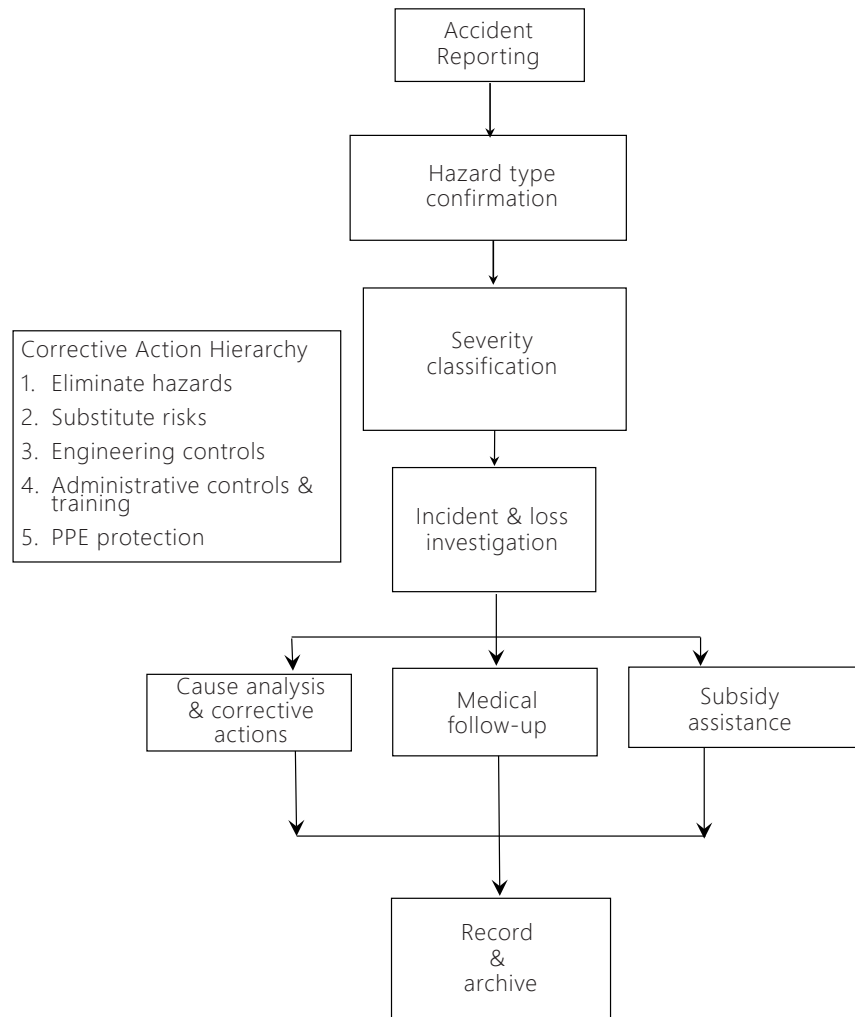
Photo: Large and small spill containment trays at the storage location of organic solvent chemicals

Hazard Identification and Risk Assessment

The hazard identification and risk assessment are detailed in the table below:

| Four Major Plan Hazard Identification and Risk Assessment Completion Items | |
|--|--|
| Item | Description |
| Prevention of Illegal Infringement During Job Execution | Complete the assessment of illegal infringement hazards and risk, as well as environmental inspection records for all job sites. This allows for an understanding of the impact of each regional environment on workplace infringement and helps to identify potential hazard factors to prevent unnecessary occurrences. |
| Maternal Health Protection in the Workplace | Complete workplace hazard assessments to identify potential hazards for female workers, with a focus on five major hazard categories: physical, chemical, biological, human factors, and psychological (work pressure and workplace violence). The results are compiled and provided to occupational health medical personnel for reference. |
| Prevention of Diseases Caused by Abnormal Workload | Compile the "Fatigue Rating Scale" and "Overload Questionnaire" and other health check data for assessment and provide them to occupational health medical personnel. |
| Prevention of Human Factor Hazards | Employees fill out the "NMQ Musculoskeletal Symptom Survey" to assess the degree of pain in various parts of the body. The data is then compiled by an occupational physical therapist to perform a risk assessment and classification. If necessary, improvement strategies will be discussed and revised with the employees. |

The incident investigation process is illustrated in the diagram below:



Commuting Accidents & Preventive Measures

Most commuting accidents were due to lack of attention to traffic safety. Therefore, AEWIN has strengthened traffic safety education as part of the general occupational safety and health training for new employees. Additionally, traffic safety rules and educational materials have been developed and made available to all staff to promote fundamental awareness and help prevent commuting-related incidents.

| Accident Type | Number of Cases | Corrective Actions |
|---------------------|-----------------|---|
| Commuting Accidents | 3 | Traffic and Vehicle Safety Concept Training |
| Factory Operations | 1 | Factory Operations SOP Training |
| Security Incidents | 1 | Strengthen Work Safety Promotion |

Occupational Safety and Health Committee

AEWIN has established an Occupational Safety and Health (OSH) Committee in accordance with applicable OSH regulations. The committee convenes once per quarter, for a total of four times per year. Worker representatives are appointed in accordance with legal requirements.

The committee's primary responsibilities include:

- Reviewing and discussing external and internal OSH-related topics,
- Evaluating OSH management plans,
- Identifying regulatory compliance,
- Assessing OSH policies and goal achievement,

Reviewing performance indicators and work environment monitoring results. Employees can directly report suggestions or concerns to their supervisors. If an incident occurs, the relevant department must provide an explanation and propose corrective actions to prevent recurrence.

Furthermore, employees are encouraged to submit safety and health-related suggestions at any time via phone or email to OSH personnel or worker representatives. Prompt discussions will follow.

If employees encounter hazardous operations or immediate danger, they have the right to withdraw to a safe area and report the danger. They will not face punishment or unfair treatment for doing so.

Activities outside company premises, such as off-site tasks or business visits, are still considered part of the workplace and thus included in the OSH management system.

(Details of the OSH Committee meetings and worker consultation levels are shown below – please upload if you need translation.)

十二、其他安全衛生管理事項

◀ 第四季法規查核

| 項次 NO. | 法規/規範/標準 Laws/Regulations/Standards | 適用國家別 Applicable Country | 出處 Origin | 版(修)日期 Date of Revision |
|--------|--|-----------------------------|--------------|----------------------------|
| 33 | 建設水污染防治法罰鍰裁罰標準 | 台灣 | 行政院環保署 | 113.11.07 |
| 31 | 外國人從事就業法第四十六條第一項第一款至第十一款工作資格及審查標準 | 台灣 | 全國法規資料庫 | 113.11.14 |

查核日期Date: 2024/11/21

九、職業災害調查報告

◆ 職業災害統計

✓ 2024年第三季09/01-11/30(累積人/次數)職業災害統計，共計0位。

職業災害統計月報 (IM-01) 職業災害統計月報

| 單位 | 職業災害件數 | 職業災害次數 | 總工作時數 | 總工作時數 | 職業災害率 | 備註 |
|---------------|--------|--------|---------|----------|-------|-------|
| 11311 製造和設備修理 | 0 | 0 | 4020.00 | 36960.00 | 0 | 資料不足 |
| 11310 製造和設備修理 | 0 | 0 | 4142.00 | 33134.00 | 0 | 無職業災害 |
| 11300 製造和設備修理 | 0 | 0 | 4020.00 | 34560.00 | 0 | 無職業災害 |

二、職業安全衛生管理計畫2-2

| 主題 | 週期 | 自動檢查 | 週期 |
|-------------|--------|------------|----|
| 職災統計 | 月 | 高低壓電氣設備 | 半年 |
| 職災預防/健康衛生宣導 | 月 | 消防安全設備檢修申報 | 年 |
| 職業安全衛生委員會 | 季 | | |
| 法規鑑定 | 季 | | |
| 緊急應變 | 6月,12月 | | |
| 作業環境監測 | 6月,12月 | | |
| 內部稽核 | 7月初 | | |
| 管理審查會議 | 7月底 | | |
| 外部稽核 | 8月初 | | |
| 新人職安衛教育訓練 | 季 | | |
| 在職職安衛教育訓練 | 每年 | | |

Details of the OSH Committee meetings and worker consultation levels are shown below

| Occupational Health and Safety Committee Topics | Participation Rights | Consultation Rights |
|---|----------------------|---------------------|
| Review and discuss internal and external issues related to OH&S management. | ✓ | |
| OH&S management plan. | ✓ | |
| Achievement of OH&S policies and objectives. | ✓ | |
| Legal and regulatory identification. | | ✓ |
| OH&S performance. | ✓ | |
| Occupational disaster investigation report. | | ✓ |
| Workplace environmental monitoring review. | | ✓ |
| Implementation of safety and health education and training. | | ✓ |
| Health management, prevention of occupational diseases, and health promotion. | | ✓ |
| Automatic inspections and safety and health audits. | | ✓ |

Occupational Health and Safety Training for Workers

AEWIN prioritizes a safety culture and actively enhances employee awareness of workplace hazards. Occupational safety and health (OSH) training is regarded as essential. The company provides:

Quarterly safety orientation for new employees.

Annual general OSH training (1 hour) for all current employees.

For certifications requiring renewal, AEWIN adheres to legal recertification intervals, and ensures effectiveness through tests, practical exercises, or training completion certificates.

(Training summary table for 2024 referenced – please upload if translation is needed.)

In 2024, AEWIN managed a total of 4 contractor projects, as shown in the following table.

| Training Category | Sessions | Trainees | Hours | Total Hours |
|---|----------|----------|-------|-------------|
| Occupational Safety and Health Affairs Supervisor On-the-Job Training | 1 | 1 | 6 | 6 |
| Occupational Safety and Health Manager (Specialist) On-the-Job Training | 1 | 1 | 12 | 12 |
| Radiation Protection Personnel On-the-Job Training | 3 | 5 | 3 | 15 |
| General Occupational Safety and Health Education and Training (New Employees) | 4 | 42 | 3 | 126 |
| General Occupational Safety and Health Education and Training (On-the-Job) (1 hour per year, 3 hours every 3 years) | 1 | 219 | 1 | 219 |

Source: Education and Training (Refresher) Management Record for Licensed Personnel – 1131220, and Number of Participants from New Employee Training Sign-in Sheet

Occupational Safety and Health Management for Contractors

Managing OSH for contractors is vital for ensuring the safety of both employees and contractors, and reflects AEWIN's corporate social responsibility.

Before performing any tasks onsite, contractors must comply with OSH regulations.

OSH personnel inform contractors of potential hazards, and contractors must complete required documentation before being granted access to the premises.

Safety inspections and personal protective equipment (PPE) checks are conducted to ensure preparedness and accident prevention.

Contractor Evaluation

New contractors must pass an evaluation before becoming officially registered.

AEWIN conducts annual performance assessments for all registered contractors. Evaluation results are incorporated into future contractor selection criteria.

| Date | Contracted Projects |
|------------|--|
| 2024/2,5,9 | Routine maintenance of factory burn-in room |
| 2024/3 | Repair of constant temperature & humidity chamber compressor |

Internal and External Audits of Occupational Health and Safety Management System

AEWIN successfully obtained ISO 45001:2018 Occupational Health and Safety Management System certification in 2019 and ISO 14001:2015 Environmental Management System certification in 2022. The company conducts annual internal and external audits.

In 2024, internal audits covered all 219 employees.

Internal audits included hazard identification by each unit, followed by a management review meeting and finally the external audit.

During internal audits, AEWIN not only inspected current practices but also followed up on deficiencies identified in the previous year, checking for corrective actions and results.

Management review meetings discussed:

- External and internal issues
- Audit results and corrective measures

- Stakeholder-prioritized material topics

Before the external audit, departments were informed of key focus areas and instructed to follow ISO standards and responsibilities. After the external audit, a closing meeting was held to explain the results and suggested improvements. Each department then coordinated on implementing corrective actions.

Occupational Incidents and Prevention

In 2024, AEWIN had a total of 0 occupational accidents and no employee strikes or work stoppages. There was a total of 1 near-miss incident. Therefore, the Recordable Incident Rate was zero, and the Near-Miss Incident Rate was 0.477. Occupational Accident Prevention For occupational accident prevention, we follow the five-step hierarchy of controls: elimination, substitution, engineering controls, administrative controls, and the use of personal protective equipment (PPE). For PPE, we have established an inspection checklist and inventory that includes equipment for the ears, hands, feet, respiratory system, and body. Inspections are conducted at prescribed intervals, and inspectors are informed on proper maintenance.

The Occupational Health and Safety Office has enhanced the promotion of occupational accident causes and preventive measures during "General Occupational Health and Safety Training" for new and existing employees. When OH&S personnel conduct on-site patrols and identify a potential risk of an occupational accident, they instruct workers to make immediate improvements. If there is an immediate hazard, workers must evacuate the area to reduce injuries caused by an unsafe environment. During factory operations, employees must follow SOPs to reduce unsafe actions and prevent occupational accidents caused by negligence.

The table below provides a statistical overview of occupational accident-related items for 2024.

| Item | 2024 |
|--|---------|
| Total working hours (hrs) | 419,376 |
| Disabling Injury Frequency Rate (F.R.) | 0 |
| Disabling Injury Severity Rate (S.R.) | 0 |
| Frequency-Severity Index (F.S.I.) | 0 |
| Number of occupational fatalities | 0 |
| Occupational fatality rate | 0% |

| | |
|--|----|
| Number of occupational disease fatalities | 0 |
| Occupational disease fatality rate | 0% |
| Number of serious occupational injuries | 0 |
| Serious occupational injury rate | 0% |
| Number of recordable occupational diseases | 0 |
| Number of recordable occupational injuries | 0 |
| Recordable occupational injury rate | 0% |

- Total Working Hours Calculation: Refers to the total cumulative working hours of both office and factory from January to December 2024.
- Calculation of Number and Rate of Severe Occupational Injuries: Excludes fatalities.
- Calculation of Recordable Occupational Injuries and Rates: Includes fatalities caused by occupational injuries. The rate is calculated per one million working hours.
- Frequency Rate (FR) of Disabling Injuries: $FR = (\text{Number of disabling injury cases} \times 106) / \text{Total working hours}$, values are truncated after the third decimal place.
- Severity Rate (SR) of Disabling Injuries: $SR = (\text{Total lost days due to disabling injuries} \times 106) / \text{Total working hours}$, values are rounded down to the nearest whole number.
- Frequency-Severity Indicator (FSI): $FSI = (SR \times FR) / 1000$, values are truncated after the third decimal place.
- Definition of Severe Occupational Injury: Refers to injuries where the employee has not recovered to their pre-injury health status after more than six months.
- Commuting Injuries: Only injuries caused by company-arranged transportation are considered occupational injuries. Injuries during regular commuting (e.g., by personal means) are not included.
- Total Recordable Incident Rate (TRIR):
- $TRIR = (\text{Number of recordable occupational injuries} \times 200,000) / \text{Total working hours}$
- Near Miss Frequency Rate (NMFR):
- $NMFR = (\text{Number of near miss incidents} \times 200,000) / \text{Total working hours}$
- Fatality Rate due to Occupational Injuries:
- $\text{Fatality Rate} = (\text{Number of occupational fatalities} \times 200,000) / \text{Total working hours}$
- Rate of Severe Occupational Injuries (Excluding Fatalities): $= (\text{Number of severe injuries (excluding deaths)} \times 200,000) / \text{Total working hours}$
- Recordable Occupational Injury Rate: $= (\text{Number of recordable occupational injuries} \times 200,000) / \text{Total working hours}$

| Item | Total Working Hours | Cases | Rate |
|--------------------------|---------------------|-------|-------|
| Recordable Incident Rate | 419,376 | 0 | 0 |
| Near-Miss Rate | 419,376 | 1 | 0.477 |

Occupational Disease Prevention

AEWIN reported zero cases of occupational disease in 2024. The company maintains a proactive stance on occupational disease prevention, with safety and health personnel collaborating with on-site medical staff to conduct assessments and corrective actions across four major programs. In terms of musculoskeletal disorder (MSD) prevention, the Nordic Musculoskeletal Questionnaire (NMQ) survey was conducted in 2024. Based on the results, 18 employees (representing 10.11% of total staff) were identified as potentially at risk and subsequently received health consultations and follow-up evaluations from medical professionals. Regarding disease risks induced by abnormal workloads, 2 employees (1.12%) required physician consultations, and 12 employees (6.74%) were advised to undergo physician consultations.

(A statistical table detailing MSD and workload-induced health assessments is provided below.)

| Item | Persons | Rate |
|---|---------|--------|
| Work-related musculoskeletal disorders (suspected hazards, reviewed by medical staff) | 18 | 10.11% |
| Abnormal workload-induced illness (moderate risk, physician consultation recommended) | 12 | 6.74% |
| Abnormal workload-induced illness (high risk, physician consultation required) | 2 | 1.12% |

Source: Labor Health Service Execution Record Form, 2025-01-13, Item 5, Table 2 and Table 3

Office-related occupational diseases are often overlooked. Prevention mainly focuses on ergonomic hazards. On-site medical personnel provided education on proper posture, appropriate desk and chair heights, and wrist protection techniques.

In factories and laboratories, occupational disease prevention extends beyond ergonomic risks to include physical hazards, with emphasis on

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poor posture during lifting, pushing, or pulling tasks for ergonomic issues, and noise exposure for physical hazards.

Workplace environment monitoring is conducted semi-annually, covering both chemical exposure and noise levels. Although monitoring results were below the permissible limit of 85 dB, AEWIN provides hearing protection equipment (e.g., earmuffs and earplugs) to at-risk employees. Occupational nurses also conduct health education sessions on noise hazards for employees in affected areas.



(Photo: Occupational nurse conducting noise hazard education.)

Emergency Response and Evacuation Drill

To ensure that employees are familiar with emergency response procedures and can act appropriately during accidents or crises, AEWIN conducted a comprehensive emergency evacuation drill in December. Additionally, all new employees receive general occupational health and safety training, which includes emergency response protocols. These efforts reinforce employees' awareness of safety and enhance the security of operational environments.



(Photo: Emergency evacuation and response drill in progress.)

• 3.3 Employee Rights and Benefits Protection

AEWIN Technologies is committed to fostering a fair, respectful, and inclusive work environment. Adhering to a people-oriented philosophy, the company offers competitive compensation and comprehensive benefit programs to ensure the protection of employee rights and support career development.

Fair Compensation

The company provides a market-competitive salary structure, which is adjusted based on employees’ roles, performance, and industry trends to ensure fairness and reasonableness in remuneration.

Annual Total Compensation Ratio

| Indicator on the Impact of the Highest Individual Compensation on Overall Salary Structure | % (2024) |
|--|----------|
| Annual Total Compensation Ratio =Annual total compensation of the highest-paid individual in the organization /Median annual total compensation of all employees (excluding the highest-paid individual) | 9.01 |

Annual Total Compensation Change Ratio

| | % (2024) |
|--|----------|
| Annual Total Compensation Change Ratio =Percentage increase in annual total compensation of the highest-paid individual in the organization/Percentage increase in median annual total compensation of all employees | 13.14 |

Salary of Full-Time Non-Managerial Employees at AEWIN (NTD thousand)

| Item | 2024 |
|---|---------|
| Total Salary of Non-Managerial Employees (NTD thousand) | 181,065 |
| Average Salary of Non-Managerial Employees (NTD thousand) | 892 |
| Median Salary of Non-Managerial Employees (NTD thousand) | 742 |



Gender Pay Ratio

AEWIN strictly complies with legal regulations, ensuring that no employee earns below the minimum wage. The company values gender equality and fair compensation, and regularly reviews pay structures across different job categories and genders to ensure fairness and competitiveness. Relevant analysis data is currently for internal management purposes only and is not publicly disclosed.

Retirement Fund Contributions

In accordance with relevant laws, AEWIN allocates retirement funds and labor pension reserves to ensure employees receive stable financial security after retirement. The company periodically reviews its retirement policies to align with societal developments and employee needs.

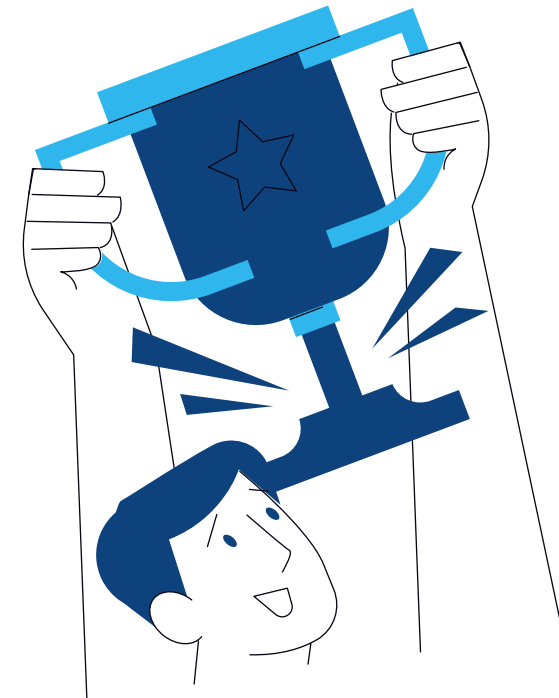
Comprehensive Employee Benefits

AEWIN provides a diverse and comprehensive range of employee benefits, including health insurance, annual health check-ups, flexible working hours, employee stock ownership, parental leave, and activity subsidies, to promote employees' physical and mental well-being and support work-life balance.

Employee Rights Protection – Parental Leave The company prioritizes the family well-being of its employees and offers a robust parental leave policy to support work-family balance and foster a family-friendly workplace. In 2023, two female employees applied for unpaid parental leave, which extended into 2024. Both employees returned to work in 2024, resulting in a 100% reinstatement rate after parental leave. AEWIN's maternity benefit policy ensures that employees can welcome new life with sufficient rest and strong welfare support.

| | 2023 | | 2024 | |
|------------------------------------|------|--------|------|--------|
| | Male | Female | Male | Female |
| Employees Took Leave | 0 | 2 | 0 | 2 |
| Returned to Work | 0 | 0 | 0 | 2 |
| Retained for 12 Months Post-Return | 0 | 0 | 0 | 0 |
| Leave Utilization Rate(%) | 0 | 100% | 0 | 100% |
| Return-to-Work Rate (%) | 0 | 0 | 0 | 100% |
| 12-Month Retention Rate (%) | 0 | 0 | 0 | 0 |

Parental and Maternity Leave Statistics for 2024



Harmonious Labor Relations

The company actively maintains transparent communication channels through regular labor-management meetings, a dedicated mailbox to the General Manager, and employee satisfaction surveys. These efforts ensure that employee feedback is promptly addressed, fostering a harmonious and stable labor relationship.

In cases involving significant operational changes that may materially impact employee rights, the company will disclose relevant information at an appropriate time in accordance with regulations. As of now, the matter remains confidential and is not publicly disclosed.

Diversity and Equal Opportunity

AEWIN Technologies is committed to creating a diverse and inclusive workplace. All individuals, regardless of gender, age, ethnicity, religion, or physical and mental condition, are entitled to equal employment and career development opportunities.



• 3.4 Learning and Career Development

Talent Development

AEWIN values employee education and training, and is dedicated to providing diverse training programs that cover areas such as management skills and new employee development. We strive to create a high-quality growth environment to ensure that employees can grow alongside the company, enhance their competitiveness, and achieve outstanding performance.

| Key Stakeholders | 2024 Training Goals | 2024 Goal Achievement | Mid- to Long-Term Actions | Management Approach |
|---------------------------------|---|--|--|---|
| Employees, Suppliers, Customers | Implement managerial competency training | 100% completion rate for management courses | Collaborate with the group headquarters to continuously strengthen managerial competencies | <ul style="list-style-type: none"> ty: HR and department heads resources: Executive support / group collaboration Actions: Policy alignment, digital course adoption, enhanced managerial training |
| | Deliver comprehensive onboarding training | 100% completion rate for new employee general training | Introduce digital courses to diversify learning content | |
| | Strengthen mandatory regulatory and policy training | 100% completion rate for regulatory training | Continue monitoring relevant regulations and ensure policy compliance | |

New Employee Training

- General training for new hires: 32 employees
- Total hours of general training: 96 hours

Integrity Training Participation Rate

To promote integrity and ethical conduct, AEWIN established the Integrity Handbook in 2020 as a code of conduct and primary guideline for all employees. Since then, the company has conducted annual online training and assessments for all staff.

In 2024, AEWIN once again implemented comprehensive integrity (anti-corruption) training for all employees, including 217 personnel from the Taipei headquarters (including the factory), achieving a training completion rate of over 90% across the company.

Additionally, the company requires suppliers to sign relevant integrity agreements, achieving a 100% signing rate.

| | | Employee Count | Trained Employees | Training Coverage Rate |
|-------------------|--------------------|----------------|-------------------|------------------------|
| By Employee Type | Direct Employees | 28 | 28 | 12.4% |
| | Indirect Employees | 197 | 189 | 84.0% |
| By Employee Level | Management | 38 | 37 | 16.4% |
| | Non-Management | 188 | 180 | 80% |
| Total | | 225 | 217 | 96.4% |

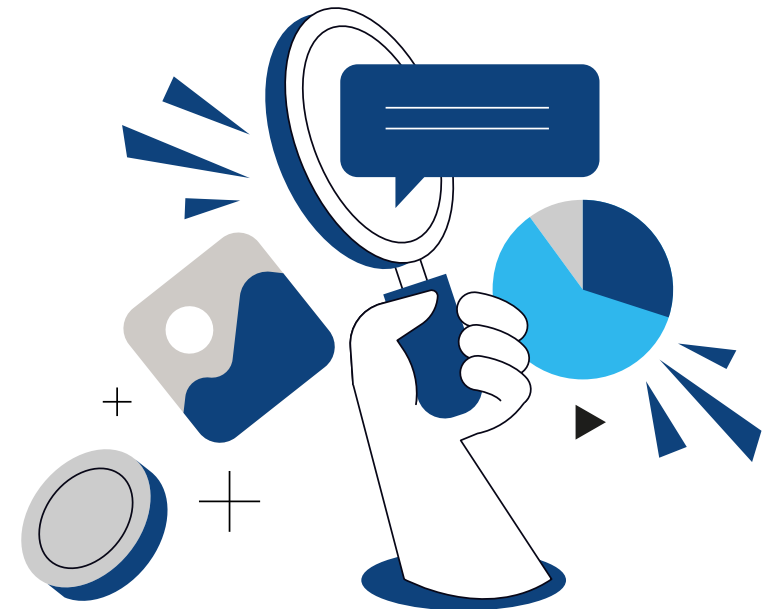
On Job Training

In 2024, the company conducted three major training programs for all employees. Based on gender and employee category analysis, the average training hours for each type of employee reached over 80% participation in all programs, demonstrating AEWIN’s commitment to providing comprehensive training for every employee.

| | | | Integrity (Anti-Corruption) | Insider Trading | Occupational Health & Safety |
|---------------|------------------------|--------------|-----------------------------|-----------------|------------------------------|
| Sex | Male 139 | Participants | 134 | 131 | 130 |
| | | Avg. Hours | 0.48 | 0.28 | 0.94 |
| | Femal 86 | Participants | 83 | 83 | 80 |
| | | Avg. Hours | 0.48 | 0.29 | 0.93 |
| Employee Type | Direct Employees 28 | Participants | 28 | 28 | 23 |
| | | Avg. Hours | 0.5 | 0.3 | 0.82 |
| | Non-Management 197 | Participants | 189 | 186 | 187 |
| | | Avg. Hours | 0.48 | 0.28 | 0.95 |

Performance Evaluation

The company is committed to promoting a fair and transparent talent management system. All employees, regardless of gender or job level, participate in regular performance evaluations.



• 3.5 Employee Health and Well-being Occupational Health Services

In accordance with the Occupational Health Protection Regulations, AEWIN has appointed contracted on-site health professionals to conduct regular consultations. These services include:

- health guidance
- Follow-up on ergonomics-related musculoskeletal disorders
- Cardiovascular disease risk classification
- Pregnancy and postnatal care for maternal health
- Health management for middle-aged and senior workers
- Monitoring of blood pressure, BMI, metabolic syndrome, and chronic disease risk groups

To ensure emergency preparedness, the company provides sufficient first-aid kits in the workplace, which are regularly inspected and replenished.

All employees receive general and specialized annual health examinations. Based on the results, health professionals develop follow-up management plans. AEWIN adheres to occupational safety and health laws with the goal of zero occupational incidents, reducing false alarms, and improving workplace health management.

Those identified as moderate risk are monitored, while high-risk individuals are referred for medical care—creating a healthy and supportive work environment.

The following tables summarize the implementation results: :

| Initiative | Description |
|--|--|
| On-site Health Service Assessment | Conducted annually, covering workplace and surrounding environment hazard identification and risk assessment, work assignment suitability and design recommendations, follow-up on abnormal health check results, health education, and consultation for medium- and high-risk employees. Supports overall health management and disease prevention. (See Table 1 & 2) |
| Prevention of Work-Related Musculoskeletal Hazards | Identified potential ergonomic hazards in offices and labs using the Nordic Musculoskeletal Questionnaire (NMQ). On-site medical staff track employees with high pain levels to evaluate work environment, tasks, and work patterns, and implement improvements. (See Table 3 & Figure 3) |
| Annual & Special Health Examinations | Conducted on Nov 21-22, 2024. Results were analyzed to understand employees’ health status, identify root causes of abnormalities, and determine work-related relevance. Follow-up provided for medium- and high-risk groups to ensure effective health management. (See Photos 1-4) |
| Prevention of Workplace Violence | Following guidelines from the Occupational Safety and Health Administration, the company established a code of conduct endorsed by senior management and issued a written statement prohibiting workplace violence. Reporting channels via hotline and email were provided, and supervisors received self-assessment checklists for compliance. (See Figures 1 & 2) |
| Maternal Health Protection Policy | In 2024, two employees participated in the maternal health protection program. On-site medical staff proactively engaged with pregnant employees, provided counseling, and ensured physical and mental well-being during pregnancy, postpartum, and breastfeeding periods. |

| Item | Consultation Sessions |
|---|-----------------------|
| New employee health check follow-up | 6 |
| Maternal protection (during pregnancy & postpartum) | 2 |
| Follow-up on abnormal health check results | 36 |
| Work ability assessment for middle-aged & older employees | 20 |

Table 1: Number of On-site Health Consultations

| Item | Participants Educated |
|--|-----------------------|
| Noise-related occupational health prevention | 7 |
| Maternal health protection guidelines | 2 |

Table 2: Health Guidance and Education Topics & Participants

| NMQ Pain Score | Number of Employees Monitored | Follow-up & Re-assessment Completed |
|----------------|-------------------------------|-------------------------------------|
| 5 分 | 2 | 2 |
| 4 分 | 3 | 3 |
| 3 分 | 13 | 13 |

Table 3: NMQ Pain Index Questionnaire – Monitored & Re-evaluated Cases

其陽科技股份有限公司

禁止工作場所職場暴力之書面聲明

其陽科技股份有限公司為保障所有員工在執行職務過程中，免於遭受身體或精神不法侵害而致身心理疾病，特以書面加以聲明，絕不容忍任何本公司之管理階層主管有職場霸凌之行為，亦絕不容忍本公司員工同仁間或顧客、客戶及陌生人對本公司員工有職場暴力行為。

- 一、職場暴力的定義：工作人員在與工作相關的環境中（包含通勤）遭受虐待、威脅或攻擊，以致於明顯或隱含地對其安全、福祉或與健康構成挑戰的事件。
- 二、職場暴力行為的樣態：
 - (一) 肢體暴力(如：毆打、抓傷、拳打、腳踢等)。
 - (二) 心理暴力(如：威脅、欺凌、騷擾、辱罵等)。
 - (三) 語言暴力(如：霸凌、恐嚇、干擾、歧視等)。
 - (四) 性騷擾(如：不當的性暗示與行為等)。
 - (五) 跟蹤騷擾(如：與性或性別有關八類行為，包括監視、跟蹤、盯梢、守候、威脅、辱罵、以電子通訊、網路干擾、要求約會或其他追求行為等)
- 三、員工遇到職場暴力怎麼辦：
 - (一) 向同事尋求建議與支持。
 - (二) 與加害者理性溝通，表達自身感受。
 - (三) 思考自身有無缺失，請同事誠實的評估你的為人與工作表現，找出問題點。
 - (四) 盡可能以錄音或任何方式記錄加害者行為做為證據。
 - (五) 向公司提出申訴。
- 四、本公司所有員工均有責任協助確保免於職場暴力之工作環境，任何人目睹及聽聞職場暴力事件發生，都應立即通知本公司人事部門或撥打員工申訴專線，本公司接獲申訴後會採取保密的方式進行調查，若被調查屬實者，將會進行懲處。
- 五、本公司絕對禁止對申訴者、通報者或協助調查者有任何報復之行為，若有，將會進行懲處。
- 六、本公司鼓勵同仁均能利用所設置之內部申訴處理機制處理此類糾紛，但如員工需要額外協助本公司亦將盡力協助提供。
- 七、本公司職場暴力諮詢、申訴管道：
 - 專線電話：02-2697-6866 #1112
 - 專線傳真：02-2697-6966
 - 專用電子信箱：hr1112@awin.com

其陽科技股份有限公司

總經理

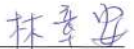

2024.10/10

Figure 1: Written Declaration on Prohibition of Workplace Violence

附件三 職場不法侵害行為自我檢視檢核表

| 行為內容敘述 |
|---|
| <input type="checkbox"/> 持續的吹毛求疵，在小事上挑剔，把微小的錯誤放大、扭曲。 |
| <input type="checkbox"/> 總是批評並拒絕看見被霸凌者的貢獻或努力，也持續地否定被霸凌者的存在與價值。 |
| <input type="checkbox"/> 總是試圖貶抑被霸凌者個人、職位、地位、價值與潛力。 |
| <input type="checkbox"/> 在職場中被特別挑出來負面地另眼看待，孤立被霸凌者，對其特別苛刻，用各種小動作欺負被霸凌者。 |
| <input type="checkbox"/> 以各種方式鼓動同事孤立被霸凌者、不讓被霸凌者參與重要事務或社交活動，把被霸凌者邊緣化，忽視、打壓排擠及冷凍被霸凌者。 |
| <input type="checkbox"/> 在他人面前輕視或貶抑被霸凌者。 |
| <input type="checkbox"/> 在私下或他人面前對被霸凌者咆哮、羞辱或威脅。 |
| <input type="checkbox"/> 給被霸凌者過重的工作，或要其大材小用去做無聊的瑣事，甚至完全不給被霸凌者任何事做。 |
| <input type="checkbox"/> 剽竊被霸凌者的工作成果或聲望。 |
| <input type="checkbox"/> 讓被霸凌者的責任增加卻降低其權力或地位。 |
| <input type="checkbox"/> 不准被霸凌者請假。 |
| <input type="checkbox"/> 不准被霸凌者接受必要的訓練，導致其工作績效不佳。 |
| <input type="checkbox"/> 給予被霸凌者不實際的工作目標，或當其正努力朝向目標時，卻給被霸凌者其他任務以阻礙其前進。 |
| <input type="checkbox"/> 突然縮短交件期限，或故意不通知被霸凌者工作時限，害其誤了時限而遭到處分。 |
| <input type="checkbox"/> 將被霸凌者所說或做的都加以扭曲與誤解。 |
| <input type="checkbox"/> 用不是理由的理由且未加調查下，對被霸凌者犯下的輕微錯誤給予沉重處罰。 |
| <input type="checkbox"/> 在未犯錯的情形下要求被霸凌者離職或退休。 |

本廠區均無上述內容之不當行為發生。

評估人員：_____

職業安全衛生人員：_____

勞工健康服務醫護人員：_____

評估日期：____年____月____日

主管簽名：_____

Figure 2: Workplace Harassment Self-Assessment Checklist

肌肉骨骼症狀調查表
_____公司

編表日期： / /

B. 基本資料

| 廠區 | 部門 | 課/組 | | 作業名稱 | | 職務 | |
|------|----|--|----|------|----|----|--|
| 員工編號 | 姓名 | 性別 | 年齡 | 年資 | 身高 | 體重 | 慣用手 |
| | | <input type="checkbox"/> 男 <input type="checkbox"/> 女 | | | | | <input type="checkbox"/> 左手 <input type="checkbox"/> 右手 |

1. 您在過去的1年內，身體是否有長達2星期以上的疲勞、酸痛、發麻、刺痛等不舒服，或關節活動受到限制？
否 是（若否，結束此調查表；若是，請繼續填寫下列表格。）

2. 下表的身體部位酸痛、不適或影響關節活動之情形持續多久時間？
1個月 3個月 6個月 1年 3年 3年以上

C. 症狀調查

| 不痛 0 | 1 | 2 | 3 | 4 | 5 極度 劇痛 | 部位 | 不痛 0 | 1 | 2 | 3 | 4 | 5 極度 劇痛 |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 頸 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左肩 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右肩 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左手肘/ 左前臂 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右手肘/ 右前臂 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左手/ 左手腕 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右手/ 右手腕 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左臂/ 左大腿 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右臂/ 右大腿 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左膝 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右膝 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 左腳踝/ 左腳 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 右腳踝/ 右腳 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

• 其他症狀、病史說明

Figure 3: NMQ Musculoskeletal Symptom Survey Form



Photos 1-4: Health Examination On-site Activities

| Initiative | Description |
|--|--|
| Prevention of Abnormal Workload Hazards | Using questionnaires and annual health check results to identify employees' physical and psychological abnormalities. Data is aggregated to classify risk levels and identify medium- and high-risk employees. Medical staff provide education, counseling, and follow-up to reduce disease triggers. (See Tables 4–6) |
| Workplace Safety for Middle-Aged & Older Workers | Potential hazards for middle-aged and older employees are assessed using the "Work Ability Index." High-risk employees receive workplace and health risk evaluations, follow-up on abnormal findings, and guidance from medical staff to ensure safety and well-being. (See Table 7) |
| Laboratory Noise Prevention & Protection | Even if continuous laboratory noise is within permissible limits, ear protection (earmuffs, earplugs) is provided to employees to prevent hearing hazards. (See Photos 5–8) |
| Chemical Management & Pollutant Safety | Chemicals are labeled with Safety Data Sheets (SDS) for worker protection. Soldering and organic solvents generate particulate and gaseous pollutants; local exhaust ventilation and annual environmental monitoring ensure exposure remains below harmful levels. (See Photos 9–11) |
| Enhanced Illumination in Precision Testing Areas | Workstations require frequent screen viewing of test PC boards. Illumination levels are increased to protect employees' eye health. (See Photos 12–13) |
| Radiation Equipment Operator Protection & Training | Operators must complete training and obtain qualifications before operating radiation equipment. Monthly dosimeters track radiation exposure, and results are reported to ensure doses remain within permissible limits. (See Photos 14–18) |

| 10-Year Cardiovascular Disease Risk | Risk Level | Health Management Measures | Number of Employees Monitored |
|-------------------------------------|------------|---|-------------------------------|
| <10% | Low | Lifestyle intervention recommended | 152 |
| 10%~20% | Medium | Follow-up on risk factors every 6–12 months | 21 |
| 20%~30% | High | Follow-up on risk factors every 3–6 months | 4 |
| >30% | Very High | Intensive follow-up every 1–3 months | 1 |

Table 4: 10-Year Cardiovascular Risk Classification and Interventions

| Workload Risk Level | Number of Employees Monitored | Health Education / Guidance Completed |
|---------------------|-------------------------------|---------------------------------------|
| Low | 133 | Not required at this time |
| Medium | 40 | Ongoing follow-up |
| High | 3 | 3 |

Table 5: Workload Risk Level and Number of Employees Completing Health Education

| Risk Classification and Consultation Recommendations | Cardiovascular Disease Risk Level | | | |
|--|-----------------------------------|--------------------|----------------------|----------------------|
| | Low (152) | Medium (21) | Very High (5) | |
| Overload Risk Level | Low (133) | No consult (113) | No consult (16) | Advise consult (4) |
| | Medium (40) | No consult (35) | Advise consult (4) | Consult required (1) |
| | Very High (5) | Advise consult (4) | Consult required (1) | Consult required (0) |

Table 6: Workload Hazard Classification and Counseling Recommendations

| Work Ability Level | Description | Score Range | Management Measures | Number of Employees |
|--------------------|---------------------------------|-------------|-----------------------|---------------------|
| Poor | Unable to meet job requirements | 7~37 | Restore work ability | 0 |
| Fair | Work ability needs improvement | 38~42 | Improve work ability | 10 |
| Good | Able to perform job competently | 43~46 | Support work ability | 81 |
| Excellent | Performs job very well | 47~49 | Maintain work ability | 1 |

Table 7: Mid-to-Older-Age Work Capacity Evaluation



Photos 5-8: Noise Operation Zones & Employees Wearing Hearing Protection



Photo 9: Occupational Health & Safety Document Display Area

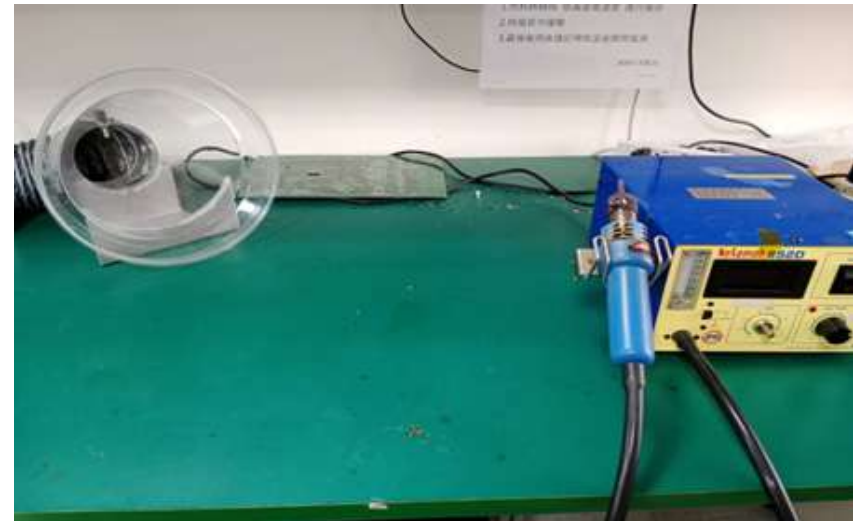


Photo 11: Local Exhaust Ventilation by Soldering Stations



Photo 10: Organic Solvent Labeling



Photo 12: Lighting Improvement - Before (468.32 Lux)



Photo 13: Lighting Improvement - After (702.48 Lux)



Photo 14-15: Radiation Equipment and Operation Scenarios



Photo 16: Radiation Equipment and Operation Scenarios - 3



Photo 17: Radiation Equipment and Operation Scenarios - 3



Photo 18: Radiation Dosimetry Badge

Health Promotion Activities

Beyond occupational health services, AEWIN actively promotes employee well-being. Health promotion refers to encouraging physical, mental, and social health at the individual, group, and community levels—reducing illness and injury through improved awareness and behavior.

Through awareness seminars, employees are encouraged to care for their mental and physical health, reducing depression and anxiety risks while boosting concentration and productivity.

In 2024, AEWIN hosted four major health promotion seminars:

August: Cardiovascular Disease Management

September: Prevention of Unlawful Workplace Incidents & Communication Skills

October: Prevention of Ergonomic Hazards (Musculoskeletal Disorders)

November: Maternal Health Protection Policies in the Workplace

| Health Seminar Topic | Month Held | Number of Participants |
|---|----------------|------------------------|
| Cardiovascular Disease Management | August 2024 | 50 |
| Prevention of Unlawful Acts and Communication/Coordination in the Performance of Duties | September 2024 | 16 |
| Prevention of Ergonomic Hazards (Musculoskeletal Disorders) | October 2024 | 15 |
| Workplace Maternal Health Protection Policy | November 2024 | 10 |

Table 8: Health Promotion Seminar Topics & Attendance

| Health Promotion Seminar | Description |
|---|---|
| Cardiovascular Disease Management | This seminar introduced cardiovascular risks, their causes, and prevention strategies, with a focus on protection during cold weather (as shown in Photo 19). |
| Prevention of Unlawful Acts & Communication | This seminar explained the definition of unlawful acts, preventive measures, complaint channels, and response procedures in case of harassment or unlawful harm (as shown in Photo 20). |
| Ergonomic Hazard (Musculoskeletal Disorders) Prevention | This seminar provided guidance on identifying ergonomic risks, maintaining proper posture, adjusting workstations, and preventing musculoskeletal discomfort (as shown in Photo 21). |
| Workplace Maternal Health Protection Policy | This seminar outlined maternal health risks in the workplace and explained protection measures during pregnancy and up to one year after childbirth (as shown in Photo 22). |

Health Promotion Seminar Topics and Descriptions



Photo 19: Health Seminar on Cardiovascular Disease Management



Photo 21: Health Seminar on Prevention of Ergonomic Hazards (Musculoskeletal Disorders)



Photo 20: Health Seminar on Prevention of Unlawful Workplace Incidents and Communication Skills



Photo 22: Health Seminar on Workplace Maternal Health Protection Policy

Employee Care and Welfare Policies

As a responsible enterprise, AEWIN is committed to providing comprehensive compensation, health care, and leisure programs to ensure a quality working environment and well-being for employees. We firmly believe that only when employees are healthy and energized can the company achieve stable growth and continue creating value for society.

1. Compensation and Incentive Programs: The company adheres to a fair and reasonable compensation policy, offering a variety of incentives to motivate employees to perform at their best:
 - Employee Stock Ownership Trust: Enhances employee sense of belonging and confidence in the company's long-term development.
 - Performance Bonuses: Awarded based on company performance and individual achievements to recognize outstanding talent.
 - Birthday Gift Allowance: Special birthday gifts provided to employees as a gesture of care and appreciation.
 - Festive Bonuses: Cash gifts distributed during Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival to celebrate holidays with employees.
 - Childbirth Subsidies: Financial support provided to employees to ease the burden of parenting and encourage family building.
 - Vehicle and Motorcycle Subsidies: Transportation subsidies offered to reduce commuting and travel expenses for employees.
2. Leisure Activities and Employee Engagement

We value team cohesion and regularly organize a variety of activities to promote employee interaction and work-life balance:

 - Birthday Parties, Afternoon Tea, and Annual Banquets: Events to strengthen workplace camaraderie and foster a sense of belonging.
 - Family Day: Employees and their families are invited to participate in engaging activities that offer parent-child interaction and promote understanding of company culture.
 - Sports Competitions: Regular athletic events are held to encourage healthy habits and strengthen teamwork among employees.

| leisure activities | Times |
|--------------------|------------|
| Spring Party | 1 / Year |
| Birthday Party | 2~3 / Year |
| Family Day | 1 / Year |
| Afternoon Tea | 1-2 / Year |

Number of leisure activities held annually`



(Photo: AEWIN Annual Banquet (Spring Party, Sports Competition, Birthday Party))

3. Health and Medical Care: We care deeply about the physical and mental well-being of our employees, offering comprehensive health care and insurance programs to ensure peace of mind and a secure working environment:
- Comprehensive Insurance: In addition to mandatory labor and health insurance, occupational accident insurance, and pension plans, the company provides group insurance covering accidental injury, accident-related medical care, hospitalization, critical illness, cancer, and work-related injuries.
 - Annual Health Check-ups: Regular health examinations are provided to help employees monitor their physical condition and detect potential health risks early.
 - On-site Nurses and Contracted Physicians: On-site medical staff are available to ensure timely and professional medical consultation for employees.
 - Health Promotion Activities: Seminars, walking events, and holistic wellness programs are organized periodically to enhance overall employee well-being.

4. Flexible Work and Family Support
We understand the importance of work-life balance and offer flexible work arrangements and leave policies to support employees' personal and family needs:
- Flexible Working Hours: Employees can set their work hours based on personal needs, improving both work efficiency and quality of life.
 - Engagement Leave: To support employees' personal milestones, engagement leave is provided to foster a sense of happiness and fulfillment.
 - Breastfeeding Room: Comfortable facilities are available to support breastfeeding employees in balancing work and family responsibilities.

We believe that employee satisfaction is the foundation of sustainable business growth. AEWIN will continue enhancing its employee welfare programs to create a healthy, friendly, and sustainable workplace where each employee can realize their personal potential and grow together with the company.





IV. Shared Prosperity with Partners

Sustainable Supply Chain Development | Customer Needs and Innovative Products
Community Engagement and Social Contribution

SUSTAINABLE DEVELOPMENT GOALS
ACTION
CAMPAIGN

• 4.1 Promoting a Sustainable Supply Chain Responsible Procurement

A responsible purchaser considers not only technical specifications, quality, and delivery times, but also environmental protection, human rights, occupational health and safety, and actively collaborates with suppliers to achieve sustainable development goals. AEWIN Technologies emphasizes responsible procurement in its supply chain management and requires all suppliers to comply with the Supplier Code of Conduct to ensure the sustainability of the supply chain. Such procurement practices go beyond cost and quality, taking into account the environmental and social impact of the supply chain and striving to minimize those effects.

I. Supplier Engagement and the Supplier Code of Conduct

As a globally leading provider of industrial computing manufacturing services, AEWIN is committed to acting as a positive force within the supply chain. This is our mission as a responsible purchaser. We believe that excellence at every step is the key to building a trustworthy and green supply chain that fulfills our commitments to society and the environment, while creating long-term value for all stakeholders. Key principles of the Supplier Code of Conduct include:

1. Labor Standards:
 - Prohibit forced labor and child labor
 - Working hours must comply with local labor laws
 - Provide reasonable wages and benefits
2. Environmental Protection:
 - Publicly disclose environmental initiatives
 - Comply with environmental regulations
 - Implement effective environmental management systems
3. Health and Safety:
 - Maintain a safe and healthy work environment
 - Provide adequate training and support
4. Ethical Conduct:
 - Adhere to high ethical standards
 - Prohibit bribery, unfair competition, or other improper behavior

5. Management Mechanisms and Systems:
 - Establish systems to enforce the Code of Conduct
 - Regularly assess and manage related human rights risks

Supplier Composition and Support for Local Suppliers

Supporting local suppliers is a key aspect of supply chain sustainability. The supply chain is typically composed of:

1. Upstream: Raw material providers supplying essential components for production
2. Midstream: Manufacturers and processors converting raw materials into intermediate or final products
3. Downstream: Distributors and retailers delivering products to end customers

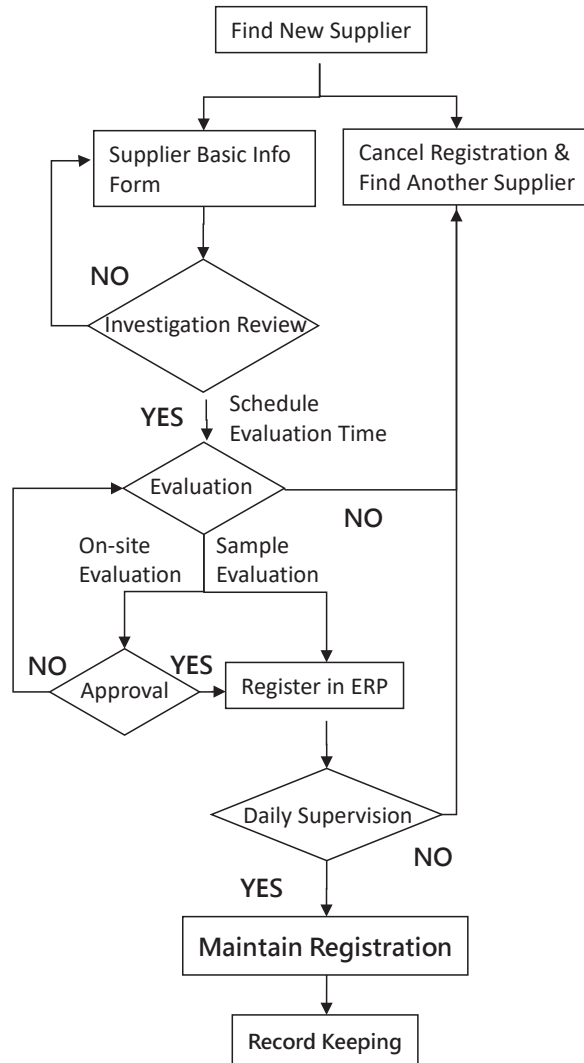
Supporting Local Suppliers

To foster local supplier development, AEWIN promotes the following measures:

1. Technical and Quality Enhancement:
 - Provide technical support and training to local suppliers to improve skills and product quality
 - For example, companies like TSMC actively mentor local suppliers to raise their standards
2. Priority Procurement:
 - Prioritize local suppliers to reduce transportation costs and carbon emissions
 - Generate local employment opportunities
3. Building Long-Term Partnerships:
 - Establish stable, long-term cooperative relationships with local suppliers
 - Ensure supply chain resilience and reliability

These efforts not only support AEWIN's business development but also contribute to regional economic and social sustainability.

II. Supplier Engagement Flowchart



III. Supplier Management Procedures (Strategy)

At AEWIN Technologies, supplier compliance is enforced from the initial certification stage. New suppliers are required to sign a Procurement Agreement and a Supplier Quality Assurance Letter to ensure adherence to delivery schedules, product quality, and warranty requirements. In the event of delivery delays caused by natural disasters or human-induced incidents, suppliers are expected to notify AEWIN immediately and propose contingency measures.

For highly standardized electronic components, AEWIN has implemented a Second Source Management System to ensure supply chain stability. For critical materials, we maintain a Safety Stock to mitigate risks associated with shortages or quality issues.

Procurement personnel are assigned according to material criticality and are responsible for analyzing market trends. Weekly and monthly meetings are held to review market conditions. AEWIN adopts a centralized procurement strategy and maintains a Preferred Vendor List (PVL) to streamline collaboration, enhance procurement efficiency, and ensure the acquisition of high-quality materials with stable lead times.

In addition, AEWIN strengthens supplier relationships through multiple approaches:

- Regular Supplier Evaluations: Suppliers are assessed based on product quality, on-time delivery, cooperation, workplace safety management, and CSR (Corporate Social Responsibility) performance to ensure continuous compliance.
- Open Communication: Through regular meetings and interviews, we maintain open channels of communication with suppliers to promptly address issues and improve cooperation processes.

AEWIN is also committed to driving innovation and continuous improvement across the supply chain. Suppliers are encouraged to actively engage in R&D and technological innovation to enhance the competitiveness of the entire supply chain. Through these strategies, AEWIN not only ensures smooth production and high product quality, but also establishes long-term, stable partnerships that create win-win outcomes with suppliers.

We believe that with this comprehensive supplier management strategy, AEWIN can maintain a competitive edge in a rapidly changing market while delivering consistent quality products and services to customers.



AEWIN actively invests in supply chain development and works collaboratively with suppliers toward shared sustainability goals.

Our sourcing strategy involves working with two or more suppliers per item, ensuring interchangeability and competitiveness, reducing procurement risk, and lowering costs. While focusing on cost, quality, delivery, and continuity of supply, AEWIN has developed the AEWIN Supplier Code of Conduct, requiring all suppliers to adhere to these standards. Our supplier selection criteria also integrate key CSR indicators such as RoHS (HSF), ISO 9001, and ISO 14001, aligning with international standards for responsible and sustainable operations.

AEWIN Technologies requires all suppliers to uphold fundamental human rights and comply with labor standards, while continuously promoting social responsibility throughout the supply chain. We believe that through these efforts, we can build a more sustainable and responsible supply chain system—one that ensures stability and efficiency, while also supporting environmental protection and social development.

IV • Supplier Evaluation

Raw material suppliers are evaluated regularly—monthly, quarterly, or semi-annually.

The assessment covers multiple dimensions, including incoming material quality, on-time delivery, responsiveness, and customer complaints.

on evaluation scores, AEWIN determines appropriate actions or classifications for each supplier.

After being qualified, suppliers are further assessed across five key performance dimensions:

1. Technical capability
2. Quality performance
3. Delivery and supply reliability
4. Cost competitiveness
5. Service team performance

These evaluation results serve as an important reference for AEWIN’s procurement strategy.

For suppliers of critical components, AEWIN identifies strategic suppliers by product line. Suppliers not classified as strategic are categorized as qualified suppliers. Strategic suppliers are granted priority for procurement and may receive increased purchasing volume.

| Category | Regular | Ad-hoc |
|-------------------|--|--|
| Frequency | Monthly & Semi-annually | Ad-hoc (on-site audits and inspections) |
| Evaluation Grades | Grade A: 90 ≤ score ≤ 100 Grade B: 75 ≤ score < 90 Grade C: 60 ≤ score < 75 Grade D: score < 60 | Grade A: 90 ≤ score ≤ 100 Grade B: 75 ≤ score < 90 Grade C: 60 ≤ score < 75 Grade D: score < 60 |

*Outstanding suppliers are identified and recognized based on regular evaluation and audit mechanisms conducted on a monthly and semi-annual basis.



V · Supplier Evaluation and Communication

In 2024, 100% of newly selected suppliers were screened using environmental criteria.

Building strong communication with suppliers is essential for supply chain success. AEWIN employs the following strategies to improve supplier relations:

Set clear expectations from the start: Establish transparent communication pathways for each new relationship. Ensure the chosen supply chain planning tools support two-way communication, including real-time updates and part number tracking.

Identify relevant stakeholders: Clearly identify all internal stakeholders involved in supplier collaboration, such as demand planning, procurement, manufacturing, and logistics teams. Promote smooth communication among these groups to ensure seamless supply chain operations.

Prioritize key suppliers: Recognize that not all suppliers are equally critical. Focus on strategic suppliers and build closer partnerships with them. This helps manage ongoing supply chain challenges, such as shortages or disruptions.

Communicate proactively and transparently: In uncertain supply environments, maintain transparency with suppliers by sharing production forecasts. This enables them to provide early visibility on the quantities and timelines they can commit to.

These strategies enhance supplier communication, enabling more effective supply chain planning and long-term success.

VI. Supply Chain Risk Management

Supply chain risk management is an essential component of business operations. In a globalized and rapidly evolving environment, enterprises face increasing challenges such as shorter and more localized supply chains, bankruptcy of smaller specialized suppliers, production site disruptions, limitations in multimodal logistics and air freight, and cybersecurity threats like hacker attacks.

To address these challenges, companies must continuously enhance the resilience and agility of their supply chains to effectively respond to unexpected events.

AEWIN Technologies is committed to mitigating the impact of supply chain risks. We conduct careful risk assessments for all qualified suppliers, including both scheduled and ad-hoc evaluations of their operational and financial health. We also closely monitor high-risk areas to avoid supply disruptions or disputes caused by sudden business failures.

AEWIN upholds strong partnerships with suppliers to jointly manage supply chain risks. We continuously improve our risk management strategies to ensure that the

most appropriate preventive measures are in place and that we can respond promptly to potential operational disruptions.

Through these efforts, we aim to strengthen the stability and reliability of our supply chain and advance our corporate goals of sustainable development.

Critical Material Usage Risk Management

1. Identification and Definition of Critical Materials

AEWIN Technologies classifies certain magnetic materials—including Neodymium-Iron-Boron (NdFeB), Samarium-Cobalt (SmCo), Aluminum-Nickel-Cobalt (AlNiCo), and Ferrite—as critical materials, based on their importance to product performance, supply concentration, and substitutability. The company implements focused management to monitor usage and associated supply risks.

2. Critical Material Risk Assessment Mechanism

AEWIN regularly reviews global market trends for critical materials and conducts analysis on factors such as supply concentration, geopolitical risks, and alternative technology developments. Through weekly and monthly internal meetings, the company stays informed about supply chain dynamics and flags high-risk items for focused monitoring to prevent raw material shortages or significant price fluctuations.

3. Supply Risk Management Measures

To mitigate supply risks associated with critical materials, AEWIN adopts the following management strategies:

- **Supply Diversification:** Establishes at least two qualified sources for each critical material to reduce dependency and spread risk.
- **Safety Stock Management:** Sets minimum inventory thresholds for key materials to provide buffers in the event of supply disruption or sudden demand surges.
- **Second Source Mechanism:** Maintains a list of alternative components (Second Source) for highly standardized electronic materials to reduce reliance on single-source items.
- **Strategic Supplier Partnerships:** Enters long-term agreements with critical suppliers and conducts regular evaluations that include quality, delivery performance, responsiveness, and CSR compliance.

4. Sustainable Materials and Responsible Sourcing

AEWIN Technologies actively promotes green supply chain management, with a strong emphasis on sustainable and responsible sourcing of critical materials. For materials that may involve human rights or environmental risks—such as conflict minerals (e.g., cobalt, tantalum) and hazardous substances (e.g., those regulated under EU RoHS and

REACH)—AEWIN has implemented strict management policies.

All critical suppliers are required to sign a Declaration of Non-Use of Conflict Minerals and conduct a Reasonable Country of Origin Inquiry (RCOI) to ensure that material sourcing complies with environmental and social responsibility standards.

As of the end of 2024:

AEWIN' s critical material categories remained within approximately ten types.

Critical suppliers accounted for around 3% of the total supplier base.

No supply disruptions or related risk incidents involving critical materials were reported during the year.

5. Oversight and Continuous Improvement

The company is in the process of establishing a Strategic Procurement Task Force to regularly review critical material sourcing strategies and update risk contingency plans in response to market changes.

Going forward, AEWIN will continue investing in material technology R&D to enhance the substitutability of critical resources and improve supply chain resilience, ensuring sustainable business continuity.

VII. Key Supplier Initiatives for Green Supply Chain Development

Conflict Minerals Management Policy

AEWIN Technologies views conflict minerals management as a vital part of its green supply chain strategy, aligning with customer expectations and global ethical standards. We proactively assess our suppliers' conflict minerals management practices. AEWIN has established the “Three No' s” principle: No Support, No Acceptance, and No Use of conflict minerals.

In addition to strictly avoiding the use of metals sourced from conflict-affected regions, AEWIN requires all suppliers to comply with this policy to ensure that our supply chain is free from involvement in conflict activities and that human rights are respected. As of 2024, 100% of AEWIN's critical suppliers have signed the Declaration of Non-Use of Conflict Minerals.

Through our green procurement program, AEWIN communicates its conflict minerals policy to suppliers and mandates that key suppliers pass these requirements on to their sub-suppliers. Suppliers are required to conduct Reasonable Country of Origin Inquiries (RCOI) to determine whether conflict minerals are present in the products or

services provided and to verify whether their sources originate from conflict zones.

Hazardous Substance Management Policy

AEWIN Technologies is committed to ensuring that all production processes comply with international regulations and customers' environmental requirements. To this end, we regularly update our internal hazardous substance control standards and have established a dedicated Hazardous Substance Management Audit Department.

This department is responsible for defining and enforcing hazardous substance usage standards in products and ensuring full compliance with relevant environmental regulations.

AEWIN' s product compliance meets the following regulatory requirements:

EU RoHS Directive (RoHS 3.1): Restricts the concentration of hazardous substances in products as follows:

- Lead (< 1000 ppm)
- Cadmium (< 100 ppm)
- Mercury (< 1000 ppm)
- Hexavalent Chromium (< 1000 ppm)
- Polybrominated Biphenyls (PBBs) (< 1000 ppm)
- Polybrominated Diphenyl Ethers (PBDEs) (< 1000 ppm)
- Di(2-ethylhexyl) phthalate (DEHP) (< 1000 ppm)
- Benzyl butyl phthalate (BBP) (< 1000 ppm)
- Dibutyl phthalate (DBP) (< 1000 ppm)
- Diisobutyl phthalate (DIBP) (< 1000 ppm)

- AEWIN' s products are fully compliant with these thresholds, and the company continues to advance its capabilities to meet evolving customer and regulatory expectations.

- EU REACH Regulation:

AEWIN' s products comply with the EU Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) regulation, including restrictions on hazardous substances and newly announced Substances of Very High Concern (SVHC).

- EU WEEE Directive (2012/19/EU):

AEWIN adheres to the Waste Electrical and Electronic Equipment (WEEE) directive, which mandates manufacturer responsibility for the collection, treatment, and safe disposal of e-waste. The directive aims to reduce electronic waste, protect human health, and prevent environmental contamination from hazardous substances.

- EU Regulation No. 757/2010 and updated Regulation (EC) No. 219/2011 on Persistent Organic Pollutants (POPs):

AEWIN ensures compliance with POP limits for textiles and coated materials (20g/m³), finished and semi-finished products and components (1000 ppm), and substances or preparations (100 ppm).

IX. Key Stages of the Green Supply Chain Program

A green supply chain is a business model grounded in the principle of environmental sustainability, aiming to minimize the negative environmental impacts of production. It encompasses all stages of a product' s life cycle—from raw material sourcing and manufacturing to logistics, product usage, and end-of-life recycling. The core objectives are resource conservation, energy efficiency, and carbon emissions reduction, while ensuring product quality and long-term sustainability.

The main stages include:

- Raw Material Sourcing: Select environmentally friendly materials such as renewable energy inputs, recyclable resources, or products with a low carbon footprint.
- Manufacturing: Improve production processes to reduce energy consumption, waste, and pollutant emissions. Adopt more efficient equipment and technologies, and implement energy-saving practices.
- Transportation and Logistics: Choose low-carbon transportation methods such as sea freight, rail, or electric vehicles. Optimize logistics routes to shorten travel distances and reduce emissions.
- Product Use: Design products with extended life spans and improved durability. Encourage customers to repair and reuse products to reduce environmental impact.
- Product Recycling: Establish systems for the collection, recycling, and reuse of products after the end of their service life, ensuring responsible disposal and material recovery.

• **4.2 Customer Needs and Innovative Products Sustainable Business Strategy — Customer Relationship Management**

AEWIN’s value proposition lies in delivering flexible modular designs and efficient customized services, enabling clients to shorten product development cycles and reduce upfront costs. We are committed to continuous innovation, high performance, and cost-effectiveness to meet the diverse needs of software vendors and to establish strong, long-term partnerships.

From design planning to product manufacturing, we uphold a philosophy of precision, focus, and continuous improvement. AEWIN is dedicated to delivering high-quality products and professional services, consistently demonstrating care, commitment, and excellence.



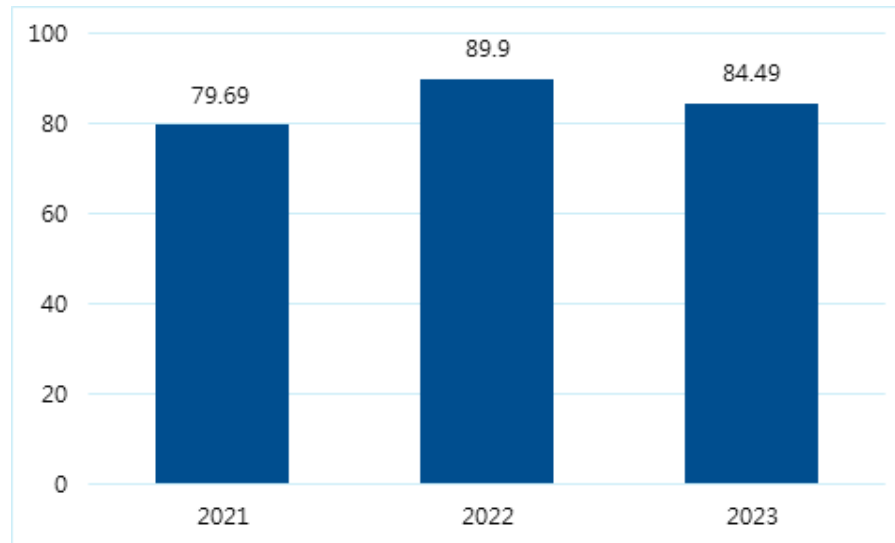
Sustainable Business Strategy — Customer Satisfaction Survey

AEWIN adheres to a customer-centric business philosophy, focusing on understanding customer needs and delivering outstanding service. In accordance with ISO procedure document MD-P-004: Customer Satisfaction Standard Operating Procedure, we conduct annual customer satisfaction surveys using a systematic and data-driven evaluation approach to comprehensively assess client satisfaction with our products and services.

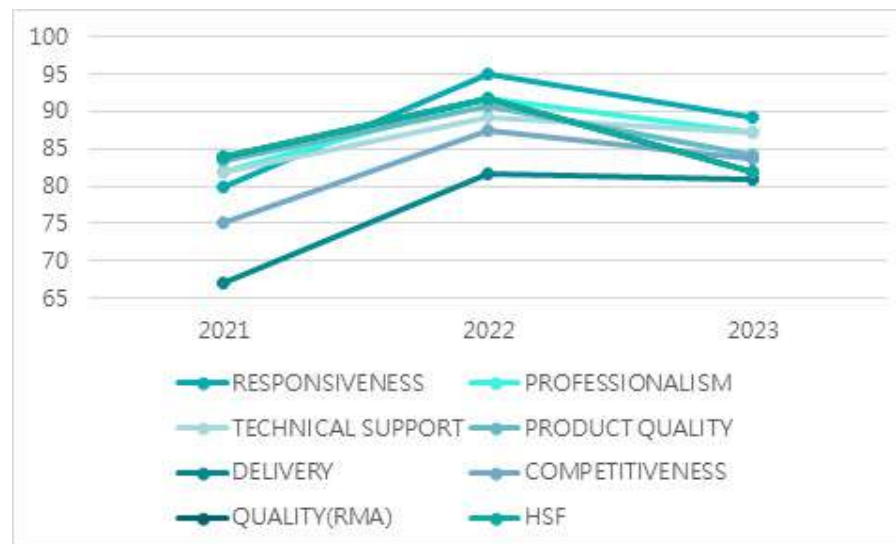
Through these surveys, we carefully listen to the voice of our customers, track market trends, and identify gaps between customer expectations and actual experiences. The insights gained serve as a foundation for refining business strategies and guiding the company’s development direction. For areas receiving lower evaluations, we implement targeted improvement plans and corrective actions.

Moreover, the market intelligence and user feedback collected also provide valuable input for upstream partners in technology innovation, system design, and solution optimization. By continuously enhancing product and service quality, AEWIN is committed to exceeding customer expectations and advancing sustainable business growth.

| Item/Year | 2021 | 2022 | 2023 |
|-------------------|-------|-------|-------|
| RESPONSIVENESS | 80 | 95.00 | 89.09 |
| PROFESSIONALISM | 82 | 91.67 | 87.27 |
| TECHNICAL SUPPORT | 82 | 89.17 | 87.27 |
| PRODUCT QUALITY | 83.5 | 90.83 | 84.09 |
| DELIVERY | 67.04 | 81.67 | 80.91 |
| COMPETITIVENESS | 75.04 | 87.50 | 83.64 |
| QUALITY(RMA) | 84 | 91.67 | 81.82 |
| HSF | 84 | 91.67 | 81.82 |



Reflecting on customer satisfaction feedback in recent years, the 2024 customer satisfaction survey was scheduled for May 2025. Therefore, the most recent survey primarily focused on the year 2023. Among the evaluated topics, the score for "Delivery" was slightly lower compared to other categories. Although the overall satisfaction level in 2023 showed improvement compared to 2021, it still fell short of expectations relative to 2022. The main factors contributing to this decline were quality issues encountered with newly mass-produced models and an unexpected surge in demand that outpaced production capacity. Moving forward, relevant departments are expected to thoroughly investigate the root causes of these issues and continue to provide more proactive services. The goal is to ensure that all category scores consistently remain above 80 points (out of a maximum of 100), thereby achieving a comprehensive improvement in customer satisfaction.



Sustainable Business Strategy — Customer Intellectual Property Management

I. Customer Hardware Asset Management

Asset Inventory Registration: To ensure all customer hardware assets are accurately tracked, AEWIN assigns relevant departments to compile and manage detailed asset inventories.

Production Material Control: For customer-supplied materials used in manufacturing, designated warehouse storage and control mechanisms are implemented to ensure proper handling.

II. Customer Software and Intangible Intellectual Property Management

Document and Data Handling: Any documents or digital files provided by customers are first reviewed and tested by the Engineering or R&D departments. Prior to release, the Document Control Center (DCC) is responsible for distribution and recording all related handling processes.

Intangible Asset Protection: In addition to standard documents, intangible intellectual property—such as patents, copyrights, trademarks, circuit layout rights, and trade secrets—is also included in the management scope, with appropriate protection measures in place.

III. Customer Property Transfer and Protection Measures

Pre-Mass Production Handling: Before mass production, relevant departments make arrangements for asset storage or alternate uses based on operational requirements.

Post-Mass Production Transfer: Once mass production begins, the Engineering or R&D departments are responsible for transferring customer assets to the Manufacturing team.

In cases where hardware or software assets are damaged or no longer applicable, the responsible departments will coordinate the necessary adjustments or disposal procedures.

Customer-provided assets are treated as highly confidential. Unless explicit consent is obtained, such assets must not be shared with other clients or disclosed externally. If sharing with suppliers is necessary, a Non-Disclosure Agreement (NDA) must be signed in advance, and information must be handled according to strict confidentiality protocols.

AEWIN requires all employees to rigorously uphold confidentiality obligations to ensure the protection of customer intellectual property and data security.



• 4.3 Community and Partner Co-Prosperity Initiatives

In the context of global sustainable development, a company's success is no longer defined solely by its market competitiveness, but also by how effectively it grows alongside employees, supply chain partners, customers, communities, and other stakeholders to create long-term value. AEWIN Technologies firmly believes that through internal optimization and the cultivation of a sustainability-driven culture, businesses can enhance operational performance while achieving broader social and environmental impact.

To this end, we adopt a "start from within and expand outward" strategy, focusing on strengthening our internal sustainability foundation. This includes employee health and well-being, eco-friendly practices, sustainable supply chain development, customer trust and product responsibility, biodiversity protection, and support for sustainable agriculture. We also continue to plan for future initiatives that will deepen our collaboration with diverse partners and foster shared value creation for both business and society.

Our co-prosperity strategy with partners is centered around the following core objectives:

- Build an inclusive and caring corporate culture where employees can grow and thrive in a healthy, safe, and supportive environment.
- Strengthen relationships with supply chain partners and promote sustainable sourcing practices to establish responsible production and operations.
- Address customer needs and product responsibility by providing high-quality, eco-friendly solutions that align with social expectations.
- Give back to the community and promote public welfare through employee volunteer programs, donations, and knowledge-sharing efforts.
- Fulfill our commitments to biodiversity and environmental sustainability by supporting sustainable agriculture, reducing resource consumption, and minimizing environmental impact through internal actions.

AEWIN Technologies believes that only through collaboration with all stakeholders can we truly achieve the coexistence and co-prosperity of business, society, and the environment. We are committed not only to the well-being of our internal workforce but also to actively influencing the sustainable development of our supply chain partners.

Through internal and external collaboration mechanisms, we integrate sustainability into our daily operations.

Employee Care and Corporate Culture Development

AEWIN recognizes that a strong corporate culture and genuine employee care are foundational to sustainable development. We have established fundamental training and communication mechanisms internally and plan to progressively strengthen cultural development and employee engagement in order to enhance organizational cohesion and broaden social impact.

Employee Care Mechanisms

- Health and Well-being Enhancement Program: AEWIN Technologies is committed to fostering a healthy and secure working environment. In addition to offering health check-ups and subsidies beyond regulatory requirements, we actively address employees' physical and mental wellness needs. Moving forward, we plan to assess the introduction of mental health support systems and stress management workshops to help employees maintain balance in a high-performance workplace. In 2024, AEWIN organized activities such as Family Day, rice harvesting (as part of a rice adoption program), a company-wide sports day, and on-site flu vaccinations. These events promote employee engagement, health awareness, and participation in sustainable agriculture, enhancing workplace morale and overall well-being.





- Internal Employee Survey: Annual internal surveys are conducted to understand employee expectations regarding corporate culture and social participation, serving as a foundation for future cultural development initiatives.

Strengthening Supplier Partnerships

Recognizing the critical role of supply chain management in sustainable development, AEWIN plans to gradually advance collaborative sustainability mechanisms with its suppliers.

Sustainable Supply Chain Management (Exploration Phase):

- Supplier Environmental Awareness Survey: Develop internal assessment tools to evaluate suppliers' performance in environmental and social responsibility.
- Green Procurement Strategy (In Planning): Explore ways to increase the proportion of environmentally friendly products and low-carbon materials in procurement to reduce the supply chain's overall carbon footprint.

Carbon Reduction Collaboration (In Exploration): Potential future initiatives may include joint efforts with suppliers to reduce emissions during manufacturing through

energy optimization and material efficiency.

Customer Focus and Product Responsibility

AEWIN acknowledges that customers increasingly expect products to meet high standards for quality, environmental impact, and corporate responsibility. We are committed to delivering high-quality solutions while addressing the growing demand for sustainable products.

Eco-Friendly Product Design and Customer Expectations:

- Energy-Efficient Product Development (Ongoing): Improve product energy efficiency to reduce power consumption during use.
- Recyclable and Green Materials (In Exploration): Assess opportunities to incorporate more recyclable materials in product design.
- Product Carbon Footprint Transparency (In Planning): Explore the introduction of carbon labeling to increase customer awareness of environmental impact.

Customer Satisfaction and Responsibility Management:

- Regular Feedback Mechanisms: Continuously gather customer feedback to inform product improvements and enhance service quality.
- Product Usage Safety: Ensure that all products comply with international safety standards and provide clear usage instructions to minimize operational risks for customers.

Community Engagement and Public Welfare

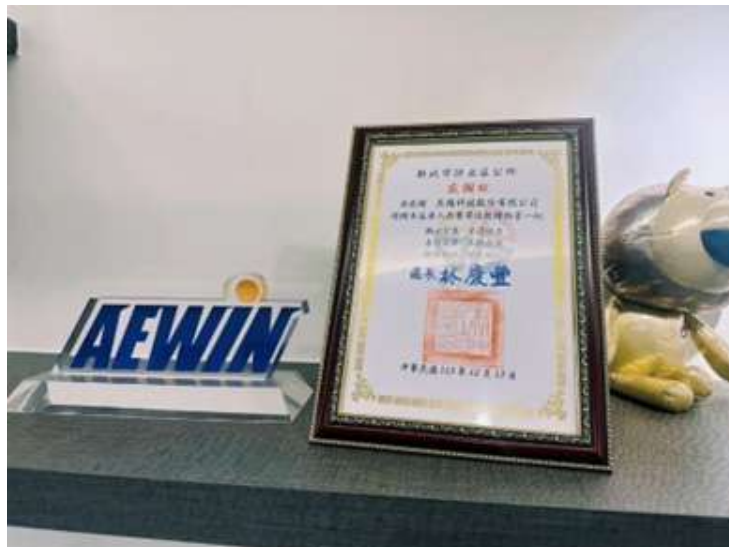
AEWIN Technologies embraces corporate social responsibility by engaging in meaningful community development and welfare initiatives. We believe that a company's influence extends beyond commercial activities and should actively contribute to social causes and support vulnerable populations.

2024 Local Community Action

In 2024, AEWIN collaborated with the Xizhi District Office to support the local Senior Meal Program by donating supplies. This initiative aimed to improve the dietary health and social interaction opportunities for elderly residents living alone. It not only reduced the burden on these individuals but also fostered a culture of care within the community, encouraging partnership between businesses and local governments.

Items donated:

- White rice: 450 kg
- Cooking oil: 85 liters
- Noodles: 250 kg
- Soy sauce: 75 liters



Biodiversity and Support for Small-Scale Farming

AEWIN Technologies has begun to integrate the principles of biodiversity and sustainable agriculture into internal initiatives and operations.

Internal Actions

- Low-Carbon Vegetarian Day: In response to the growing awareness of health and climate-friendly diets, AEWIN has launched an internal "Low-Carbon Vegetarian Day." This initiative encourages employees to adopt plant-based meals and reduce their carbon footprints.

From September to December 2024, 40.27% of meals chosen were low-carbon vegetarian options.



- Friendly Procurement Program:** To support young farmers and promote natural organic farming, AEWIN partnered with “Direct Purchase from Farmers” starting in 2024 to source locally grown, eco-friendly agricultural products. This initiative strengthens the sustainable supply chain while also raising employee awareness of agricultural ecosystems. As part of the initiative, AEWIN launched food and agriculture education programs, including workshops that explore the journey of crops from farm to table. These sessions aim to cultivate employee appreciation for domestic agricultural products and environmentally responsible farming, building a positive cycle between business, agriculture, the environment, and consumers.



External Engagement

- Cultural Support through Documentary Viewing:** AEWIN supported the Keelung Cultural and Tourism Bureau’s screening of the Taiwanese agricultural documentary “Soil and Seeds”. The film offered employees a chance to reflect on the dedication of local farmers and the importance of environmental and agricultural sustainability.



No Biodiversity Harm Policy:

AEWIN does not own, lease, or operate facilities in ecologically sensitive or water-protected areas. The company is not involved in any activity that negatively impacts biodiversity, and its manufacturing and service processes are designed to avoid ecological harm.

Volunteer Program – “Friendly Earth, Rich Biodiversity”

AEWIN actively participates in eco-volunteer programs hosted by partner foundations. Employees engage in organic farming activities that avoid the use of chemical fertilizers and herbicides, helping to foster a toxin-free environment. Recognizing the interdependence of people and nature, the company encourages employee participation. Employees who join volunteer activities may do so with official approval as part of their work schedule, showing AEWIN’s full support from an organizational level.

Shared Prosperity: Future Outlook

Co-prosperity among employees, supply chain partners, customers, and the broader society is key to sustainable business operations. AEWIN’s strategy begins with cultivating internal culture, health and wellness, and eco-friendly practices, then gradually expands to deepen cooperation with supply chain partners and customers. This integrated approach ensures that business development and social responsibility go hand in hand.

Looking ahead, AEWIN will continue to explore appropriate public engagement mechanisms through internal surveys and pilot programs. Within reasonable scope, we will support the sustainable development of supply chain partners and local communities. Through these efforts, we aim to expand our sustainability impact and collaboratively build a more resilient and valuable future with all stakeholders.



Appendices

- GRI Standards Index
- SDGs Alignment Table
- SASB Disclosure Index
- TCFD Disclosure Index
- Certificate



• GRI Standards Index

*All GRI disclosures listed below have been verified through third-party Type 1 Moderate Assurance.

| | |
|---------------------------------|--|
| Statement of Use | AEWIN Technologies has prepared the 2024 Sustainability Report in accordance with the GRI Standards. The reporting period covers January 1, 2024 to December 31, 2024. |
| GRI 1 Used | GRI 1 : Foundation 2021 |
| Applicable GRI Sector Standards | None |

• GRI 2 General Disclosures

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|--------------------------------------|--|--|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| General Disclosures | | | | | | |
| Organization and Reporting Practices | 2-1 Organizational details | About this Report / Introduction to AEWIN Technology | | | | |
| | 2-2 Entities included in the organization' s sustainability reporting | About this Report | | | | |
| | 2-3 Reporting period, frequency, and contact point | About this Report | | | | |
| | 2-4 Restatements of information | About this Report | | | | |
| | 2-5 External assurance | About this Report | | | | |
| Activities and Workers | 2-6 Activities, value chain, and other business relationships | Sustainable Supply Chain Promotion | | | | |
| | 2-7 Employees | Workforce Profile and Diversity | | | | |
| | 2-8 Workers who are not employees | Workforce Profile and Diversity | | | | |
| Governance | 2-9 Governance structure and composition | Corporate Governance | | | | |
| | 2-10 Nomination and selection of the highest governance body | Corporate Governance | | | | |
| | 2-11 Chair of the highest governance body | Corporate Governance | | | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | Corporate Governance | | | | |
| | 2-13 Delegation of responsibility for managing impacts | Corporate Governance | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | Corporate Governance | | | | |
| Governance | 2-15 Conflicts of interest | Corporate Governance | | | | |
| | 2-16 Communication of critical concerns | Corporate Governance | | | | |
| | 2-17 Collective knowledge of the highest governance body | Corporate Governance | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | Corporate Governance | | | | |
| | 2-19 Remuneration policies | Corporate Governance | | | | |
| | 2-20 Process to determine remuneration | Corporate Governance | | | | |
| | 2-21 Annual total compensation ratio | Employee Rights Protection | | | | |

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|----------------------------------|---|---|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| 一般揭露 | | | | | | |
| Strategy, Policies and Practices | 2-22 Statement on sustainable development strategy | Leadership Support / Corporate Sustainability Development | | | | |
| | 2-23 Policy commitments | Leadership Support / Corporate Sustainability Development | | | | |
| | 2-24 Embedding policy commitments | Leadership Support / Corporate Sustainability Development / Stakeholder Engagement | | | | |
| | 2-25 Processes to remediate negative impacts | Risk Management | | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | Corporate Sustainability Development / Stakeholder Engagement | | | | |
| | 2-27 Compliance with laws and regulations | (In 2024, the company had no major incidents of non-compliance with laws and regulations) | | | | |
| | 2-28 Membership associations | Corporate Governance | | | | |
| Stakeholder Engagement | 2-29 Approach to stakeholder engagement | Stakeholder Engagement | | | | |
| | | (No collective bargaining agreements in place) | | | | |

• **Material Topics**

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|---|--|--------------------------------------|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| Major Topics | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | Stakeholder Engagement | | | | |
| | 3-2 List of material topics | Stakeholder Engagement | | | | |
| Material Topics – Environmental Aspect | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Transformation Drivers | | | | |
| GRI 301: Materials 2016 | 301-3 Reclaimed products and their packaging materials | Green Products | | | | |
| GRI 302 : Energy 2016 | 302-1 Energy consumption within the organization | Operational Environmental Management | | | | |
| | 302-3 Energy intensity | Operational Environmental Management | | | | |
| GRI 306 : Waste 2020 | 306-3 Waste generated | Operational Environmental Management | | | | |
| | 306-5 Waste directed to disposal | Operational Environmental Management | | | | |
| Material Topics – Governance | | | | | | |
| GRI 3 : Material Topics 2021 | 3-3 Management of material topics | Sustainability Journey | | | | |
| GRI 201 : Economic Performance 2016 | 201-1 Direct economic value generated and distributed | Financial Performance | | | | |

• Material Topics

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|--|---|---|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| Material Topics – Social | | | | | | |
| GRI 3 : Material Topics 2021 | 3-3 Management of material topics | Safe Workplace | | | | |
| GRI 403 : Occupational Health and Safety 2018 | 403-6 Promotion of worker health | Employee Health and Well-being | | | | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships | Safe Workplace | | | | |
| | 403-9 Work-related injuries | Safe Workplace | | | | |
| | 403-10 Work-related ill health | Safe Workplace | | | | |
| GRI 405 : Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | Workforce Profile and Diversity | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | Workforce Profile and Diversity | | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | Green Products | | | | |
| | 416-2 Incidents of non-compliance concerning health and safety impacts of products and services | No incidents of non-compliance with product and service health and safety regulations in 2024 | | | | |
| GRI 417: Marketing and Labeling 2016 | 417-2 Incidents of non-compliance concerning product and service information and labeling | No incidents of non-compliance with product and service labeling regulations in 2024 | | | | |
| | 417-3 Incidents of non-compliance concerning marketing communications | No incidents of non-compliance with marketing communication regulations in 2024 | | | | |













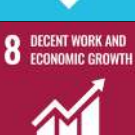


• Topic Standards

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|---|--|--|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| Environmental Aspect | | | | | | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Climate and Carbon Management | | | | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | Climate and Carbon Management | | | | |
| | 305-3 Other indirect (Scope 3) GHG emissions | Climate and Carbon Management | | | | |
| | 305-4 GHG emissions intensity | Climate and Carbon Management | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | Sustainable Supply Chain Promotion | | | | |
| Governance | | | | | | |
| GRI 201: Economic Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | Risk Management / TCFD Disclosure | | | | |
| GRI 202: Market Presence 2016 | 202-2 Proportion of senior management hired from the local community | Workforce Profile and Diversity | | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | Community/Partnership Sustainability Actions | | | | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | Sustainable Supply Chain Promotion | | | | |
| GRI 205: Anti-corruption 2016 | 205-2 Communication and training about anti-corruption policies and procedures | Code of Conduct | | | | |

• Topic Standards

| GRI Standards / Source | disclosure items | Corresponding Sections | Omission | | | Reference Disclosure Number in GRI Sector Standards |
|--|--|--|-----------------------|---------|-------------|---|
| | | | Omission Requirements | Reasons | Explanation | |
| Social | | | | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Learning and Career Development | | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Employee Rights Protection | | | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | Sustainable Supply Chain Promotion | | | | |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Customer Needs and Innovative Products | | | | |

• **SDGs Index**

| | | | | | |
|---|--|---|--|---|---|
|  <p>1 NO POVERTY</p> | <p>AEWIN provides employees with proper compensation and multiple allowances to reduce social wealth disparities.</p> | <p>Employee Rights Protection; Community/Partnership Sustainability Actions</p> |  <p>10 REDUCED INEQUALITIES</p> | <p>AEWIN establishes fair employment opportunities and compensation systems to reduce social and economic inequality.</p> | <p>Legal Compliance; Employee Rights Protection; Employee Health and Well-being</p> |
|  <p>2 ZERO HUNGER</p> | <p>AEWIN supports agricultural products from rural areas to promote shared prosperity in society.</p> | <p>Community/Partnership Sustainability Actions</p> |  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> | <p>AEWIN addresses urban sustainability issues by applying professional technology to promote smart factories and electric vehicle equipment, fostering sustainable social development and improving quality of life.</p> | <p>Corporate Sustainability Development; Green Products; Operational Environmental Management; Community/Partnership Sustainability Actions</p> |
|  <p>3 GOOD HEALTH AND WELL-BEING</p> | <p>AEWIN provides employees with sound health services and welfare measures.</p> | <p>Employee Health and Well-being</p> |  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> | <p>AEWIN promotes green design and circular economy concepts to reduce resource consumption and environmental impact during product manufacturing and usage stages.</p> | <p>Operational Environmental Management; Quality Management Enhancement; Green Products; Sustainable Supply Chain Promotion</p> |
|  <p>4 QUALITY EDUCATION</p> | <p>AEWIN provides employees with career training opportunities, diverse learning services, and subsidies for club activities.</p> | <p>Learning and Career Development</p> |  <p>13 CLIMATE ACTION</p> | <p>AEWIN continues to expand greenhouse gas inventories and carbon footprint verification scope to serve as the basis for energy-saving and carbon-reduction targets, while jointly advocating RE100 with the group.</p> | <p>Management Support; Corporate Sustainability Development; Climate and Carbon Management; Carbon Footprint</p> |
|  <p>5 GENDER EQUALITY</p> | <p>AEWIN promotes gender equality and diversity by offering equal employment and promotion opportunities, reducing gender disparities.</p> | <p>Employee Rights Protection; Legal Compliance; Code of Conduct</p> |  <p>15 LIFE ON LAND</p> | <p>AEWIN emphasizes environmental protection by requiring supply chains to avoid harmful raw materials, while organizing tree planting activities and environmental awareness campaigns.</p> | <p>Sustainable Supply Chain Promotion; Community/Partnership Sustainability Actions</p> |
|  <p>6 CLEAN WATER AND SANITATION</p> | <p>AEWIN factories do not extract groundwater and have established wastewater treatment measures, implementing water conservation in daily operations.</p> | <p>Operational Environmental Management</p> |  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> | <p>AEWIN upholds social justice and the rule of law, eliminates corruption and illegal practices, and ensures effective and responsible institutional operations.</p> | <p>Code of Conduct; Legal Compliance; Sustainable Supply Chain Promotion</p> |
|  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> | <p>AEWIN provides safe and fair working conditions, creates job opportunities, and promotes sustainable economic growth.</p> | <p>Financial Performance; Legal Compliance; Workforce Diversity; Workplace Safety; Environmental Management</p> |  <p>17 PARTNERSHIPS FOR THE GOALS</p> | <p>AEWIN delivers products through international partnerships and collaborates with the group to achieve sustainable development goals, sharing knowledge and resources.</p> | <p>Customer Needs and Innovative Products; Sustainable Supply Chain Promotion</p> |
|  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> | <p>AEWIN promotes industrial innovation by continuously developing energy-efficient IPCs adaptable to extreme environments, driving industrial automation.</p> | <p>Corporate Sustainability Development; Green Products</p> | | | |

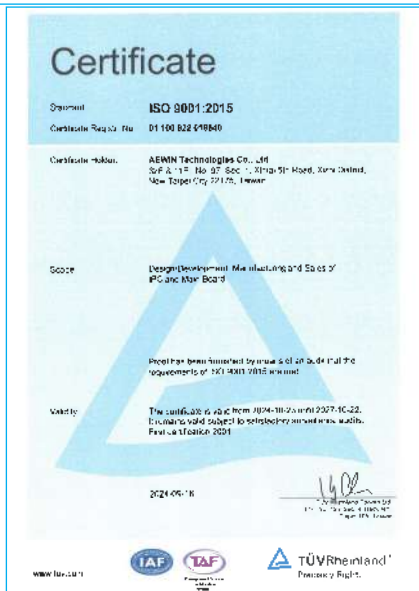
• SASB Index

| Theme | Topic | Indicator Number | Disclosure Indicator | Nature | Description | Remarks |
|------------------------|------------------------------------|------------------|---|--------------|--|---------------------|
| Sustainability Journey | Information Management | TC-HW 230a.1 | Describe the methods for identifying and addressing data security risks in products. | Qualitative | | |
| Safe Workplace | Employee Profile and Diversity | TC-HW-330a.1 | Percentage of management, technical staff, and all other employees represented by gender and racial/ethnic groups. | Quantitative | | |
| | Green Products | TC-HW-410a.1 | Percentage of product revenue that includes substances subject to IEC 62474 reporting. | Quantitative | Percentage of product revenue containing substances subject to IEC 62474 reporting: 0% | |
| | Green Products | TC-HW-410a.2 | Percentage (by revenue) of qualified products meeting EPEAT registration or equivalent requirements. | Quantitative | Percentage of qualified products meeting EPEAT registration or equivalent requirements: 0% | |
| | Green Products | TC-HW-410a.3 | Percentage (by revenue) of qualified products meeting ENERGY STAR® standards or equivalent requirements. | Quantitative | Percentage of qualified products meeting ENERGY STAR® standards or equivalent requirements: 0% | |
| | Green Products | TC-HW-410a.4 | Percentage (by weight) of e-waste from end-of-life products that is recycled or reused. | Quantitative | Percentage (by weight) of e-waste recycled or reused from end-of-life products: 0% | Not Quantifiable |
| | Sustainable Supply Chain Promotion | TC-HW 430a.1 | Percentage of first-tier suppliers' facilities undergoing RBA Validated Assessment Program (VAP) audits or equivalent standards, including (a) all facilities and (b) high-risk facilities. | Quantitative | 0% | RBA Not Implemented |
| | Sustainable Supply Chain Promotion | TC-HW 430a.2 | Rate of first-tier suppliers with (1) non-conformance to RBA VAP or equivalent standards, and (2) corrective action rates for (a) major non-conformances and (b) other non-conformances. | Quantitative | 0% | |
| Shared Prosperity | Sustainable Supply Chain Promotion | TC-HW 440a.1 | Describe risk management related to the use of critical materials. | Qualitative | | |

• **TCFD Index**

| Description | Section |
|--|--|
| <p>Governance Disclose how the organization manages climate-related risks and opportunities. · Describe the board’s oversight of climate-related risks and opportunities. · Describe management’s role in assessing and managing climate-related risks and opportunities.</p> | <p>1-3 Risk Management</p> |
| <p>Strategy Disclose actual and potential climate-related risks and opportunities that could impact the organization’s financial planning. · Describe the organization’s recognition of short-, medium-, and long-term climate-related risks and opportunities. · Describe the impacts of climate-related risks and opportunities on the organization’s operations, strategy, and financial planning. · Describe the organization’s resilience strategy under different climate scenarios.</p> | <p>1-3 Risk Management</p> |
| <p>Risk Management Disclose the processes used by the organization to identify, assess, and manage climate-related risks. · Describe the processes for identifying and assessing climate-related risks. · Describe the processes for managing climate-related risks. · Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management framework.</p> | <p>1-3-1 Risk Management Operations 1-3-4 Climate Risks and Opportunities</p> |
| <p>Metrics and Targets Disclose the metrics and targets used by the organization to assess and manage relevant climate-related risks and opportunities. · Disclose the metrics used within the organization’s strategy and risk management processes to assess climate-related risks and opportunities. · Disclose Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas (GHG) emissions and related risks. · Describe the targets used by the organization to manage climate-related risks and opportunities, and the degree of achievement against those targets.</p> | <p>2-1 Climate and Carbon Management</p> |

• Certificate



ISO 9001
Quality Management System Certificate



IECQ QC080000
Hazardous Substance Process Management System Certificate



ISO 27001
Information Security Management System Certificate



ISO 14001
Environmental Management System Certificate




ISO 45001
Occupational Health and Safety Management System Certificate



ISO 14064-1
Greenhouse Gas Emissions Quantification and Reporting Certificate

External Verification Statement


BUREAU VERITAS

INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of AEWIN Technologies Co., Ltd.

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by AEWIN Technologies Co., Ltd. to conduct an independent assurance of its 2024 AEWIN Technologies Co., Ltd. Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.


This information and its presentation in the 2024 AEWIN Technologies Co., Ltd. Sustainability Report are the sole responsibility of the management of AEWIN Technologies Co., Ltd. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to AEWIN Technologies Co., Ltd. stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over AA1000 AccountAbility Principles, included in the ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in 2024 AEWIN Technologies Co., Ltd. Sustainability Report,
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 AccountAbility Principle (2018)
 - Inclusivity
 - Materiality
 - Responsiveness
 - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.
- An assessment was conducted on the extent to which the report applies the sustainability disclosure topics and metrics as defined by the Sustainability Accounting Standards Board (SASB) under the industry-specific standards for Technology & Communications – Hardware (TC-HW).
- An assessment was also performed on the report's application of the disclosure recommendations issued by the Task Force on Climate-Related Disclosures (TCFD).


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Our findings

On the basis of our methodology and the activities described above, it is our opinion that:


- The information and data included in 2024 AEWIN Technologies Co., Ltd. Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of AEWIN Technologies Co., Ltd.'s activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over AEWIN Technologies Co., Ltd.'s performance and status during the reporting period;
- The Report properly reflects the organization's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further details is provided below;
- AEWIN Technologies Co., Ltd. has established appropriate systems for the collection, aggregation and analysis of relevant information;

Alignment with the principles of AA1000 AccountAbility Principle (2018)

Inclusivity

The report indicates that the organization has identified six categories of stakeholders and conducted surveys with employees, suppliers, and customers, reflecting an initial effort to establish a stakeholder engagement mechanism. However, feedback from other key stakeholder groups—such as government agencies, shareholders, and local communities—was not effectively captured. As a result, the representativeness and completeness of the engagement process could be further enhanced. In addition, the report does not sufficiently describe the organization's engagement strategies, the outcomes of stakeholder participation, or how such engagement influences strategic decisions. Mechanisms for evaluating the effectiveness of stakeholder engagement were also not evident. Overall, while the organization demonstrates foundational practices aligned with the Inclusivity Principle, enhancing the breadth of engagement, its systematic implementation, and performance measurement would contribute to stronger alignment.

Based on the AA1000 implementation criteria, the assessment is "Generally aligned with the principle, with opportunities to strengthen the coverage and feedback mechanisms of stakeholder engagement."


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Reporting Criteria

2024 AEWIN Technologies Co., Ltd. Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by AEWIN Technologies Co., Ltd. for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.

Limitations and Exclusions


Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by verification body selected by AEWIN Technologies Co., Ltd. and are relied on as accurate for the purposes of our scope of work;
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any AEWIN Technologies Co., Ltd. or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other AEWIN Technologies Co., Ltd. entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by AEWIN Technologies Co., Ltd.; and
- Appropriateness of definitions and any internal reporting criteria adopted by AEWIN Technologies Co., Ltd. for its disclosures.

The following limitations should be noted:

Our work was limited to AEWIN Technologies Co., Ltd. activities where AEWIN Technologies Co., Ltd. consolidates and reconciles data provided by its markets, countries of operation, suppliers, as defined in the GRI Standards. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

The Moderate level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.


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Materiality

The organization has established a materiality assessment process encompassing topic identification, prioritization, and decision-making, incorporating both internal and external sources such as stakeholder feedback, risk considerations, and policy trends. However, the evaluation criteria and weightings applied to determine material topics are not explicitly disclosed, limiting transparency and the ability to replicate or validate the assessment. Moreover, the limited feedback from certain stakeholder groups and the absence of a clear connection to current-year trends (e.g., for 2024) reduce the dynamism and forward-looking value of the materiality process. While the framework is structurally in place, the organization is encouraged to further clarify the rationale and methods behind its assessments and to consider broader and more diverse data sources to support robust decision-making.

Based on the AA1000 implementation criteria, the assessment is "Generally aligned with the principle, with recommendations to enhance transparency in assessment criteria and consider evolving context more explicitly."

Responsiveness


The organization has responded to identified material topics by outlining relevant management actions in the report. However, the descriptions are largely focused on operational activities without detailing specific goals, performance indicators, or the measurable outcomes of those actions. This limits the reader's ability to evaluate the effectiveness of the organization's responses. Furthermore, mechanisms for assessing whether stakeholders' expectations have been adequately addressed were not evident. While the report demonstrates initial responsiveness in terms of alignment between actions and identified topics, the effectiveness and strategic relevance of these responses could be enhanced by establishing clearer objectives, tracking performance, and strengthening the linkage with stakeholder expectations.

Based on the AA1000 implementation criteria, the assessment is "Generally aligned with the principle, with a recommendation to enhance response objectives and outcome evaluation mechanisms."

Impact

The report presents the organization's sustainability commitments and highlights certain positive initiatives. However, much of the content tends to be descriptive and lacks specific insights into changes or performance developments for the reporting year (2024). In addition, the absence of comparative data—such as year-on-year performance or industry benchmarks—limits the ability to assess progress and strategic relevance. Greater emphasis and disclosure of negative impacts are also minimal, with limited explanation of methodologies used to measure them. While the organization has taken initial steps to address positive impacts, a more balanced and comprehensive approach—including greater emphasis on negative impacts and performance comparisons—would improve overall accountability and credibility in line with the Impact Principle.

Based on the AA1000 implementation criteria, the assessment is "Generally aligned with the principle, with a recommendation to strengthen tracking of year-on-year progress and impact comparability."


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Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of AEWIN Technologies Co., Ltd.

Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide Moderate level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to AEWIN Technologies Co., Ltd. management.

Assessment Standard

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 1 at a Moderate level of assurance.


Summary of work performed

As part of our independent assurance, Bureau Veritas undertook the following activities:

- Interviews with relevant personnel of AEWIN Technologies Co., Ltd.;
- Review of documentary evidence produced by AEWIN Technologies Co., Ltd.;
- Review performance data listed in report with sampling basis;
- On-site visit to the 11th-floor factory and the 32nd-floor headquarters office located in New Taipei City, Taiwan;
- Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
- Assess the disclosures and presentation of AEWIN Technologies Co., Ltd. 2024 ESG Sustainability Report to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.


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Key areas for ongoing development

Based on the work conducted, we recommend AEWIN Technologies Co., Ltd. to consider the following:

- The current report discloses the internal assessment results conducted during the materiality determination process, demonstrating the organization's initial level of transparency in topic identification. However, it is recommended that the organization incorporate stakeholder input and the resulting materiality evaluation as a foundation for its sustainability management efforts. Furthermore, management objectives should be established with consideration of performance and responsiveness, with a commitment to continuous improvement.

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.



Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with AEWIN Technologies Co., Ltd., its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan District, Taipei 10553, Taiwan R.O.C.
2nd JUN, 2025

Technical Reviewer: *Ryan*

Verifier: *lin*

  **AA1000**
Licensed Report
000-76/V3-5EOR

2024
AEWIN
SUSTAINABILITY REPORT



AEWIN