



AEWIN Tech. Corporate Sustainability Reports

2025



Compute. Connect. Accelerate

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<Preface>

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Purpose and Scope of the Report

About the Report

AEWIN Technologies Co., Ltd. (hereinafter referred to as “AEWIN” or “AEWIN”) maintains an institutional orientation towards transparent information disclosure and accountable governance in issuing the 2025 Sustainability Report.

This Sustainability Report provides a comprehensive disclosure of AEWIN's sustainability strategies, corresponding implementation measures, and performance relating to Environmental (E), Social (S), and Governance (G) aspects. Through the operation of the Corporate Sustainability Development Committee, material issue management and internal/external communication are implemented through formalised management procedures. Through this report, the objective is to present, with analytical clarity, to our stakeholders—including shareholders, customers, employees, and the general public—AEWIN Technologies’ long-term institutional commitment to environmental stewardship and social inclusiveness as AEWIN pursues sustainable growth.

Report Scope

In order to ensure the accuracy and traceability of information disclosure, AEWIN Technologies Co., Ltd. adopts the principle of categorised disclosure in this report on the basis of the performance of different functional units:

【Geographic Scope and Operating Entities】 AEWIN's principal operational activities are located in Taiwan, China, and the United States. The production and manufacturing centres are in Xizhi District, New Taipei City, Taiwan, and China, while business and technical service locations are distributed across major cities in the United States and China.

Global Operations Footprint and Information Disclosure Scope



Core operations are located in Taiwan, China, and the United States. Manufacturing centers are located in Taiwan and China; service locations are located in the United States and major cities in China.

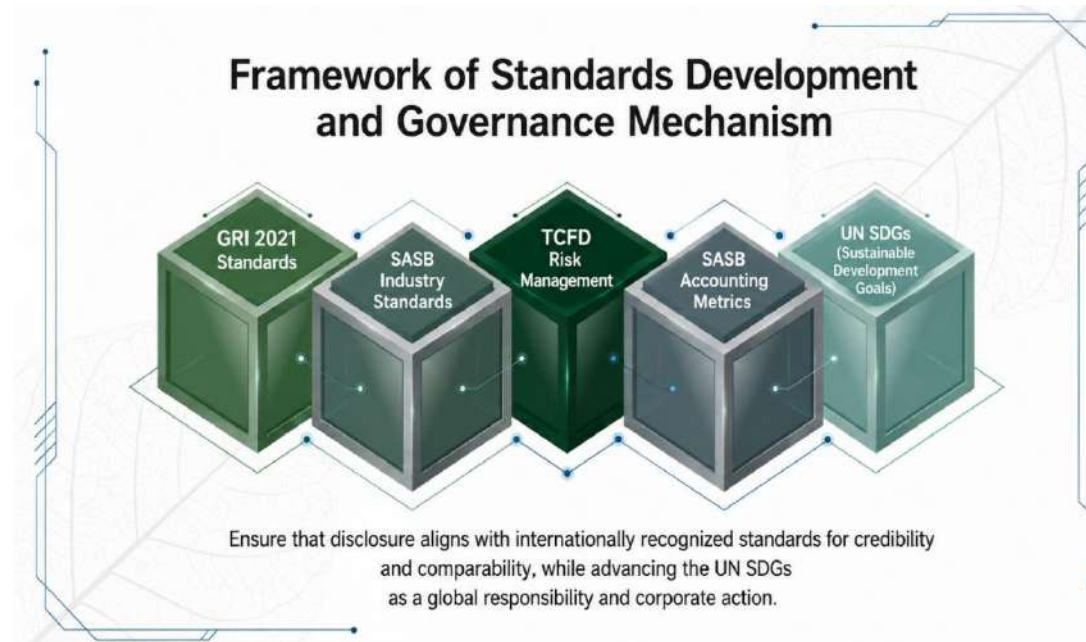
【Data Coverage and Calculation Criteria】

- **Financial Performance:** The financial data disclosed in this Sustainability Report are derived from the annual consolidated financial statements audited and certified by KPMG, consistent with the scope of the publicly disclosed consolidated financial reports. The unit of calculation is NT\$ thousand.
- **Non-Financial Performance (ESG):** The environmental and social performance data disclosed in this Sustainability Report primarily covers operational activities in Taiwan (Xizhi Headquarters and Factory). All data is compiled, consolidated, and subject to internal aggregation by relevant responsible departments and confirmed by supervisory personnel at each level of managerial accountability. Data is presented utilising internationally recognised indicators (such as GRI indicators and standardised measurement units). For the China factory and overseas sites that are not yet incorporated in quantitative statistics, AEWIN Technologies Co., Ltd. has initiated an internal inventory mechanism. In the future, depending on management maturity, the sustainability performance of all global sites will gradually be incorporated into the reporting scope.
- **Restatement Explanation:** There is no requirement for the restatement of historical performance data for the 2025 report due to major organisational changes or adjustments to the reporting boundary.

【Definition of Reporting Boundaries】

Site Name	Functions and Nature	Address
Xizhi Headquarters	Administration and Operations Centre	32F., No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
Xizhi Factory	Production and Manufacturing Base	11F., No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
Overseas Locations	Business, Manufacturing Sites, Technical Services	Includes overseas sites such as the United States and China (Note: ESG performance data for this year does not include these sites)

Editorial Policy



In order to ensure the rigour and comparability of disclosures with international standards, the Sustainability Report is prepared on the basis of the following principles:

- **Reporting Standard:** The report has been compiled in accordance with the latest 'GRI 2021 Standards' to ensure that the materiality assessment process meets all requirements.
- **Industry Indicators:** The report makes reference to the "Technology & Communications Sector – Hardware" indicators from the Sustainability Accounting Standards Board (SASB).
- **Risk Management:** In accordance with the TCFD framework, the identification of the impacts of climate risks on financials and operations.
- **Regulatory Compliance:** In compliance with the latest regulations of the FSC and Taipei Exchange

'Regulations Governing the Preparation and Filing of Corporate Sustainability Reports by OTC Companies'.

- **Sustainability Alignment:** The Company continues its alignment with the United Nations Sustainable Development Goals (SDGs), thereby translating global sustainability issues into operationally actionable corporate initiatives.

This Sustainability Report is not merely a medium for the disclosure of sustainability achievements, but also functions as the core document for substantive engagement between AEWIN and its stakeholders. AEWIN maintains a continuing commitment to institutionalising sustainability considerations within the core architecture of organisational decision-making, thereby demonstrating its institutional determination to fulfil corporate social responsibility and secure the continuity of long-term sustainable operations.

Report Review Explanation

In order to ensure that the information disclosed in the Sustainability Report is accurate, reliable, and subject to substantive management control, AEWIN Technologies Co., Ltd. has established and institutionalised comparatively rigorous preparation, review, and governance mechanisms:

- 【Materiality Analysis and Data Consolidation】** This Sustainability Report is coordinated under the leadership of the Corporate Sustainability Development Committee, which undertakes the collection of information concerning global sustainability trends,

local and international regulations, and industry characteristics. Through the utilisation of diverse communication channels and substantive engagement with stakeholders, AEWIN Technologies (including Taiwan and overseas sites) identifies the actual and potential impacts of its operations on the economy, environment, and people (including human rights). Material topics for the year are determined following impact assessments, and corresponding management approaches and performance indicators are collected.

【Internal Audit Procedure】

1. **Departmental Consolidation:** Responsible departments undertake the compilation of original data and evidentiary supporting documentation to ensure the traceability and verifiability of data.
2. **Committee Review:** The draft Sustainability Report was subject to review by the Sustainability Development Committee to ensure the alignment of its content with GRI 2021 standards and corresponding frameworks.
3. **Board Approval:** The final draft is submitted to the Board of Directors for review and approval, thereby operationalising the Board's supervisory responsibility for sustainable development.

【Financial Data and External Verification】

- **Financial Performance:** Referencing annual consolidated financial report information audited and certified by KPMG CPA Firm.
- **Third-Party Verification:** To enhance the credibility of information, AEWIN engaged the impartial third-party verification body, Taiwan Bureau Veritas, to conduct verification in accordance with AA1000:AS v3 Type 1 moderate assurance level. It was confirmed that this Sustainability Report complies with GRI 2021 Standards, and the verification statement is appended to this report for stakeholders' reference.

Reporting Principles and Impact Identification

The preparation of this Sustainability Report has taken rigorous consideration of the characteristics of the information and communications technology industry, global sustainability trends, and various significant economic, environmental, and social issues at home and abroad. The core principles are as follows:

- **Materiality Assessment Process:** AEWIN Technologies systematically collects stakeholders' assessments of the impact of various topics through surveys and multiple communication channels. Combining these insights with AEWIN's operational strategy, the Corporate Sustainability Development Committee convenes project meetings to screen and identify both actual and potential impacts generated by the group (including Taiwan offices, China factories, and overseas sites), determining the material topics for the year. These material topics and disclosure approaches are approved by the chairperson of the committee and serve as the core disclosure content of this report.

【Definition of Data Disclosure Boundaries】

- **Economic and Financial Performance:**

The reporting scope covers the consolidated financial statements of the entire group, with data primarily calculated in New Taiwan Dollars.

- **Environmental and social performance:**

Taking management maturity into account, quantitative indicators currently place emphasis on AEWIN Technologies Co., Ltd.'s Taiwan operational sites (Xizhi headquarters and factory) as the reporting boundary.

- **Overseas Locations (including China factories):** For production sites in China and other overseas locations, this year's material impact assessment scope includes these sites.

Should specific data or management performance exceed that of the Taiwan site, detailed explanations will be provided in the relevant chapters.

【Publication Date and Periodicity】

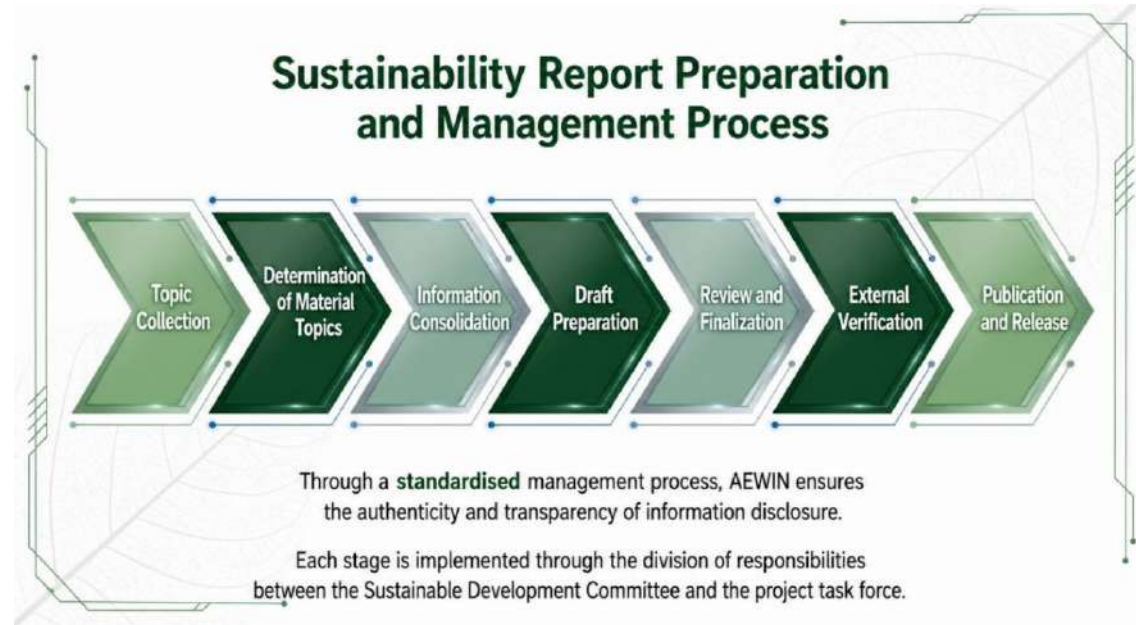
- AEWIN issues this report annually, with the publication schedule as follows
- Date of publication: August 2026.
- Next scheduled publication: August 2027

Report Management Process

AEWIN Technologies Co., Ltd. ensures the accuracy and transparency of information disclosed in the Sustainability Report through standardised management processes. The preparation process for this year (2025) is as follows:

Relevant Links (Website)

- AEWIN Technologies Co., Ltd. official website: [AEWIN Website](#)



- LinkedIn: [AEWIN Technologies Co., Ltd. Official LinkedIn](#)
- Facebook: [AEWIN Official Facebook Page](#)
- YouTube : [AEWIN YouTube](#)

Feedback and Contact Information

We welcome feedback or suggestions regarding the content of this report. Please contact us at:

AEWIN Technologies Co., Ltd.

32F, No. 97, Section 1, Xintai 5th Road, Xizhi District, New Taipei City 22183

Contact Person: Sustainable Development Committee

Tel: +886 2 2697 6866

E-mail : esg@awin.com

Company website: <https://www.awin.com>

Management's Vision and Commitment

Dear Members of the Public, Shareholders, Partners, and Colleagues:

Entering 2025, the global technology industry is undergoing a critical shift from the 'AI wave' to 'AI implementation.' As a leader in cyber security and edge computing, AEWIN Technologies Co., Ltd. deeply understands that the depth of technological R&D determines a company's height, while sustainability resilience determines its breadth.

Over the past year, AEWIN Technologies Co., Ltd. has not only pursued technological breakthroughs but has also internalized ESG as a core business strategy. From green R&D and digital security to integrity governance, we comprehensively fulfil our commitments to the planet and society, aiming to be a stable and trustworthy force in a rapidly changing era.

A new benchmark for green computing: From patented R&D to low-carbon implementation

In response to the significant energy consumption challenges brought by AI computing, AEWIN Technologies Co., Ltd. continued to optimize 'Immersion Cooling' technologies in 2024, and in 2025 will convert numerous self-developed energy-saving patents into practical solutions. We understand that low carbon should not be just a slogan; real reductions in data centre PUE are achieved through innovations in hardware architecture.

We are also deeply oriented towards the energy efficiency of edge computing (Edge AI), ensuring that high-performance computing is no longer associated with high carbon emissions. Through close collaboration with supply chain partners, we have implemented carbon footprint tracking and green procurement strategies to ensure that every product leaving the factory—from component sourcing to packaging materials—meets our stringent environmental standards.

Integrity in governance and intellectual property protection: The solid cornerstone of corporate operations

2025 marks an material year for AEWIN Technologies Co., Ltd. to strengthen 'Corporate Governance (G)'. We believe that transparency and integrity are the cornerstones of corporate sustainability. In terms of intellectual property management, we have established stricter internal audit mechanisms and patent management systems to ensure that innovative achievements are utilised in a fair and legal manner, safeguarding the long-term value of AEWIN and its shareholders.

We continuously strengthen our risk control system and implement information security management to protect customer and partner data privacy. In the rapidly evolving regulatory environment, we not only pursue legal compliance but also aspire to serve as a model of integrity in the industry, establishing a fair, just, and accountable business environment.

Investing in talent and digital empowerment: Creating a mutually beneficial workplace ecosystem

Talent is AEWIN Technologies Co., Ltd.'s most valuable asset. During the AI transformation process, we actively promote 'digital reskilling' for employees, supporting teams in mastering advanced technologies such as C++ and deep learning, ensuring that talent remains competitive amid organisational changes.

AEWIN maintains a continuing commitment to creating a diverse, inclusive, and vibrant workplace environment. Through optimised management systems and transparent promotion channels, we encourage employees to challenge themselves and achieve balance between work and life. Simultaneously, we continue to invest in social welfare initiatives, bringing technological resources to schools and communities to bridge the digital divide and realize the common development of both AEWIN and society.

Outlook: Leading Sustainability Technologies with Truth, Goodness, and Beauty

Looking ahead, challenges remain formidable, but the opportunities are even greater. AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to uphold its corporate mission of 'Bringing Enjoyment 'N Quality to Life,' and adopt a more agile approach in addressing climate change and technological transformation.

We sincerely thank all colleagues for their hard work, shareholders for their long-term support, and partners for their trust. Let us move forward together, creating value for our customers and safeguarding a green, safe, and possibility-filled digital world for future generations.

AEWIN Technologies Co., Ltd. General Manager June 2025

AEWIN Technologies Co., Ltd. Overview

Introduction

AEWIN Technologies Co., Ltd. is a member of the Qisda Group. Since its inception, AEWIN has focused for decades on the research and development of high-performance network equipment, earning the recognition and trust of top international cybersecurity experts and industry customers. We provide network security products supporting the full range of Intel and AMD processors, integrating world-renowned Taiwanese high-quality local manufacturing with a flexible global supply chain, complemented by comprehensive technical support and professional services, in order to offer the best products and solutions and support our clients become market leaders. AEWIN leverages robust internal resources and advanced operational processes with integrated quality control and management, delivering a diverse range of products from network devices to edge AI and cloud server applications. Through comprehensive design and development workflows and uncompromising quality and security designs, AEWIN is a leading provider of premium network communication devices and edge computing servers. AEWIN's vision is to become your reliable partner in navigating the intelligent world.

- Established: 2000
- Global Headquarters: New Taipei, Taiwan
- Sales locations: Taiwan, China, United States
- Manufacturing centres: New Taipei, Taiwan and Beijing, China
- Total global employees: Approximately 372
- 2025 Consolidated Revenue: NTD 2.497 billion

Core Values

AEWIN Technologies Co., Ltd. is committed to providing network equipment design, development, and manufacturing services to customers of all sizes. By offering flexible hardware selection solutions, we meet a wide range of customer hardware needs, establishing ourselves as a trusted partner.

We have accumulated advanced industry knowledge and extensive experience and have obtained ISO

9001/ISO 14001/ISO 45001/ISO 27001/IECQ QC080000/C-TPAT certifications. Leveraging robust internal resources and modular



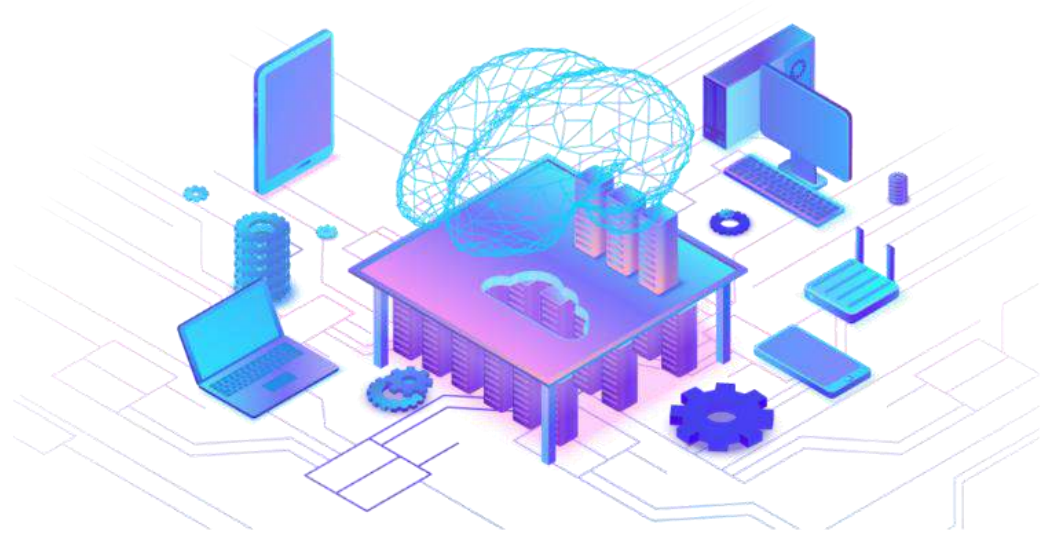
process optimization, our comprehensive quality control and management make us the best choice for network communication equipment and edge computing servers, meeting a wide range of ODM/OEM requirements.



From network equipment to edge AI solutions and cloud server applications, we support the full range of Intel x86 processors. In terms of network transformation, NFVI represents the next trend. AEWIN Technologies Co., Ltd., as an Intel Select Solution provider, offers products that are undoubtedly your best choice.

AEWIN Network Applications:

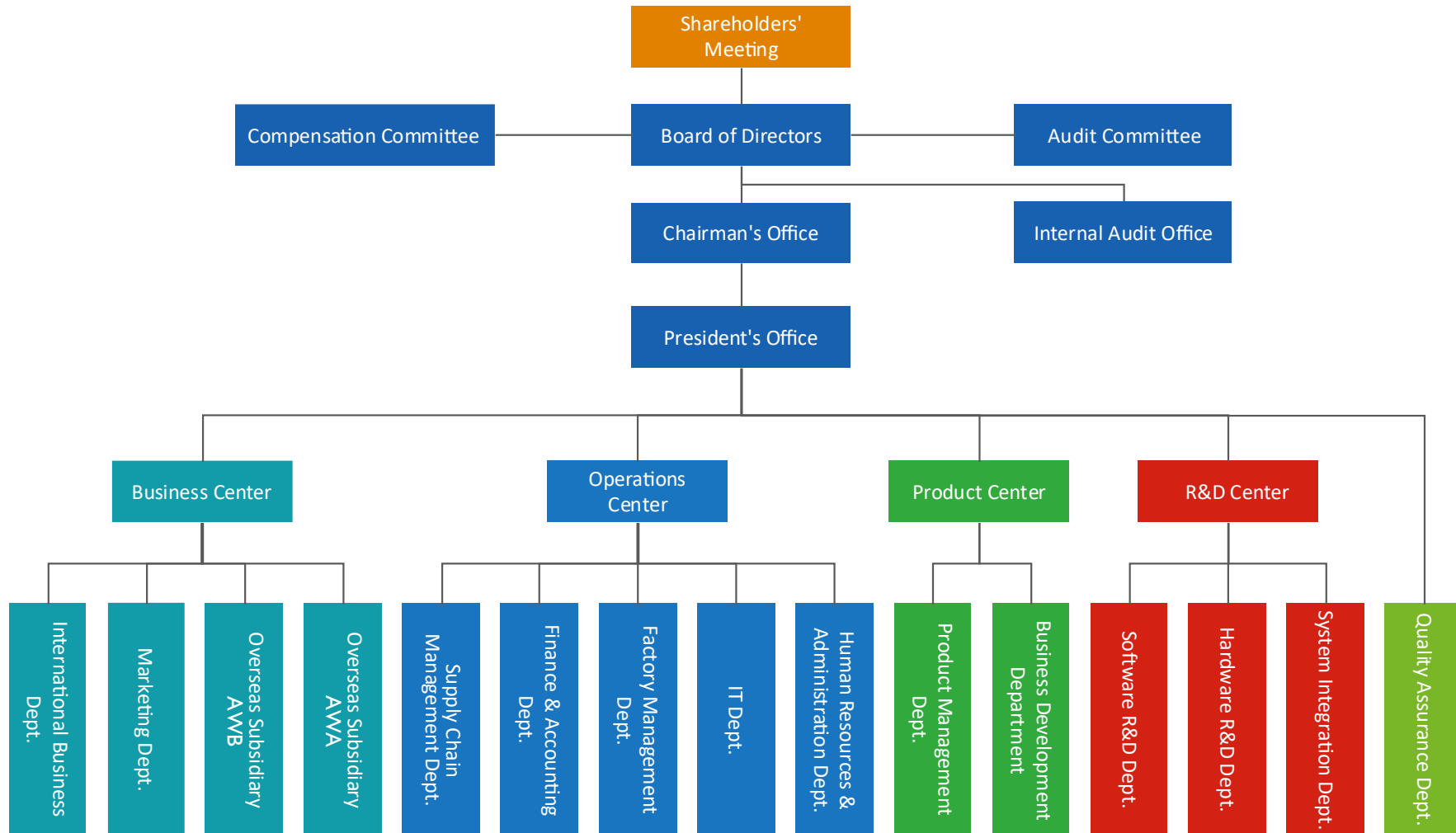
- **Edge Artificial Intelligence (Edge AI)**
- **Multiple access to edge computing servers (MEC Servers)**
- **5G Base Station 5G gNB**
- **Software-Defined Wide Area Network (SDWAN)**
- **Network Security Gateways**
- **Virus Scanners & IDS Servers**
- **Firewalls**
- **Application Delivery Controller (ADC)**
- **Load Balancer**
- **Unified Threat Management (UTM)**
- **Wide Area Network (WAN) Optimization**



Business Overview and Organisational Structure

AEWIN Technologies Co., Ltd., established in 2000 and headquartered in Xizhi District, New Taipei City, Taiwan, specializes in providing industrial computers and embedded solutions. As a leading global solution provider, AEWIN Technologies leverages years of professional experience to meet the diversified needs of industries, including network security, edge computing, artificial intelligence (AI), Internet of Things (IoT), and industrial automation.

Core Business



AEWIN Technologies Co., Ltd. possesses robust research and development capabilities and a flexible manufacturing system, providing comprehensive support from hardware design and customized development to integrated solutions to meet the specialized needs of clients across different industries. AEWIN's principal businesses include:

Cybersecurity Applications: Providing high-performance and highly reliable hardware platforms to support next-generation cybersecurity solutions.

Edge Computing and AI Applications: Providing edge devices with high computing capabilities for scenarios such as smart cities and smart manufacturing. **Internet of Things and Industrial Automation:** Design of embedded systems to facilitate intelligent production and process management.

Operational Locations

AEWIN Technologies Co., Ltd. headquarters and manufacturing facilities are located in Xizhi District, New Taipei City, offering highly efficient production and operational capabilities. Through a global sales and service network, AEWIN provides rapid technical support and product delivery to customers worldwide.

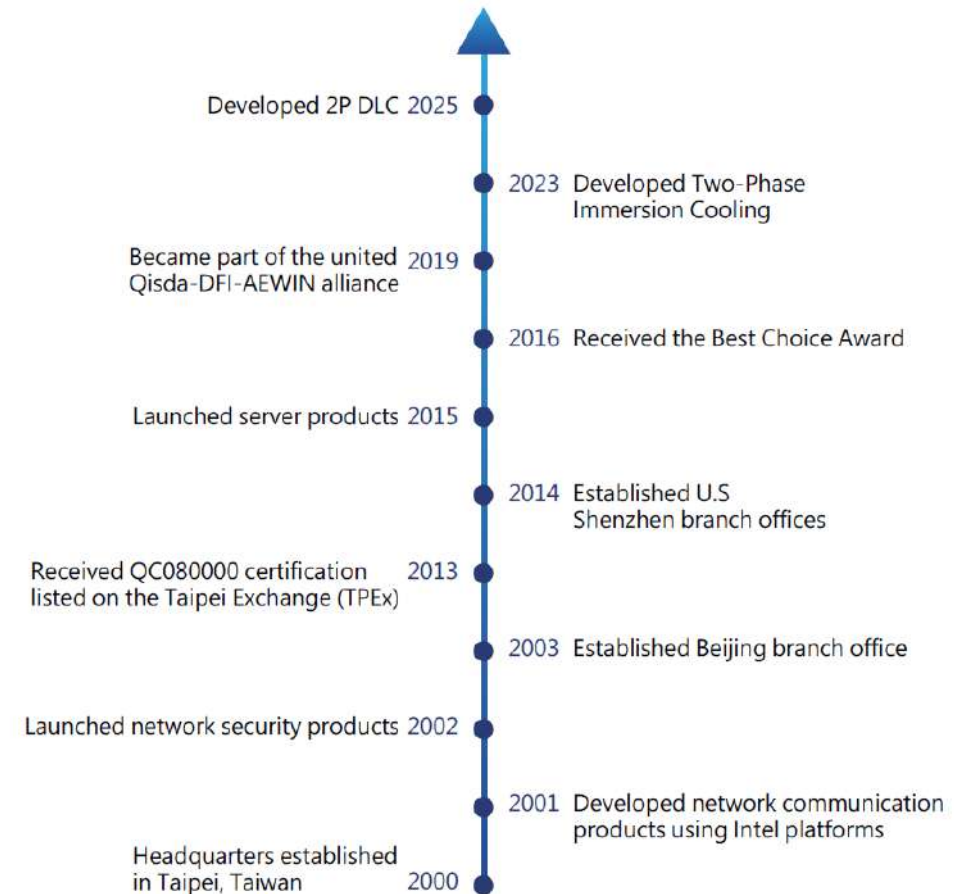
Market and Customers

AEWIN Technologies Co., Ltd.'s solutions are widely applied in industries such as communications, energy, manufacturing, and autonomous vehicles. Major clients include international system integrators, equipment manufacturers, and large enterprises. Through close collaboration with our partners, we continually enhance product value and generate competitive advantages for our clients.

Future Outlook

AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to place emphasis on technological innovation and the deepening of industry

Company Milestones



applications, integrating sustainable development into business operations, and striving to become a globally trusted provider of industrial computer solutions.

Company History

2000: Headquarters established in Taipei, Taiwan

2001: Developed network communication products utilising Intel technology

2002 Launch of Network Security Products

2003 Establishment of Beijing Branch

2006 Obtained Exchangeable NIC patent

Joined the AMD® ECSD Programme in 2008

2010 Launched the world's first product equipped with AMD G-series

Joined Intel ECA as a member in 2011

2013 Obtained QC080000 certification; listed on the Taiwan Stock Exchange.

2014 Established the US branch; established the Shenzhen branch

Released a 2U rackmounted model equipped with dual Intel® Xeon CPUs

2015 Release of Server Products

2016 Awarded the Best Choice Award

Joined Intel's Network Builders membership

Launched the first network communication product equipped with AMD Epyc in 2018

2019 Joined the joint fleet of DFI and Qisda with AEWIN Technologies Co., Ltd.

2020 Selected as Intel® Select Solutions for uCPE/NFVI

R&D of GPU Accelerated MEC Server

Selected as Intel Network Builder Solutions Plus partner

2021 Headquarters relocated to 32F, No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City

Sustainability Strategy Blueprint

AEWIN Technologies Co., Ltd. embraces "Innovation-Driven, Sustainable Operation" as its core philosophy, integrating sustainable development goals into corporate management decisions. AEWIN maintains a continuing commitment to addressing climate issues through technological R&D, while strengthening governance resilience and social inclusiveness, thereby fulfilling our long-term commitments to the environment and society.

【Core Strategy – Four Pillars】

- **Environmental Leadership:** Focusing on low-carbon transition and circular economy. Through ISO-14064-1 greenhouse gas inventory and the introduction of energy-saving equipment, systematically reducing operational carbon emissions; simultaneously promoting product lifecycle management to increase the value of waste recycling.
- **Technological Innovation:** Guided by R&D orientations of 'intelligence, efficiency, and energy saving.' AEWIN leads the industry in developing a 'two-phase immersion cooling system,' significantly reducing data centre energy consumption and providing a low-carbon edge computing solution for digital transformation.
- **Responsible Governance:** Deepening the supervisory functions of the Board of Directors and enhancing the internal audit and control systems. Implementing transparent tax governance and integrating information security into core risk management. ISO 27001 certification attained, ensuring the security of customer and company assets.
- **Inclusive Society:** Create a diverse, equitable, and inclusive (DEI) workplace. Strengthen occupational health and safety management (ISO 45001) and talent development programmes. At the same time, by managing the Supplier Code of Conduct, we work together with partners to establish a green supply chain free of conflict minerals.

【Value Chain Impact Management and Social Engagement】

Respect for Human Rights and Diversity & Inclusion: AEWIN strictly adheres to international labour standards, strictly prohibiting workplace bullying, discrimination, and unlawful infringement. AEWIN maintains a continuing commitment to promoting global talent inclusion and establishing open stakeholder communication mechanisms to ensure fairness and openness in the work environment.

Biodiversity and Environmental Stewardship: We recognize the close relationship between corporate activities and the natural environment. In addition to adopting energy storage solutions to address extreme climate risks, we actively collaborate with foundations and professional organisations to support sustainable agriculture (such as adopting local farm products). Internally, we promote low-carbon diets and encourage employee participation in volunteer activities to nurture the land and protect biodiversity.

【Future Vision and Outlook】

Facing global challenges, AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to optimize green R&D technologies, gradually expanding the scope of greenhouse gas inventories to overseas subsidiaries and product carbon footprints. We will maintain close collaboration with global partners, meeting customers' high-performance technology requirements while minimizing negative environmental impacts. AEWIN maintains an institutional commitment to ongoing social contribution and, together with stakeholders, is oriented towards the objective of create a resilient and sustainable future—realizing the values of truth, goodness, and beauty in technological living.

AEWIN Technologies Co., Ltd. Sustainability Governance Organisation and Operations

【Sustainable Development Committee】

In order to implement top-down sustainability governance, AEWIN Technologies Co., Ltd. has integrated internal cross-departmental resources to establish the 'Corporate Sustainability Development Committee', serving as the core decision-making and management body for AEWIN's sustainability strategies.



• Governance Structure and

Responsibilities: The committee is chaired by the General Manager, who leads the vision and goal-setting for sustainable development. Senior executives from each division serve as committee members, responsible for executing strategies related to Environment (E), Social (S), and Governance (G) aspects. This structure ensures the deep integration of sustainability objectives with business strategies and reinforces the supervisory duties of top management.

• Efficient operating mechanism:

The committee appoints a Secretary-General, responsible for coordinating interdepartmental communications and resource allocation. The committee convenes regular meetings to review and report on various sustainability principal performance indicators (KPIs), the progress of annual

Sustainability Report compilation, and major risk issues, ensuring that all projects proceed according to established schedules.

- **Stakeholder Engagement Platform:** The committee has established and institutionalised multiple communication channels, regularly engaging with stakeholders to identify needs and expectations. By integrating stakeholders' expectations into the enterprise sustainability blueprint, we ensure that company strategies respond to external expectations and realize the synergistic development of the business and society.

The establishment of the 'Sustainable Development Committee' not only strengthens internal cross-functional collaboration and resilience, but also lays a solid organisational foundation for AEWIN Technologies Co., Ltd. to achieve long-term sustainable governance.

【Sustainability Promotion Task Force】

In order to fulfil policy commitments to sustainable operations, AEWIN Technologies Co., Ltd. has established and institutionalised a 'Sustainability Promotion Task Force' under the 'Corporate Sustainability Development Committee' as the core execution unit. The responsibilities and operational logic of this team are as follows:

- **Organisational Roles and Integration:** The Secretary General serves as the convener of the Sustainability Task Force, responsible for cross-departmental resource integration and overall coordination of sustainability matters. Task Force members encompass all responsible units, ensuring accurate alignment of significant topics and sustainability projects with AEWIN 's daily operations.
- **Implementation of Policy Commitments (GRI 2-23):** The team operates with strict adherence to the core principles of AEWIN 's "Social Responsibility and Environmental, Safety, and Health Policy." Our commitments to human rights, environmental stewardship, and occupational safety are concretely implemented in various management mechanisms and operational procedures.

- **PDCA Continuous Improvement Mechanism:** The task force adopts the PDCA (Plan-Do-Check-Act) cycle management approach:
 - **P (Plan):** Formulate annual objectives and action plans on the basis of materiality analysis results.
 - **D (Do):** Implement projects such as green R&D, supply chain management, and employee care.
 - **C (Check):** Regularly review principal performance indicators (KPIs) to monitor policy implementation and achievement rates.
 - **A (Act):** Roll out continuous adjustments on the basis of implementation deviations or stakeholder feedback to ensure the ongoing advancement of sustainability performance.

Through the systematic operations of the Sustainability Promotion Task Force, AEWIN Technologies Co., Ltd. has successfully translated sustainability strategies from senior management decisions into grassroots execution, thereby establishing a corporate culture characterized by resilience and continuous improvement.

Annual Performance Highlights

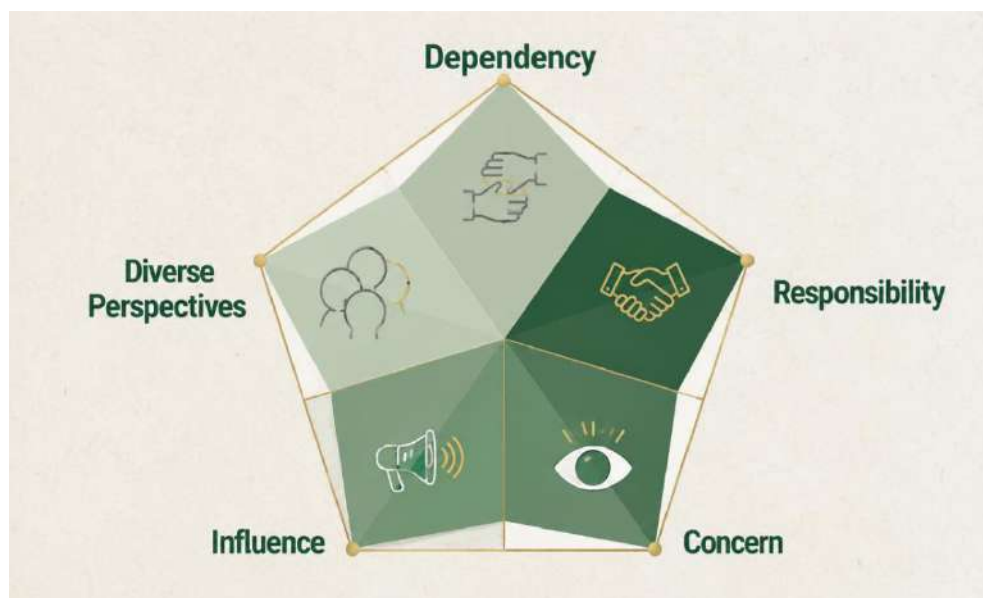


Stakeholder Engagement and Feedback

AEWIN Technologies Co., Ltd. maintains real-time and transparent communication with stakeholders. We regard stakeholder feedback as a principal driver in optimizing our sustainability strategies.

【Principles for Identifying Stakeholders】

AEWIN adopts the five major principles of the AA1000 Stakeholder Engagement Standard 2015 (SES) as its assessment framework:



Dependency	Individuals or organisations directly or indirectly involved in AEWIN Technologies Co., Ltd.'s products, services, or operations and who are affected by or have an interest in them
Responsibility	Relevant stakeholders for whom AEWIN is, or may in the future be, responsible for impacts in legal, economic, operational, or ethical aspects.
Concern	Stakeholders with particular concern regarding financial, economic, social, or environmental issues who may influence decision-making.
Influence	Stakeholders who are able to influence its major decisions, business direction, or make a significant impact on its policies and strategies.
Diverse Perspectives	Stakeholders with diverse perspectives and backgrounds, capable of promoting AEWIN's innovative development and bringing new knowledge and value.

Stakeholder Identification

【Primary Stakeholders】

Through discussions by the 'Sustainable Development Committee' and evaluation by responsible departments, we have identified six major categories of stakeholders with substantial impact on company operations: employees, customers, suppliers, competent authorities, shareholders/investors, and the community.

【Communication Mechanism and Response】

In order to effectively understand and respond to stakeholder expectations, we have established a dedicated sustainability section on the official website and created diverse, regular communication channels for various categories (such as employee mailbox, customer satisfaction surveys, supplier evaluations, and institutional investor presentations). Through systematic engagement processes, we collect stakeholder concerns and incorporate them into



materiality assessments to ensure that our sustainability actions accurately address external expectations.

Process for Determining Material Topics

In order to precisely understand the impact of business operations on the economy, environment, and people (including human rights), AEWIN Technologies Co., Ltd. references the four major principles of inclusivity, materiality, responsiveness, and impact from the AA1000 Accountability Principles (AA1000AP 2018) and rigorously adheres to the requirements of GRI 3: Material Topics 2021 to implement the following four-stage assessment process:

Phase One: Understanding Organisational Context and Issue Consolidation

AEWIN has conducted a comprehensive review of its principal operational activities, R&D resources, and global value chain (including supply chain management and customer applications), while aligning with international sustainability trends such as SASB hardware industry standards and the TCFD framework, as well as benchmarking against industry peers. After discussions by the Corporate Sustainability Development Committee, a total of 25 sustainability topics closely related to AEWIN Technologies were

consolidated: 5 governance topics, 7 social topics, 7 environmental topics, and 6 energy management topics.

Phase Two: Identification of Impact Significance

For the identified sustainability topics, we further assess their 'actual and potential' as well as 'positive and negative' impacts on external stakeholders:

- **Positive Impact Assessment:** Evaluating the significant economic, environmental, or social benefits and contributions generated by AEWIN through the implementation of management policies (e.g., development of immersion cooling products).
- **Negative Impact Assessment:** Identifying the extent of potential negative impacts on the external environment, society, or economy arising from operational activities in cases of insufficient management (e.g., poor supply chain management or occupational safety risks).
- **Evaluation Dimensions:** For negative impacts, we consider both severity and likelihood; for positive impacts, we consider the scale and scope.

Phase Three: Prioritization of Impact Significance

AEWIN Technologies Co., Ltd. collects feedback from diverse stakeholders through the distribution of questionnaires and compiles internal and external opinions via statistical analysis. We assign weighted values to both the likelihood and impact of each risk (note), thereby quantifying the significance of each issue on company operations and external impacts. Based on these results, we prioritize and identify this year's material topics.

- **Note: Average probability of occurrence** = Total probability scores from all valid questionnaires / number of valid returned questionnaires.

Average impact score: Total impact scores of all valid questionnaires / Number of valid questionnaires collected.

Stage Four: Identification and Approval of Material Topics

The materiality matrix resulting from the assessment is confirmed by the 'Corporate Sustainability Development Committee' to ensure consistency with AEWIN's business strategies and stakeholder expectations, serving as the core reference for information disclosure and management policies in the annual Sustainability Report.

Materiality Assessment

The AEWIN Technologies Co., Ltd. Sustainability Committee identified 25 sustainability topics and distributed an online survey to engage principal stakeholders, collecting 123 valid responses. These surveys measured stakeholder perceptions on AEWIN's impact regarding governance, environment, and people. The Sustainability Committee then referenced stakeholder perspectives and evaluated internal operational impacts to determine the material topics for the year. Upon confirmation by the General Manager, 11 major topics across environmental, social, economic, and energy management were designated for prioritised disclosure. In this Report, AEWIN

Technologies Co., Ltd. outlines the management approach and disclosures for each major topic.

Explanation of Major Topic List Changes: This table describes the addition, removal, and renaming of major topics at AEWIN Technologies Co., Ltd. from 2024 to 2025, in compliance with GRI 3-2(b) disclosure requirements.

Aspect	2024 Material Topics	2025 Material Topics	Change Status	Explanation and Reason for Changes
Environmental Aspect	(Not Included)	Pollutant Impact Management	+ Add	In response to regulatory requirements and stakeholders' increasing concern for environmental quality, this topic has been newly added this year to strengthen the reduction and control of pollutants.
	Waste Management	Waste Management	= Maintain	—
	(Not Included)	Sustainable Supply Chain Management	+ Add	In order to expand green supplier management and implement environmental audits, this topic was added this year to extend sustainability influence throughout the value chain.
	Raw Material Usage	(Removed)	- Removal	After evaluation, AEWIN 's utilise of raw materials has recently stabilized and is not the primary source of significant operational impact. Therefore, this has been removed from the list of material topics for the current year and will instead be managed as part of routine internal controls.
Social Aspect	Workplace Safety and Health	Workplace Safety and Health	= Maintain	—
	Employee Benefits and Compensation	Employee Benefits and Compensation	= Maintain	—
	Workplace Inclusion and Equity	Workplace Inclusion and Equity	= Maintain	—
	Customer Health and Safety	(Removed)	- Removal	Considering product characteristics and feedback from customer complaints, risks related to customer health and safety have been effectively reduced and are now routinely managed by the business unit.
Governance Aspect	Operational and Financial Performance	Operational and Financial Performance	= Maintain	—
	Customer Relationship Management	Customer Relationship Management	= Maintain	—
	(Not Included)	Information Security	+ Add	In response to digital transformation and increased cyber-attack risks, information security has been formally identified as a material topic this year to ensure business continuity and data security.
Energy Management	Energy Management	Energy Management Policy	↻ Rename	"Energy Management" has been revised to "Energy Management Policy" to place greater place emphasis on the promotion of energy-saving targets and carbon reduction commitments.

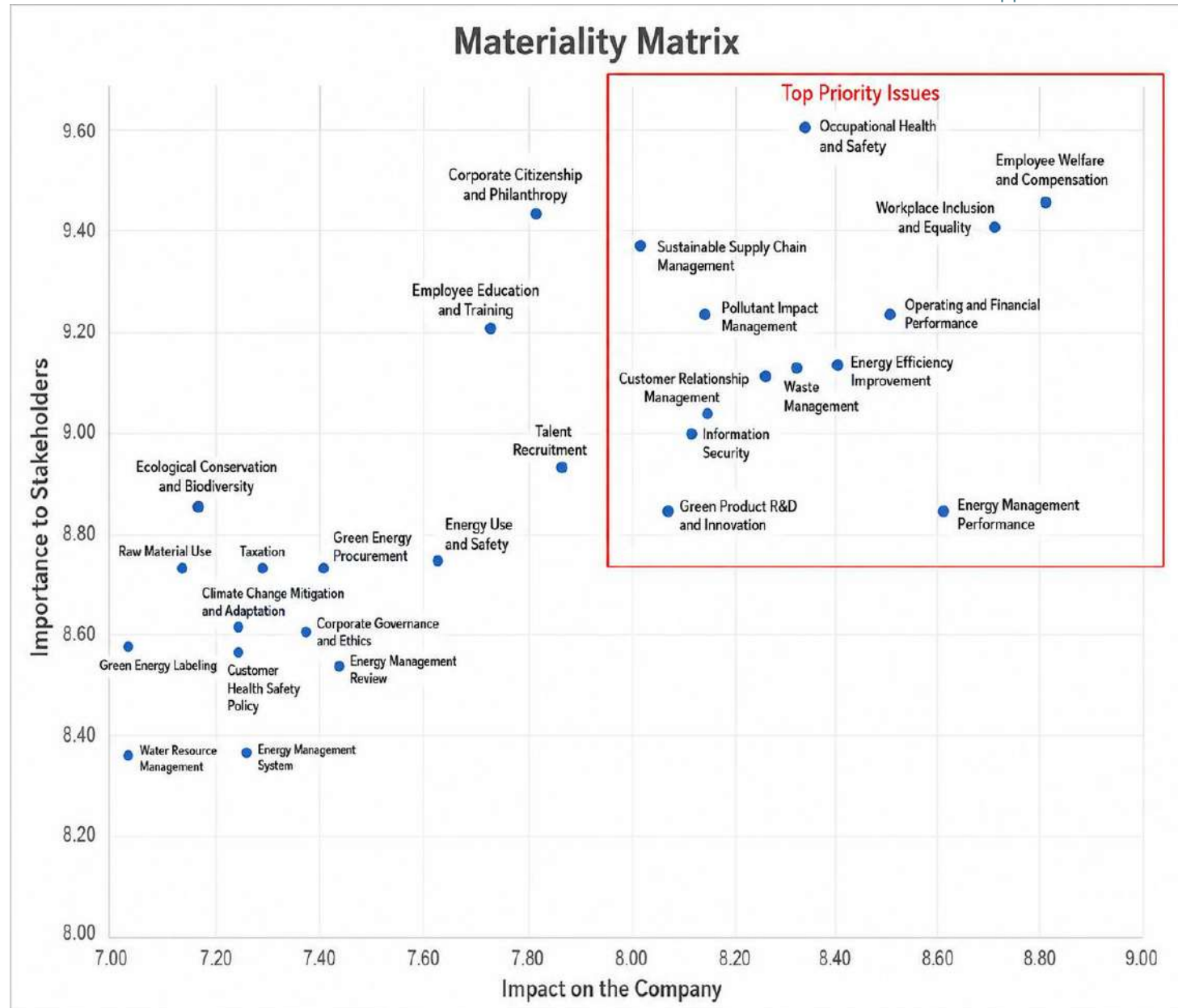
Legend: + Addition | — Removal | = Maintain | ↻ Rename

Material Topic List

Dimension	Material Topic	Positive / Negative, Actual / Potential Impacts	Significance and Importance to the Company	Upstream	AEWIN	Downstream
Environmental	Pollutant and Waste Management	Positive Actual: Reduces total waste volume and directly lowers disposal costs. Positive Potential: Establishes recycling mechanisms, such as gas recovery, and enhances the image of a green enterprise. Negative Actual: Higher utilise of chemical agents in 2024 increased the burden of environmental treatment. Negative Potential: Failure to achieve the reduction target, 5%, may result in regulatory fines or neighborhood protests.	Reducing environmental burden and complying with regulatory requirements are the baseline for operations.	⊙	⊙	⊙
	Sustainable Supply Chain Management	Positive Actual: Ensures that 100% of suppliers complete the GP report survey, reducing supply chain disruption risks. Positive Potential: Drives supplier transformation and establishes a more resilient green supply chain. Negative Actual: Failed supplier audits require additional communication costs or costs for replacing suppliers. Negative Potential: Supplier violations, such as child labour or pollution discharge, may cause associated damage to brand reputation.	Select high-quality partners and ensure the sustainable competitiveness of the overall industry chain.	⊙	⊙	⊙
Social	Occupational Safety and Health	Positive Actual: Maintains a 0% disabling injury rate and protects employees' workforce capacity. Positive Potential: Establishes a "safety first" culture and reduces employee turnover caused by concerns over workplace hazards. Negative Actual: Drill participation did not reach the target, currently 69%, resulting in insufficient emergency response capability. Negative Potential: Major occupational accidents may lead to factory shutdowns, legal claims, and compensation.	Safety is a fundamental commitment of the Company's operations and the foundation of employee cohesion.		⊙	
	Employee Welfare and Compensation	Positive Actual: 100% compliance with statutory salary and leave requirements, maintaining basic workforce stability. Positive Potential: Benefits that exceed legal requirements can attract top talent and enhance corporate competitiveness. Negative Actual: Personnel costs increase along with regulatory adjustments, compressing short-term profits. Negative Potential: Lack of competitive	Reasonable compensation and benefits are the driving force for long-term and stable corporate development.		⊙	

		benefits may lead to the loss of principal technical talent.				
	Workplace Inclusion and Equality	Positive Actual: Currently zero discrimination complaints, maintaining a harmonious workplace atmosphere. Positive Potential: Employees with diverse backgrounds can stimulate innovative ideas and support develop different markets. Negative Actual: Promoting diversity and equality management requires investment in training time and manpower. Negative Potential: Once a discrimination scandal occurs, it may trigger public criticism and brand boycotts.	Ensuring that every employee is treated equally aligns with international human rights trends.		⊙	
Governance	Operating and Financial Performance	Positive Actual: Maintains stable profitability, although the budget has not yet been achieved, operations continue steadily. Positive Potential: Financial stability can attract more investors and reduce future financing costs. Negative Actual: Failure to meet budget targets may affect year-end bonuses or profit-sharing for the year. Negative Potential: Long-term poor financial performance may reduce R&D funding and cause the Company to lose its market-leading position.	Financial health is the prerequisite for corporate survival and investment in sustainable transformation.		⊙	⊙
	Customer Relationship Management	Positive Actual: Customer satisfaction reached 90.47, establishing robust brand reputation. Positive Potential: High satisfaction can be converted into long-term contracts, ensuring stable future revenue. Negative Actual: Maintaining high satisfaction requires significant investment in customer service and after-sales maintenance costs. Negative Potential: If customer needs change too quickly and the Company fails to keep up, orders may be replaced by competitors.	Maintaining positive interaction with customers is the core of securing market revenue.		⊙	⊙
	Information Security	Positive Actual: Successfully conducted information security drills, with no major Level 3 or Level 4 information security incidents. Positive Potential: Establishing a robust information security defense can become a competitive advantage when pursuing large-scale tenders. Negative Actual: System vulnerability scanning and protective equipment require high software and hardware costs. Negative Potential: Leakage of core technologies or customer data may result in severe legal penalties and even business	In the era of digital transformation, information security is principal to maintaining customer trust.	⊙	⊙	⊙

		failure.				
Energy Management	Energy Management and Safety	Positive Actual: Implemented energy-saving settings for office water dispensers, directly reducing electricity expenses. Positive Potential: Enhances energy autonomy and stability, such as through UPS systems, to ensure operations under extreme weather conditions. Negative Actual: Replacement of aging equipment, such as one UPS per year, requires continuous budget investment Negative Potential: If energy supply is interrupted without backup, it may cause data damage or production scrap.	Improving energy efficiency not only saves costs, but is also the primary task for achieving carbon reduction targets.			



Stakeholder communication channels and frequency

Stakeholders	Key Concerns	Issue Description	Communication channels, response methods, and communication frequency	2025 Stakeholder Communication Performance
Employee	Labour relations Employee benefits Talent cultivation and labour relations Health and safety	1. AEWIN upholds the philosophy of employee care and has established and institutionalised leave, welfare, retirement, and employee trust shareholding systems. Committees for employee welfare, pension management, and employee shareholding trust have been formed to coordinate these matters. 2. AEWIN has established and institutionalised an Employee Welfare Committee in accordance with the law, earmarks employee welfare funds, selects committee members to set annual plans, and organizes various welfare activities, such as festival, birthday, and wedding/funeral assistance and club subsidies. 3. Regular annual health check-ups are conducted for employees, with follow-up consultations and occupational safety and health education and training provided by professional physicians. Various health promotion lectures and on-site	• Employee opinion mailbox • Internal announcements of various employee benefits at irregular intervals • Quarterly labour-management meetings • Free annual health checks and professional consultation for employees Ms. Su amber.wt.su@aewin.com	Hold labour-management meetings quarterly (in February, May, August, and November, totaling 4 times per year). Fire Evacuation Drill Scheduled for November 2025

		vaccination services are arranged for employees.4. All office entrances and exits are equipped with access control systems. Firefighting equipment is tested annually for functionality, and evacuation drills are conducted to ensure employee safety and provide a safe working environment.		
Investor	Operating Performance Market Image Legal Compliance Information Disclosure	AEWIN periodically updates relevant information on the corporate website for investors' reference and has established and institutionalised a spokesperson mechanism for timely two-way communication with investors.	● Real-time public disclosures on the Market Observation Post System ● Company Website Spokesperson Contact Information ● Annual General Meeting of Shareholders and Publication of the Annual Report Spokesperson: General Manager Mr. Lin, Chang-An Spokesperson Proxy: Chief Financial Officer Ms. Li, Yi-Mei Tel: (02) 2697-6866 investor@aewin.com	Financial and business-related information is released periodically through public announcements or press releases. A corporate investor conference (one session in Taiwan) was held, and the audio and presentation files of the conference are also made available on AEWIN's official website.

Supplier	Ethical Business Practices Market Image Operating Performance	Suppliers are long-term partners who grow together with AEWIN Technologies Co., Ltd., jointly emphasizing environmental and social responsibility to create value for customers.	●Require Suppliers to Provide Quality Agreements ● Establishment of Material Inspection GP Sampling System ●Regular Supplier Evaluation Mr. Wang benjamin.wang@aewin.com	Regular Supplier Evaluation Request Suppliers to Provide Quality Agreements
Customer	Product Quality Technology and Services Ethical Business Practices Customer Satisfaction	Press releases, advertisements, and social media: published irregularly. Customer inquiries on the website are assigned to the appropriate contact window. Customer satisfaction surveys are conducted annually, with improvements and discussions on deficiencies to ensure the best possible service to customers.	● Conducting regular annual customer satisfaction surveys Contact us sales@aewin.com	FB Fans: 500 Linkedin: 4,112 Irregularly participate in seminars and exhibitions to increase product exposure and create valuable ROI. The 2025 customer satisfaction survey score is 90.4
Government	Tax Compliance Legal Compliance	AEWIN strictly adheres to all relevant regulations and proactively participates in governmental activities to ensure legal compliance.	● Regular Sampling and Site Visits ● Official Communication ● Participation Activities Ms. Li Yi-Mei	Regular Audit and Tax Compliance Confirmation

	e		Tel: (02) 2697-6866 Ms. Su amber.wt.su@aewin.com	
General Public	Corporate Citizenship Social Welfare	AEWIN emphasizes corporate social responsibility, actively participates in public welfare initiatives, and enhances the dissemination of a positive corporate image through social media.	● Corporate Website and Social Media Platforms ● Media Coverage Ms. Chou esg@aewin.com	● Group affiliates organized a public blood donation campaign in the park. ● Andrew Charity - Food Box Sorting Volunteer Activity. ● Collaborated with affiliates and companies within the industrial park to conduct local elderly care visits and support activities.

<Chapter 1: Sustainability Foundation>

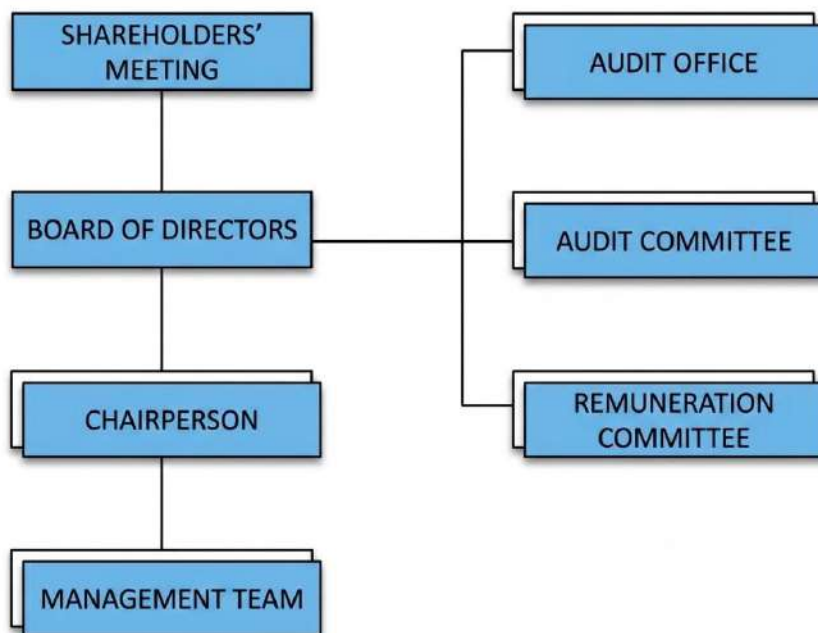
- **1.1 Strengthening Corporate Governance**
- **1.2 Economic and Operational Performance**
- **1.3 Enterprise Risk and Resilience Management**
- **1.4 Regulatory Compliance and Conformity**
- **1.5 Integrity Management and Ethical Conduct**
- **1.6 Information and Cybersecurity Management**

1.1 Strengthening Corporate Governance

1. Corporate Governance Organisational Structure

AEWIN Technologies Co., Ltd. (hereinafter referred to as AEWIN Technologies) has established and institutionalised a sound corporate governance system and operational structure in accordance with AEWIN Act, Securities and Exchange Act, and relevant regulations, and continues to strengthen governance effectiveness through systematic management. The corporate governance framework is mainly composed of the Board of Directors, Audit Committee, and Compensation Committee. Both the Audit Committee and Compensation Committee consist entirely of independent directors, thereby reinforcing oversight, checks, and the planning of sustainability strategies. All directors (including independent directors) establish the Rules of Procedure for Board Meetings in accordance with the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies” and are elected by shareholders for three-year terms. The comprehensive organisational structure is detailed in AEWIN's corporate governance framework chart.

AEWIN Technologies Co., Ltd. places long-term emphasis on the protection of shareholders' rights and mechanisms for shareholder participation. Since 2017, AEWIN has implemented electronic voting for shareholder meetings, and



resolutions are passed item by item at the annual general meeting to enhance participation and ensure that shareholders may fully exercise their voting rights in accordance with the law. AEWIN proactively discloses operational and financial status at shareholder meetings and provides ample opportunities for shareholders to inquire and communicate, thus establishing a transparent and effective shareholder communication mechanism.

In terms of board governance, AEWIN has a management team composed of professional managers, while board members themselves also possess diverse professional backgrounds and extensive industry experience, enabling effective supervision and strategic guidance. In accordance with AEWIN's Articles of Incorporation and Director Election Rules (relevant documents are available on AEWIN's website: <https://www.aewin.com/zh->

hant/major_internal_policies_se/), director selection adopts a candidate nomination system and explicit selection criteria are established.

Additionally, in line with Article 20 of the Corporate Governance Best-Practice Principles, board composition must take diversity into account. AEWIN formulates board diversity policies on the basis of business models and future development needs; furthermore, it stipulates that no more than one-third of board seats may be held by directors concurrently acting as company managers, to maintain board independence and governance quality. Currently, the board consists of nine directors (including three independent directors); the Chairperson is selected by the board and also serves as a senior company executive. Most directors possess five or more years of professional experience in business, legal affairs, finance, accounting, or relevant industry fields.

In order to continuously strengthen governance capabilities, AEWIN arranges for directors and the senior governance team to participate annually in professional development and education programmes oriented towards economic, environmental, and social issues, thereby enhancing the highest governance unit's understanding and decision-making capabilities on sustainability topics.

Relevant training information is disclosed on the Market Observation Post System

(https://mopsov.twse.com.tw/mops/web/t93sc03_1) and in AEWIN governance section of the annual report.

2. Conflict of Interest Prevention and Management Mechanism

In order to prevent potential conflicts of interest from affecting company decisions, AEWIN Technologies Co., Ltd. has established and institutionalised multi-level governance and supervisory mechanisms to ensure the objectivity and independence of Board decisions.

- i. AEWIN strengthens the supervisory function of the Board of Directors through an independent director system, with independent directors serving as conveners of both the Audit Committee and the Remuneration Committee to enhance oversight and checks and balances of management.
- ii. AEWIN conducts regular board performance evaluations and, when appropriate, engages external professional organisations to assist in the assessment to ensure objectivity and credibility of the results.

Association Name	Reasons for Participation
Taipei Computer Association	Exhibition Participation
Information Managers Association	Acquisition of New Industry Knowledge
New Taipei City Industrial Association	Manufacturers' Association

iii. Board Diversity

Diversity Core Items Board Member Names	Gender	Represent ative Sector/Ind ustry	Concurren t Position Company Employee s	Business Managem ent	Leadershi p and Decision- Making	Industry Knowledg e	Financial Accountin g	Decision- Making Ability	Operation al Determinat ion	Crisis Managem ent	Internation al Market Perspectiv e
Tseng Wen-Hsing	Male	Electronic		✓	✓	✓		✓	✓	✓	✓
Huang Feng-Yi	Male	Electronic	✓	✓	✓	✓		✓	✓	✓	✓
Tien, Chih-Ying	Female	Electronic		✓	✓	✓	✓	✓	✓	✓	✓
Huang, Li-Min (Non-Executive Director)	Female	Electronic		✓	✓	✓	✓	✓	✓	✓	✓
Lin, Chang-An	Male	Electronic	✓	✓	✓	✓		✓	✓	✓	✓
Fan, Hsi-Kuang	Male	Electronic		✓	✓	✓		✓	✓	✓	✓
Chiang, Jung- Kuei (Independent Director/Non- Executive Director)	Male	Electronic		✓	✓	✓		✓	✓	✓	✓
Chen Chien-Wei (Independent Director/Non- Executive Director)	Male	Electronic		✓	✓	✓	✓	✓	✓	✓	✓
Lin, Bo-Feng (Independent Director/Non- Executive Director)	Male	Financial Services		✓	✓	✓		✓	✓	✓	✓

The primary education and experience of board members can be found in AEWIN 's annual shareholders' meeting report and on the official website

<https://www.aewin.com/>

3.AEWIN Technologies Co., Ltd. continuously promotes board diversity policies to enhance decision-making quality and governance effectiveness.

As of the end of 2025, the Board of Directors was structured as follows:

- Directors with Employee Status Account for 22%
- 33% Independent Directors

Regarding age structure:

- Aged 71–80: 1 person (11%)
- Aged 61–70: 3 persons (33%)
- Aged 51–60: 4 persons (45%)
- Aged 41–50: 1 person (11%)

There are currently 2 female directors on the Board. AEWIN will continue to undertake the progressive implementation of measures to promote gender diversity on the Board and has set a medium-to-long-term goal of having at least one-third of Board seats occupied by directors of any one gender.

4. Corporate Governance Operations

The Board of Directors of AEWIN is guided by the core principle of maximizing the overall interests of AEWIN and the rights of all shareholders, and is responsible for making decisions on principal operational strategies and significant matters. The Audit Committee is responsible for supervising AEWIN's financial reporting, internal controls, and related governance operations, prudently reviewing the execution of the Board of Directors and management, and ensuring the effective operation of the corporate governance system.

5. Board of Directors' Operations

In accordance with the 'Regulations Governing Procedure for Board of Directors Meetings of Public Companies,' AEWIN Technologies Co., Ltd. has established and institutionalised its own Board Meeting Rules as the basis for Board operations. The Board meets at least quarterly, and the overall average attendance rate for the Board of Directors in 2025 was 97%.

In order to continuously enhance the Board's professional competence, AEWIN regularly provides information on corporate governance, industry trends, and regulatory updates, and encourages directors to participate in related courses. In the year 2025, all directors completed at least 6 credits of continuing education.

In 2019, AEWIN passed the 'Board Performance Evaluation Guidelines,' stipulating that the board must conduct an internal performance evaluation every year, and commission an external professional or academic entity to conduct an external evaluation

at least once every three years.

The 2025 Board of Directors internal performance evaluation has been completed, and the evaluation results were reported to the Board on March 3, 2025. The overall assessment indicators scored above 90 points, with a rating of "Excellent," demonstrating the Board's high operational efficiency and robust governance quality.

In 2025, AEWIN entrusted the "Chinese Corporate Governance Association" to conduct an external evaluation of the Board of Directors' performance, assessing eight principal areas including board composition, strategic direction, delegation mechanisms, supervisory functions, communication mechanisms, self-regulation, internal controls, and risk management. The assessment report was completed in February 2025 and presented to the Board in March 2025. Evaluation results are also disclosed concurrently on AEWIN's official website.

AEWIN provides an annual report to the Board of Directors on stakeholder engagement and management. No significant stakeholder disputes occurred in 2025.

6. Audit Committee Operations

In 2019, in accordance with the Securities and Exchange Act and shareholders' meeting resolutions, AEWIN Technologies Co., Ltd. established an Audit Committee comprising all independent directors. The Board of Directors resolved to adopt the "Audit Committee Charter." The Audit Committee's primary responsibilities include overseeing the quality of financial reporting, the effectiveness of the internal control system, and compliance with relevant laws and regulations.

The Audit Committee convenes meetings at least quarterly and may call extraordinary meetings as needed. Relevant supervisors, accountants, or internal auditors may be invited to attend as necessary to provide essential information and assist the committee in professional judgment, ensuring transparency in corporate governance and safeguarding investors' rights.

7. Operation of the Remuneration Committee

In 2011, AEWIN established the Compensation Committee, composed of three members appointed by the Board of Directors, with more than half being independent directors. The committee operates in accordance with the "Compensation Committee Charter" and is primarily responsible for reviewing the compensation systems and related policies for directors and senior management.

The compensation system is designed to incorporate fixed salary, performance incentives, and other motivational mechanisms, and is linked to AEWIN's operational performance and strategic objectives. In fulfilling its duties, the Committee adheres to the duty of care of a prudent manager and submits its recommendations to the Board of Directors for discussion and resolution.

Additionally, AEWIN ensures that the committee members are fully informed about relevant legal and regulatory requirements and the operation of the remuneration system for senior management through dedicated presentations and meetings. Information regarding the remuneration of directors and senior management is also disclosed in AEWIN's annual report and on AEWIN website to enhance transparency and address stakeholder concerns.

8. Conflict of Interest Avoidance Mechanism

In accordance with Article 208, Paragraph 3 of AEWIN Act, Chairman Wen-Hsing Tseng serves as the Chair of the Board. When a director has a conflict of interest regarding a proposal under review by the Board, and such conflict may affect AEWIN's interests, the director shall recuse from discussion and voting in accordance with Articles 206 and 178 of AEWIN Act. When necessary, another director may preside over the related agenda. Any event involving recusal of directors is also disclosed in AEWIN governance section of the annual report, as required.

9. Internal Audit and Risk Management

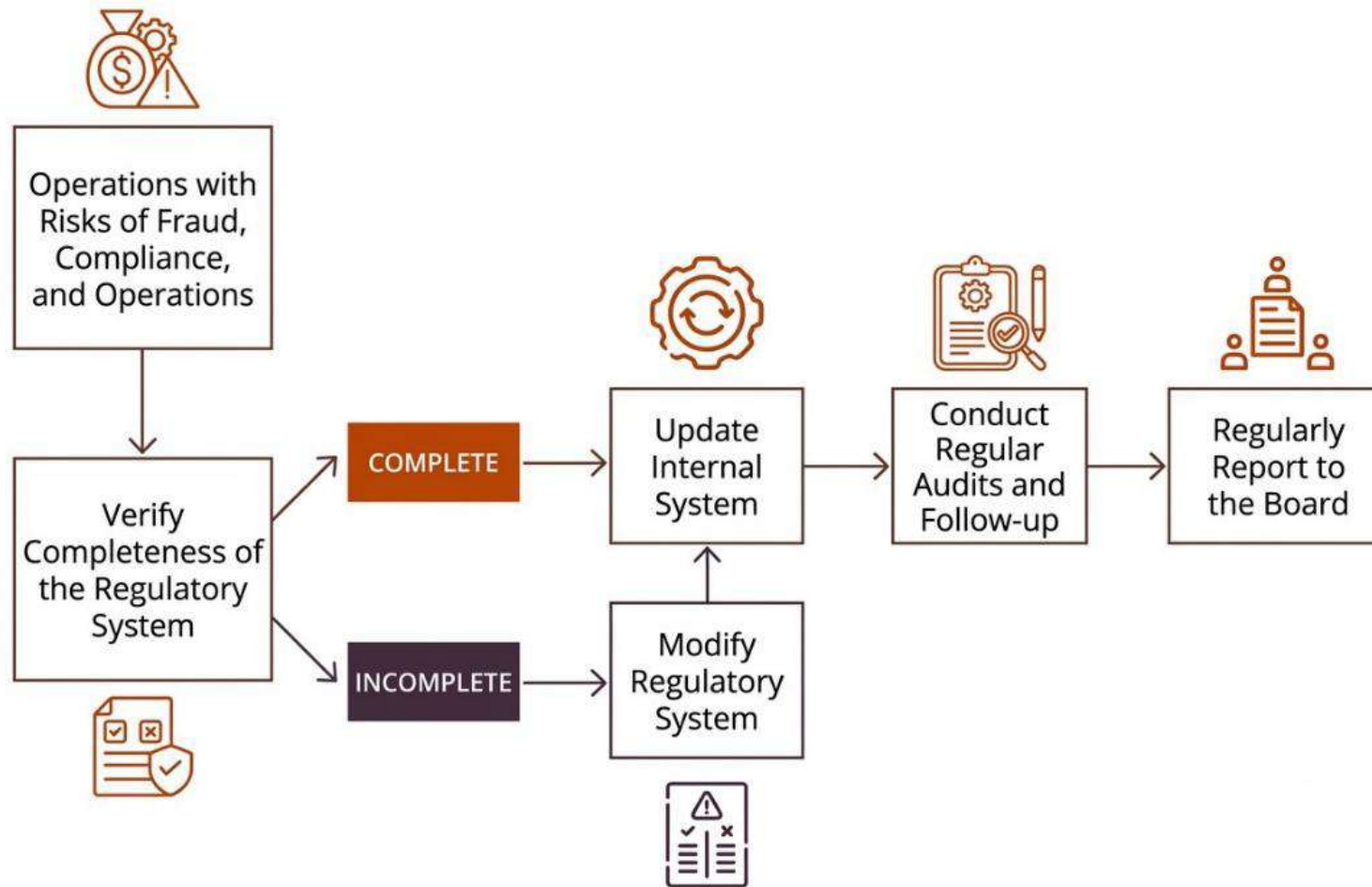
In order to ensure that operational activities comply with corporate governance and legal compliance requirements, AEWIN has established and institutionalised comprehensive internal control and audit systems. For operational processes potentially involving corruption, compliance, or operational risks, corresponding control measures have been designed:

- Risk Management Committee: Responsible for identifying and assessing corruption and operational risks
- Human Resources Department: Responsible for related training
- Internal Audit Unit: Responsible for Auditing System Implementation

The audit unit regularly evaluates the effectiveness of the internal control system and, on the basis of risk recommendations from department heads, formulates and executes the annual audit plan. Audit results are reported annually to the Audit Committee and the Board of Directors to support management monitor the operation of corporate governance.

AEWIN also regularly conducts internal control risk assessments and substantive audits covering principal operations such as financial reporting, procurement processes, and sales processes. In 2025, no significant corruption risks or related incidents were identified. AEWIN demonstrates a continued orientation towards the implementation of measures to strengthen audits of material regulatory compliance matters to ensure operations are consistent with relevant legal requirements.

10. Internal Audit Procedures



1.2 Economic and Operational Performance

Material Issue Management – Operational Financial Performance GRI 201	
Significance to AEWIN	Financial health is a prerequisite for AEWIN's sustainability and participation in sustainable transformation.
Actual Positive Impact	Stable profitability (although the Budget has not yet been achieved, operations continue).
Potential Positive Impact	Financial stability can attract more investors and reduce future financing costs.
Actual Negative Impact	Failure to achieve budget targets may affect the issuance of year-end bonuses or dividends for that year.
Potential Negative Impacts	Long-term financial underperformance will result in reduced R&D funding and loss of market leadership.
Preventive/Remedial Measures	- Strengthen budget control mechanisms by regularly reviewing actual performance against budget variances and promptly adjusting operational strategies. - Enhance cash flow management to ensure liquidity and reduce financial pressure.
2025 Target	Achievement of and Surpassing Budget
2025 Target Achievement Status	Reason for non-achievement: Operational results did not meet expectations Improvement measures: 1. Open source and reduce expenditure; cost reduction and efficiency gains. 2. Elimination of the bottom 5%~10% performers.
Target Setting	Short-term Target (2030) - Enhance the financial management system and achieve a budget attainment rate of $\geq 100\%$. Mid-term Target (2035) - Steady growth; 100% continuous operational growth. Long-term Target (2050) - Establish a resilient financial structure to ensure 100% business continuity under market fluctuations.

Operational Performance and Development Overview

In 2025, AEWIN Technologies Co., Ltd. demonstrated stable consolidated operational performance, with annual consolidated revenue of NTD 2,496,996 thousand, consolidated operating income of NTD 65,653 thousand, net income after tax of NTD 38,348 thousand, and earnings per share after tax of NTD 0.65. Overall financial performance is disclosed in the consolidated statement of comprehensive income prepared in accordance with International Financial Reporting Standards (IFRS).

(Unit: NT\$ thousand)

Item \ Year	Financial Data for the Most Recent Five Years				
	Year 110	Year 2022	FY2023	Year 113	FY2025
Operating Revenue	2,016,727	2,463,236	1,969,419	2,285,480	2,496,996
Gross Profit	470,755	669,671	521,705	590,935	572,472
Operating Profit	79,471	212,327	58,021	95,164	65,653
Earnings Per Share	0.75	2.60	0.45	0.89	0.65

Based on the Consolidated Statement of Comprehensive Income – International Financial Reporting Standards

In the face of global political and economic changes—including geopolitical conflicts, regional wars, and the slowdown of China’s economic growth—industry and market demand demonstrate heightened uncertainty. AEWIN demonstrates a continued orientation towards the implementation of measures to strengthen its overall operational foundation through strategies such as improving operational efficiency and optimizing the product mix, including enhancing product gross margins, accelerating inventory turnover, strengthening cash management, and actively recruiting professional talents to lay the groundwork for the long-term stable development of the enterprise.

Core Business and Market Development

In terms of industrial deployment, AEWIN demonstrates a continued orientation towards the implementation of measures to place emphasis on network communications and cybersecurity application platforms. Due to the robust and stable market demand, these product lines have become material core businesses for long-term development. At the same time, AEWIN is actively expanding into edge computing and server platform related markets, continuing to deepen business development in the Americas and gradually enhancing overseas visibility and operational scale.

AEWIN's principal products are Network Security Platforms, and it also provides customized system integration services for server platform applications. In recent years, with enhanced chipset performance and significantly increased power consumption, AEWIN has invested in the development of Two-phase Immersion Cooling technology, which has already achieved preliminary technical results and provides innovative solutions for future high-performance computing equipment cooling needs.

Technical Cooperation and Product Development

Since its establishment in 2000, AEWIN has maintained long-term cooperation with major international chip manufacturers, including Intel, AMD, and Marvell, participating in the development of multiple network application platform projects, and successfully securing adoption by numerous international corporate clients.

In 2024, AEWIN completed the development of high-end server-class networking platforms on the basis of Intel's sixth-generation Xeon SP and AMD EPYC 9004 architectures. Additionally, to address the demand for localization in the Chinese market, AEWIN has successfully developed multiple specialized platforms on the basis of Hygon processors, all of which have entered mass production, thereby enhancing AEWIN 's competitiveness and market share in the local market.

In the field of edge computing and server applications, products on the basis of AEWIN's AMD EPYC 9004 platform have entered mass production. AEWIN demonstrates a continued orientation towards the implementation of measures to invest in the development of High Availability (HA) server platforms to maintain competitive advantage in the rapidly evolving technology industry.

Energy-saving Technology and Sustainable R&D

With the rapid global growth in data centre computing demand, the need for equipment cooling driven by high-performance chips continues to increase. AEWIN employs innovative cooling technologies and high-performance platform designs to effectively reduce data centre energy consumption and related carbon emissions, aligning with industry energy-saving trends.

AEWIN 's current R&D efforts focus on four core technology fields:

- Immersion Cooling Tank
- High-Density Server
- Boiler technology
- Smart Automation Control (AI Automation Control)

AEWIN also continuously promotes patent applications and technology deployment for related technologies to strengthen long-term competitive advantages and support future product development.

Climate Governance and Sustainability Management

In terms of environmental sustainability, AEWIN Technologies Co., Ltd. obtained third-party verification of its ISO 14064 greenhouse gas inventory in 2024. AEWIN will continue to undertake the progressive implementation of measures to promote carbon management and energy-saving measures, including:

- Promote office energy-saving and environmental protection policy advocacy
- Assess and implement energy-saving equipment and energy efficiency improvement measures
- Optimize energy use efficiency in facility and process operations
- Assess the feasibility of introducing alternative energy technologies

In addition, AEWIN is progressively conducting greenhouse gas inventories for its subsidiaries and promoting product carbon footprint management in response to increasing ESG requirements from European and American customers and supply chain decarbonization trends, demonstrating our long-term institutional commitment to sustainable operations.

For AEWIN's operational results over the past five years, please refer to the following table, which is also disclosed in the 2025 Financial Overview section of AEWIN 's annual report. In addition, the consolidated financial statements, comprising group and individual entities, are available on AEWIN's website in the 2025 financial statements.

1. 2025 Operating Results

Consolidated Statement of Comprehensive Income – International Financial Reporting Standards (Unit: NT\$ thousands)

Table of Economic Value Distribution for AEWIN Technologies Co., Ltd. (parent company in Taiwan) (Unit: NT\$ thousands)

Item	Amount	Note
A. Direct Economic Value Generated		
a. Taiwan Parent Company Revenue	2,496,996	
B. Distribution of Economic Value		
b. Operating Costs	2,017,808	
c. Employee Compensation and Benefits	405,836	
d. Payment of Interest or Distribution of Dividends	36,526	Net interest expense paid: NT\$20,563 thousand Distributed dividends of NTD 15,963 thousand to shareholders
e. Tax Payment Amount	12,290	Income Tax
f. Community Investment	0	
Retained Economic Value = A-B		
Total Economic Value Retained	24,536	

Business Strategy and Future Development Direction

I. Business Strategy

Strengthening R&D Capabilities and Product Technology Deployment

In order to continuously enhance product competitiveness, AEWIN consistently increases investment in R&D, actively promoting product design and integrated development on advanced computing platforms including Intel, AMD, Marvell, and Hygon. At the same time, we are strengthening our software integration capabilities, covering technologies such as BIOS (Basic Input/Output System), IPMI (Intelligent Platform Management Interface), and Redfish management architecture.

In terms of product applications, AEWIN demonstrates a continued orientation towards the implementation of measures to deepen its core business in network security platforms while gradually expanding into server-related applications, including storage servers, AI computing servers, and high availability (HA) servers. By enhancing overall solution capabilities, we aim to meet diverse customer needs and increase product value-added and average selling price.

Optimization of Production Management and Regional Capacity Allocation

In order to enhance supply chain management efficiency, in 2024 AEWIN completed the implementation of the Oracle ERP system at its Beijing and U.S. branches, strengthening order management and inventory control capabilities. Going forward, AEWIN will continue to undertake the progressive implementation of measures to optimize operational processes by integrating information systems.

In order to meet growing market demand, AEWIN has formulated plans to expand production capacity at its Taoyuan and Suzhou (China) sites in 2025, increasing manufacturing flexibility and supporting customer production needs in both the China and non-China markets.

Strengthening Group Resource Integration and Operational Efficiency

AEWIN Technologies Co., Ltd. continues to integrate the manufacturing and supply chain resources of the Qisda Group, strengthening the collaborative model within the group. This includes:

Cooperation with DFI (DFI Inc.) for motherboard EMS (Electronics Manufacturing Services).

System Integration in collaboration with Qisda

At the same time, through MRP (Material Requirements Planning) and a planned production approach, we enhance production efficiency and shorten delivery cycles to enhance overall supply capability and strengthen the quality of customer service.

II. R&D Projects

In 2025, AEWIN will continue to undertake the progressive implementation of measures to invest in multiple technology research and development projects, with the principal directions including:

Next-generation Intel / AMD high-performance computing platform design and development

Research and Development of Two-phase Immersion Cooling Technology

Design and integration of China-domestically produced chip module platforms

Development of Edge Computing AI Server Platforms

Storage Server System Design

High Availability Server architecture development

Through continuous R&D investment, AEWIN maintains an institutional commitment to enhancing product performance and system integration capabilities to maintain a leading technological position in the high-end network and computing platform markets.

III. Key Operating Policies for 2025

Deepen market presence in the United States and expand new customer base

AEWIN will continue to undertake the progressive implementation of measures to deepen long-term partnerships with major customers in the United States by providing high value-added solutions to enhance collaborative engagement. At the same time,

AEWIN is proactively expanding its customer base and exploring new market opportunities to increase its international presence and brand influence, gradually raising the share of revenue from the Americas market.

Increase Manufacturing Capacity in Taoyuan and Suzhou

In order to support market demand and business growth, AEWIN has formulated plans to expand the production scale of the Taoyuan and Suzhou plants and introduce automated production technologies to enhance process efficiency and product quality stability. Through capacity expansion and cost optimization, AEWIN will further enhance market responsiveness and product competitiveness.

Seizing Opportunities for Domestic Chip Market in China

With the ongoing localization trend in China's semiconductor industry, relevant market demand is gradually increasing. AEWIN will actively participate in domestic chip platform projects and, through technical integration and product development capabilities, provide high-performance solutions to strengthen its competitive advantage in China's cybersecurity market.

Promotion of Edge Computing and Storage Server Product Development

AEWIN will continue to undertake the progressive implementation of measures to deepen its R&D of edge computing and storage server technologies to meet market demands in cloud computing, artificial intelligence, and data centres. Through technological innovation and market deployment, this field will become one of the principal growth drivers for AEWIN in the future.

Advancing the Commercialization of Biphasic Immersion Cooling Systems

In order to meet high-performance computing devices' demand for thermal efficiency, AEWIN -developed two-phase immersion cooling system has gradually entered the stage of small-scale shipment and testing. This technology supports enhance the heat dissipation efficiency of data centres and AI servers, and can effectively reduce energy consumption. It is expected to become an material product as AEWIN expands in the high-performance computing market.

Tax Policy

AEWIN adheres to the principles of legality, transparency, and prudence in tax management, with principal policies including:

- Comply with tax laws and legislative intent in all operating locations and fulfil corporate tax obligations.

- Related party transactions are conducted in compliance with the OECD Transfer Pricing Guidelines and arm's length principles.
- Disclosure of financial reports and tax information is implemented in accordance with financial reporting standards and relevant laws and regulations.
- Reasonable application of lawful tax incentives for tax reduction
- Maintain a mutually trusting and transparent communication relationship with tax authorities
- Include tax impact assessments in major business decisions
- Ongoing tax risk assessment and optimization of management mechanisms

Tax Governance

AEWIN has established and institutionalised a comprehensive tax governance structure to ensure that the tax practices at each operating location comply with local regulations. AEWIN does not pursue aggressive tax planning, nor does it utilise structures lacking substantive business purpose for the purposes of tax evasion or improper tax reduction. Tax governance and strategy are centrally managed by the Finance Division, with daily tax planning and operations overseen by the accounting manager. Major subsidiaries have their own finance departments responsible for local tax matters. All significant transactions and operating decisions are planned in accordance with applicable local tax laws and tax treaties, and the compliance of all operating transactions is regularly reviewed.

Additionally, AEWIN continuously monitors the latest developments in tax regulations and enhances the professional capabilities of relevant personnel through government advocacy initiatives, professional training, and external tax advisory services.

Tax Risk Management

The Board of Directors serves as the highest supervisory body for AEWIN 's tax governance. To implement a comprehensive risk management system, the Board of Directors has approved the “Risk Management Policies and Procedures” and established the

Risk Management Committee to coordinate overall risk management activities.

The Risk Management Committee manages risks across four major categories: strategic, financial, operational, and hazard risks. Risks potentially affecting AEWIN's operational objectives are identified, assessed, and monitored on a regular (annual) basis, with reports presented to both the Audit Committee and the Board of Directors. Tax risk is categorised under financial risk management.

In combination with AEWIN's integrity management code, we are committed to establishing a transparent whistleblowing and supervisory mechanism. Through regular education and publicity efforts, we continue to reinforce business conduct and tax integrity.

In terms of integrity training, AEWIN arranges for all employees to participate in courses related to integrity and ethical conduct (including anti-corruption topics) on an annual basis to deepen AEWIN's compliance culture. The implementation status, training participation rate, and management effectiveness of these programmes are fully disclosed in this Sustainability Report under section "1.5 Integrity Management and Ethical Conduct."

Regarding reporting and supervision mechanisms, AEWIN has integrated existing resources to provide channels for internal and external stakeholders to raise concerns and compliance issues. External stakeholders can submit reports via the 'Contact Us' section on the official website, the dedicated ESG email address, or the spokesperson liaison; internally, employee suggestion boxes and a Human Resources hotline are available. Under the current mechanism, any concerns involving business conduct or tax compliance are accepted and preliminarily investigated by the responsible departments under strict confidentiality.

AEWIN also commissions a professional accounting firm to assist in the review of tax information and the handling of annual filings. Any tax disputes or related legal cases are disclosed in accordance with regulations in the financial reports. As of the end of 2025, AEWIN has not encountered any significant tax disputes or regulatory violations. Tax information disclosure for the past two years:

Item \ Year	Year 2024	Year 2025
Profit Before Tax	66,372	52,643
Income Tax Expense	(13,498)	(14,295)

Effective Tax Rate (%)	20.34%	27.15%
Payment of Income Tax	(17,765)	(18,233)
Cash Tax Rate (%)	26.77%	34.64%

(Unit: TWD thousands)

※ Effective Tax Rate = Income Tax Expense ÷ Pre-Tax Profit

※ Cash Tax Rate = Income Tax Paid ÷ Pre-Tax Profit

1.3 Enterprise Risk and Resilience Management

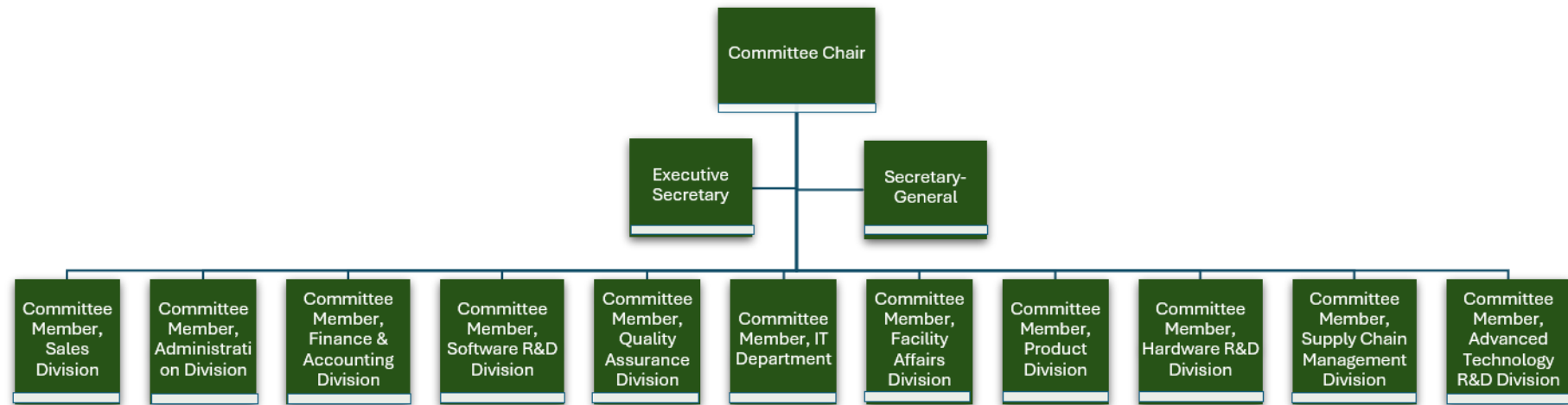
AEWIN's risk management focuses on corporate governance risk management systems and risk transfer planning, covering strategic, financial, operational, and hazard risks. AEWIN has with explicitness defined risk management policies and procedures to effectively manage risks that exceed AEWIN 's risk tolerance and utilizes risk management tools to optimize overall risk management costs. In order to ensure continual corporate sustainability and sound risk management, the Risk Management Committee (RMC) was established to implement, promote, supervise, and maintain all tasks related to the risk management plan.

Risk Management Policy and Governance Framework

Risk Management Policy:

1. In order to ensure AEWIN's sustainable operations, the Risk Management Committee shall regularly identify, assess, handle, report, and monitor risks each year that may negatively impact AEWIN's operational objectives.
2. Risks should be identified and controlled before an incident occurs, losses controlled at the time of the incident, and the provision of products and services restored quickly following an incident. For significant risk scenarios recognised by the Risk Management Committee, business continuity plans and emergency response manuals are established and regularly updated.
3. For risks that do not exceed the risk tolerance threshold, risk management costs may be considered and various management tools adopted accordingly, except under the following circumstances.
 - Negative impacts on employee life safety
 - Resulted in Violation of Laws and Regulations
 - Negative Impact on Company Reputation

Risk Management Committee Organisational Structure



Risk Management Procedures

1. In accordance with company risk management policies, a Risk Management Committee (RMC) is established and RMC procedures are formulated. Generally, RMC meetings are held quarterly. In the event of significant situations, ad-hoc meetings may be convened.
2. Risks are consolidated according to four principal categories: strategic, financial, operational, and hazard risks. Risk radar charts are produced on the basis of risk identification, analysis, and assessment steps.
3. Each member of the RMC formulates risk response measures on the basis of significant risks within their respective units and reports, discusses, supervises, and reviews the effectiveness of risk management during RMC meetings.
4. The risk management unit shall regularly consolidate risk information provided by all departments and report the consolidated information to the RMC Committee, facilitating dynamic risk management and adjustments.

5. An annual report on the implementation status of risk management operations shall be submitted to the Audit Committee and the Board of Directors.
6. Consolidate risk information provided by all departments, utilising a dynamic management mechanism to promptly forecast, monitor, identify, and respond to changes in the internal and external environment.

Risk Management Committee Operating Procedures

AEWIN's Risk Management Committee (RMC) is chaired by the General Manager, who is responsible for approving RMC procedures and formulating three major company-level risks annually.

The head of the risk management unit serves as the Chief Secretary, who, referencing major internal and external events and external professional reports, consolidates according to four major risk categories: strategic, financial, operational, and hazard. The new annual risk radar chart is then produced and reported to the Chairperson of the RMC.

Heads of primary business units serve as committee members, referencing AEWIN's annual top three risks, risk radar charts, and risk assessment matrices. Within their areas of responsibility, they identify annual risk items that could impact the achievement of unit KPIs, and systematically calculate the likelihood of occurrence, severity of impact, and control measures to monitor exposure to these risks.

The RMC (Risk Management Committee) meetings are convened by the chairperson and held quarterly. The RMC chairperson may call ad hoc meetings as risk situations change (e.g., organisational changes, significant operational activities, the emergence of unacceptable risks, major risk incidents, or material events).

Responsibilities of the RMC Chairperson

- Establish the RMC
- Approve the RMC operating procedures
- Define the annual company-level major risks
- Convene RMC meetings
- Approve reports submitted by RMC members
- Provide relevant resources

Responsibilities of the RMC Secretary-General

- Formulate the RMC operating procedures
- Prepare the annual risk assessment map
- Consolidate RA reports submitted by RMC members
- Track RA reports and meeting resolutions
- Compile the annual risk management report and submit it to the Audit Committee

Responsibilities of RMC Members

- Conduct risk identification
- Submit annual RA reports
- Implement RA report items and meeting resolutions
- Regularly conduct risk identification and update the achievement status of RA reports
- Report major accidents / significant events

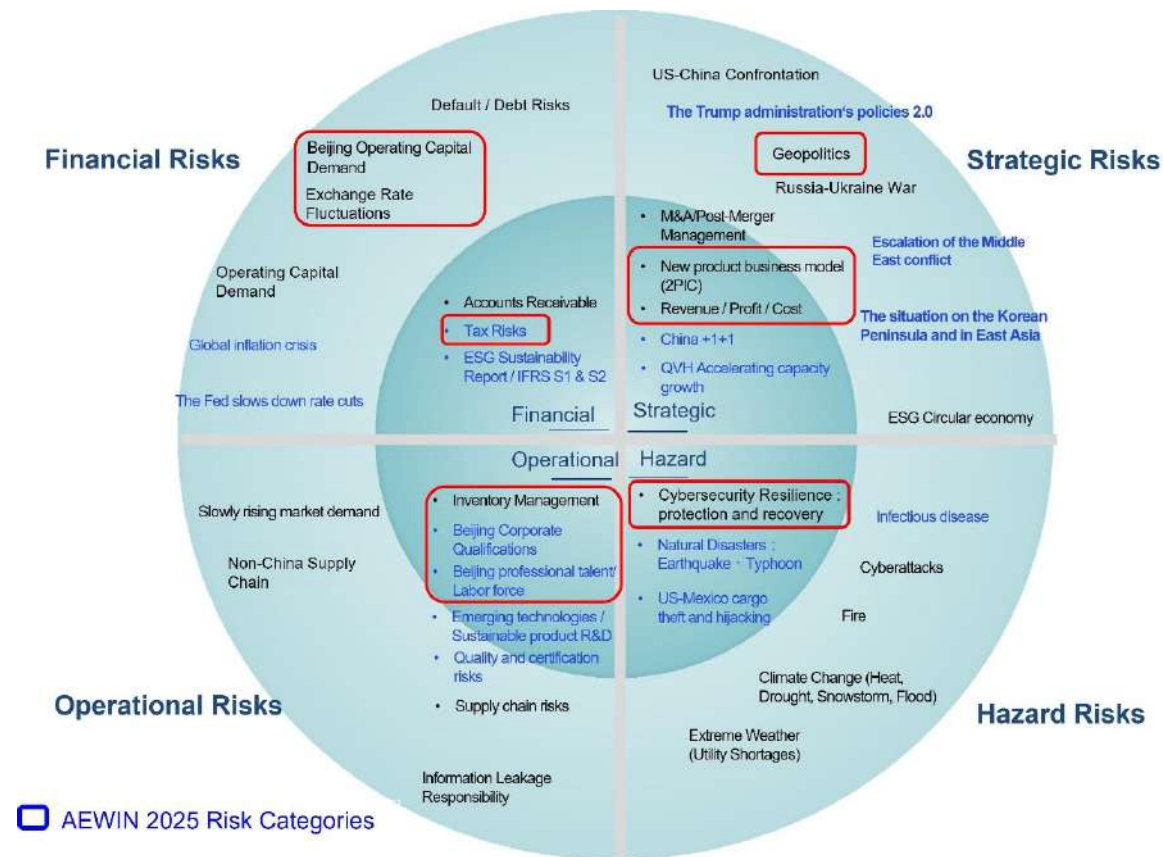
Risk Management Committee Operating Procedures



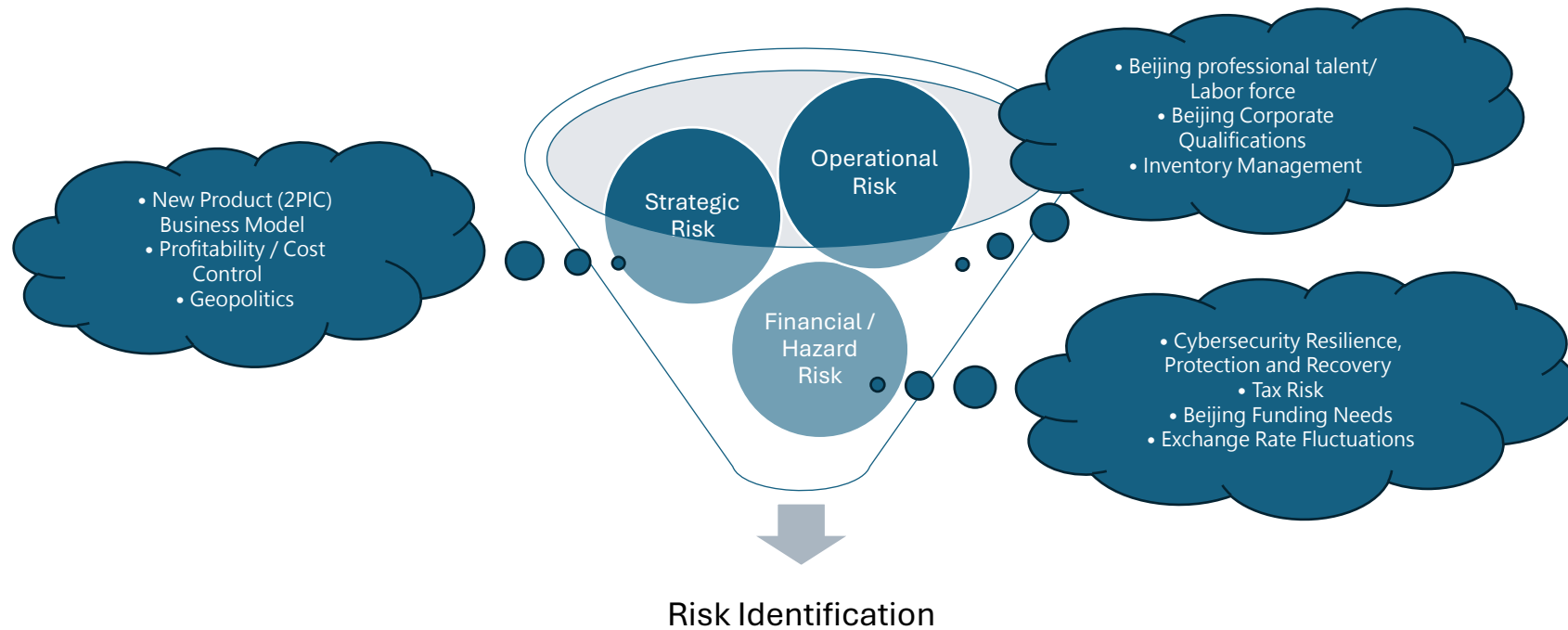
2025 Risk Identification (Financial, Strategic, Operational, Hazard)

Each year, in response to changes in the external environment, AEWIN conducts a comprehensive risk assessment and develops a risk radar chart. Risks are analysed across four primary domains: Financial, Operational, Strategic, and Hazard. The Risk Management Committee's chairperson identifies the three major risks impacting AEWIN's operational objectives on the basis of the business status for the year. Committee members then conduct risk identification and evaluate the impact of each risk, establish risk assessment forms, propose corresponding countermeasures, and review progress towards objectives quarterly during RMC meetings.

2025 Risk Radar Chart



Top Three Risks in 2025



Strategic Risk

Raw Material Demand Management	New Product Business Model	Business Concentration
Risk Description : Risks related to raw material demand management include: 1. Lack of responsiveness to customer demand changes, such as quantity and delivery schedule, in terms of raw material readiness 2. Improper procurement management of raw materials 3. Shortage of DDR 4/5 and HDD/SSD, and extended lead times	Risk Description : For the newly launched 2PIC product, how to define the business model and implement promotion and marketing	Risk Description : The Company's revenue is overly dependent on Mainland China. It should accelerate the growth of other RO business performance to diversify risks
Impact Description : 1. Inventory write-down losses 2. Liability to suppliers 3. Material shortage / supply interruption 4. Batch-based procurement of chips from China 5. Rising costs 6. Unstable supply	Impact Description : 1. Incomplete commercialization, making sales difficult 2. Loss of leading position in advanced technology 3. Excessively high product cost and selling price 4. Low product visibility, making promotion difficult	Impact Description : 1. Resource crowding-out effect 2. Impact from Mainland China policies 3. Low-price competition from local manufacturers 4. Localization of Mainland China products in 2025 5. Relocation of the Beijing factory to Qisda Suzhou
Response Measures : 1. Establish a raw material inventory management mechanism to maintain inventory at a safe level 2. Formulate raw material inventory management regulations 3. Review and improve lead times and minimum order quantities, MOQ 4. Develop a supplier collaboration platform for forecasts, material preparation, delivery, etc 5. Dynamically allocate production and inventory on the basis of customer order status	Response Measures : 1. Establish product modularization, define product specifications, and provide a sales model 2. Continue product optimization and improvement 3. Reduce costs through product modularization and increase sales revenue through warranty strategies 4. Add a dedicated company webpage to introduce this technology in detail, along with sales and technical services	Response Measures : 1. Hold regular discussions with the Europe and U.S. sales teams, and proactively simulate responses to requirements 2. In the event of resource conflicts, prioritize projects with higher profitability, especially in the U.S. region 3. Assist AWB in planning competitive product lines and a mid- to low-end outsourcing strategy 4. The Taipei side should prepare resources and arrange testing. Taipei PMs will assist in introducing localization, while the Mainland China side needs to expand R&D capacity 5. Qisda Suzhou will require time to establish servers and arrange order transfer. In the future, electronic materials may need to be procured in Mainland China utilising local brands 6. Continue developing industrial firewalls to increase revenue from new products

Operational Risks

Raw Material Demand Management

Risk Description :

Risks related to raw material demand management include:

1. Lack of responsiveness to customer demand changes, such as quantity and delivery schedule, in terms of raw material readiness
2. Improper raw material procurement management
3. Shortage of DDR4/5 and HDD/SSD, and extended lead times

Impact Description :

1. Inventory write-down losses
2. Liability to suppliers
3. Material shortages / supply interruptions
4. Batch-based procurement of chips from China
5. Rising costs
6. Unstable supply

Response Measures :

1. Establish a raw material inventory management mechanism to keep inventory at a safe level
2. Formulate raw material inventory management regulations
3. Review and improve lead times and minimum order quantities, MOQ
4. Develop a supplier collaboration platform for forecasting, material preparation, delivery, etc.
5. Dynamically allocate production and inventory based on customer order status

External Factors

Risk Description :

Due to the U.S. government's continued restrictions on China's AI and high-performance computing technologies, Chinese customers and supply chains are accelerating their shift away from U.S.-based technologies and moving towards Open BMC / non-AMI BIOS architectures. This may reduce the applicability of existing BIOS technologies and solutions.

Impact Description :

1. Increased risk of non-recovery of existing AMI BIOS technology investments
2. Decline in competitiveness for dedicated projects in the China market

Response Measures :

Provide Chinese customers with an alternative solution featuring dual architecture options, AMI BIOS / Byo BIOS

Audit Report Quality

Risk Description :

The Beijing AEWIN Suzhou Plant has not yet established a complete quality management system, and its basic infrastructure and R&R are unclear.

Impact Description :

1. Multiple audit deficiencies may occur
2. Customers may lose confidence. If improvements are not completed within the required timeframe, customer loss may occur.

Response Measures :

Short-, medium-, and long-term plans:

S/T: The Suzhou Plant's QPA team shall conduct a self-assessment and is expected to visit Beijing AEWIN in July to review audit issues and provide improvement recommendations

M/T: Reorganize the Suzhou Plant's QA personnel and reassign functions. The Suzhou Quality Assurance department shall retain two departments, merge them, and raise the organisational level. A Suzhou Quality Assurance headquarters shall be established. Currently, the Suzhou Quality Assurance headquarters manages QE, SQE, and QC, and reports weekly to the Group QA Director. In response to customer requirements, a complete QA organisation shall be established. It is expected to integrate Beijing AEWIN QA and Suzhou AEWIN QA and establish a regional Quality Assurance headquarters, excluding CS, RMA, and Repair.

L/T: Beijing AEWIN and the Suzhou Plant shall be able to operate independently and smoothly, and shall be able to interface with customers and meet customer requirements

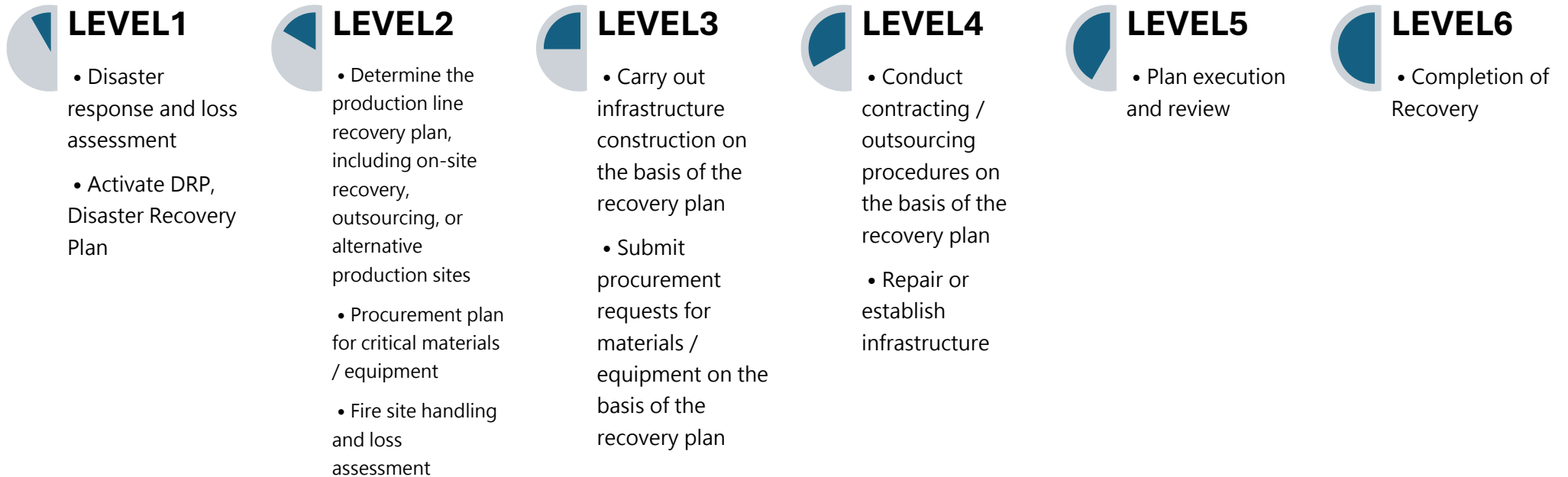
Financial/Hazard Risks

Treasury Management	External Factors	Credit Management
Risk Description : Risks related to treasury management include: 1. Improper management of cash flow levels, fund allocation, or working capital 2. Failure to consider the Company's strategy and financial position when planning dividend distributions	Risk Description : Risks arising from external factors include: 1. Market volatility: exchange rate fluctuation risk and interest rate fluctuation risk 2. Risks related to derivative financial instruments	Risk Description : Risks related to credit management include: 1. Failure to properly manage customer credit ratings 2. Failure to effectively manage the accounts receivable management process 3. Failure to properly recognize provisions for doubtful accounts
Impact Description : 1. Increased financing costs, affecting financing capability and profitability 2. Increased negative media exposure due to default or financial burden, affecting the Company's image and stakeholder confidence 3. Interruption of funding, affecting the Company's going concern	Impact Description : Impact on the Company's financing costs, profitability, and corporate value	Impact Description : 1. The Company may be unable to obtain customer credit limits from insurance companies in a timely manner, resulting in lost business opportunities or inventory backlog 2. Overdue collection of accounts receivable, resulting in interest losses 3. Customer default on accounts receivable, resulting in losses 4. Failure to properly manage the Company's own credit limits, resulting in difficulty in material procurement and tied-up funds
Response Measures : 1. Regularly review the most appropriate financing channels in accordance with the Company's treasury management regulations 2. Periodically review cash flow levels, fund allocation, etc 3. Regularly disclose operating status and financial reports, maintain sound relationships with investors and banks, and ensure funding sources 4. Transfer risks through banking agreements, including securing emergency credit lines	Response Measures : 1. Establish policy guidelines to with explicitness define the Company' s hedging strategy, permitted derivative instruments, execution units, and approval authorities 2. The responsible management unit shall regularly review performance and monitor external market fluctuations at all times 3. Conduct regular audits to ensure the mechanism is properly implemented	Response Measures : 1. Establish a credit management mechanism 2. Formulate credit management policies and regulations 3. Regularly analyse and monitor overall economic trends to understand the international credit trading market 4. Regularly review customer aging reports and collect overdue receivables 5. Transfer risks through credit insurance 6. Regularly review the financial status of the Company and its customers, appropriately adjust credit limits, and avoid affecting existing insurance limits

Business Continuity Plan

In order to address unexpected disaster events, AEWIN has implemented emergency response measures for potential environmental, occupational safety, and health emergencies, ensuring timely and effective response management. Pre-planned emergency response, crisis management, business continuity, and recovery procedures ensure explicit guidance for any potential emergency situation, helping to avoid panic and minimize or prevent potential environmental impacts and incident consequences. This reduces losses to life, property, reputation, and other aspects to the lowest extent possible, while maintaining continuous service for principal customers.

If the results of regular environmental impact identification and safety and health hazard assessment are classified as 'emergency,' emergency response management must be established. Fire, natural disasters (earthquake, typhoon, flood), emergency power outages, public utility interruptions, labour shortages, major equipment failures, and market returns are all scenarios requiring emergency response management. Emergency response plans or response matrices must incorporate regulatory requirements. Responsible units must consolidate and update their emergency response matrices annually for all operational management procedures. All emergencies must be immediately reported to direct supervisors and handled appropriately. For environmental, health, or safety incidents, environmental/safety personnel or the security office must be notified. If an emergency escalates to threaten personal safety, operations must cease immediately and personnel must evacuate. Any illegal or suspicious activity must be immediately reported to customs or the police.



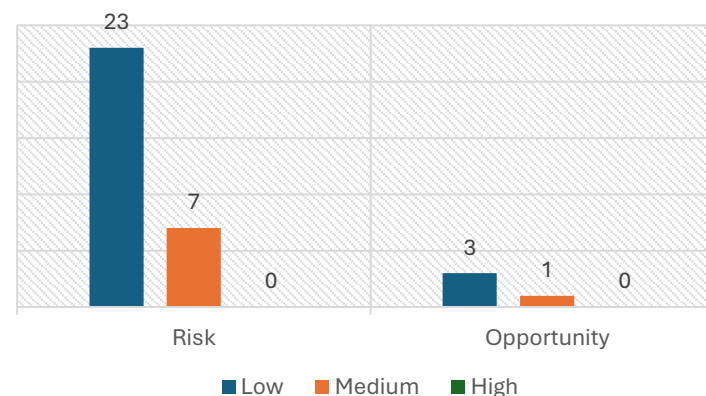
Climate-Related Risks and Opportunities

Beginning in 2025, AEWIN Technologies Co., Ltd. will collaborate with the Qisda Group to adopt the IFRS Sustainability Disclosure Standards project by identifying how sustainability-related risks and opportunities may impact business, strategy, and finance, and by inventorying 30 risk items and 4 opportunity items. We have defined and described the categories of risks and opportunities and provided detailed explanations of their impacts. Based on their occurrence frequency, degree of impact, risk control level, or the organisation's ability to adapt to opportunities, we have outlined their level of impact on AEWIN. According to the 2025 inventory results, 23 risks were assessed as low impact, 7 as medium impact; amongst opportunities, 3 were assessed as low impact, and 1 as medium impact.

AEWIN Technologies Co., Ltd. has integrated its sustainability risk assessment mechanism into the ERP system by adding ESG checkpoints into invoice processing and Receiving Report workflows, effectively embedding risk controls into daily procurement operations. This not only strengthens internal controls within the supply chain but also proactively identifies potential risks and sustainable transformation opportunities.



2025 Risk/Opportunity Level Statistics



1.4 Regulatory Compliance and Conformity

AEWIN strictly adheres to relevant local laws and regulations to ensure company operations comply with supervisory requirements and social responsibilities. Through institutionalized governance, directors, managers, and all employees are required to strictly comply with codes of conduct, thereby upholding corporate integrity and long-term development.

AEWIN complies with AEWIN Act, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflict of Interest, relevant regulations for listed and OTC companies, and all other applicable laws governing commercial conduct, as the foundation for upholding ethical business operations.

- Prohibition of Unfair Competition

AEWIN conducts business in compliance with relevant competition laws and regulations, and must not engage in price fixing, bid rigging, quantity or quota restrictions, or the allocation or division of markets on the basis of customers, suppliers, operating regions, or types of business.

- Prohibition of Bribery and Corruption

AEWIN and its directors, managers, employees, appointees, and actual controllers are strictly prohibited from directly or indirectly offering, promising, soliciting, or accepting any form of improper benefits from customers, agents, contractors, suppliers, public officials, or other stakeholders in the course of operational activities.

- Regulations and Policies

AEWIN has established and institutionalised comprehensive procedures and delineation of authority and responsibility, and has incorporated compliance into performance evaluation management. In the event of violations, relevant handling will be implemented in accordance with regulations. Major violations are defined as breaches of legal requirements, internal systems, or incidents evaluated as serious on the basis of overall circumstances. No major violations were recorded in 2025.

Note: Definition of major violations: '(1) A single event resulting in a fine of NT\$2,000,000 or more, or (2) restrictions imposed on the organisation's activities or operations by the government, regulatory authorities, or public institutions.'

1.5 Integrity Management and Ethical Conduct

Integrity Handbook Training and Promotion

In order to implement ethical business conduct and integrity, AEWIN Technologies Co., Ltd. has conducted integrity (anti-corruption) training since 2020 as AEWIN's principal guideline and standard in integrity and ethics, holding related training annually. All employees are required to participate in both online and offline training and testing. In 2025, company-wide integrity (anti-corruption) retraining was also conducted, classifying the 230 participating employees by employee category, with over 90% of all employees completing the training. Furthermore, AEWIN also has relevant agreements with suppliers, with a contract signing rate of 100%.

		Number of Employees	Number of Employees Trained	Training Participation Rate
Employee Categories	Direct Personnel	25	25	10.0%
	Indirect Personnel	223	205	82.7%
Employee Categories	Management Level	47	44	17.7%
	Non-Management Personnel	201	186	75%
Total		248	230	92.7%

Source: QLMS Training Platform

Internal Communication and Advocacy

Regular educational training and advocacy are conducted and made available for employees to review.

Employee Code of Conduct

- Integrity Statement

Directors, managers, and all employees of AEWIN must uphold integrity and ethical conduct, which is our responsibility to shareholders, customers, suppliers, business partners, and colleagues. Furthermore, we must proactively clarify and enhance our daily actions to enhance our integrity and ethical standards.

- Conflict of Interest and Avoidance

Avoid any conflict of interest between individuals and AEWIN ; all decisions must be made in the best interest of AEWIN .

- Regulatory Compliance

All company directors, managers, and employees must comply with the laws and regulations of their workplace locations. Any illegal or inappropriate actions causing damage to AEWIN or employee interests will be subject to corresponding disciplinary measures.

1. Diverse, Equitable, and Open Working Environment
 2. Prohibition of Discrimination and Harassment
 3. Accessible Environment
 4. Zero Tolerance of Workplace Violence
 5. Compliance with International Trade Regulations
 6. Prohibition of Bribery and Illicit Payments
 7. Anti-trust and Fair Competition
 8. Fair Trade
 9. Product Compliance with Quality Regulations and Respect for Intellectual Property Rights
- Trade Secrets and Company Assets

Employees shall make proper utilise of company resources, are prohibited from misappropriating company property or unauthorized data, and must comply with information security regulations to prevent internal data leaks and protect company and client confidentiality.

1. Internal Information Confidentiality Principles
2. Personal Data Confidentiality
3. Insider Trading

Grievance Mechanism

AEWIN has established and institutionalised both internal and external grievance mechanisms, including grievance mailboxes and a complaint inbox on the official website for stakeholders to share feedback and concerns.

1. A physical complaint mailbox has been establish to collect employee opinions and feedback.
2. The official website provides dedicated grievance channels for each stakeholder.

AEWIN maintains an institutional commitment to protecting whistleblowers from improper treatment as a result of their reports. Employees may make anonymous reports, and AEWIN will continue to undertake the progressive implementation of measures to strengthen its integrity reporting system in the future.

AEWIN regularly reviews and updates relevant regulations, and has established and institutionalised dedicated affidavits to safeguard information security.

We also ensure that employees strictly adhere to regulations to safeguard company and customer information security, ensure that operational activities comply with legal requirements, and have established a comprehensive whistleblower mechanism, including anonymous reporting channels, to strengthen internal supervision and risk control.

Whistleblowing Procedures

Report on the results of investigations and interviews related to whistleblower cases submitted to the Board of Directors

Code of Conduct

AEWIN strictly abides by AEWIN Act, Securities and Exchange Act, Fair Trade Act, Anti-Corruption Act, and upholds a corporate culture of integrity. Dedicated integrity operation guidelines and a code of conduct ensure that policies and values are conveyed to every employee.

Code of Conduct

● Training and Awareness Promotion

In order to ensure the implementation of an integrity-based business culture, all new employees are introduced to the integrity code and handbook. Regular training sessions are conducted to strengthen employees' understanding of corporate ethical standards.

Awareness and Implementation of Regulatory Requirements.

1.6 Information and Cybersecurity Management

Governance Aspect: Information Security

Significance to AEWIN	In the digital transformation era, information security is critical to maintaining customer trust.
Actual Positive Impact	Successfully conducted information security drills, with no occurrence of level 3 or 4 major information security incidents.
Potential Positive Impact	Establishing a robust information security defense can serve as a competitive advantage in securing large-scale projects.
Actual Negative Impact	Vulnerability scanning and protection of the system require significant software and hardware expenses.
Potential Negative Impacts	Disclosure of core technologies or customer data will lead to severe legal penalties and risk of business closure.
Preventive/Remedial Measures	• For core technologies or sensitive business documents, DLP technology solutions are implemented to reduce the risk of data leakage. • Enhance employee information security awareness training, strengthen risk awareness, and reduce the occurrence of cybersecurity incidents.
2025 Target	1. Organize at least one employee information security awareness training. 2. Conduct two social engineering drills. 3. For critical host services, conduct at least one vulnerability scan. 4. Number of Category 3 and 4 information security incidents: 0.
2025 Target Achievement Status	All targets achieved at 100%1. In March 2025, AEWIN conducted the "2025 Information Security Education Training" for all employees. 2. Trainings will be held once in each half of 2025. 3. Vulnerability scans of principal systems for 2025 were performed on 2025/04/25. 4. No level 3 or 4 information security incidents occurred in 2025.

Target Setting

Short-Term Target (2030)

- Information security policy coverage > 90%; Information security drills and improvement completion rate = 100%; Critical system recovery capability <= 8 hours

Mid-term Target (2035)

- Information security policy coverage > 99%; Information security drills and improvement completion rate = 100%; Critical system recovery capability <= 6 hours

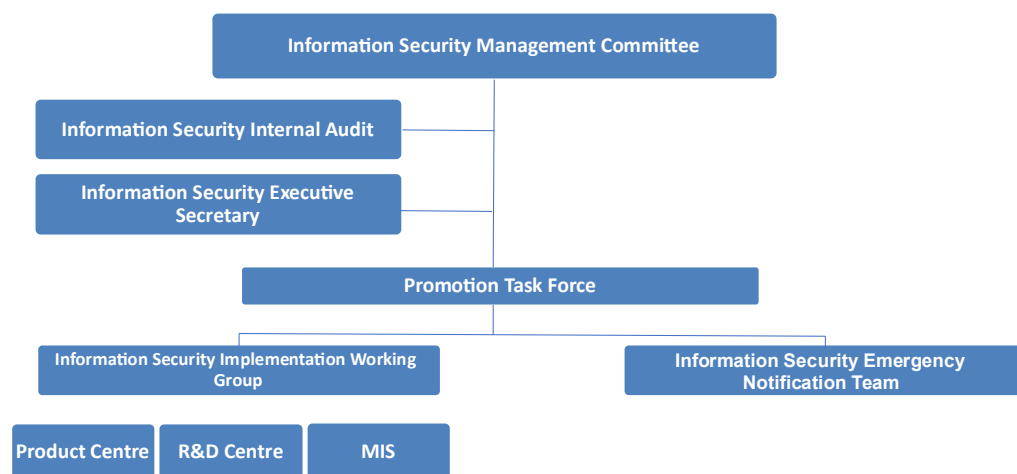
Long-term Target (2050)

- Information security is included as a regular long-term supervision topic by the Board of Directors to ensure cybersecurity incidents do not affect sustainable operations.

Information Security Organisation and Structure

In order to strengthen information security, AEWIN formally established an 'Information Security Management Committee' in 2022, personally led by the General Manager and Chief Operating Officer, responsible for overseeing the entire company's information security policies. We refer to the ISO/IEC 27001:2022 international standards and national internal control guidelines, designating the Information

Information Security Promotion Task Force



Department as the core responsible unit, with its head appointed as the information security management representative to coordinate policy development, risk control, and regulatory compliance reviews. Furthermore, each department assigns representatives to form 'Implementation Task Groups,' ensuring the effective implementation of security measures in daily operations. The Committee convenes regular meetings to review the effectiveness of the information security management system and risk response strategies.

In compliance with legal requirements, AEWIN Technologies Co., Ltd. continues to strengthen the functions of its dedicated departments, reporting specific information security performance annually at management review meetings. Through the annual review and revision of the "Information Security Policy," we rigorously safeguard the confidentiality, integrity, and availability of our information assets. Notably, in 2025 AEWIN successfully completed the recertification and was awarded the ISO 27001:2022 international

certificate. This achievement not only demonstrates our progress in information security response and defense, but also reflects our firm commitment to protecting corporate and client assets.

Information Security Objectives:

- Ensure the confidentiality of AEWIN's information assets by implementing access controls; information shall only be accessible to authorized personnel.
- Ensure the integrity of AEWIN 's information operations management to prevent unauthorized modifications.
- Ensure the continued operation of AEWIN 's information systems.
- Ensure that AEWIN's information operations fully comply with relevant legal requirements and contractual obligations.

Specific Information Security Management Plan

Identity and Access Management (IAM)

- Full implementation of Multi-Factor Authentication (MFA): Mandatory biometric or verification code login is required for M365 enterprise email, VPN, and cloud management backend.
- Single Sign-On (SSO) Integration: By integrating office applications through AD, the risk of employees having to remember multiple sets of passwords is reduced, and access rights can be revoked instantly upon resignation.
- Principle of Least Privilege (PoLP): Strictly restricts data access permissions. Employees may only access files relevant to their job responsibilities, and redundant accounts are reviewed regularly.
- Implemented privileged account management mechanisms to strengthen the control over the utilisation of privileged accounts.

Endpoint Protection Security (EDR/XDR)

- Establish a robust endpoint antivirus scanning mechanism to prevent ransomware and malicious software from entering AEWIN .
- Endpoint Detection and Response (EDR): Implemented an external EDR solution, with SOC members monitoring abnormal device behaviour 24/7 and providing immediate response actions.
- A neutral third-party inspection agency is commissioned to conduct regular vulnerability scans, routinely collect external threat intelligence, and perform risk assessments on the basis of the information gathered.

Data Loss Prevention (DLP)

- Enable the logging of principal file usage to prevent intentional or unintentional leaks of corporate trade secrets, customer data, or financial information.
- USB and Printing Monitoring: Restrict or record the utilisation of external hard drives to prevent mass data copying prior to employee resignation.

Email Security

- Advanced Threat Protection (ATP): Malicious links and attachments are filtered utilising sandbox technology, blocking AI-generated phishing emails.

Employee Information Security Awareness and Response Training

- Phishing Email Drills: Simulated phishing emails are regularly sent to employees, and those who click are re-educated to cultivate cybersecurity awareness as a reflexive behaviour.
- Irregularly promote and share cybersecurity news, and regularly conduct business continuity drills to enhance employee cybersecurity awareness.
- AEWIN Technologies Co., Ltd. has joined the Taiwan Computer Emergency Response Team/Coordination Centre (TWCERT/CC), regularly collecting external threat intelligence, conducting risk assessments on the basis of the information gathered, and having cybersecurity personnel verify and track the handling of each intelligence item.

Information Security Risk Management and Continuous Improvement

AEWIN Technologies Co., Ltd. strictly adheres to the international standard ISO/IEC 27001:2022 Information Security Management System and continuously strengthens the implementation of information security policies. By enhancing various management practices, we are committed to protecting core information assets and preventing deliberate attacks or accidental threats from internal and external sources, comprehensively safeguarding the confidentiality, integrity, and availability of information.

In practice, AEWIN utilizes an information asset risk assessment mechanism and adopts the PDCA (Plan-Do-Check-Act) management cycle for dynamic maintenance and risk monitoring of critical assets. This mechanism not only ensures high business continuity and service quality, but also facilitates the consistent implementation of information security policies, standard operating procedures (SOPs), and guidelines in daily operations.

Reviewing the year 2025, AEWIN did not experience any major information security incidents resulting in business interruption or asset loss, thanks to a stringent cyber defense system and automated detection and response mechanisms. Going forward, we will continuously adjust our protection strategies to address emerging digital threats.

Information Security Incidents	2025 Target	Number of Incidents in 2025
Number of Information or Cybersecurity Breaches	0	0
Number of Data Leaks	0	0
Number of customers and employees affected by data breaches	0	0
Amount of penalties imposed due to information security or cyber security incidents (NTD)	0	0

<Chapter 2 Green Transformation and Operations>

- **2.1 Climate Action and Carbon Reduction Pathway Planning**
- **2.2 Resource Efficiency and Environmental Operations**
- **2.3 Product Quality Management**
- **2.4 Ecological Design and Product Innovation**

2.1 Climate Action and Carbon Reduction Pathway Planning

Material Topic Management Energy Management and Safety	
Significance to AEWIN	Enhancing energy efficiency not only saves costs but is also the top priority for achieving carbon reduction targets.
Actual Positive Impact	Implement energy-saving settings in office operations to directly save electricity expenses.
Potential Positive Impact	Enhance energy autonomy and stability (such as UPS) to ensure continued operations during extreme weather events.
Actual Negative Impact	Continuous budget allocation is required for the replacement of outdated equipment (e.g., one UPS unit per year).
Potential Negative Impacts	If there is an interruption in energy supply without backup, it may result in data loss or production scrap.
Preventive/Remedial Measures	• Promote the implementation of energy management systems • Conduct regular equipment performance evaluations and replacement plans
2025 Target	1. Promote at least one low-cost energy-saving initiative 2. Reduce emissions intensity by 2% in 2025 (compared to 2024)
2025 Target Achievement Status	1. Achievement rate of 100%; measures implemented include activating energy-saving sleep mode for office water dispensers, optimizing the cleaning of air conditioning outlets, and time management of lighting systems, amongst other energy conservation management actions. 1. Successfully established internal equipment energy management standards, greatly maximizing the energy efficiency of existing equipment with zero capital investment. 2. Emission intensity increased compared to last year, primarily due to a significant decline in revenue resulting from market conditions.

	Performance analysis: Excluding revenue fluctuations, the actual total emissions increased only slightly by 2.7%, indicating that AEWIN has maintained stability in energy-saving and electricity management, with no significant decline in efficiency. Future improvements: In addition to ongoing energy-saving initiatives, indicators such as 'absolute reduction' or 'per capita emissions' will be considered to more objectively reflect energy management performance and avoid the excessive influence of financial fluctuations on individual indicators.
Target Setting	Short-term Target (2030) • Office electricity consumption reduced by 5% compared to 2024 • 100% completion of low-cost office energy-saving measures (optimizing lighting, water dispensers, air conditioning, etc.) Mid-term Target (2035) • Achieve a renewable energy (green electricity) usage ratio of over 10% • Complete the replacement of outdated UPS equipment to enhance electricity utilise efficiency. Long-term Target (2050) • Achieve carbon neutrality target; renewable energy usage reaches 100%

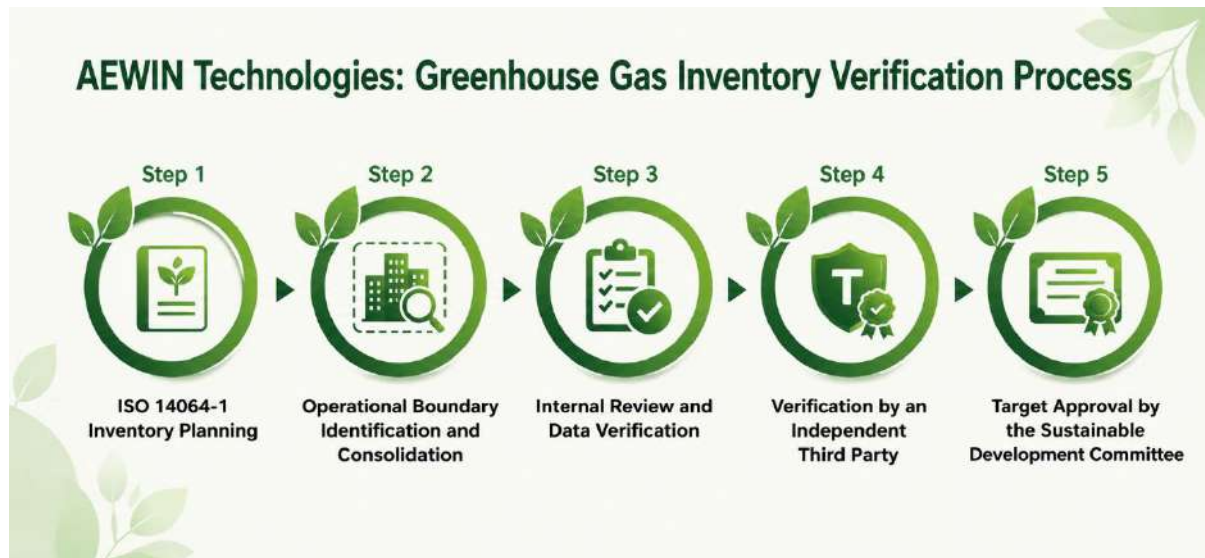
AEWIN Technologies Co., Ltd. fully recognizes the far-reaching impacts of climate change on global ecology and corporate operations, treating "low-carbon transformation" as central to sustainable development. By optimizing resource utilise efficiency and enforcing energy consumption monitoring, we strive to minimize environmental impact during operations, achieving simultaneous economic and ecological benefits.

- **Environmental Management Strategies and Targets:** In response to the 2050 Net Zero pathway and requirements from regulatory authorities, AEWIN Technologies Co., Ltd. initiated an internal environmental data inventory project from 2023, covering greenhouse gas emissions (Scope 1 & 2), water consumption, and electricity consumption. Through systematic data tracking, we precisely identify energy consumption hotspots, and the Corporate Sustainability Development Committee sets mid- to long-term reduction targets and energy-saving improvement measures.

- **Greenhouse Gas Management Mechanisms:** As a professional R&D and manufacturing service provider of information and communication technology equipment, AEWIN Technologies Co., Ltd., though primarily engaged in assembly, proactively assumes its decarbonization responsibility across the industry value chain. We have established comprehensive greenhouse gas management processes:

1. **Inventory and Verification:** Plan and implement greenhouse gas inventories in accordance with ISO 14064-1 standards, ensuring the identification of emission sources within operational boundaries.
2. **Governance Oversight:** The progress of inventory and carbon reduction performance is regularly reported to the Corporate Sustainability Development Committee for review to ensure management actions align with regulatory trends.
3. **Value Chain Response:** For Scope 3 emissions from externally purchased raw materials, we continue to promote low-carbon production models in collaboration with partners through green supply chain management.

Systematic Greenhouse Gas Inventory and Management Process



In order to ensure the accuracy and transparency of greenhouse gas inventory data and to implement climate governance accountability, AEWIN Technologies Co., Ltd. has established and institutionalised a "five-stage greenhouse gas inventory and management process." Through cross-departmental internal collaboration and dual oversight by independent third parties, we steadily advance various carbon reduction and adaptation objectives:

1. **ISO 14064-1 Inventory Planning:** In accordance with the latest international standard ISO 14064-1, we initiated an annual inventory project, established a base year for inventory, and defined calculation methodologies to ensure scientific rigour and consistency in subsequent activities.
2. **Operational Boundary Identification and Emissions Consolidation:** The 'operational control' approach is adopted to define organisational boundaries, and emissions data from Scope 1, 2, and principal Scope 3 greenhouse gas activities are comprehensively inventoried and consolidated.
3. **Internal review and data verification:** After data consolidation, the internal task force conducts cross-verification and preliminary validation to ensure the accuracy and traceability of activity data sources, thereby establishing a rigorous defense for external verification.
4. **Third-Party External Assurance:** A credible third-party verification body is engaged to conduct rigorous assurance procedures to ensure that the inventory statement meets reasonable and limited assurance levels.
5. **Sustainability Committee Approval and Target Setting:** The final verification results and the Greenhouse Gas Inventory Report are submitted to the Corporate Sustainability Committee for review and approval. The committee determines the short-, medium-, and long-term carbon reduction targets and climate response strategies for the following year.

Task Force on Climate-Related Financial Disclosures (TCFD) Framework

In response to potential operational impacts arising from climate issues, AEWIN Technologies Co., Ltd. has adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) framework. Through four principal aspects—governance, strategy, risk management, and metrics and targets—we systematically identify climate risks and opportunities, and assess their potential financial impacts to enhance corporate climate resilience.

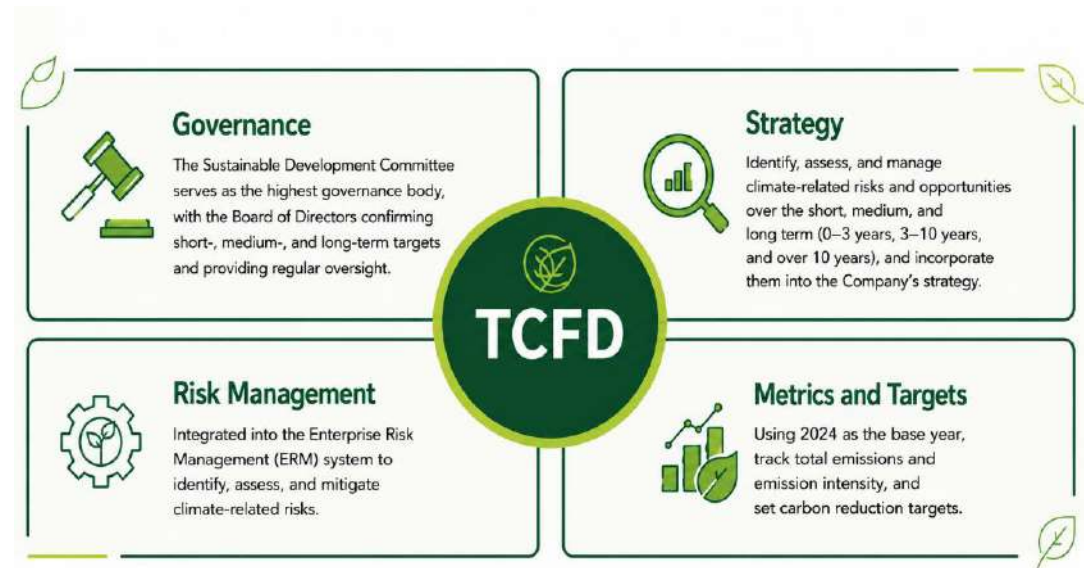
I. Climate Governance Structure (Governance)

AEWIN Technologies Co., Ltd. designates its internal 'Sustainable Development Committee' as the highest governance authority for climate and sustainability risk management, responsible for comprehensive supervision and identification of climate change-related risks and opportunities, and ensuring the effective implementation of mitigation and adaptation measures.

- **Risk Identification and Response Planning:** The committee regularly or ad hoc discusses the potential impacts of climate change and other topics on AEWIN, identifying and assessing relevant risks and impacts. Senior executives jointly formulate adaptation and improvement measures to reduce climate financial risks and capture potential market opportunities.
- **Board Reporting and Target Confirmation:** Each year, the committee presents progress on greenhouse gas inventories, reduction achievements, and overall ESG performance results to the Board of Directors. The Board is responsible for confirming AEWIN's short-, medium-, and long-term goals—including climate-related targets—to ensure alignment between climate strategy and AEWIN's overall business direction.

2. Analysis of climate risks, opportunities, and financial impacts (Strategy)

AEWIN Technologies Co., Ltd. has identified short-term (0-3 years), medium-term (3-10 years), and long-term (over 10 years) climate risks and opportunities on the basis of the characteristics of its operations. The following presents AEWIN's principal issue analysis:



Type	Climate-Related Risk	Impact Period	Risk Description	Potential Financial Impact	Adaptation and Response Measures
Transition Risk	Policy and Regulations	Short term, 0–3 years	With the implementation of carbon tariff mechanisms in the EU and the U.S., exported products will be required to disclose their carbon content. Failure to meet the requirements may result in penalties.	Operating costs	1. Complete ISO 14064-1 greenhouse gas inventory. 2. Monitor changes in international regulations. 3. Introduce product carbon footprint inventory based on ISO 14067. 4. Evaluate the introduction of internal carbon pricing.
	Technology	Medium term, 3–10 years	The power consumption of AI/HPC chips is increasing significantly. Traditional air-cooling technologies may face obsolescence. If the technology transition is too slow, the Company may lose competitiveness.	Operating costs and revenue	1. Developed a two-phase immersion cooling system. 2. Invest in the development of next-generation Intel/AMD platforms. 3. Establish a feedback and alignment mechanism for customers' sustainability requirements, such as energy efficiency indicators, to ensure that product planning aligns with international carbon reduction trends. 4. Regularly review technology assets related to climate resilience, such as low-carbon patents, and include them in the scope of TCFD disclosure to strengthen the credibility of external communication.
Transition Risk	Market	Medium term, 3–10 years	Major customers, such as telecom operators in Europe and the U.S., require suppliers to commit to RE100 or SBTi. Failure to meet these	Revenue	1. Regularly conduct supplier evaluations and customer satisfaction surveys

			requirements may result in removal from the supplier list.		2. Continue obtaining ISO 14001 and ISO 14064-1 certifications. 3. Formulate a supply chain carbon reduction plan. 4. Increase the revenue share of green products.
	Reputation	Medium term, 3–10 years	The Financial Supervisory Commission requires listed and OTC companies to disclose climate-related information, while international customers are strengthening ESG audits of their supply chains. Poor carbon reduction performance or involvement in greenwashing controversies may damage brand reputation and lower investment ratings.	Operating costs	1. Issue an annual sustainability report verified by a third party. 2. Obtain a greenhouse gas inventory statement. 3. Hold regular investor conferences and communicate with stakeholders. 4. Evaluate participation in international ESG ratings, such as CDP, to enhance credibility. 5. Consider introducing Science Based Targets, SBTi, to strengthen the scientific basis of carbon reduction commitments and reduce greenwashing risk.
Physical Risk	Extreme Weather, Heavy Rainfall / Typhoons	Short term, 0–3 years	Heavy rainfall may cause flooding at the Xizhi headquarters or surrounding transportation routes, resulting in logistics disruption or employee commuting difficulties.	Operating costs and revenue	1. Formulate a Business Continuity Plan, BCP. 2. Conduct emergency response drills every year. 3. Establish an off-site backup mechanism. 4. Strengthen inventory level management, including safety stock.
Physical Risk	Temperature Rise, Cooling Demand	Long term, over 10 years	Rising average temperatures may increase the air-conditioning load at the Xizhi plant and offices, leading to a significant increase in electricity expenses.	Operating costs	1. Control air-conditioning temperature at 24–26°C. 2. Replace old and energy-intensive equipment.

					3. Evaluate the establishment or purchase of renewable energy, green electricity. 4. Improve energy use efficiency.
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Climate-Related Opportunity	Impact Period	Climate-Related Opportunity Description	Potential Financial Impact	Response Measures
Resource Efficiency	Short term, 0–3 years	Optimize product packaging design, reduce packaging material usage, introduce recyclable materials, and reduce waste through modular design.	Cost reduction	1. Set phased packaging reduction targets and monitor the adoption rate across product lines. 2. Evaluate and introduce international circular economy certification standards to establish competitiveness in green packaging.
Energy Source	Medium term, 3–10 years	Evaluate the introduction of renewable energy or the purchase of Renewable Energy Certificates, RECs, at the Xizhi plant to meet international customers' RE100 requirements.	Revenue growth	1. Develop a medium- to long-term renewable energy roadmap and incorporate it into the annual operating budget. 2. Establish a diversified green electricity procurement evaluation mechanism, PPA, wheeling, etc., to optimize the energy cost structure.
Products and Services	Short term, 0–3 years	In response to the high energy consumption of AI servers, develop the two-phase immersion cooling system and 2P DLC technology.	Revenue growth	1. Establish and disclose green product performance indicators, such as PUE, to ensure data credibility. 2. Introduce climate-related financial indicator management, and regularly review and increase the revenue share of low-carbon transition products.
Market	Medium term, 3–10 years	Obtain environmental labels and product carbon footprint certifications to meet the green procurement requirements of European	Revenue growth	1. Establish a standardised product carbon footprint, ISO 14067, inventory process to respond to green procurement requirements from European and U.S. customers.

		and U.S. governments and telecom operators.		2. Evaluate participation in international ESG assessments, such as CDP, to enhance supply chain transparency and gain an advantage in international tenders.
Resilience	Long term, over 10 years	Establish diversified production bases in Taiwan, China, and non-China supply chains, such as Vietnam, to diversify the risk of climate-related disruptions.	Cost reduction and revenue growth	1. Include climate resilience indicators, such as flood potential, in annual supplier evaluations and new supplier review criteria. 2. Promote a climate risk collaboration mechanism for principal supply chains to enhance operational continuity under extreme weather conditions.

3. Climate Risk Management Process (Risk Management)

We integrate climate risks into the corporate risk management system:

1. **Identification and Assessment:** Significant climate factors are identified through opinions from internal and external experts and analysis of regulatory trends.
2. **Mitigation and Response:** Developing response plans for high-risk items (e.g., developing green products, enhancing supply chain diversification, implementing ISO 14064-1 greenhouse gas inventories, etc.).

4. Metrics and Targets

To quantify management performance, AEWIN has established concrete environmental indicators:

- **Greenhouse Gas Emissions:** Using 2024 as the base year, track total and intensity emissions for Scope 1 and Scope 2.
- **Reduction Targets:** Set annual electricity reduction ratios and project success rates for energy-saving initiatives (see Section 2.1.3 of this chapter for details).

Greenhouse Gas Inventory Management

Amid the severe challenges posed by global climate change, AEWIN Technologies Co., Ltd. regards carbon management as a principal indicator of corporate resilience. AEWIN maintains a continuing commitment to accurately monitoring greenhouse gas emissions throughout our operations and to realizing our environmental sustainability commitments through ongoing reduction actions.

【Inventory Standards and Verification Quality】

Since 2023, our company has fully implemented the ISO 14064-1:2018 standard. In order to ensure the credibility of our data, we have commissioned an impartial third party to conduct external verification and have achieved the following assurance levels:

- Category 1 (Direct Emissions) & Category 2 (Energy Indirect Emissions): Achieved Reasonable Assurance.
- Category 3 to Category 4 (Other Indirect Emissions): Achieving Limited Assurance level.

【Baseline Year Setting and Calculation Criteria】

In order to establish a systematic carbon reduction tracking mechanism, AEWIN Technologies Co., Ltd. has designated 2024 as the base year for greenhouse gas inventories. For the first time, this year's inventory fully covers Category 1, Category 2, and partial items from Categories 3 and 4, ensuring information integrity and management representativeness.

Item	Description
Base Year	2024
Reason for Selection	This is the first year in which Scope 1, Scope 2, and partial Scope 3 emissions were included, providing completeness and representativeness.
Base-Year Emissions	990.2983 metric tons CO ₂ e
Recalculation Conditions	Recalculation shall be conducted in the event of major changes in organisational boundaries, updates to emission factors, or significant changes in inventory methods or data quality.

- Covered Gases: AEWIN's greenhouse gas emission sources are identified according to ISO14064-1:2018, covering seven types of gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
- Coefficient Source: Global Warming Potential (GWP) values are primarily referenced from the IPCC Sixth Assessment Report (AR6) to maintain scientific rigour and transparency in calculations.

No.	Greenhouse Gas	Chemical Formula
1	Carbon Dioxide	CO ₂
2	Methane	CH ₄

3	Nitrous Oxide	N ₂ O
4	Hydrofluorocarbons	HFCs
5	Perfluorocarbons	PFCs
6	Sulfur Hexafluoride	SF ₆
7	Nitrogen Trifluoride	NF ₃

【Organisational Boundaries and Consolidation Method】

AEWIN adopts the operational control consolidation method to define the reporting boundary:

- Core Scope of Inventory: Covers AEWIN Technologies Co., Ltd.'s Taiwan plants and office areas with actual operational control (including Xizhi headquarters and Xizhi factory).
- Overseas site governance: The management scope now includes impact assessments for AEWIN 's factories in China and overseas business sites. Moving forward, quantitative inventories will be gradually introduced on the basis of management maturity to achieve the group's comprehensive carbon governance goals.

Primary Categories and Types of Greenhouse Gas Emission Sources Surveyed

Greenhouse Gas Emissions Performance and Reduction Actions

【2025 Greenhouse Gas Emissions Overview】

According to the latest inventory results, the total greenhouse gas emissions for this year amount to 1,365.6105 metric tons CO₂e. The breakdown of emissions by category is as follows:

- Category 1 (Direct Emissions): Emissions totaled 39.4086 metric tons CO₂e, accounting for only 2.89% of the total, primarily originating from mobile combustion sources and equipment fugitive emissions.
- Scope 2 (energy indirect emissions): Emissions amounted to 649.0327 metric tons CO₂e, accounting for 47.53%, primarily generated from purchased electricity.

- Category 3 & 4 (Other Indirect Emissions): Total emissions amounted to 677.1692 metric tons CO₂e (of which Category 3 is 524.6818 and Category 4 is 152.4874), accounting for as much as 49.59%. These emissions arise from employee commuting, business travel (domestic and international), and upstream energy transportation.

Location	Item	Category 1: Direct GHG Emissions and Removals	Stationary Emissions	Process Emissions	Mobile Emissions	Fugitive Emissions	Category 2: Indirect GHG Emissions from Imported Energy	Category 3: Indirect GHG Emissions from Transportation	Category 4: Indirect GHG Emissions from Products Used by the Organisation	Category 5: Indirect GHG Emissions Associated with the Use of the Organisation's Products	Category 6: Indirect GHG Emissions from Other Sources	Total Emissions Equivalent
Xizhi	Emissions Equivalent, metric tons CO ₂ e/year	39.4086	0.0000	0.0000	21.9436	17.4650	649.0327	524.6818	152.4874	0.0000	0.0000	1,365.6105
Xizhi	Percentage by GHG Category, %	2.89%	0.00%	0.00%	1.61%	1.28%	47.53%	38.42%	11.17%	0.00%	0.00%	100.00%
Total Emissions Equivalent, metric tons CO ₂ e/year		39.4086					649.0327	524.6818	152.4874	0.0000	0.0000	1,365.6105

Data indicate that energy indirect emissions (Category 2) and other indirect emissions (Category 3) are the principal sources of impact for AEWIN . Based on this, AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to develop decarbonization has formulated plans to achieve the goal of reducing overall environmental impacts. *No biogenic CO₂ emissions occurred in 2025.

【Reduction Management Policy and Baseline Year Performance】

In order to fulfil our long-term emission reduction commitments, AEWIN Technologies Co., Ltd.'s management policy is as follows:

1. Baseline Year Setting: AEWIN has formally designated 2024 as the baseline year for greenhouse gas emissions. This year marks the first comprehensive inclusion of Scope 1, Scope 2, and principal Scope 3 categories (3 and 4) in the inventory, providing management representativeness and serving as the comparison basis for subsequent annual reduction performance.
2. Priority Reduction Strategy (Category 2): In 2025, the reduction actions will primarily place emphasis on "energy indirect emissions." Through equipment replacement and energy management optimization, although the specific volume of reductions in tonnes has not been fully quantified, the potential benefits have been concretely reflected in the stable control of unit operational energy consumption.

3. Management mechanism upgrade: It is planned to gradually establish a quantitative model for reduction benefits in the future, implement a data tracking mechanism, and expand the assessment scope to include emission reduction potential at overseas locations.

【Key Greenhouse Gas Reduction Priorities and Sequencing for 2025】

Through AEWIN Technologies Co., Ltd.'s 2025 data inventory, it was found that proportions of energy indirect emissions (Category 2) and other indirect emissions (Categories 3 and 4) are similar. In response, AEWIN has adopted a dual reduction strategy of "internal substantive decarbonization" and "value chain low-carbon transformation."

I. Priority reduction strategy: Category 2 (energy indirect emissions) — 47.53% share

Positioning: Core item under management. Since Category 2 accounts for a significant proportion and AEWIN Technologies Co., Ltd. holds full operational control, it will be set as the top priority for substantive reduction targets in 2025.

- Key Actions:

- Low-Carbon Office Environment: Continue to promote energy-saving initiatives in lighting and air conditioning systems at the Xizhi headquarters and factory, with specific annual electricity savings targets.
- Optimization of energy efficiency: monitor the performance of production equipment and replace outdated, high-energy-consuming units.

2. Collaborative Reduction Strategies: Category 3 & 4 (Other Indirect Emissions)—accounting for 49.59%

Positioning: Impact expansion initiatives. For employee business travel (Category 3) and upstream energy activities (Category 4), AEWIN adopts "green behaviour orientation" and "refined data strategies."

- Category 3 (Employee commuting and business travel):

- Low-Carbon Business Travel: Give priority to utilising video conferencing systems to reduce unnecessary long-distance business trips. For essential travel, employees are encouraged to choose environmentally certified transportation options.
- Green Commuting Initiatives: Encourage employees to utilise public transportation or evaluate the implementation of carpool incentive programmes to reduce indirect carbon emissions through behavioral change.

- Category 4 (Upstream activities—water and electricity):

- Improving resource efficiency: Although these emissions fall under upstream supply chain sources, concrete actions in water and electricity conservation internally can directly reduce the environmental impacts generated during upstream transportation and processing, achieving simultaneous reductions.



- Long-Term Outlook: As internal data management matures, future business needs and supply chain governance plans will evaluate the inclusion of principal suppliers and logistics partners' carbon reduction performance within management scope.

【Concrete Actions for Energy Saving and Emission Reduction】

AEWIN Technologies Co., Ltd. implements the following four major management initiatives through daily operations to effectively reduce carbon emissions:

- Electricity optimization: Fully promote energy-saving initiatives to reduce unnecessary power consumption.
- Awareness Enhancement: Conduct regular energy management advocacy to raise overall energy-saving awareness and promote green business concepts.
- Equipment performance: Regular maintenance of factory and production equipment to enhance operational efficiency and strictly control risks of refrigerant leakage.
- Green Procurement: Prioritize the purchase of equipment with energy-saving labels and environmentally friendly refrigerants to reduce emission intensity at the source.

Annual comparison of various categories of carbon emissions from 2023 to 2025

Year					Total	Emissions Intensity (CO2e per Million NTD)
	Category 1	Category 2	Category 3	Category 4		
2025	39.4086	649.0327	524.6818	152.4874	1,365.6105	1.30
2024	46.6694	623.7455	196.078	123.8054	990.2983	0.29
2023	38.0099	576.8481	-	-	614.8580	0.31

※ Emission intensity = (Category 1 + Category 2) / individual financial statement revenue of the current year (NT\$ million)

2025 denominator changed to Standalone Financial Statements revenue (2023~2024 denominator is consolidated financial report revenue)

Enhancing Sustainability Awareness and Employee Engagement

Employees are the core driving force behind AEWIN 's sustainable transformation. Through systematic education, training, and a variety of engagement activities, we integrate sustainable concepts into employees' daily actions to achieve green operation goals together.

I. Sustainability Competency Training Programme

AEWIN has developed hierarchical sustainability training programmes tailored to different job levels and functions to ensure all employees are equipped with the professional knowledge to respond to environmental changes and implement carbon reduction. The principal training initiatives for 2025 are as follows:

Training Programmes	Training Priorities and Target Audience	Participants
General Sustainability Education for All Employees	Covers fundamental ESG concepts, AEWIN 's sustainability strategy, and personal daily carbon reduction guidelines.	All Employees
Environmental Management System Training	ISO 14001 and ISO 14064-1 standard clauses and internal audit practices.	Occupational Safety and Greenhouse Gas Inventory Task Force
Professional Courses in Green R&D	Conduct training on the application of low-carbon materials and energy-saving technologies during the product design stage.	Related R&D Teams
Occupational Health and Safety Training	Enhance workplace safety awareness and emergency response skills to prevent occupational accidents.	All Employees

2. Green Behaviours and Philanthropic Participation Mechanisms

AEWIN maintains a continuing commitment to fostering a workplace environment that embodies a culture of sustainability, encouraging employees to transform awareness into action through the following mechanisms:

- **Green Commuting and Behaviour Change:** In line with AEWIN 's greenhouse gas reduction strategy "Category 3" initiatives, employees are encouraged to prioritize public transportation. Environmental campaigns such as "turning off lights when not in utilise, waste sorting, and low-carbon vegetarian days" are promoted in office areas, tangibly helping to reduce the environmental impact of company operations.
- **Environmental and Social Volunteer Activities:** AEWIN actively encourages employees to participate in foundation-sponsored environmental activities, such as the 2025 rice adoption and harvesting experience, allowing employees to personally demonstrate care for the land and support biodiversity and sustainable agricultural development.

- Internal Communication and Feedback: Through the communication platform of the Sustainability Development Committee, employee suggestions on environmental stewardship and public welfare activities are regularly collected to ensure corporate sustainability programmes address employees' concerns and achieve a win-win sustainable labour-management objective.

2.2 Resource Efficiency and Environmental Operations

Environmental Aspect Pollutant and Waste Management GRI 306	
Significance to AEWIN	Reducing environmental burden and complying with regulatory requirements are the foundations of operations.
Actual Positive Impact	Reduce total waste to directly lower disposal costs.
Potential Positive Impact	Establish a recycling mechanism (such as gas recovery) to enhance AEWIN's green corporate image.
Actual Negative Impact	Chemical usage was higher in 2024, increasing the burden of environmental management.
Potential Negative Impacts	If the reduction target (5%) is not met, regulatory fines or neighborhood complaints may arise.
Preventive/Remedial Measures	- Promote waste reduction programmes - Conduct regular environmental audits and regulatory compliance inspections
2025 Target	Factory Use of Chemicals Reduced by 5%
2025 Target Achievement Status	Achieved: 2024: Use of 4 barrels (80 liters) → 2025: Use of 2 barrels (40 liters)
Target Setting	Short-term Target (2030) - Reduce factory chemical usage by 20% Mid-term Target (2035) 30% reduction in chemical usage in the factory Long-term Target (2050) 50% Reduction in Chemical Use at the Factory

While conducting business operations, AEWIN actively integrates sustainable development, taking into account trends in domestic and international sustainability issues and the relevance to core operational activities, as well as the impact of AEWIN's and group enterprises' overall

operations on stakeholders. Accordingly, relevant sustainability policies, systems, management guidelines, and specific promotion plans are developed and implemented upon approval by the Board of Directors.

Water Resource Management

With climate change, population growth, and industrial development, water resource scarcity has become a global concern. For corporations, water is a critical resource and is also a principal indicator in corporate social responsibility as well as environmental, social, and corporate governance assessments.

Due to the nature of its industry, AEWIN does not utilise large amounts of water in its processes. The water supply at its facilities is sourced from a third party—the Taiwan Water Corporation—primarily for domestic and cooling purposes. To enhance water efficiency, relevant management mechanisms have been established.

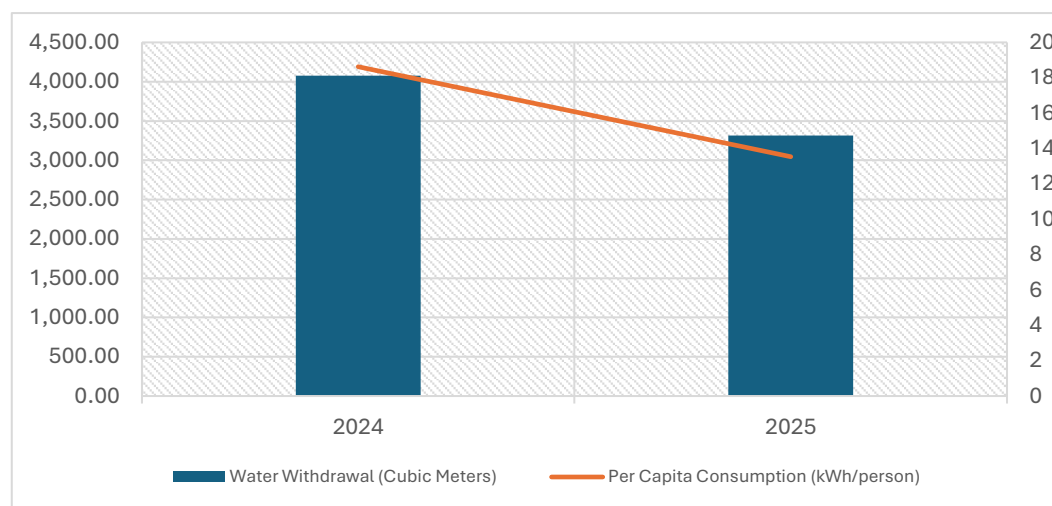
Water Withdrawal

Water Resource Policy

- ◆ Water Conservation Measures
- ◆ Install Water-Saving Equipment
- ◆ Use of Recycled Water
- ◆ Repair and Replacement of Aging Water Pipes
- ◆ Promote Water Conservation and Encourage Employees to Save Water
- ◆ Build Awareness of Water Resource Management

Year	2024	2025
Water Withdrawal (Cubic Meters)	4,078.4674	3,315.9044
Water Withdrawal (million liters)	4.0785	3.3159
Per Capita Consumption (kWh/person)	18.6231	13.3706

1 unit of water = 0.001 million liters (ML)



In 2025, the total water intake decreased by 18.7% compared to 2024, with per capita usage down by 28.2%. In addition to improvements in hardware equipment, the importance of water resources has been continuously promoted, progressively building employee awareness of water conservation. Note: Per capita usage = water intake/total number of people. (The total number of people is referenced in the appendix—248 people in 2025.)

Energy Efficiency Improvement

Energy shortages and carbon emissions are major challenges faced by businesses. Improving energy efficiency not only supports reduce operational costs but also decreases carbon emissions, aligning with global sustainability trends. AEWIN actively adopts effective energy

Energy-Saving Actions

- Manage lighting by zones and switch lights on or off on the basis of actual departmental usage.
- Set air-conditioning temperature at 26°C and utilize an intelligent control system to manage operating hours and temperature.
- Promote energy management education and encourage all employees to develop electricity-saving habits.
- Promote energy efficiency improvements for facility and process equipment.
- Continuously evaluate the introduction of energy-saving equipment.
- Set personal computers to enter low-power standby mode after more than 10 minutes of inactivity.
- Encourage employees to commute by public transportation or carpool by car or scooter, and to walk or ride bicycles instead of driving for short-distance trips.

management strategies and strengthens daily advocacy to raise employee energy awareness, making energy conservation part of AEWIN culture.

Electricity Consumption

Category	Energy	2024	2025
Xizhi Headquarters/Factory	Taipower Electricity Consumption (thousand kWh)	925.4287	1,064.5809
	Electricity Consumption (MJ)	3,331,543.32	3,832,491.24
Public Electricity Consumption	Taipower Electricity Consumption (thousand kWh)	337.2139	312.1731
	Electricity Consumption (MJ)	1,213,970.04	1,123,823.16
Total	Taipower Electricity Consumption (thousand kWh)	1,262.6426	1,376.7540
	Electricity Consumption (MJ)	4,545,513.36	4,956,314.40

1 kWh = 3.6 GJ

All energy utilised by AEWIN is purchased electricity from Taiwan Power Company. In 2025, total purchased electricity amounted to 1,376,754 kWh, with electricity utilise intensity per product at 41.3440 kWh/pcs.

Note: Product electricity consumption intensity = total electricity consumption / total production volume.
(For total production volume, refer to the appendix—2025 total production volume is 33,300 pcs)

Waste Management

Effective waste management not only reduces environmental pollution but also lowers operational costs and ensures compliance with environmental regulations. To achieve sustainable operations, AEWIN Technologies Co., Ltd. focuses on minimizing waste generation, increasing the proportion of recycling

and reuse, and promoting the repeated utilise of packaging materials. Waste that cannot be effectively utilised, including industrial waste, is handled by licensed disposal service providers.

There were no violations of environmental stewardship regulations in 2025. The total amount of waste generated was 8.688 metric tons, comprising 7.639 metric tons of general industrial waste and 1.049 metric tons of hazardous industrial waste. For general domestic waste, disposal is managed daily by the park administration, and quantities are not included in the statistics.

Total Waste Removal Volume

Year	2024	2025
General Industrial Waste (metric tons)	7.9780	7.639
Hazardous Industrial Waste (metric tons)	4.1425	1.049
Total (Metric Tons)	12.1205	8.6880

The total waste disposal volume in 2025 will be reduced by 28.32% compared to 2024. AEWIN Technologies Co., Ltd. continues to promote the reduction of plastic packaging at the product design stage, striving to minimize waste generation.



AEWIN Technologies Co., Ltd.'s Waste Management Model

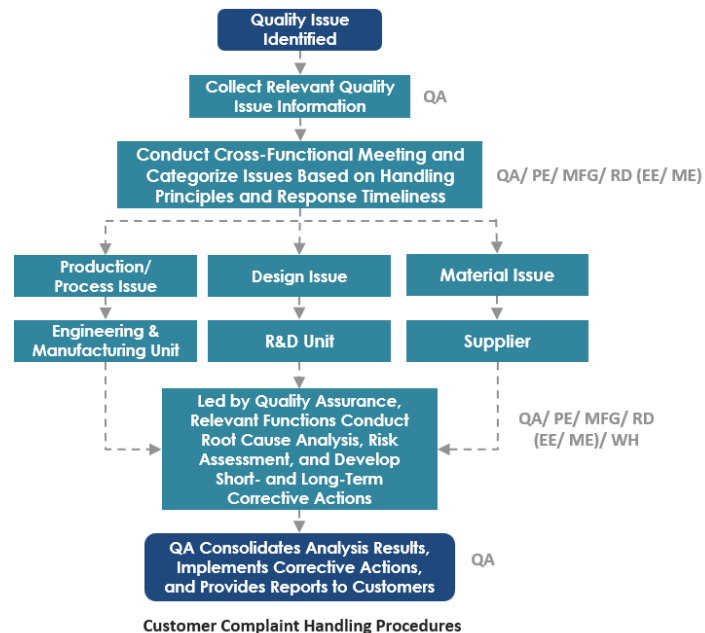
	Types of Waste	Description of Content	Handling Methods	Final Disposal Method (Offsite)
General Domestic Waste	Bottles and Cans	PET Bottles/Polystyrene/Iron & Aluminum Cans, etc.	Management committee of the plant and office building commissions legal disposal contractors for waste handling	Reuse/Circular Use
	Paper	Copy paper/printer paper/cartons/paper boxes, etc.		
	General Glass	Beverage Bottles, etc.		
	General Plastics	Beverage Bottles/Waste Containers, etc.		
	Other Recyclable Resources	Batteries / Toner Cartridges / Tubes, etc.		
	Food Waste Recycling	Composted Food Waste		
	Domestic Waste	Office Domestic Waste, etc.		Incineration (Including Energy Recovery)
General Industrial Waste	Polystyrene	Production/Packaging Anti-collision PE Foam	Company Engages Licensed Contractors for Disposal	Incineration (Including Energy Recovery)
	Waste Wood	Pallet		
Hazardous Industrial Waste	Electronic Components	Waste circuit boards, defective products, etc.	Company Engages Licensed Contractors for Disposal	Dismantling/Recycling

2.3 Product Quality Management and Safety Responsibility

I. Product Responsibility and Quality Management System

Customer Complaint Handling Procedures

AEWIN Technologies Co., Ltd. enhances customer service quality through standardised management systems. For product quality issues raised by customers, the quality unit strictly adheres to the PDCA principle, ensuring that information gathering and cross-departmental analysis are conducted within five business days. Once the root cause of a problem is identified, short- and long-term remedial actions are formulated



within another five working days and promptly communicated to the customer. Additionally, the quality unit has established and institutionalised comprehensive quality tracking and record-keeping mechanisms. Regular quality review meetings are held to conduct in-depth assessments of R&D design, production, and component management, reducing recurrence from the source. If problems recur, existing data enable the optimization of solutions quickly. Through this standardised system and quality issue tracking mechanism, AEWIN seeks, within the scope of its institutional responsibilities, to achieve dual improvements in product quality and customer satisfaction.

According to the 2025 Customer Complaint Handling Tracking Record, none of the cases involved regulatory violations or hazardous substances (HSF). All 14 quality-related complaints have been addressed, with an average resolution time of 7.6 days, and all closures have received customer approval.

Supplier Audit

AEWIN Technologies Co., Ltd. has established and institutionalised a comprehensive supplier feedback and audit system, integrating 'incoming inspection, defective materials identified during production processes, and customer complaint-related defective materials.' Suppliers are required to implement corrective and preventive actions on defective materials within a specified timeframe. AEWIN conducts both scheduled and unscheduled annual audits of suppliers to facilitate the tracking and review of quality risks. During these audits, we also conduct in-depth examinations of suppliers' quality systems, production and management mechanisms, operational processes, and manufacturing, aiming to identify potential product quality issues. Suppliers are required to submit improvement measures on the basis of audit results, which also serve as a basis for evaluating supplier suitability.

In order to ensure the rigour and completeness of supplier evaluations, AEWIN's "Annual Supplier Evaluation" cycle is scheduled for settlement and publication in June of the following year (e.g., the full results of the 2025 evaluation will be completed and published in June 2026).

Given the publication schedule of this Sustainability Report, in order to provide stakeholders with the most complete and internally approved data, this section primarily discloses supplier annual evaluation results and trends from 2022 to 2024. For PCBA suppliers rated C in 2022, AEWIN Technologies Co., Ltd. switched to direct component procurement, retaining only assembly/manufacturing services for the suppliers to prevent material shortages from disrupting production schedules. As for module suppliers rated C in 2023, AEWIN Technologies Co., Ltd. subsequently took over independent R&D and production, and decided to cease purchasing after evaluation, thereby achieving resource integration and efficient management.

2022–2024 Supplier Evaluation

Year/Evaluation	Grade A	Grade B	C-level	Grade D
2022	30	41	1	0
2023	51	47	1	0
2024	49	63	0	0

Supplier Evaluation, Incentive, and Elimination Mechanism

In order to implement hazardous substance management (HSF) and enhance supply chain resiliency, AEWIN Technologies has established and institutionalised a 'Supplier Management Standard Operating Procedure.' This procedure sets explicit management and operational methods regarding supplier delivery, pricing, cooperation, quality capacity, and hazardous substances to ensure all suppliers meet AEWIN Technologies' requirements. Through supplier evaluation, rewards, and disqualification mechanisms, outstanding suppliers are incentivized with increased order volume, while those with poor performance are subject to disqualification. This drives collective growth amongst supply chain partners.

Supplier Evaluation, Incentive, and Elimination Mechanism

Incentive Mechanism
● Assessment criteria: Delivery, Quality, Cooperation, and Hazardous Substances (HSF). The assessment is divided into four grades, A to D (A $\geq$ 90 points, D < 60 points), serving as a mechanism for supplier evaluation and management. Green product scores account for 10%. ● Frequency: Once per year. ● Incentive Measures: Excellent suppliers rated as Grade A, upon confirmation by the review committee, may receive increased supply orders as a reward.
Decommissioning Mechanism
● Assessment Result – Suppliers Rated as Grade C: Suppliers are required to propose improvement plans and undergo external supplier audits. ● Suppliers rated as Grade D: External audits will be conducted, and those failing the audit will have their supplier qualification revoked.

Product Quality and Health & Safety

AEWIN Technologies Co., Ltd. actively pursues multiple management system certifications and establishes internal product development processes through these management systems to ensure production and delivery. These certifications include the Quality Management System (ISO 9001), Hazardous Substance Process Management System (IECQ QC 080000), Information Security Management System (ISO 27001), Environmental Management System (ISO 14001), Occupational Health and Safety Management System (ISO 45001), Greenhouse Gas Inventory (ISO 14064-1), and compliance with U.S. C-TPAT supply chain security management system to become a qualified member. All of the above management systems have been verified and certified by third-party authoritative organisations.

In order to comply with international safety standards and ensure product safety for customers, AEWIN Technologies Co., Ltd. products must undergo the following tests:

1. Product Safety (Safety):

In order to safeguard the safety of users' lives and properties and to reduce and prevent risks such as electric leakage, short circuit fires, abnormal high temperatures, chemicals, and radiation. For instance: U.S. UL standards (UL 62368-1/IEC 62368-1/EN 62368-1), Canadian CSA standards (CAN/CSA C22.2 No.62368-1), Chinese CQC standards (GB4943.1), and Taiwan's BSMI standards (CNS 15598-1).



2. Electromagnetic Compatibility (EMC):

In order to safeguard user safety and minimize the negative impacts of electromagnetic waves on the environment, products must undergo electromagnetic compatibility (EMC) testing to ensure that electronic/electrical equipment can operate properly within electromagnetic environments and will not generate unacceptable electromagnetic interference (EMI) to other equipment. For example: US FCC standards (FCC Part 15), EU CE standards (EN 55032/ EN 55035/ EN IEC 61000-3-2/ EN IEC 61000-3-3), European ETSI standards (EN 300 386), Canadian ICES standards (ICES-003/ ICES-Gen Issue 2), Australia/New Zealand AS/NZS standards (AS/NZS CISPR32), China CQC standards (GB/T 9254.1/ GB 17625.1), and Taiwan BSMI standard (CNS 15936).

3. Product energy consumption (Energy Consumption):

Implementing "Eco-design" by optimizing product energy consumption from the design stage and improving energy conversion efficiency. For example: Energy Efficiency with 80 Plus Gold.

Conflict Minerals Management

AEWIN Technologies Co., Ltd. has long oriented towards whether raw material sources and procurement processes raise environmental and social concerns, particularly regarding mineral extraction in the Democratic Republic of the Congo (DRC) and surrounding areas. These regions are plagued by illegal armed groups controlling mines, resulting in human rights abuses, forced labour, child labour, and utilising proceeds to fund terrorism. AEWIN Technologies Co., Ltd. firmly opposes such practices.

AEWIN Technologies Co., Ltd. strictly enforces its conflict mineral management policy and conducts comprehensive supplier assessments for metals such as gold (Au), tantalum (Ta), tin (Sn), and tungsten (W). We ensure these metals are sourced legally and do not originate from

conflict areas in the Democratic Republic of the Congo or come via illegal smuggling routes. To this end, AEWIN Technologies Co., Ltd. has established and institutionalised a Conflict Minerals Management Policy and effectively communicates this policy to all supplier partners, requiring upstream supply chain entities to conduct relevant investigations to jointly contribute to addressing international social and environmental issues.

AEWIN Technologies Co., Ltd.'s conflict minerals management policy is 'No acceptance, no utilise of conflict minerals', with the following requirements imposed on suppliers:

1. Source Prevention: Suppliers must commit not to procure illegal minerals sourced from conflict-affected regions.
2. Chain Implementation: Suppliers should proactively reject conflict minerals and ensure that this policy is fully communicated to their upstream supply chains, implementing step-by-step management.
3. Ongoing Disclosure: Cooperate with our regular material sourcing investigations.

• **Conflict Minerals Management - Prohibition/Restriction Requirements**

Substance	Limit value (mg substance/kg average material = ppm)	Scope of Application	According to
Gold (Au)	No deliberate utilise of minerals from mines in the Democratic Republic of the Congo and neighboring countries (proactive disclosure)	All Products and Components	EICC/GeSI Conflict Minerals Reporting Template
Tantalum (Ta)	No deliberate utilise of minerals from mines in the Democratic Republic of the Congo and neighboring countries (proactive disclosure)	All Products and Components	EICC/GeSI Conflict Minerals Reporting Template
Tin (Sn)	No deliberate utilise of minerals from mines in the Democratic Republic of the Congo and neighboring countries (proactive disclosure)	All Products and Components	EICC/GeSI Conflict Minerals Reporting Template
Tungsten (W)	No deliberate utilise of minerals from mines in the Democratic Republic of the Congo and neighboring countries (proactive disclosure)	All Products and Components	EICC/GeSI Conflict Minerals Reporting Template

Product Environmental Impact Assessment

As a global ODM and OEM manufacturer of technological products, AEWIN Technologies Co., Ltd. not only manufactures products but also protects the planet in response to international trends towards environmentally friendly products. Our corporate philosophy integrates 'protecting the earth, fulfilling social responsibilities, delivering customer satisfaction, and establishing a healthy working environment.' To achieve this goal, we have fully adopted the ISO 9001 International Quality Management System and the IECQ QC 080000 Hazardous Substance Process Management System, both of which have been certified by third-party verification bodies. AEWIN's Quality/HSF Management System is formulated in accordance with ISO 9001 and IECQ QC080000, encompassing the division of rights and responsibilities, procedures, and resources required for implementation. We look forward to continuous operation and improvement to create an environment conducive to sustainable corporate development and products and services that satisfy customers.

III. Product Hazardous Substances Management Policy

General Prohibited/Restricted Substances Requirements

AEWIN Technologies Co., Ltd.'s HSF management policy is 'customer satisfaction, regulatory compliance, green products, continuous improvement.' Through the 'Hazardous Substance Standard and Customer Requirement Identification Table,' AEWIN reviews and updates the 'Hazardous Substance List' each year in line with the latest global environmental trends. At the same time, AEWIN has established and institutionalised the 'HSF Management System Planning Standard Operating Procedures and Restricted Substance Management Standard Operating Procedures.' From the R&D stage, restricted substances are strictly controlled to ensure product compliance with various EU environmental restrictions (such as RoHS, REACH, etc.), as well as customer requirements for banned and restricted substances before mass production. Suppliers are audited and handheld XRF detectors are utilised for inspection. Through systematic quality control from the source to mass production, real-time monitoring of components and materials is implemented as a preventive measure against hazardous substance contamination, striving to minimize environmental impact at every stage and protect both the planet and human health.

All employees receive annual training on the "ISO9001 and IECQ QC080000 Management Systems" via the online education platform. In 2025, a total of 222 employees participated in the training and all passed the assessment, with a perfect score of 100 points required to pass.

- General Prohibited/Restricted Substances Requirements

Substance	Limit value (mg substance/kg average material = ppm)	Scope of Application	According to
Cadmium (Cd) and cadmium compounds	100 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)
	20 ppm	The cadmium (Cd) limit for portable batteries and accumulators is 0.002%.	EU Directive on Batteries and Accumulators and Waste Batteries and Accumulators (2006/66/EC and Amendment 2013/56/EU)
	Exemptions: Portable batteries and accumulators utilised in the following products are not subject to the above limit values: a. Emergency lighting and evacuation systems b. Medical equipment c. Cordless power tools As of 2017/01/01, cordless power tool exemptions are cancelled, and batteries utilised in such products must also comply with the 20 ppm requirement. Exemptions: a. Emergency lighting and evacuation systems b. Medical equipment		
Lead (Pb) and lead compounds	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)
	40 ppm	Battery Components	EU Batteries and Accumulators and Waste Batteries and Accumulators Directive (EU 2013/56/EU)
Mercury (Hg) and Mercury Compounds	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)
	5 ppm	Battery Components (The mercury (Hg) limit for batteries is uniformly set at 5 ppm. The exemption for button cell batteries was canceled on 2015/10/01.)	EU Batteries and Accumulators and Waste Batteries and Accumulators Directive (EU 2013/56/EU)
Hexavalent Chromium Compounds (Cr+6)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)

Polybrominated Biphenyls (PBB)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)
Polybrominated diphenyl ethers (PBDEs)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU)
Di(2-ethylhexyl) phthalate (DEHP)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU) (2015/863)
Butyl benzyl phthalate (BBP)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU) (2015/863)
Dibutyl phthalate (DBP)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU) (2015/863)
Diisobutyl phthalate (DIBP)	1000 ppm	All Products and Components	RoHS II Directive EU (2011/65/EU) (2015/863)
SVHC (Substances of Very High Concern)	Exceeding 1,000 ppm must be noted in the declaration.	All Products and Components	REACH (EC) 1907/2006
REACH Regulation Annex XIV Authorized Substances	Implementation performed in accordance with REACH regulatory requirements	Implementation performed in accordance with REACH regulatory requirements	REACH (EC) 1907/2006
REACH Regulation Annex 17 – Hazardous Substances	Implementation performed in accordance with REACH regulatory requirements	Implementation performed in accordance with REACH regulatory requirements	REACH (EC) 1907/2006
Cadmium + Hexavalent Chromium + Lead + Mercury	100 ppm	Packaging Materials	EU Packaging and Packaging Waste Directive (EU 94/62EC)

Battery prohibited/restricted substances are controlled in accordance with the EU Batteries, Accumulators and Waste Batteries and Accumulators Directive (EU 2013/56/EU).

IV. Compliance with International Certification Standards and Manufacturing Centres

The core philosophy long valued and pursued by AEWIN Technologies Co., Ltd. is 'producing high-quality products,' with a firm commitment to manufacturing products that meet international standards and customer requirements.



2.4 Ecological Design and Product Innovation

Green Products

AEWIN Technologies upholds the corporate sustainable development (CSD) vision—'To be an innovator in the design and manufacturing of electronic products, enhancing quality of life and fostering a more sustainable planet'—and continues to advance green sustainability strategies centered around the product life cycle. AEWIN assesses, at both organisational and product levels, the potential environmental impacts from product design, manufacturing, and utilise, to disposal, and pays particular attention to the environmental impact after products leave the factory, aiming to reduce the overall life cycle environmental footprint.

In product development, AEWIN Technologies Co., Ltd. regards green design as the starting point for innovation, incorporating environmentally friendly elements from the very beginning of the design process. Green design methodologies and quality processes are deeply integrated into R&D procedures. Systematic review and adjustment at each stage of development ensure the effective implementation and maximization of green design benefits.

Following the integration into the Qisda Group, AEWIN implemented the ISO 14001:2015 Environmental Management System to continuously optimize design and manufacturing processes across each stage of the product life cycle, thereby enhancing environmental performance. AEWIN Technologies has also enacted the 'New Product Development Standard Operating Procedure (PP003)' to fully incorporate green design, and performs hazardous substance management for parts through the Environmental Material Control Procedure utilising the Product Lifecycle Management (PLM) engineering database, effectively preventing environmental hazardous substances from entering products.

In addition, AEWIN Technologies has fully integrated a life cycle perspective into its product design processes. Green design objectives are established at the initial design stage, and each phase undergoes verification to ensure that products not only meet customer requirements and comply with regulatory standards in various markets, but also continuously enhance energy efficiency, reduce resource consumption, and lower environmental impact. At the same time, AEWIN maintains an institutional commitment to providing higher-quality products for customers through more efficient, lower-impact designs that strengthen the sustainability value of its products.

Integrated Design Thinking

AEWIN Technologies Co., Ltd. continues to integrate product lifecycle thinking into R&D management, requiring all products to incorporate green design concepts from the initial development stage. AEWIN comprehensively assesses the potential environmental impact and risks of products and components throughout their lifecycle. We also promote modular design to enhance design flexibility and reduce material consumption, while minimizing the need for verification samples through sharing and standardization to eliminate unnecessary resource waste.

During mass production, AEWIN Technologies Co., Ltd. emphasizes work hour optimization and process improvements to increase production efficiency and reduce process losses, ensuring that products, from initial design to final production, effectively minimize environmental impacts. Through this consistent lifecycle management approach, AEWIN is able to uphold its environmental sustainability objectives while assuring product quality and performance, thereby continuously enhancing the sustainability value of its products.

I. Ecological Design Principles/Direction

AEWIN Technologies Co., Ltd. has developed systematic green design guidelines on the basis of design experience and the current state of each product line. These guidelines enable R&D staff to with explicitness understand the direction of green design and the principles for selecting related processes at the early stage of product development. AEWIN adheres to four principal green design pillars: reduction, hazardous substance management, energy saving, and recycling, which are progressively implemented in the R&D process. Relevant actions and results are as follows.

1. Reduction

AEWIN Technologies Co., Ltd. is committed to addressing market needs through precise product design, thereby avoiding environmental burdens caused by redundant specifications or overdesign. AEWIN's reduction strategies include:

- **Modular mechanism design:** Through modular design and the sharing of proven technological achievements (such as riser cards, I/O expansion cards, power modules, LCD modules, etc.), different product lines and product generations can reuse already-developed modules, thus reducing resource consumption caused by redundant development.
- **Standardised System Boards:** System products primarily adopt AEWIN Technologies Co., Ltd. standardised boards to avoid unnecessary redevelopment, and utilise existing power modules from partners to reduce the need for in-house development, thus lowering material and R&D investment.
- **Extending Product Use and Maintenance Life:** By lengthening supply and maintenance periods, the premature phase-out of products due to discontinuation or component shortages is reduced, consequently decreasing waste generation.
- **Utilization of Local Suppliers:** Priority is given to sourcing locally to shorten transportation distances and lead times, thereby reducing the carbon emissions associated with long-distance logistics.

In addition, AEWIN Technologies Co., Ltd. continues to promote the simplification and minimization of product appearance, structure, and packaging design. By reducing the quantity of components and total product weight at the source, material utilise efficiency is enhanced and carbon emissions generated during manufacturing, storage, and transportation stages are reduced. Through this source-based design strategy, AEWIN achieves tangible and measurable reduction benefits at the product level.

From 2020 to 2025, the number of new standard product projects has demonstrated a year-on-year decline, while the number of ODM projects has increased in response to rising customer demand. This trend reflects the extensive adoption of modular architecture by ODM clients, enabling product specifications to be extended via SKUs to meet market needs and effectively reducing the demand for new standard product projects. Even when it is necessary to develop standard products, the number of SKUs is strictly limited to no more than three; in ODM projects, the SKU count at the EVT stage is also controlled within three to avoid redundant development and reduce R&D and material inputs.



	2020	2021	2022	2023	2024	2025
Number of Standard Product Projects Initiated	8	3	7	5	1	1
Number of ODM Projects Initiated	9	9	6	4	13	6
Number of New Cases	17	12	13	9	14	7

In order to enhance reduction efforts at the design stage, AEWIN Technologies Co., Ltd. has developed several principal modular components for shared utilise, including a CPRS power backplane for shared power supplies and a SATA/SAS/NVMe tri-standard hard drive backplane. These modules allow various storage device projects to leverage the same design, significantly reducing the need for redundant development. Additionally, for CPU selection, AEWIN prioritizes embedded series with long lifecycles, with product lifecycles reaching 7 to 10 years. AEWIN continues supplying products until the end of the CPU's lifecycle as long as there is customer demand, thus preventing unnecessary product obsolescence and material waste.

In addition, to address networking functions or storage expansion needs, AEWIN Technologies Co., Ltd. has adopted a flexible PCIe module design, enabling standard motherboard products to support new functions without redeveloping, thus achieving both enhanced functionality and carbon reduction benefits.

During the product design and verification stages, the adoption of a new modular system architecture allows for the sharing of expansion cards, network cards, I/O cards, and backplanes, resulting in a significant reduction in sample quantities. AEWIN also adopts a phased Waterfall testing approach to organize sample testing, minimizing the demand for samples and thereby avoiding additional wastage of materials, energy, and labour hours, thus achieving substantive reduction during the pilot verification phase.

During the product design and validation stages, the number of samples required is reduced thanks to the new system's modular design, allowing expansion cards, network cards, I/O cards, and backplanes to be shared. The Waterfall approach is utilised to arrange sample testing, thereby minimizing the necessary sample quantity and reducing unnecessary waste.

2. Hazardous Substances

In order to ensure that products comply with regulatory requirements and customer expectations regarding environmental responsibility, AEWIN Technologies has established and institutionalised a comprehensive HSF (Hazardous Substance Free) management system. Consistent control measures are adopted at each stage—from design and manufacturing to testing and supply chain management—ensuring that the entire process, from R&D and raw material acquisition to packaging and shipment, fully meets the requirements of the EU Restriction of Hazardous Substances Directive (EU RoHS) and REACH regulations, as well as customers' environmental expectations for green products.

AEWIN Technologies Co., Ltd. has established and institutionalised the “Prohibited/Restricted Substance Management Standard Operating Procedure” (QP017) as the basis for controlling prohibited/restricted substances, with explicitness stipulating applicable scope, operational requirements, and documented procedures. This standard applies to all stages from component approval to production, with substance declaration and documentation managed via the PLM system to ensure traceability and compliance of all materials.

Flowchart Content Description

1. Quality Assurance Unit (Initial)

- Lead Risk Identification and Assessment
- Collect information on hazardous substance (HS) characteristics during the product realization process

2. Relevant departments (Quality Assurance, Quality Control, R&D, Engineering, Procurement, Manufacturing)

- Conduct on-site HS identification and risk assessment for plant materials, fixtures, and processes.

- Provision of Data and Suggestions for Improvement Based on Function
3. Quality Assurance Department/Management Representative (final confirmation)
- Compilation of Cross-Departmental Evaluation Data
 - Completion of Risk Level Determination and Final Approval
4. Quality Assurance Unit / R&D Unit (Improvement Measures)
- Implement management requirements for high-risk materials or processes
 - Establish and track a reduction plan when necessary
5. Quality Assurance Department (Supervision and Audit)
- Continuous Monitoring of Implementation Status
 - Report reduction effectiveness and HS management performance at the Management Review.

Hazardous Substance Risk Assessment Flowchart:

Responsible Department	Operating Procedures	Description of Implementation Items	Relevant Documents/Forms
Quality Assurance Unit	 <pre> graph TD A[Led by the Quality Assurance Unit] --> B[Risk Identification and Assessment] B --> C[Confirmation of Risk Evaluation Results] C --> D[Risk Control / Risk Reduction] D --> E[Report to the Management Review Meeting] </pre>	The Quality Assurance unit takes the lead, with relevant departments collecting HS characteristic information throughout the product realization process.	HSF Process Identification Checklist (fixtures and auxiliary materials) Material Risk Control Table (Raw Materials)
Relevant departments: quality assurance, quality control, R&D, engineering, procurement, manufacturing, etc.		Relevant departments conduct identification and assessment of hazardous substances within the plant.	HSF Process Identification Checklist (fixtures and auxiliary materials) Material Risk Control Table (Raw Materials)
Quality Assurance Unit/Management Representative		The quality assurance unit is responsible for compiling evaluation	Material Risk Control Table (Raw Materials)

		results and submitting them to the management representative for final confirmation.	
Quality Assurance Department / R&D Department		Establish management requirements or reduction plans for hazardous substances, high-risk materials, and processes.	Hazardous Substance Reduction Plan (to be established as necessary)
Quality Assurance Unit		The Quality Assurance Department is responsible for supervising implementation status and reporting during management reviews.	Identification of status and effectiveness of hazardous substances reduction plan

Types and Content Limits of Restricted Substances:

List of Restricted Substances	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: 1. Items listed in Annex XVII of REACH 2. Reference to the Candidate List of Substances of Very High Concern (SVHC) published on the official website of the European Chemicals Agency	Implementation based on REACH regulatory requirements
EU Package & Package Waste Directive (94/62/EC): Restriction of heavy metal content: the total content of heavy metals such as lead, mercury, cadmium, and hexavalent chromium.	100

Table: Classification of Parts Subject to Relevant Regulations

Classification Table for Parts under Applicable Regulations				
Laws and Regulations Applicable Items Applicable Component Categories	RoHS (Restriction of Hazardous Substances Directive for electrical and electronic equipment)	Package and package waste directive (EU Packaging and Packaging Waste Directive)	Battery directive (EU Battery Directive)	REACH Chemical Registration, Evaluation, Authorization, and Restriction Act
Parts and materials for internal or external use in finished system products	○			○
Parts and materials for internal or external use in semi-finished products	○			○
Parts or materials utilised in or for the expansion functions of finished or semi-finished products.	○			○
Packaging materials or labels utilised for the storage or transportation of AEWIN's finished or semi-finished products.		○		○
Battery category: only original manufacturer's genuine parts are utilised, with no additional materials added.			○	○
Battery category: For non-original manufacturer products, after reprocessing — such as the addition of wires, metal strips, or other materials.	○		○	○
Other consumables utilised in the manufacturing to packaging process of finished or semi-finished products, either for the product itself or its packaging.	○	○		○
Document Submission Requirements				
Evidence of Compliance (Test report or other report format)	○	○	○	If Applicable

Statement of Compliance (Declaration from the original manufacturer or declaration in other formats)	○	○	○	○
Regular Update Requirement for the Above Documents	○	○	○	○

Note: The above categories are defined on the basis of AEWIN Technologies Co., Ltd.'s product materials. Suppliers with questions may proactively contact AEWIN for clarification.

'○' indicates applicable or required

"If available" indicates that both provision and non-provision are acceptable; it is not mandatory.

"Blank" indicates not applicable or not required.

II. Product Ecodesign Process

In order to ensure that all product models fully implement eco-design, meeting customer requirements and the environmental regulations of sales countries, while continuously advancing reduction, energy-saving, and carbon reduction strategies, AEWIN Technologies Co., Ltd. has established and institutionalised an eco-design process that covers the entire product life cycle. This process is divided into six stages, with the objectives and responsibilities of each stage as follows:

Stage	Objective	Regulations and Customer Specifications
P1 Product Planning Stage (Plan phase)	Based on market trends and customer needs, and considering environmental requirements for products, we propose competitive new product concepts.	Confirm the regulations/versions applicable to customers and countries of sale. Convert such regulations into design specifications to be utilised as design input at the initial development stage. These specifications are then incorporated into the product specification document for internal transfer to subsequent control units.
P2 Product Design Stage (Design phase)	Conduct hardware and software design as well as related production requirements assessments.	Pre-BOM review: Focus on optimizing component usage and ensuring compliance with restricted substances requirements. Confirm compliance and assess conformity with customer and regulatory requirements. Review sample quantities by adhering to the principles of sharing and rotation to reduce verification samples.

P3 Sample Verification Stage (EVT phase)	According to the product design, samples are produced by R&D and the factory for functional testing and promotional demonstrations.	Verification includes actual testing of product heat generation and power consumption to confirm compliance with product specifications, customer requirements, and the requirements of countries of sale. Design strengths and weaknesses are also analysed to serve as guidance for the next revision or generation of products. Life Cycle Assessment: utilise software to calculate product MTBF and estimated service life.
P4 Engineering Verification Stage (DVT phase)	After improvement of sample trial production issues, the finished products from the factory trial run can be utilised for product reliability testing and various safety certification applications, while also demonstrating capability for pilot mass production.	Hazardous substance control is on the basis of legal requirements, providing corresponding reports and re-verifying compliance of all components. Level of Compliance.
P5 Mass Verification Stage (PVT phase)	After improving issues identified in engineering trials, a certain quantity of units are trial-produced on the production line before full mass production to verify the accuracy of the production process and to obtain a certain amount of reliability data.	Continuous monitoring of hazardous substances; enhance factory processes to shorten working hours, reduce carbon emissions, and conserve energy.
Mass Production Stage (Mass Production)		Evaluate the performance of design improvements between current products and previous generations, confirming energy savings, reductions, and carbon reduction.

III. Product Environmental Risk Assessment

Beyond product specification requirements, AEWIN Technologies Co., Ltd. proactively evaluates whether products can be designed in a more streamlined fashion to eliminate unnecessary processes and components. Before and during product development, each product category's environmental impacts are assessed, considering new and future design specifications and manufacturing processes. We evaluate potential environmental impacts and risks throughout each stage of the product lifecycle, benchmark against previous generations and industry-leading products to identify high-risk components and processes, and devise economically feasible improvement solutions to be implemented in next-generation products.

IV. Reduction and Circular Utilization of Packaging Materials

AEWIN Technologies Co., Ltd. will continue the sustainability policy begun in 2024 and enters the "Deepening Transformation Phase" in 2025. AEWIN remains oriented towards reducing plastic packaging, optimizing manufacturing schedules, and lowering energy consumption. Through enhanced energy efficiency, adoption of environmentally friendly materials, and technological innovation, we are committed to reducing the overall carbon footprint of our industry value chain.

As an OEM/ODM service provider, AEWIN Technologies Co., Ltd. is not directly responsible for the recycling of end products and packaging materials (with a recycling rate of 0% in 2024); however, in 2025, we will actively enhance product disassemblability and materials recyclability through Design for Sustainability, supporting customers' circular economy objectives from the source.

- 2024-2025 Sustainability Performance Indicators (KPI)

The following summarizes AEWIN Technologies Co., Ltd.'s data and progress achieved in energy conservation, plastic reduction, and product design optimization:

Scope	Key Performance Indicator (KPI)	2024 Current Status (Baseline)	2025 Actual Results/Progress	Progress / Achievement Status
Plastic Reduction Packaging	Utilization Rate of New Eco-friendly Packaging Materials	Initiate Evaluation and Design	Partial adoption of recyclable/environmentally friendly packaging materials as substitutes	● In Progress
Energy Efficiency	Energy Saving Rate in Manufacturing Process	Establishing Baseline for Electricity Consumption	Reduced electricity consumption through process optimization by more than 3.5% compared to the previous year	● Achieved (Note)
Green Design	Enhancement of Thermal Device Performance	Completion of Existing System Optimization Assessment	Successfully introduced high thermal conductivity/low energy consumption thermal dissipation modules	● Ongoing Progress
Regulatory Compliance	International Safety Certification Achievement Rate	Establish Testing and Verification Mechanisms	100% compliance with IEC, RoHS, and Prop 65.	● Consistently Achieved
Product Recycling	Product and Packaging Materials Recycling Percentage	0% (OEM Model)	0.1% (Initiation of internal prototype recycling project)	● Pilot Phase

Note: Through process innovation, assembly efficiency has been effectively increased, resulting in a 3.9% reduction in electric tool usage hours. The calculation is on the basis of system electric tool hours, summing the power usage of electric screwdrivers and hot melt guns: Electric screwdriver operation: 149 seconds; hot melt gun operation: 30 seconds. Electric screwdriver energy consumption and hot melt gun energy consumption: $110\text{W} \times 149\text{s} = 16,390\text{J}$ (joules), hot melt gun: $110\text{W} \times 30\text{s} = 3,300\text{J}$ (joules), total energy consumption: approximately 19,690J (joules). Reducing hot melt gun operation by 7 seconds reduces energy by 770J (joules), representing a reduction ratio of $770 / 19,690\text{J}$ (joules) = 3.91%.

Implementation Effectiveness of Staged Targets

【Current Phase: Green Practices and Technology Optimization】

- Packaging Reduction and Material Development: We actively promote the 'Plastic Reduction Collaboration Project.' In 2025, we successfully introduced recyclable molded pulp as an alternative to traditional plastic cushioning materials, continue to coordinate its adoption with customers, and prioritize procurement from suppliers with environmental certifications.
- Thermal management and energy efficiency technologies: Optimization of liquid cooling systems and fan design, with high-performance graphene thermal materials to be introduced in new models in 2025. This will effectively enhance heat dissipation efficiency and reduce operational energy consumption.
- Electromagnetic Compatibility and Safety: In 2025, we completed the implementation of shared LCM module solutions, offering a common method for suppressing electromagnetic interference and reducing redundant testing and material consumption. The modular approach has been successfully applied to multiple products, lessening environmental impact. Certified FMA modules and antennas provide a more solid foundation for RF compliance and GMA global certifications.

Achievements and Targets for Packaging Plastic Reduction			
Year	2024	2025	2026
Completed Cases	2	12	30 (Estimated)

【Mid- to Long-term: Circular Economy and Standardization】

- DFM (Design for Manufacturing) Collaboration: Enhanced interdepartmental coordination has simplified manufacturing processes. As of 2025, manufacturing timelines for certain products have been shortened by 5-10%, reducing waste generation.
- Promoting full lifecycle management: The aim is to ensure all product components are highly detachable and to collaborate with the supply chain in advancing the standardised application of green thermal materials, such as graphene.
- Further Optimization of International Safety Standards:
 1. Under the shared Riser Card/I/O expansion card architecture, EMC/RF interference solutions are designed according to modular principles, enabling shared materials, reducing redundant development, and minimizing environmental impact.
 2. By adopting pre-developed power modules (to avoid separate development) and collaborating with partners to confirm system-level EMC/RF solutions, we ensure that overall system performance complies with the latest CISPR/IEC/RF standards.
 3. Priority is given to the utilise of recyclable materials in new products, integrating low power consumption RF design, with a gradual expansion of application scope.
 4. Strengthen EMC/RF design and certification preparation processes while continuously optimizing testing efficiency and reducing resource consumption.
 5. Continuously promote internal EMC/Safety/RF/GMA management to ensure product compliance and environmental responsibility.

<Chapter 3 Employee Empowerment and a Healthy Workplace>

- **3.1 Workforce Structure and Diversity & Inclusion**
- **3.2 Occupational Health and Safety Management**
- **3.3 Compensation, Benefits, and Rights Protection**
- **3.4 Talent Development and Professional Growth**
- **3.5 Promote Employee Physical and Mental Health and Well-being**

3.1 Workforce Structure and Diversity & Inclusion

Material Topic Workplace Inclusion and Equality GRI 405	
Significance to AEWIN	Ensure every employee is treated equally, in line with international human rights trends.
Actual Positive Impact	Currently zero discrimination complaints; harmonious working environment maintained.
Potential Positive Impact	Employees from diverse backgrounds can inspire innovative ideas and open up different markets.
Actual Negative Impact	Promoting diversity and equality management requires investment in training time and personnel.
Potential Negative Impacts	If a discrimination scandal were to occur, it would provoke public criticism and brand boycott.
Preventive/Remedial Measures	- Establish a mechanism for appeals, reporting, and investigation to enable timely handling and adoption of measures in cases of workplace discrimination or inappropriate treatment. - Through conducting training sessions on anti-discrimination, prevention of sexual harassment, and diversity and equality, we seek to enhance employees' awareness of respect and inclusion.
2025 Target	100% Workplace Discrimination Resolution Rate
2025 Target Achievement Status	No discrimination complaints received in 2025.
Target Setting	Short-term Target (2030) - Complaint case handling rate: 100%. Mid-term Target (2035) 100% completion rate for all personnel policy reviews to ensure fairness Long-term Target (2050) - Establish a fair, diverse, and inclusive workplace culture.

Hiring Principles and Employee Profile Overview

As of 2025, AEWIN's total headcount in Taiwan is 248, with a male-to-female ratio of approximately 6:4 and zero non-binary employees, reflecting stable gender composition. In terms of age distribution, the majority of employees are between 31 and 50 years old, contributing maturity and stability to the organisation, while also attracting young talent under 30, enhancing team dynamism and innovation.

In addition to local talent, AEWIN also employs staff from Mainland China and Haiti, demonstrating our diversity and openness in international talent exchange. We will continue to undertake the progressive implementation of measures to enhance cross-cultural collaboration, fostering a more inclusive and sustainable organisational development.

Furthermore, at principal locations, the proportion of senior management hired from the local community is 100%. Senior management includes AEWIN's General Manager, Chief Operating Officer, and all department heads, all of whom are local personnel in Taiwan, ensuring a thorough understanding of local needs.

	Gender				Age						Nationality					
	Male		Female		Under 30 Years Old		Aged 31-50		Aged 50 and Above		Taiwan		Haiti		Mainland China	
	Person	%	Person	%	Person	%	Person	%	Person	%	Person	%	Person	%	Person	%
Senior Management	18	7.3%	1	0.4%	0	0	6	2.4%	13	5.2%	19	7.6%	0	0	0	0
Non-Executive Management	17	6.9%	11	4.4%	0	0	13	5.2%	15	6.0%	28	11.3%	0	0	0	0
Technical Personnel	74	29.8%	17	6.9%	16	6.5%	52	21.1%	23	9.3%	90	36.3%	1	0.4%	0	0
Other Personnel	45	18.1%	65	26.2%	11	4.4%	69	27.8%	30	12.1%	109	44.0%	0	0	1	0.4%
Total	154	62.1%	94	37.9%	27	10.9%	140	56.5%	81	32.6%	246	99.2%	1	0.4%	1	0.4%

AEWIN's personnel hiring system mainly employs staff under non-fixed-term, full-time contracts, resulting in a stable workforce structure. No zero-hour contracts are utilised. Currently, only one individual is employed on a fixed-term, part-time contract, primarily responsible for cleaning operations in office and factory areas.

AEWIN fully respects and safeguards employees' legally entitled freedom of association and related rights. Employees may participate in lawful organisations or internal communication mechanisms on the basis of their personal preferences. All related activities shall comply with

AEWIN's internal management regulations.

Regarding the composition of management, all senior management of AEWIN are employed locally in Taiwan, demonstrating AEWIN's deep localization. For overall workforce structure, AEWIN has also hired two foreign employees, from Haiti and China respectively, and manages their employment in compliance with relevant regulations.

An analysis by gender and employment type demonstrates that AEWIN primarily offers permanent contracts and full-time positions to employees of all genders, demonstrating adherence to the principle of fairness in human resources policies, without differences on the basis of gender or nationality.

AEWIN does not employ child labour. During the interview and recruitment process, supervisors are reminded to observe age regulations, and a basic identity check is conducted upon employment to ensure compliance.

Item		Gender		Region		
		Male	Female	Taiwan	Haiti	Mainland China
Type of Contract	Non-fixed Term Contract	153	94	245	1	1
	Fixed-Term Contract	1	0	1	0	0
Employment Type	Full-time	153	94	245	1	1
	Part-time	1	0	1	0	0
	No Guaranteed Working Hours	0	0	0	0	0

In 2025, AEWIN recruited 49 new employees, with the majority under 30 or between 31-50 years old. This demonstrates that, while employing mid-career professionals, we are also committed to cultivating young talent, injecting fresh perspectives into AEWIN. Meanwhile, 26 employees left AEWIN in 2025; departing employees meet with their department supervisors to discuss reasons for leaving and seek opportunities for retention. Overall, new hires make up the majority of workforce changes in 2025, reflecting AEWIN's ongoing talent replenishment, which maintains stable operations while bringing renewed vitality and momentum to the organisation.

- 2025 New Hires and Employee Turnover

New Employees	49 persons
Departed Employees	26 persons

- Analysis

New Employees	Male		Female		Total	
	Person	%	Person	%	Person	%
Under 30 Years Old	5	10.2%	4	8.2%	9	18.4%
Aged 31-50	18	36.7%	7	14.3%	25	51.0%
Aged 50 and Above	10	20.4%	5	10.2%	15	30.6%
Total	33	67.3%	16	32.7%	49	100.0%

Departed Employees	Male		Female		Total	
	Person	%	Person	%	Person	%
Under 30 Years Old	6	23.1%	4	15.4%	10	38.5%
Aged 30-50	9	34.6%	1	3.9%	10	38.5%
Aged 50 and Above	3	11.5%	3	11.5%	6	23.0%
Total	18	69.2%	8	30.8%	26	100.0%

3.2 Occupational Health and Safety Management

Material Topic Occupational Health and Safety GRI 403	
Significance to AEWIN	Safety is a fundamental commitment of AEWIN's operations as well as the foundation of employee cohesion.
Actual Positive Impact	Maintain a 0% disabling injury frequency rate to protect employees' labour force.
Potential Positive Impact	Establish a 'Safety First' culture to reduce employee turnover caused by concerns regarding safety risks.
Actual Negative Impact	Failure to meet the participation rate in emergency drills (currently 69%) leads to insufficient response capability.
Potential Negative Impacts	A major occupational accident could lead to factory shutdowns and legal compensation claims.
Preventive/Remedial Measures	• In future drills, advance notification mechanisms will be implemented to avoid scheduling business trips, leave, or meetings during the exercise period. • Emergency response awareness will be emphasized during employee training. • During on-site inspections, employees will be further educated on occupational injury prevention.
2025 Target	1. Occupational injury disabling frequency and disabling severity rate (0%). 2. Employee participation rate in disaster drills: 100%. 3. Zero fatality in occupational safety incidents.
2025 Target Achievement Status	1. Achieved 2. 69% of participants not achieved (due to meetings/business trips/leave) 3. Achieved
Target Setting	Short-term Target (2030) • 100% completion rate for employee on-the-job education and training (including enhanced promotion of the importance of disaster drills and disaster prevention awareness amongst employees). Mid-term Target (2035) • The annual disaster drill participation rate amongst employees increased to over 90%.

Long-term Target (2050)

- Ongoing safety promotion for the prevention of occupational injuries to achieve the corporate goal of "zero" occupational incidents.

I. Occupational Health and Safety Policy and Management System (ISO 45001)

AEWIN Technologies Co., Ltd. (AEWIN Technologies Co., Ltd.) has continuously upheld the spirit of the ISO 45001 system since certification was obtained in 2019, earnestly implementing its requirements every year. In 2025, AEWIN achieved zero nonconformities in its ISO 45001 external audit, demonstrating our commitment to maintaining a comprehensive occupational health and safety management system, ensuring employee protection at work, and minimizing potential hazards and occupational injury risks. The principal measures of ISO 45001 Occupational Health and Safety Management System implementation for 2025 are demonstrated below:

ISO 45001:2018 Occupational Health and Safety Management System Items and Contents	
Item	Description
Hazard Identification and Risk Assessment	Implemented in accordance with the "Impact Source and Risk Identification Management Procedure." The process mainly involves on-site inspections of each unit, identifying whether potential hazards exist at the site, assessing safety, and proposing recommended improvement measures.
Risk and Opportunity Identification Management	Implemented in accordance with the "Risk and Opportunity Identification Management Procedure." Issues of concern to internal and external stakeholders, as well as hazard identification and risk assessments, are collected for subsequent management.
Contractor Management	Implemented in accordance with the "Supplier Management Standard Operating Procedure." Hazard notifications and occupational accident prevention information are provided to contractors to achieve personnel control and site safety.
Internal Audit and Corrective Action	Implemented in accordance with the "Internal Audit Management Procedure" and the "Corrective Action Procedure." Audits are conducted on the basis of ISO clauses. For each internal audit form, on-site verification is performed according to audit points to confirm whether operations comply with operating standards. Deficiency corrections are implemented in accordance with the "Corrective Action Procedure."
Education and Training	Implemented in accordance with the "Education and Training Identification Management Procedure." Training for current employees, new employees, licensed personnel, and contractors is implemented according to the specified training types and required hours.
Emergency Response Management	Implemented in accordance with the "Emergency Preparedness and Response Management Procedure." Fire drills are conducted every six months to simulate emergency response scenarios, helping employees understand how to respond to and handle emergencies in order to reduce losses.
Occupational Safety and Health Committee Meetings	Implemented in accordance with the "Management System Scope Definition Management Procedure." Meetings are held quarterly and attended by senior management, unit supervisors, occupational safety and health management personnel, and labour representatives. The meetings discuss occupational safety and health-related items, issues, and announcements, allowing the Company to understand the implementation status and handling of occupational safety and health matters.

II. Material Topics and Risk Assessment for Stakeholders

Each year, stakeholders express a variety of concerns. Regular annual surveys are conducted to understand and identify stakeholders' priorities for the year. Survey targets include internal stakeholders (personnel covered by the occupational safety and health management system, generally referring to regular employees, with an average of 227 employees in 2025, 139 male and 88 female) and external stakeholders (including customers, suppliers, media, community residents, or shareholders).

Concerns place emphasis on economic, social, environmental, and safety dimensions in line with GRI standards. Based on survey results, topics are evaluated for risk or opportunity status and categorised as the basis for identifying material issues. Occupational safety and health are classified as part of the social dimension. The results of the 2025 material issue survey for internal and external stakeholders regarding occupational safety and health are demonstrated in the table and chart below:

Dimension	Item	Description	Responsible Unit	2025 KPI Setting	Achievement Result
Social	Occupational Health and Safety	Occupational safety and health management system, disaster prevention, disaster prevention drills, occurrence of work-related injuries and occupational diseases, and statistics on fatalities.	Occupational Safety	1. Occupational injury rate, cases per 100 employees 2. Employee disaster prevention drill participation rate, 100% 3. Zero fatal occupational safety incidents	1. Achieved 2. Not achieved; participation rate was 69%, due to meetings, business trips, and leave 3. Achieved

The "Social Dimension" typically refers to Corporate Social Responsibility (CSR) or Environmental, Social, and Governance (ESG), encompassing the responsibilities and impacts that corporations bear towards employees, the supply chain, and other stakeholders. Examples include employee health management and workplace safety, product quality, etc., all of which are material indicators for assessing a company's sustainable operations and risks. In 2025, internal and external stakeholders will place emphasis on the major topic of occupational safety and health, specifically the "Workplace Safety and Health" aspect, which encompasses the occupational safety and health management system, prevention of occupational accidents, disaster drills, occurrence of occupational injuries and diseases, and statistics on occupational accident

fatalities. In 2025, the participation rate in employee disaster drills declined because the drill was changed to an unannounced emergency exercise, resulting in some employees (who were attending meetings, on business trips, or on leave) being unable to participate. AEWIN will discuss ways to enhance this in the coming year, with the goal of increasing employee participation in disaster drills to 90% or above.

In 2025, AEWIN applies both routine and non-routine hazard identification and risk assessments, utilising a graded control approach to eliminate hazards and minimize risks. The 2025 risk assessment identified workplace violence, noise hazards, and ergonomic hazards as the top three priority prevention items. Workplace violence is managed by dedicated teams referencing the latest guidelines to establish 'Workplace Violence Complaint and Handling Procedures,' ensuring employees are protected and respected throughout the complaint process and minimizing the impact of incidents. Noise hazard prevention is addressed through biannual workplace environment monitoring to assess whether exposure exceeds permissible limits (no instances exceeded the noise thresholds to date) and through delineating noise zones, where employees are required to wear personal protective equipment (such as earmuffs) to reduce hearing damage. For ergonomic hazard prevention, new employee and on-the-job training cover strategies for relieving musculoskeletal discomfort, as well as correct sitting and lifting postures. The occupational nurse classifies employees during health checks according to questionnaire responses; employees assessed as medium- or high-risk are interviewed to identify causes and are given recommendations to alleviate musculoskeletal strain, thereby reducing ergonomic-related hazards. Through occupational safety and health policies and management, AEWIN is oriented towards the objective of establish a friendly and injury-free (or occupational disease-free) working environment, ensuring employees' physical and psychological well-being. This represents AEWIN's corporate social responsibility and provides life security to staff. The approach for the "Workplace Safety and Health" dimension in 2025 is illustrated below:

Occupational safety and health	
Related Item	Coverage / Description
Occupational Safety and Health Policy	Promote a safe and healthy working environment for employees, strengthen the occupational safety and health culture, ensure regulatory compliance in implementation, and implement employee education, training, and awareness development.
Occupational Safety and Health Commitment	Strengthen management and on-site communication skills, provide employees with friendly care, and offer the best possible support for employees.
Importance	Occupational safety and health is a foundation of corporate sustainability that requires joint maintenance by all employees. Optimizing occupational safety and health management provides basic protection for employees and creates a safe and healthy working environment.
Risk Assessment	Workplace unlawful infringement, noise hazards, and ergonomic hazards.
Risk Prevention	Strengthen management and employee awareness of workplace unlawful infringement and communication skills; conduct hazard prevention education and training; ensure proper use of personal protective equipment, PPE.
Positive Assessment	Make AEWIN a physically and mentally healthy and safe workplace, free from workplace unlawful infringement, and truly realize a friendly workplace.
Negative Assessment	High work pressure and emotional instability amongst employees may affect work performance and even lead to resignation. Unresolved potential hazards may affect the Company's overall operations.
Occupational Safety and Health KPI Indicators	Occupational injury rate; employee participation in disaster drills; fatal occupational safety incidents.
Short-Term Goals	Occupational injury rate: zero occurrence. Employee participation in disaster drills: employee participation rate increased to over 90%. Fatal occupational safety incidents: zero fatalities.
Medium- / Long-Term Goals	Occupational injury rate: zero occurrence. Employee participation in disaster drills: participation by all employees. Fatal occupational safety incidents: zero fatalities.
Corresponding GRI Topic	403
SDGs Topics	 

On-the-Job Education and Training Items
Hearing Protection: Use of Earmuffs and Earplugs
Use of Respirators
Use of Personal Protective Equipment, such as Face Shields and Protective Clothing
Safety Instructions for A-Frame Ladders and Passenger / Freight Elevators
Mechanical Safety Reminders
Ergonomic Musculoskeletal Hazards
Maternity Health Protection Instructions
Prevention of Diseases Triggered by Abnormal Workload
Explanation, Reporting, and Prevention of Unlawful Infringement in the Performance of Duties

As regulatory requirements stipulate that each employee must receive three hours of occupational safety and health education and training within three years, 'on-the-job occupational health and safety education and training' is implemented annually for current employees. The training includes reminders regarding workplace safety and protection, such as the correct utilise and protective functions of earmuffs and earplugs, instructions on utilising gas masks, the proper wearing of face shields and protective clothing, safe utilise of A-frame ladders and passenger/freight elevators, reminders for machinery operation safety, prevention measures for ergonomic musculoskeletal hazards, maternity health protection, prevention of abnormal workload-induced illnesses, and procedures for preventing and reporting unlawful workplace incidents, all in line with the four major Ministry of Labour occupational safety and health programmes.

In 2025, AEWIN recorded a total of 3 accident cases: 2 were commuting traffic accidents and 1 was a minor injury from factory operations. The majority of the commuting accidents were caused by vehicle collisions. Employees involved in traffic accidents received additional training on driving safety, and new employees receive occupational health and safety education, including training on safe driving concepts, to prevent traffic accidents from the ground up. The minor factory injury was immediately treated and the employee returned to work the next day without issue; thus, it is not included in the occupational injury statistics.

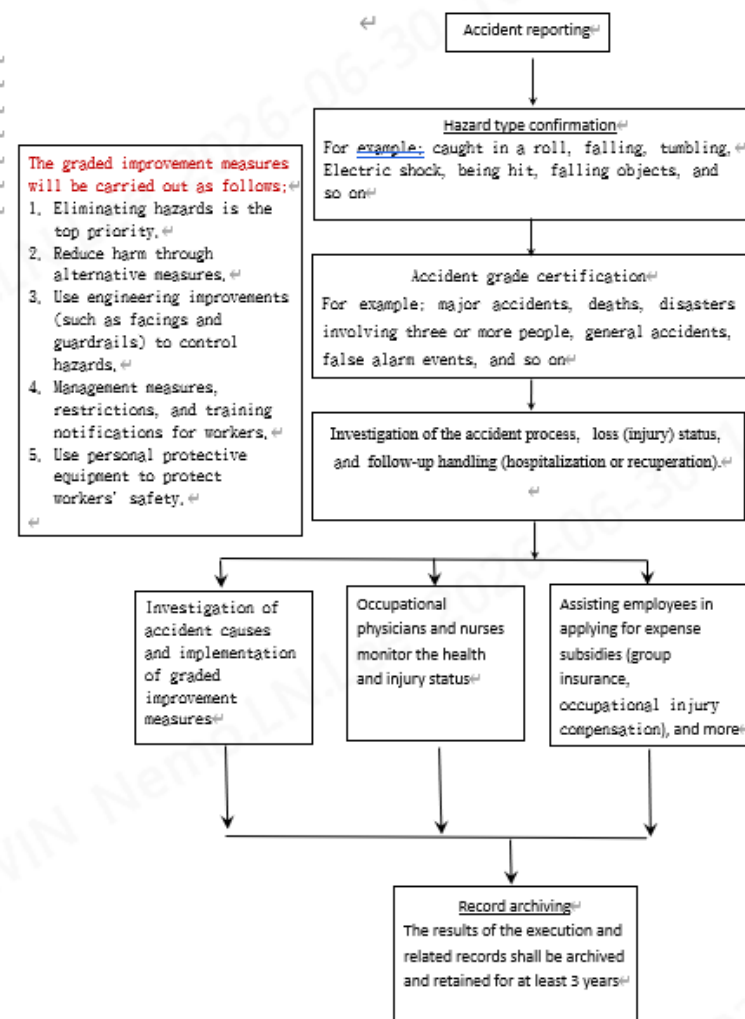
The table below presents statistics on types of accidents:

Accident Type	Number of Cases	Improvement Measures
Commuting Accidents	2	Traffic and Driving Safety Awareness Training
Factory Material Handling Operations	1	Factory Operation Safety Awareness Promotion

The following photos show the new employee training:



The "Accident Reporting Process" is the essential process for AEWIN to manage occupational accident incidents. This process encompasses first confirming the type of hazard or accident when an incident occurs (e.g., cuts, entanglement, electric shock, collision). Next, the accident is classified to determine whether it is a major occupational accident, a general incident, or a near miss. A review of the accident process and associated losses is then performed to determine whether hospitalization is needed, or if the employee can recover at home. As required by law, the accident investigation must be conducted jointly with employee representatives, and, after cause analysis, improvement measures are proposed and implemented in a graded manner according to hazard prevention procedures (elimination, substitution, engineering improvements, management controls and training, personal protective equipment). The on-site physician or nurse is also notified to provide medical assistance if needed, and the Human Resources department assists with any occupational accident benefit applications. Finally, all handling results of the incident are consolidated and archived. The diagram below illustrates the "Accident Reporting and Graded Control Process."



III. Operation of the Occupational Safety and Health

Committee

The 'Occupational Safety and Health Committee' is an internal organisational unit responsible for reviewing, coordinating, and recommending safety and health matters. AEWIN Technologies Co., Ltd. qualifies as a specific scale enterprise under relevant regulations and is therefore required to establish this committee, which must convene at least once every three months. Labour representatives, nominated by the labour-management meeting, must constitute more than one-third of the committee members. The Committee mainly reviews and discusses policies on occupational safety and health management, training programme planning, self-inspections, and safety audits. If employees have suggestions or concerns, they may first report to their unit supervisor, who may propose them for committee discussion. In the event of occupational accidents, the committee, together with relevant personnel, provides explanations and plans for corrective action to prevent recurrence. For employee business travel or client visits outside AEWIN's control, supervisors are also reminded to advise employees regarding travel safety.

IV. Internal and External Occupational Health and Safety Education and Training

AEWIN places great importance on occupational safety and health training, especially for new employees. Originally, new employee training was scheduled once per quarter; starting from September of this year, it has been held monthly. In-service employees continue to receive one hour of general occupational safety and health education and training annually. Refresher training for various certifications is scheduled in compliance with regulatory requirements, and effectiveness is verified by obtaining the retraining certificate. The following table summarizes the education and training activities for 2025:

Training Category	Sessions	Number of Trainees	Training Hours	Total Training Hours
In-Service Training for Organic Solvent Operations Supervisors	2	2	6	12
In-Service Training for First Aid Personnel	5	5	3	15
In-Service Training for Radiation Protection Personnel	5	5	3	15
General Occupational Safety and Health Education and Training, (New Employees: 3 Hours)	6	58	3	174
General Occupational Safety and Health Education and Training, (Current Employees: 1 Hour per Year, 3 Hours Every 3 Years)	1	220	1	220

V. Contractor Site Entry Management and Hazard Notification

AEWIN Technologies Co., Ltd. implements safety protocols for contractors prior to site entry as a principal aspect of its social responsibility fulfillment. Occupational safety personnel provide on-site hazard notifications and announce relevant regulations before contractors commence work. Once these steps are completed, access to AEWIN or factory is granted, ensuring that safety and health

inspections are implemented, including the correct wearing of personal protective equipment and on-site patrols to prevent accidents. New contractors must complete required documentation in accordance with the supplier evaluation procedures before entering the premises. Official contractors undergo scheduled annual performance evaluations and only become formal contractors after passing these assessments. In 2025, AEWIN will oversee a total of 12 contractor engineering projects as detailed in the table below.

Month	Working Hours, hours	Contracted Work Item
January, May, September, October, and December 2025	35, (5 cases)	Routine Maintenance Work for the Factory Burn-In Room
November 2025	8	Office Carpet Cleaning
July 2025	2	Fire Protection Facility Improvement
June 2025	4	Lighting Fixture Replacement
April 2025	3	Addition of Power Supply Equipment
March 2025	2	New Curtain Installation
February 2025	2	UPS Battery Replacement Work for the IT Server Room
January 2025	3	Installation of Additional Lighting Fixtures

New contractors are required to complete an evaluation form that assesses their competencies in ISO 9001 quality, HSF, and environmental and occupational safety and health. Only those that achieve a qualifying score can become official contractors. Annually, existing contractors must also complete a safety self-assessment, which also requires a qualifying score, thereby maintaining a consistently high standard amongst contractors.

VI. Identification and Management Review of the Occupational Health and Safety Management System

AEWIN implements internal and external audits annually for its ISO 45001:2018 Occupational Health and Safety Management System and ISO 14001:2015 Environmental Management System. Prior to the internal audit in 2025, personnel responsible for internal risk identification in each unit receive education and training on "Source Impact and Risk Identification Management Procedures," enabling them to identify hazards and risks consistently within their departments. The occupational health and safety staff consolidate the identification results of each department, and the internal audit team then performs the audit. All internal auditors have previously received training, and internal audits cover the risk identification results of each unit. Any deficiencies identified during the internal audit are corrected first, followed by re-examination of the improvements. Subsequently, a management review meeting is convened to discuss and announce changes relating to internal and external issues relevant to AEWIN 's occupational safety, health, and environmental management systems. The meeting also covers the previous year's

external audit results and improvements, that year's internal audit results, legal compliance review status, implementation of labour-management communication and employee consultation and participation, stakeholder expectations and communications, the setting of major risk assessment goals, the review of the year's objectives and performance, amongst other matters. Finally, the organisation participates in external audits conducted by third parties. Before the external audit, all departments are informed of matters requiring attention and the spirit of ISO implementation, with relevant units coordinating for compliance. After the external audit, a closing meeting is held immediately to explain the results and recommend corrective actions, followed by implementation of improvements by the respective departments.

The following table summarizes the topics discussed in the 'Management Review Meeting':

Management Review Meeting Discussion Items
Announcement of changes in internal and external issues related to the Occupational Safety and Health Management System and Environmental Management System
Results of the previous year's ISO external audit and improvement status
Results of the current year's ISO internal audit
Current year regulatory compliance identification status
Implementation of labour-management meeting resolutions, and status of worker consultation and participation
Needs and expectations of internal and external stakeholders, and effective communication
Setting of major risk assessment targets
Review of current year targets and implementation results

VII. Occupational Accident Prevention and Performance Indicators (Frequency Rate of Disabling Injuries (FR), Severity Rate (SR)) Statistics

In 2025, AEWIN recorded zero occupational accidents (including contractors), and zero near miss incidents—the "Recordable Incident Rate" is therefore zero, and the "Near Miss Incident Rate" is also zero. There were no incidents of employee strikes or work stoppages in 2025. AEWIN prioritizes occupational accident prevention through new employee and on-the-job training as well as on-site inspections.

Training also incorporates video materials, for example: ergonomic stretches in office chairs, safe manual handling techniques, available protections for maternity, measures for unlawful incident prevention, and communication skills for managers. Occupational disease prevention includes the provision of personal protective equipment for noise protection; inspections are conducted within prescribed timeframes, and users are instructed on maintenance and care of protective equipment. When occupational safety and health personnel identify potential risks of occupational accidents during inspections, they immediately notify field personnel for rectification, thereby reducing harm caused by unsafe environments and behaviours, and preventing occupational accidents from operational negligence. The following table presents statistics of occupational accident related items for 2025:

Item	2025
Total Hours Worked, hours	443,127
Disabling Injury Frequency Rate, F.R.	0
Disabling Injury Severity Rate, S.R.	0
Frequency-Severity Indicator, F.S.I.	0
Number of Fatalities Caused by Occupational Injuries	0
Rate of Fatalities Caused by Occupational Injuries	0%
Number of Fatalities Caused by Occupational Diseases	0
Rate of Fatalities Caused by Occupational Diseases	0%
Number of Serious Occupational Injuries	0
Rate of Serious Occupational Injuries	0%
Number of Recordable Occupational Diseases	0
Number of Recordable Occupational Injuries	0
Rate of Recordable Occupational Injuries	0%

Note: Total hours worked are calculated by summing all working hours of the Company and the factory from January to December 2025.

Note: When calculating the number and rate of serious occupational injuries, fatalities are excluded.

Note: When calculating the number and rate of recordable occupational injuries, fatalities caused by occupational injuries are included, and the rate is calculated on the basis of one million hours worked.

Note: Serious occupational injury refers to an injury where the worker has not recovered to their pre-injury health condition after more than six months.

Note: Only injuries from commuting accidents involving transportation arranged by the organisation are counted as occupational injuries; employees' regular commuting to and from work is not included.

Note: Disabling Injury Frequency Rate, FR = Total number of injury-loss cases $\times 10^6$ / total hours worked. Figures after the third decimal place are truncated.

Note: Disabling Injury Severity Rate, SR = Total lost days from disabling injuries $\times 10^6$ / total hours worked. Decimals are truncated and only whole numbers are retained.

Note: Frequency-Severity Indicator, FSI = $\sqrt{(SR \times FR) / 1,000}$. Figures after the third decimal place are truncated.

Note: Fatality rate caused by occupational injuries = Number of fatalities caused by occupational injuries $\times 200,000$ / total hours worked.

Note: Serious occupational injury rate, excluding fatalities = Number of serious occupational injuries, excluding fatalities $\times 200,000$ / total hours worked.

Note: Recordable occupational injury rate = Number of recordable occupational injuries $\times 200,000$ / total hours worked.

Note: Total Recordable Incident Rate, TRIR = Number of recordable occupational injuries / total hours worked $\times 200,000$.

Note: Near-Miss Frequency Rate, NMFR = Number of near-miss incidents $\times 200,000$ / total hours worked.

Item	Total Hours Worked	Number of Incidents	Rate
Recordable Incident Rate	443,127	0	0
Near-Miss Frequency Rate	443,127	0	0



AEWIN
Networking Mastery

2025/11/28

「擁抱健康-『肝』淨人生~從認識脂肪肝開始」

各位同仁：

在追求卓越工作表現的同時，我們深知「健康」才是最寶貴的資產。

本月，在我們的「永續健康管理宣導」系列中，我們將聚焦於一個常被忽略卻與現代生活息息相關的議題-「**脂肪肝**」。

肝臟是我們體內最沉默、也最辛勤的器官。

然而，當生活節奏加快、飲食習慣改變，它也可能面臨「過勞」的風險。

脂肪肝，是指肝細胞內脂肪（主要是三酸甘油酯）過度堆積的現象，正是肝臟向我們發出的溫和警訊。

值得注意的是，脂肪肝初期往往沒有明顯症狀。

然而，若長期忽視，特別是非酒精性脂肪肝炎（NASH）可能導致肝臟持續發炎，進一步發展為肝纖維化、肝硬化，甚至增加肝癌的風險。

因此，定期的健康檢查與追蹤至關重要。

實踐「肝」淨人生：保健建議

In addition, periodic 'health management and education advocacy' announcements are made via e-mail by the on-site occupational health nurse to keep employees informed about health information. Educational materials are provided by the occupational health nurse on the basis of statistical analysis of health check-up results since 2024, identifying areas for improvement such as elevated triglyceride levels prompting liver health materials, or information on eye care for employees experiencing vision fatigue from excessive screen utilise in the office. Health advocacy materials from the nurse are distributed company-wide via email by the responsible staff to ensure all employees are informed. The following are contents and images of the health education e-mails:

護眼保健-職場篇

長時間使用電腦與行動裝置，容易造成眼睛疲勞、乾澀與視力下降，甚至引發乾眼症、肩頸酸痛等問題。若缺乏正確用眼習慣與良好工作姿勢，長期恐造成不可逆的視覺損傷。

長時間接觸藍光

可能導致的併發症

青光眼：邊緣視野受損
黃斑部病變：中心視野受損
白內障：視力模糊、昏暗
乾眼症：眼睛乾澀刺痛

護眼建議!!! 一起對抗電腦螢幕造成的疲勞吧!

- 戴眼鏡**
依醫師處方配戴眼鏡，並定期檢查視力。
- 減少眩光**
調整螢幕角度，使用防眩光螢幕或保護貼。
- 調整螢幕位置**
螢幕中心應低於眼睛水平視線 15-20 度，並保持 50-70 公分的距離。
- 調整電腦設定**
調整亮度、對比度、色溫 and 文字大小，以獲得最佳舒適度。
- 經常眨眼**
提醒自己眨眼以潤滑眼睛，如有需要可以使用人工淚液。
- 經常休息**
遵循 20-20-20 法則，讓眼睛獲得適當放鬆。

資料來源：中華民國眼科學會、台灣防盲基金會

脂肪肝 脂肪肝怎麼養成?

肝臟的諸多功能之一就是代謝脂肪；而食物中的脂肪被消化分解成脂肪酸，進入肝臟代謝後會成為膽固醇、三酸甘油酯，接著運出肝臟外面。但若這個過程出了問題，就會造成三酸甘油酯堆積在肝細胞內，形成脂肪粒，變成脂肪肝。

脂肪肝的種類有哪些?

種類	非酒精性肝炎	酒精性肝炎
原因	最主要的是 肥胖 其它為高血糖、高血脂及胰島素阻抗性增加等	長期酗酒
改善	減重、控制慢性疾病	均衡飲食，停止飲酒

VIII. Implementation of Four Major Projects and Prevention of Occupational Diseases

The four major programmes promoted by the Occupational Safety and Health Administration have been principal initiatives in recent years. AEWIN follows the guidelines of each programme step by step, starting with hazard identification and risk assessment. This is followed by evaluations and analyses by on-site medical personnel, with results categorised as low, medium, or high risk. Next, interviews are conducted with employees in the high-risk group and those with necessary medium risk, followed by annual tracking of results. For

ergonomic musculoskeletal hazards, prior to the 2025 health examination, an NMQ musculoskeletal symptom survey was conducted. Afterwards, 2 individuals with suspected hazard risks were re-evaluated by medical personnel, accounting for 1.11% of the workforce.

In terms of abnormal workload-induced diseases, 1 employee (0.55% of staff) required a physician consultation, and 17 employees (9.39% of staff) were recommended for physician consultation.

AEWIN's occupational disease prevention efforts place emphasis on office work and burn-in room operations. For office tasks, the emphasis is on preventing ergonomic hazards, while for burn-in room tasks, the focus is on preventing noise-related physical hazards. New employees and in-service training sessions promote awareness about prevention methods and muscle stretching techniques, providing guidance on correct sitting posture, ergonomic adjustments for computer desks and chairs, and wrist protection to reduce musculoskeletal injuries caused by ergonomic hazards. In the factory, occupational disease prevention covers both ergonomic and physical hazards. Common ergonomic risks include excessive force when operating hydraulic pallet jacks, and poor posture involving the shoulders, neck, and back during packing of finished goods for shipment. In terms of physical hazards, noise protection is prioritised. Noise monitoring is on the basis of biannual workplace environmental monitoring data; in all monitoring results, noise levels have not exceeded the legal limit of 85 decibels. Nonetheless, to protect employees' hearing, personal protective equipment such as earmuffs is provided to all relevant personnel. (The following table demonstrates the number and percentage statistics related to ergonomic and abnormal workload cases.)

Item	Number of Persons	Percentage
Ergonomic Musculoskeletal Hazards, suspected hazard, reassessment completed by medical / nursing personnel	2	1.11%
Diseases Triggered by Abnormal Workload, moderate risk, physician consultation recommended	17	9.39%
Diseases Triggered by Abnormal Workload, high risk, physician consultation required	1	0.55%

The following outlines the usage of hydraulic pallet trucks and the circumstances during finished product packaging and shipment: Burn-in room operators exposed to noise are equipped with earmuff protectors:



IX. Emergency Response Drill

The purpose of AEWIN's emergency response drills is to train employees on how to respond to emergencies and to ensure they with explicitness understand the action process during events such as fires or earthquakes. An emergency response drill was conducted in November, allowing all employees to experience a realistic emergency simulation. In addition, new employees receive general occupational safety and health training upon joining, and annual on-the-job training for all staff includes promotion of emergency response knowledge to raise safety awareness and ensure workplace safety.

The following are emergency response drill photos:

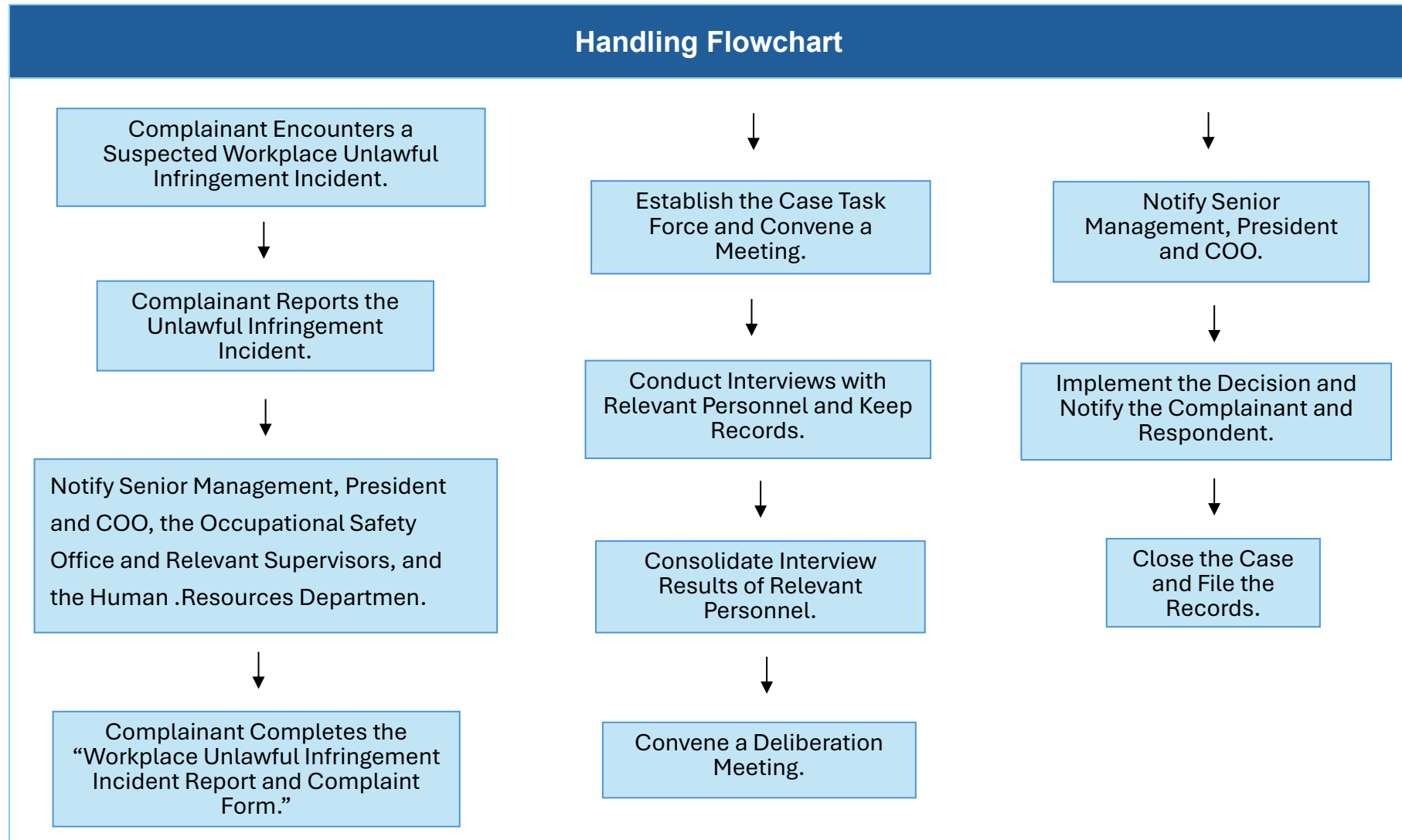


X. Prevention and Handling of Unlawful Workplace Harassment

AEWIN Technologies Co., Ltd. adopts a zero-tolerance approach to workplace misconduct. Following the 2025 revision of the relevant guidance, AEWIN has continued to implement prevention and publicity in accordance with the guidelines. In addition to adhering to procedures for preventing unlawful acts, AEWIN has established and institutionalised procedures for investigation and handling after the formation of a complaint case. This allows employees encountering suspected misconduct to follow the complaint process, including subsequent interviews with involved personnel and final evaluation by a 'review committee' comprised of both internal and external members. This process ensures that each case is assessed fairly and impartially, leading to a determination of whether unlawful conduct occurred. In 2025, there were four cases of workplace misconduct reported at AEWIN Technologies Co., Ltd., all involving psychological harm through improper speech or behaviour. Of these, one case was not substantiated, and three were found to have violated employee work regulatory requirements, resulting in disciplinary action or warnings. This demonstrates AEWIN's commitment to being an employee-friendly workplace and underscores our responsibility to ensure a safe workplace. The following table shows the types of illegal cases in 2025:

No	Type of Unlawful Infringement
1	Verbal and Behavioral Type
2	Verbal Type
3	Verbal Type
4	Verbal and Behavioral Type

The flowchart below illustrates the investigation and handling procedures following reporting of unlawful infringement:



3.3 Compensation, Benefits, and Rights Protection

Material Topic Employee Benefits and Compensation GRI 401	
Significance to AEWIN	Reasonable compensation and benefits serve as the driving force for AEWIN 's long-term and stable development.
Actual Positive Impact	100% compliance with legal requirements for wages and leave to maintain basic labour stability.
Potential Positive Impact	Benefits exceeding regulatory requirements can attract top talent and enhance AEWIN's competitiveness.
Actual Negative Impact	Personnel costs increase with regulatory adjustments, thereby compressing short-term profits.
Potential Negative Impacts	If benefits lack competitiveness, AEWIN will face the loss of principal technical talent.
Preventive/Remedial Measures	- Review the competitiveness of compensation, rewards, and benefits systems against the market and legal requirements, adjust programmes as needed to ensure talent retention and system fairness. - Regularly collect employee feedback through internal communication channels, and continuously optimize benefits and compensation systems.
2025 Target	100% Legal Compliance Rate of Welfare System
2025 Target Achievement Status	There are many legally required welfare systems, such as leave, with the current year's calendar provided; statutory holidays are generally observed. Other welfare policies are also formulated and implemented in accordance with legal regulations.
Target Setting	Short-term Target (2030) - Continuously maintain 100% compliance with laws and regulations on wages, working hours, leave, and welfare systems. Mid-term Target (2035) - Annual review completion rate of the compensation system: 100%. Long-term Target (2050) - Establish a compensation and benefits system that is market competitive, internally equitable, and oriented towards sustainable development.

Reasonable Compensation

AEWIN has established and institutionalised a market-competitive compensation structure and fosters an inclusive and equitable environment, providing a comprehensive salary and benefits system.

Annual Total Compensation Ratio

Indicator of the impact of the highest individual compensation on the overall salary structure	2024 Ratio	2025 Ratio
Annual total compensation ratio = Annual total compensation of the organisation's highest paid individual / Median of the total annual compensation of all employees (excluding the individual with the highest compensation)	9.01	9.79

Annual Total Remuneration Change Ratio

	2024 Ratio	2025 Ratio
Annual total compensation variation ratio = Annual compensation of the organisation's highest paid individual Percentage increase in annual total compensation / Median annual total compensation of all employees Year-over-year Percentage Increase	13.14	4.18

Gender Pay Gap

AEWIN fully complies with minimum wage regulations, regularly reviews compensation policies, and emphasizes gender equality and reasonable remuneration to enhance organisational competitiveness. According to AEWIN's personnel guidelines, compensation analysis is classified as internal management information, and employee remuneration information is confidential and may not be disclosed arbitrarily; therefore, such data is currently not disclosed externally.

Quality Benefits

AEWIN Technologies Co., Ltd. has established and institutionalised a diverse and institutionalized range of employee welfare measures, covering group insurance, regular health check-ups, flexible working hours, employee stock ownership schemes, parental leave without pay, and subsidies for employee activities. These initiatives support employees' physical and mental health and work-life balance, fostering a friendly workplace environment.

Pension Fund Allocation

AEWIN appropriates labour pension and retirement reserves in accordance with relevant legal requirements to ensure fulfillment of retirement benefit obligations, balancing employee retirement security and corporate sustainable development.

Performance Assessment

AEWIN has an annual performance appraisal system. All employees are subject to regular performance evaluations, with a 100% participation rate.

Parental Leave

AEWIN values employees' family well-being and provides a comprehensive parental leave system to support staff in balancing work and family, aiming to create a friendly workplace environment. In 2025, two female employees applied for parental leave without pay, both of whom returned to work in 2025. The parental leave reinstatement rate reached 100%. AEWIN's maternity benefit programme ensures employees enjoy sufficient rest and peace of mind while welcoming new life.

	2024		2025	
	Male	Female	Male	Female
Actual Number of Users (Persons)	0	2	0	2
Returned to Work after Leave (Persons)	0	2	0	2
Employees Retained 12 Months After Reinstatement (persons)	0	2	0	1
Actual Utilization (%)	0	100%	0	100%
Post-Leave Reinstatement (%)	0	100%	0	100%
Retention Rate 12 Months After Reinstatement (%)	0	100%	0	50%

Harmonious Labour Relations

AEWIN values robust employee communication mechanisms, holding regular labour-management meetings quarterly, setting up a General Manager's mailbox, and conducting employee satisfaction surveys to ensure timely reflection and proper response to employee feedback. This commitment supports maintain stable and positive labour relations.

3.4 Talent Development and Professional Growth

Status of training objectives achievement; new employee, professional competency, and leadership development training courses

			Integrity (Anti-Corruption) Training	Insider Trading Training	Occupational Health and Safety Training
Gender	Male A total of 154 people	Number of People	139	137	130
		Average Hours	0.45	0.44	0.42
	Female A total of 94 people	Number of People	91	83	88
		Average Hours	0.48	0.44	0.47
Employee Categories	Direct Personnel A total of 25 people	Number of People	25	27	25
		Average Hours	0.5	0.54	0.5
	Indirect Personnel A total of 223 people	Number of People	205	198	195
		Average Hours	0.46	0.44	0.44

In 2025, three major companywide training sessions were conducted, each averaging approximately 0.5 hours. In addition, the average company training time was about 9.3 hours, demonstrating AEWIN Technologies Co., Ltd.'s continued investment in education and training resources, and commitment to enhancing employees' professional competence and overall talent quality.

For new employee training, AEWIN provides a dedicated onboarding programme for every new hire, achieving a 100% completion rate in 2025. In addition, AEWIN continuously offers various professional skill trainings and actively participated in management training sessions organized by the group in 2025, with a participation rate of 100%, demonstrating our robust commitment to talent development and managerial competence.

3.5 Promote Employee Physical and Mental Health and Well-being

The physical and mental health of our employees is the foundation for stable corporate development and innovation momentum. As a responsible business, we are committed to building a comprehensive supportive work environment, delivering employee well-being through competitive compensation and benefits, systematic health care, and a variety of team activities.

Upholding a 'people-oriented, internal-leadership-first' governance philosophy, we recognize that only by enabling employees to thrive in a vibrant and secure workplace can AEWIN continuously drive technological breakthroughs and create long-term value for society. In 2025, AEWIN Technologies Co., Ltd. further deepened occupational health management, not only receiving the Ministry of Health and Welfare's 'Healthy Workplace Certification,' but also actively introducing diverse medical resources to ensure that every employee achieves an ideal work-life balance. Through institutionalized welfare systems and ongoing health promotion programmes, we aspire to co-create a sustainable, mutually prosperous workplace with our employees.

Comprehensive Compensation and Benefits System

AEWIN Technologies Co., Ltd. regards employees as its most valuable asset. We have established a competitive and fair compensation system and provide comprehensive welfare benefits to full-time employees (excluding temporary or part-time personnel), reducing the living burden of colleagues and sharing the results of business operations.

1. Fair Competition Salary and Reward System

We adhere to a performance-oriented and talent-retention approach, providing a diversified compensation mechanism:

- **Performance Bonuses:** Bonuses are awarded on the basis of the achievement of AEWIN's annual operational objectives and individual employee performance, to reward outstanding talent and implement profit sharing.
- **Employee Stock Ownership Trust:** Through the employee stock ownership trust programme, employees are assisted with regular savings and participation in company growth, strengthening employees' sense of identity and long-term confidence in AEWIN's development.

2. Comprehensive living benefits and family support

In order to ensure employees receive support at all stages of life, AEWIN Technologies Co., Ltd. provides comprehensive welfare measures, covering festivals, childbirth, commuting, and more:

- **Festive Care and Monetary Gifts:** Exclusive birthday gifts are provided to employees on their birthdays, and holiday bonuses are distributed during Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival to create a warm festive atmosphere with colleagues.
- Parental Support and Family Care: In active response to national family-friendly policies, we provide parental subsidies to alleviate employees' childcare burdens, encouraging the establishment of happy families while maintaining work-life balance.
- **Vehicle and Motorcycle Transportation Allowances:** Provide subsidies for employees' daily commuting and business travel needs to effectively reduce individual transportation expenses.

3. Flexible Work and Friendly Workplace Environment

In order to meet the diverse lifestyles of the modern workplace, we provide flexible systems and facilities to support employees achieve a harmonious work-life balance:

- **Flexible Working Hours:** A flexible working hour system is implemented, allowing employees to arrange their attendance outside of core working hours according to personal needs (e.g., child pick-up/drop-off, avoiding rush hours), thereby enhancing autonomous management efficiency and quality of life.
- **Personal leave exceeding regulatory requirements:** In addition to statutory leave entitlements, AEWIN Technologies Co., Ltd. has specifically established 'engagement leave' to actively support employees as they enter new life stages and to demonstrate a genuine commitment to employee well-being.
- **Family-Friendly Facilities:** A standardised nursing room has been established in the office area to provide a comfortable, private, and hygienic breastfeeding environment, supporting working mothers to balance childcare and career development.
- **Diverse Leave Support:** Maternity leave, paternity check-up and paternity leave, parental leave without pay, and other statutory leave policies are provided to ensure employees have sufficient time support during critical family moments, reflecting AEWIN's respect for gender equality and family values.

4. Employee Protection and Insurance Mechanism

In addition to statutory labour insurance and health insurance, AEWIN provides additional group insurance coverage for all full-time employees, covering accidental injury and medical subsidies, amongst other items, to ensure timely financial support and safety protection in the event of unforeseen circumstances.

Occupational Health Services

By leveraging external professional medical resources and establishing routine management mechanisms, we proactively identify potential workplace health risks to ensure employees receive professional medical care with guaranteed privacy protection.

1. On-site Medical Consultation and Guidance

In accordance with legal requirements, AEWIN Technologies Co., Ltd. provides on-site medical and nursing services by engaging professional occupational medicine physicians and nurses for regular service visits to the facility:

- **Professional Health Consultation:** Employees may discuss personal health checkup results, chronic disease prevention, or workplace ergonomics improvements with healthcare professionals on a one-on-one basis.
- **High-risk group management:** For employees assessed by physicians as being at high health risk or requiring job assignment adjustments, medical personnel proactively track their status and provide recommendations for job modifications to prevent occupational diseases.

2. Systematic Health Examination and Follow-up

We regularly conduct employee health examinations exceeding regulatory requirements to ensure early prevention and management:

- **Regular Health Checkup Programme:** Provide all employees with comprehensive annual health examinations, with medical professionals compiling the data and analysing abnormal trends.
- **Tiered Management Mechanism:** Implement tiered management on the basis of health check results and provide targeted health education and follow-up reminders for abnormal indicators (such as blood pressure, blood glucose, and blood lipids).

3. Medical Information Security and Privacy Protection

AEWIN Technologies Co., Ltd. places great importance on the medical privacy of employees and strictly adheres to the Personal Data Protection Act and internal information security management procedures:

- Information confidentiality procedures: All on-site medical records, grievance content, and individual health examination results are managed by HR personnel and may not be disclosed to third parties or management without written employee consent.
- Information Security Protection: All relevant digital health management systems are integrated into the ISO 27001 information security management system for monitoring, ensuring access control and traceability.
- In accordance with regulatory requirements, AEWIN arranges for on-site contracted medical and nursing personnel. As required, the on-site physician performs health management and assessments annually, and the on-site nurse on a monthly basis. After health checks and questionnaire surveys, results are classified by risk level; interviews start with high-risk employees (mandatory interviews), followed by interviews with medium-risk employees (recommended interviews), to understand any abnormal employee conditions and their relationship to work, and to provide reference advice for employee health guidance. Scope includes: 10-year cardiovascular disease risk management and interventions, risk level of work workload, classification and consultation for abnormal workload hazards, maternal health protection and follow-up within one year after childbirth, health management classification and progress of action implementation, as well as follow-up on blood pressure, metabolic syndrome and the three highs (cholesterol and triglycerides), etc. These measures strengthen health management, maintain physical and mental health amongst employees, and foster a healthy workplace environment, ensuring comprehensive care for employees. In addition, AEWIN allocates emergency kits and other equipment for urgent rescue utilise, with regular updates and replenishments of items in emergency kits.
- **Number of individuals at varying ten-year cardiovascular disease risk levels in 2025 and number of individuals adopting health management mechanisms:**

10-Year Cardiovascular Disease Risk	Risk Level	Health Management Measures	Number of Managed Persons
<10%	Low	Recommend lifestyle intervention for prevention	154
10%–20%	Medium	Follow up on risk factors every 6–12 months	20
20%–30%	High	Follow up on risk factors every 3–6 months	7
>30%	Very High	Close follow-up on risk factors every 1–3 months is required	0

- **2025 Risk level of work overload and number of people receiving health education guidance:**

Workload Risk Level	Number of Managed Persons	Number of Persons Who Completed Health Education Guidance
Low Workload	134	Not required at this time
Medium Workload	39	Continuous follow-up

High Workload	8	Enhanced follow-up
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- 2025 Abnormal work overload risk ranking and number of personnel provided with consultation and recommendations:

Risk Classification and Interview / Consultation Recommendations		Cardiovascular Disease Risk Level		
		Low 154 persons	Medium 20 persons	High, Including Very High 7 persons
Work Overload Risk Level	Low 134 persons	Consultation not required 111 persons	Consultation not required 16 persons	Consultation recommended 7 persons
	Medium 39 persons	Consultation not required 36 persons	Consultation recommended 3 persons	Consultation required 0 persons
	High, Including Very High 8 persons	Consultation recommended 7 persons	Consultation required 1 person	Consultation required 0 persons

- Number of employees by health management classification and corresponding measures in 2025:

Health Management Level	Health Management Measures	Number of Persons	Followed Up	Pending Follow-Up
Level 1 Management	Self-Health Management	31	—	—
Level 2 Management	Case Management / Six-Month Follow-Up	111	—	—
Level 3 Management	Re-examination Recommended / Three-Month Follow-Up	30	30	0
Level 4 Management	Immediate Re-examination / One-Month Follow-Up	10	10	0

- 2025 Annual Health Examination:



Health Promotion and Welfare Activities

We not only place emphasis on occupational safety but also proactively incorporate preventive healthcare and recreational resources, encouraging employees to develop healthy lifestyle habits. Through a diverse range of welfare activities, we enhance organisational vitality while deepening employees' identification with the corporate culture.

1. Active Health Promotion Project

In order to reduce non-occupational health risks, AEWIN will actively introduce external medical resources in 2025 and implement multiple health safeguarding initiatives:

- Preventive screening onsite: In May 2025, in cooperation with the New Taipei City Health Bureau, an on-site oral cancer screening will be organized to bring medical services into the workplace, embodying the spirit of early detection and early treatment.
- Influenza Vaccination: In October 2025, professional medical personnel will be arranged onsite to administer influenza vaccines for employees, providing convenient preventative services and building a collective health defense in the workplace.
- Water Conservation Education: Launch 'Water Resource Management—Water Conservation Awareness' initiatives, integrating environmental stewardship into daily life and enhancing all employees' sustainability citizenship.



2. Team Cohesion and Recreational Care

We value harmonious labour relations and common prosperity, assisting employees in achieving work-life balance through diverse festive activities and social platforms:

- **Birthday Celebrations and Exclusive Benefits:** Regularly holding birthday events and distributing birthday gifts to enable employees to feel AEWIN's sincere blessings.
- **Employee care activities:** Through afternoon tea sessions, annual spring banquets, and Family Day events, cross-departmental exchanges amongst management and staff are facilitated, creating a harmonious and welcoming workplace atmosphere.
- **Clubs and Sports Competitions:** Employees are encouraged to proactively establish sports-related clubs (such as badminton club, volunteer club, etc.) and regular activities are organized to foster engagement

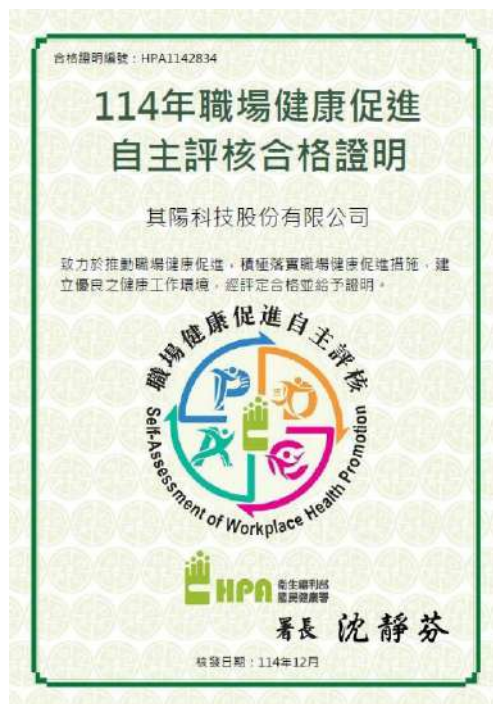
- Promoting teamwork and relieving work pressure through sports.



3. 2025 Highlights in Health-Oriented Management Performance

AEWIN regards health promotion as an integral part of governance performance, with concrete outcomes for 2025 including:

- **Healthy Workplace Certification:** Received the "Healthy Workplace Certification" from the Health Promotion Administration, Ministry of Health and Welfare, demonstrating national-level recognition for AEWIN's implementation of smoke-free environments, health promotion, and welfare measures.
- **Diverse Participation Mechanism:** Through regular dissemination of health knowledge and activity outcomes via 'AEWIN Sustainability Academy EDM', we ensure health information reaches every employee, achieving the goal of full participation.



AEWIN has successfully established a resilient and caring workplace environment through institutionalized welfare protections and proactive medical interventions. The health indicators for 2025 demonstrate that we not only ensure employees' livelihoods through competitive compensation but also proactively assume the role of health guardian in the workplace. Looking ahead, we will continue to undertake the

progressive implementation of measures to monitor trends in employee health risks, optimize a family-friendly and flexible working environment, and strive to ensure that all AEWIN employees experience a sense of accomplishment and well-being in a sustainable workplace, achieving a win-win vision for both labour and management.

<Chapter 4 Sustainable Value Chain and Social Co-creation>

- **4.1 Supply Chain Resilience and Green Procurement**
- **4.2 Customer Relations and Intellectual Property Protection**
- **4.3 Social Engagement and Community Integration Initiatives**

4.1 Supply Chain Resilience and Green Procurement

Material Topic Management Sustainable Supply Chain Management GRI 308	
Significance to AEWIN	Support quality partners to ensure the overall sustainability and competitiveness of the industry chain.
Actual Positive Impact	Ensure 100% of suppliers complete the GP report survey to reduce supply chain disruption risks.
Potential Positive Impact	Drive supplier transformation and establish a more resilient green supply chain.
Actual Negative Impact	Non-compliance in audits results in additional communication or supplier replacement costs.
Potential Negative Impacts	Supplier violations (such as child labour or pollution) will negatively impact brand reputation.
Preventive/Remedial Measures	● Preventive Measures: 1. Full Commitment Mechanism: 100% of new suppliers are required to sign the Sustainable Development Commitment Letter and the Conflict Minerals Declaration, incorporating ESG thresholds into supplier admission assessments. 2. Digitalized Graded Management: Suppliers conduct self-assessment (SAQ) via the group's ESG management platform, performing risk grading on environmental, labour & human rights, and ethical business practices to strengthen source monitoring. 3. Training and Communication: Regular supplier briefings promote environmental management standards (GP) and international human rights regulations, reducing compliance risks caused by gaps in awareness. ● Remediation Measures: 1. Corrective Action Plan (CAP): In response to audit findings, suppliers are required to submit a corrective action plan within 30 days, with the Procurement and Quality Assurance departments tracking the progress of improvements until closure. 2. Guidance and Disqualification Mechanism: For suppliers identified as high risk or showing insufficient improvement, transformation counseling is provided. In the event of serious violations (such as severe pollution or forced labour), the process of procurement suspension or termination of cooperation will be initiated to maintain stability within the value chain.
2025 Target	1. 100% conflict minerals survey completion rate for new suppliers 2. 100% GP Report survey response rate for existing suppliers
2025 Target Achievement Status	1. 2025 New Suppliers: 15 companies; all provided documentation, with a 100% achievement rate. 2. 2025 GP Survey: All provided documentation, with a 100% achievement rate.
Target Setting	Based on achieving a 100% survey rate in 2025, phased targets have been set to align with the Group's 2050 net-zero roadmap: Short-term Goals (2030): Digital compliance, specifically "digitalization" and "data collection", and carbon emission transparency ● Management Depth: 100% of principal suppliers have completed ESG performance assessments, with ESG scores incorporated into QBR procurement decision weights (accounting for 5–10%). ● Carbon Emissions Management: 100% of principal suppliers have completed greenhouse gas inventories (Scope 1 and 2) and reporting, and initiated the refinement of Scope 3 supply chain data. ● Quality compliance: Maintain a 100% response rate for conflict minerals surveys and GP report submissions for both existing and new suppliers. Mid-term target (2035): Low-carbon collaboration and value chain transformation ● Carbon Reduction Achievements: Key suppliers meet annual carbon reduction targets (e.g., more than 20% cumulative reduction compared to the base year) and are encouraged to adopt green electricity.

- Circular Economy: Promote the utilise of recycled materials in principal components (such as chassis, packaging materials), with low-carbon product line coverage increasing to 30%.
 - Resilience Enhancement: Completed climate risk identification (such as flooding and power shortages) for all global principal suppliers, and established a 100% contingency early warning mechanism.
- Long-term target (2050): Net-zero supply chain and sustainable symbiosis**
- Net Zero Implementation: Achieve net zero emissions throughout the supply chain (Net Zero), ensuring that emissions from all purchased goods and services are balanced through reduction or offset. Quantitative indicator: 100% of principal suppliers achieve carbon neutrality for the year and 100% pass third-party ESG audits (such as top-tier certification in integrity management and labour and human rights).
 - Closed Loop: Establish a material recycling system in collaboration with suppliers, maximizing the ratio of waste resource utilization to achieve circular sustainability across the entire value chain. Quantitative indicator: Proportion of products utilising recycled content reaches above 60%.
 - Ecological Leadership: Establish deep sustainable partnerships with all strategic partners to fully achieve nature-positive growth and social responsibility goals. Quantitative indicator: 100% of symbiotic ecosystem suppliers comply with international sustainability standards, meeting the Nature Positive objective.

Organisational Operations and Business Advantages

AEWIN Technologies Co., Ltd. is a leading provider of advanced network equipment and edge computing server solutions.

Operating Locations: The headquarters and R&D centre are located in Xizhi District, New Taipei City, Taiwan. The production system is integrated with the Qisda Group's resources. In addition to the Xizhi plant, principal capacity expansions are planned for the Taoyuan plant and the Suzhou plant in China in 2025 to meet global customers' needs for localization and production outside of China.

Business Niche:

- Leading Thermal Technology: Independently developed "2P DLC Two-phase Direct Liquid Cooling Technology" to address the power consumption and heat dissipation challenges of high-end AI servers.
- Platform Integrity: Covers Intel, AMD, Marvell, and Hygon platforms, providing a full product line layout from edge to cloud.
- Group Synergy: Collaborate with parent company DFI on mainboard EMS, and join forces with Qisda for system integration to optimize lead times and procurement costs.
- Operation location: 32F and 11F, No. 97, Section 1, Xintai 5th Road, Xizhi District, New Taipei City.
- Deepening Supply Chain Strategy: While risk identification remained the focus in 2024, in 2025, the supply chain must also accommodate the transformation of thermal management components brought about by the adoption of "2P DLC Two-Phase Direct Liquid Cooling Technology," as well as capacity expansion plans at the Taoyuan and Suzhou plants.
- Carbon Reduction Target Implementation: Completion of the 2023 carbon inventory and third-party verification in 2024, with a 2025 place emphasis on collaborative decarbonization with the supply chain and the promotion of the Supplier Code of Conduct.

Business Operations and Value

AEWIN operates in the midstream of the ICT industry, providing ODM/OEM services through vertical integration.

- **Upstream (suppliers): Primary procurement of processors (CPU), memory, PCB, and thermal modules.**
- **Midstream (AEWIN Core): Responsible for hardware design, software development (BIOS/IPMI), system integration, and smart**

manufacturing.

- **Downstream (Customers):** Serve global network security vendors (such as firewall, IDS/IPS companies), telecom operators, and data centres.

AEWIN Technologies Co., Ltd. fully recognizes that the stability and sustainability of its supply chain are principal to successful business operations, especially in light of global geopolitical volatility and climate change challenges. AEWIN maintains a continuing commitment to building a transparent, responsible, resilient, and secure supply chain value system. Through supplier evaluation and green procurement policies, we jointly realize our ESG vision with partners.

In order to address risks associated with geopolitical impacts on shipments or potential disruptions in the supply chain, AEWIN Technologies Co., Ltd. initiates a supply chain security policy survey under its supplier evaluation process (Customers-Trade Partnership Against Terrorism, abbreviated as CPPAT).

The core objective is to manage trade entity security and counter-terrorism, focusing on 'personnel security' and 'corporate management' to ensure the safety of goods from suppliers to import countries and to prevent terrorism and smuggling.

For supplier transactions: physical security, access control, process security, personnel security initiation (background checks), information security, and education and training, etc.

I. Supplier Management Strategies and Classification Mechanisms

A responsible purchaser is one who considers various factors including technology, quality, delivery schedules, environmental stewardship, human rights, and health and safety in the procurement process, and actively engages with suppliers to achieve sustainable development goals. We recognize the importance of sustainable supply chain management. To gradually promote responsible procurement, AEWIN Technologies Co., Ltd. is developing a draft 'Supplier Code of Conduct,' which will cover core topics such as labour rights, environmental stewardship, and business integrity. We aim to gradually implement this code into existing supplier management mechanisms in 2026 and plan to promote and communicate the policies to suppliers. Through this step-by-step approach, we hope to guide suppliers to pay attention not only to product cost and quality but also to the environmental and social impacts of their operations, working together towards a sustainable supply chain.

II. Supplier Selection (Supplier Code of Conduct)

As a leading global provider of industrial computing professional manufacturing services, AEWIN Technologies Co., Ltd. is committed to exerting a positive impact. As a responsible purchaser, we believe that excellence at every stage is essential to building a green, sustainable, and trustworthy AEWIN Technologies supply chain, fulfilling our commitments to society and the environment, and creating long-term value for all

stakeholders. In 2025, we actively encourage suppliers to place emphasis on human rights issues and comply with international standards, including the Responsible Business Alliance (RBA) Code of Conduct: <https://www.responsiblebusiness.org/>. In 2026, we plan to implement a supplier code of conduct signing strategy to achieve this management objective. <https://www.responsiblebusiness.org/https://apc01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.responsiblebusiness.org%2F&data=05|02|malugo.yc.chou%40aewin.com|28a425e94cdc471ae74608dea1a45bc2|66736fb5fbb24325b39405826da6abe6|0|0|639125924753838399|Unknown|TWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIlAiOiJXaW4zMtIsIkFOLjoiTWFpbCIsIlldUljoyfQ%3D%3D|0||&sdata=BpdFH7oOP5Ot9AxIN2I1u7S8d4Z%2FR%2FPv7x6qZvIJ1FY%3D&reserved=0>

1. Labour Standards: Forced labour is prohibited. Child labour is not permitted. Working hours shall not exceed local legal regulations, and reasonable wages and benefits must be provided.
2. Environmental Protection: Suppliers should publicly disclose environmental stewardship activities, comply with relevant laws and regulations, and implement effective environmental management.
3. Health and Safety: Ensure workplace health and safety, and provide appropriate training and support.
4. Code of Ethics: Adhere to the highest standards of professional ethics; participation in bribery, unfair competition, or other improper conduct is strictly prohibited.
5. Management Mechanism and System: Establish appropriate processes for implementing the Code of Conduct, and regularly evaluate and control related human rights risks.

Supplier composition and fostering local suppliers are material topics in supply chain management. Key points include:

Supplier Composition

The supply chain typically consists of three segments: upstream, midstream, and downstream.

1. Upstream Component Suppliers: Includes raw material suppliers providing essential materials for production, such as CPUs, solid-state drives/liquid-state drives, memory, chipsets, and batteries.
Passive components, power supplies, chassis, printed circuit boards.
2. Midstream processing plants: Including processors and manufacturers that transform raw materials into intermediate or final products.
3. Downstream Customers: Includes distributors and retailers who deliver products to end customers.

Support for Local Suppliers

Supporting local suppliers supports enhance corporate flexibility and sustainability, while promoting the development of the local economy. The following are some specific measures:

1. Enhancing technology and quality: Enterprises can assist local suppliers in upgrading their technical capabilities and product quality

through technical support and training. For example, TSMC proactively guides local suppliers to enhance their technology and quality.

2. **Priority Procurement:** Enterprises may prioritize local suppliers to reduce transportation costs and carbon emissions and create local employment opportunities. Amid US-China trade tensions, AEWIN Technologies Co., Ltd. has introduced Taiwanese suppliers, including those for power management and memory module manufacturers, to meet customer requirements.
3. **Establishing Close Partnerships:** Through long-term cooperation and stable orders, enterprises can form close partnerships with local suppliers to ensure supply chain stability.

These measures not only support AEWIN 's own development but also promote sustainable development of the local economy and society.

Supplier Employment Procedure Diagram

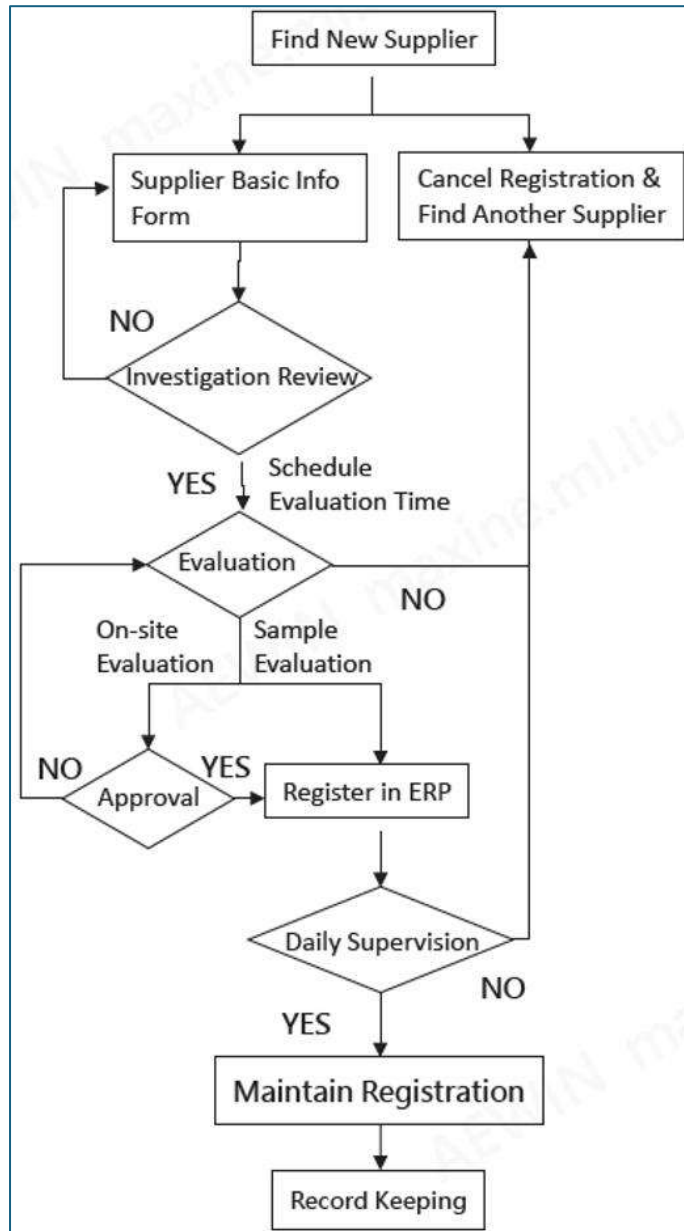
Supplier Management Procedure (Strategy)

At the supplier qualification stage, AEWIN Technologies Co., Ltd. requires suppliers to sign procurement contracts and supplier quality assurance letters to ensure compliance with delivery schedules, quality, and warranty specifications. For delivery delays caused by natural or man-made disasters, suppliers are required to immediately notify AEWIN and propose response measures. For common electronic components, AEWIN has established and institutionalized a Second Source management mechanism to ensure supply chain stability; for critical materials, a safety stock system is implemented to mitigate risks arising from shortages or quality issues.

AEWIN Technologies Co., Ltd. assigns dedicated procurement personnel to analyze market information on the basis of different material grades, regularly reviewing market trends through weekly and monthly meetings. We adopt a centralized procurement strategy, maintaining a Preferred Vendor List (PVL) to enhance supply efficiency through convergence and focused cooperation, ensuring access to high-quality materials and stable delivery times.

In addition, we strengthen cooperation with suppliers through various measures. Regular evaluations are conducted to assess suppliers on product quality, on-time delivery, cooperation level, occupational safety management, and CSR management, ensuring continuous compliance with our requirements. We value communication with suppliers, actively resolving issues and optimizing processes through regular meetings and interviews.

AEWIN Technologies Co., Ltd. is also committed to driving innovation and continuous improvement throughout its supply chain, encouraging suppliers to actively participate in technological R&D and innovation to enhance the overall competitiveness of the supply chain. Through these strategies, we not only ensure smooth production processes and high product quality, but have also established long-term and stable partnerships with suppliers, achieving a win-win situation. We believe that, through these comprehensive supplier management strategies, AEWIN Technologies Co., Ltd. can maintain its competitive edge in a rapidly changing market environment and continue to provide customers with high-quality products and services.



Our Key Suppliers

Building a Sustainable and Responsible Supply Chain



Building a Sustainable Value Chain

Responsible Procurement for a Better Tomorrow

We work closely with our suppliers to create long-term value, drive innovation and contribute to a sustainable future.



AEWIN Technologies Co., Ltd. is actively engaged in supply chain development and is committed to pursuing the goal of sustainable development in partnership with its suppliers. Our procurement strategy utilizes more than two suppliers for each item to ensure interchangeability and competitiveness, thus dispersing procurement risk and reducing costs. In addition to focusing on supplier cost, quality, delivery, and continuity of supply, we have established the "AEWIN Technologies Co., Ltd. Supplier Code of Conduct," which requires suppliers to adhere to our standards. Our supplier assessment indicators also include principal corporate social responsibility criteria such as RoHS (HSF), ISO 9001, and ISO 14001.

AEWIN Technologies Co., Ltd. requires all suppliers to uphold fundamental human rights and comply with labour regulations, while continuously promoting social responsibility throughout the supply chain. We believe that by implementing these measures, we can establish a more sustainable and responsible supply chain system, ensuring its stability and efficiency, while advancing environmental stewardship and social development.

Supplier Evaluation and Auditing

Periodic evaluations of raw material suppliers are conducted monthly/quarterly/semi-annually.

Supplier evaluations are conducted on the basis of incoming quality, delivery punctuality, cooperation, customer complaints, and other aspects.

Handle suppliers on the basis of their assessment scores and other relevant criteria

After suppliers are qualified, AEWIN Technologies Co., Ltd. regularly evaluates their performance across five principal areas: technical capability, quality, delivery and supply, cost leadership, and service team capability. These evaluation results serve as material reference for our procurement strategies. For critical component suppliers, strategic suppliers are designated for each product line. Suppliers not classified as strategic suppliers are categorised as general qualified suppliers. Strategic suppliers may receive priority utilization and increased procurement opportunities from AEWIN Technologies Co., Ltd.

Category	Regular	Ad-hoc
Frequency	Monthly & Semi-annually	Ad-hoc (on-site audits and inspections)
Evaluation Grades	Grade A: $90 \leq \text{score} \leq 100$ Grade B: $75 \leq \text{score} < 90$ Grade C: $60 \leq \text{score} < 75$ Grade D: $\text{score} < 60$	Grade A: $90 \leq \text{score} \leq 100$ Grade B: $75 \leq \text{score} < 90$ Grade C: $60 \leq \text{score} < 75$ Grade D: $\text{score} < 60$

In 2025, 100% of newly selected suppliers were screened based on environmental standards.

Establishing good communication with suppliers is critical to supply chain success. Below are effective communication strategies to support enhance relationships with suppliers:

Setting explicit expectations from the outset: Establish explicit communication pathways for each new relationship. Explicitly state what data you need from suppliers, and what they should expect from you. Ensure that the chosen supply chain planning technology enables efficient two-way communication, allowing for status updates and the provision of part numbers/identifiers.



Identifying Supply Chain Planning Stakeholders: Clearly identify stakeholders associated with suppliers, such as demand planning, procurement, manufacturing, and logistics teams. Ensure smooth communication amongst these teams to maintain efficient supply chain operations.

Prioritizing Suppliers and Relationships: Different suppliers may have varying degrees of importance. Priority should be given to principal suppliers, establishing closer partnerships with them. This facilitates better management of ongoing supply chain shortages.

Proactive and transparent communication with suppliers: In uncertain supply environments, maintain transparency with suppliers and share production forecasts to enable them to notify manufacturers in advance about the quantity and timing of deliverable products.

These strategies will support enhance communication amongst suppliers and ensure the success of supply chain planning.

Supply Chain Risk Management

Supply chain risk management is an indispensable and material aspect of business operations. In the context of globalization and a constantly changing environment, companies face multiple challenges such as shorter supply chains, increased localization, bankruptcies of smaller specialized suppliers, production location and logistics multimodal transport constraints, as well as cyberattacks. In response to these challenges, companies must continuously enhance supply chain resilience and flexibility to effectively cope with various unforeseen events.

AEWIN Technologies Co., Ltd. is committed to reducing risk impacts by conducting prudent risk assessments of current qualified suppliers. This includes regularly and irregularly investigating suppliers' operational and financial status and closely monitoring high-risk areas to prevent issues such as supply disruptions or disputes caused by sudden business closures.

AEWIN Technologies Co., Ltd. is committed to establishing partnerships with suppliers to jointly address supply chain risks. We will continue to undertake the progressive implementation of measures to enhance our risk management strategies to ensure that the most appropriate preventive measures are taken in the supply chain and to respond promptly to potential disruptions to operations. Through these efforts, we aim to continually enhance the stability and reliability of our supply chain and achieve AEWIN's sustainability goals.

The localization distribution of the supply chain is presented as follows:

Item		2022	2023	2024	2025
Percentage of Procurement Budget Allocated to Local Suppliers, NTD (Note 1)	Procurement Products	Local Products	Local Products	Local Products	Local Products
Total Procurement Amount, NTD		960,435,738	696,614,250	1,260,952,261	1,259,234,084
Imported Amount, NTD		725,341,203	477,638,374	931,235,589	786,266,803
Non-Imported Amount, NTD		235,094,535	218,975,876	329,716,672	472,967,281
Percentage of Procurement Budget Spent on Local Suppliers, %		24%	31%	26%	38%

Note 1. Percentage of Procurement Budget for Local Suppliers: Percentage of the procurement budget utilised for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).

Key Material Usage Risk Management

1. Identification and Definition of Key Materials

AEWIN Technologies identifies principal materials—Neodymium-Iron-Boron, Samarium-Cobalt, Aluminum-Nickel-Cobalt, Ferrite, and other magnetic materials—on the basis of their significance to product performance, supply concentration, and substitutability, with a place emphasis on managing their usage and supply risks.

2. Risk Assessment Mechanism for Critical Materials

AEWIN regularly monitors global market trends for principal materials and analyses supplier concentration, geopolitical risks, and the development of substitute technologies. Through weekly and monthly meetings, we closely track supply chain developments and prioritize high-risk items for focused monitoring to prevent disruptions or significant price volatility in raw materials.

3. Supply Risk Management Measures

The following management mechanisms are adopted to address supply risks of critical materials:

- **Supplier Diversification:** For principal materials, establish at least two qualified sources to mitigate supply risks.
- **Safety Inventory Management:** Establish minimum inventory standards for principal materials to ensure a buffer against supply disruptions

or surges in demand.

- Second Source alternative component mechanism: Establishes a list of substitute parts (Second Source) for highly interchangeable electronic materials to reduce dependence on single materials.
- Strategic Partnership: Signing long-term cooperation agreements with principal suppliers and conducting regular supplier evaluations, incorporating indicators such as quality, delivery, cooperation, and CSR management.

4. Establishment of Supplier Country of Origin System

In the PLM (Product Lifecycle Management) system, a field for country of origin (COO) has been added. Disclosing COO information is now mandatory when applying for a part number. This system enhancement greatly aids in the identification of raw material risks.

Through digitized management of suppliers, origin, delivery times, and quality factors, AEWIN is able to identify in real time the impact of geopolitical issues, transport disruptions, or natural disasters on material supply, shifting from passive response to proactive procurement and inventory strategy adjustments, thereby effectively reducing operational interruption risk.

- Specific Assistance as Follows:
 - Rapid Identification of Impacted Materials: In the event of regional conflicts or disasters, the system can automatically filter suppliers whose production locations or upstream raw materials originate from risk areas.
 - Forecasting Supply Chain Disruptions: Integrate material lead times, production capacities, and supply-demand information to issue early warning lists for high-risk materials.
 - Optimizing risk response decision-making: Systematic recordkeeping enables management to quickly formulate risk reduction measures, such as changing procurement sources or adjusting inventory levels, to ensure continuity of production.
 - Enhance the breadth of risk management: Shift from single supplier focus to traceability of upstream raw materials to broaden risk monitoring.

In summary, establishing a raw material sourcing system is at the core of proactive risk management. It effectively translates disaster impact information into substantive response and preventive actions.

5. Sustainable Materials and Responsible Procurement

AEWIN Technologies actively promotes green supply chain management, with a particular place emphasis on reinforcing sustainable and

responsible sourcing requirements for principal materials. For conflict minerals (such as cobalt and tantalum) and hazardous substances (including those governed by EU RoHS and REACH regulations) that may involve human rights and environmental risks, AEWIN has implemented stringent management policies, requiring all principal suppliers to sign a 'Conflict Minerals Free Declaration' and undergo Reasonable Country of Origin Inquiry (RCOI), thereby ensuring that sourcing complies with environmental stewardship and social responsibility standards.

As of the end of 2024, AEWIN Technologies Co., Ltd. utilised approximately ten categories of critical materials, with principal suppliers accounting for about 3% of all suppliers. In 2024, there were no interruptions in the supply of critical materials or other related risk events.

6. Supervision and Continuous Improvement

AEWIN will gradually establish a Strategic Procurement Team to regularly review principal material supply strategies and dynamically adjust risk contingency plans according to market changes. In the future, continued investment in materials technology R&D will be made to enhance the ability to substitute principal resources and supply chain resilience, ensuring sustainable operations.

Main suppliers develop Green Supply Chain Programme

Conflict Minerals Management Policy

The Conflict Minerals Management Policy is a principal initiative by AEWIN Technologies Co., Ltd. to actively implement a green supply chain, meet customer requirements, and uphold international justice. We thoroughly assess suppliers' management of conflict minerals in adherence to the Responsible Business Alliance (RBA) Code of Conduct, and we have established the 'three no's' principle—no support, no acceptance, and no utilise of conflict minerals. Not only does AEWIN itself resolutely refuse to utilise metals sourced from conflict regions, but we also require all suppliers to comply with this policy to ensure that AEWIN's supply chain is not involved in conflict activities and respects human rights. As of 2025, 100% of AEWIN Technologies Co., Ltd.'s principal suppliers have signed the 'Declaration of Non-utilise of Conflict Minerals.'

Through its green procurement policy, AEWIN Technologies Co., Ltd. communicates its requirements to suppliers regarding the non-utilise of conflict minerals, and requires principal suppliers to adhere to this policy and cascade these requirements to the next tier of suppliers. We require suppliers to conduct Reasonable Country of Origin Inquiries (RCOI) to determine whether conflict minerals are present in the manufacture and servicing of products, and to clarify if such minerals originate from conflict-affected areas.

Product Hazardous Substances Management Policy

AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to ensure that all production processes comply with international regulations and customers' environmental requirements. This is achieved through periodic updates to hazardous substances restriction policies and the establishment of a dedicated 'Hazardous Substances Restriction Management' department. Clear

standards for the utilisation of hazardous substances in products are defined to guarantee full compliance with relevant environmental management requirements. AEWIN complies with the following regulatory requirements:

- EU Restriction of Hazardous Substances Directive (EU RoHS 3.1): restricts the concentration of lead (< 1000ppm), cadmium (< 100ppm), mercury (< 1000ppm), hexavalent chromium (< 1000ppm), polybrominated biphenyls (PBB, < 1000ppm), polybrominated diphenyl ethers (PBDE, < 1000ppm), di(2-ethylhexyl) phthalate (DEHP, < 1000ppm), butyl benzyl phthalate (BBP, < 1000ppm), dibutyl phthalate (DBP, < 1000ppm), and diisobutyl phthalate (DIBP, < 1000ppm) in products. All AEWIN Technologies Co., Ltd. products comply with the above requirements. We will continue to undertake the progressive implementation of measures to strive for development and meet customer needs.
- EU Registration, Evaluation, Authorisation and Restriction of Chemicals (EU REACH): For hazardous substances published under REACH and subsequent SVHCs (Substances of Very High Concern), our products are fully compliant with regulatory requirements.
- EU Waste Electrical and Electronic Equipment Directive (WEEE 2012/19/EU): This directive requires manufacturers to assume responsibility for recycling waste electronic and electrical equipment, including collection, processing, and proper disposal. Its objective is to reduce electronic waste, protect human health, and shield the environment from hazardous substances.
- EU regulation (EU) No. 757/2010 and its updated regulation (EC) No. 219/2011: Persistent Organic Pollutants (POPs); textiles and other coated materials (20g/m³); finished products, semi-finished products, and parts (1000ppm); substances or mixtures (100ppm).

Management results: Since 2023, a supply chain security policy has been implemented. Comprehensive investigations and collection of security-related background declarations have been conducted for three consecutive years. The consolidated results for CTPAT / RTHS / CMRT are as follows.

Item	2025 CTPAT	2025 RoHS	2025 CMRT	2024 CTPAT	2024 RoHS	2024 CMRT	2023 CTPAT	2023 RoHS	2023 CMRT
Number of New Suppliers	12	12	12	8	8	8	6	6	6
Number of Unsigned Suppliers	0	0	0	0	0	0	0	0	0
Total Number of Suppliers	115	115	115	110	110	110	102	102	102
Signing Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%

Main Stages of the Green Supply Chain Programme

An environmentally sustainable business model is oriented towards the objective of minimize negative environmental impacts from production

to the greatest extent possible. This involves all stages of the product lifecycle, including raw material sourcing, manufacturing, logistics, product utilise, and recycling. The goal of a green supply chain is to achieve resource conservation, energy efficiency, and reduced carbon emissions, while ensuring product quality and sustainability, through the following principal stages:

- Raw material procurement: Selection of environmentally friendly raw materials, such as renewable energy, recyclable materials, or products with low carbon footprints. AEWIN Technologies Co., Ltd. sources 100% of its packaging materials from suppliers utilising recycled pulp.
- Production and Manufacturing: Improve processes to reduce energy consumption, waste, and pollutant emissions. Utilise more efficient equipment and technology, and implement energy-saving measures.
- Transportation and logistics: Choose low-carbon footprint transportation modes, such as shipping, railway, or electric vehicles. Optimize transport routes to reduce distances, thereby lowering energy consumption and emissions.
- Product Use: Products are designed to extend service life, enhance durability, and customers are encouraged to conduct repairs and reuse to further lengthen the product lifespan.
- Product Recycling: Establish recycling and reuse systems to ensure effective collection and processing of products at the end of their life cycle.

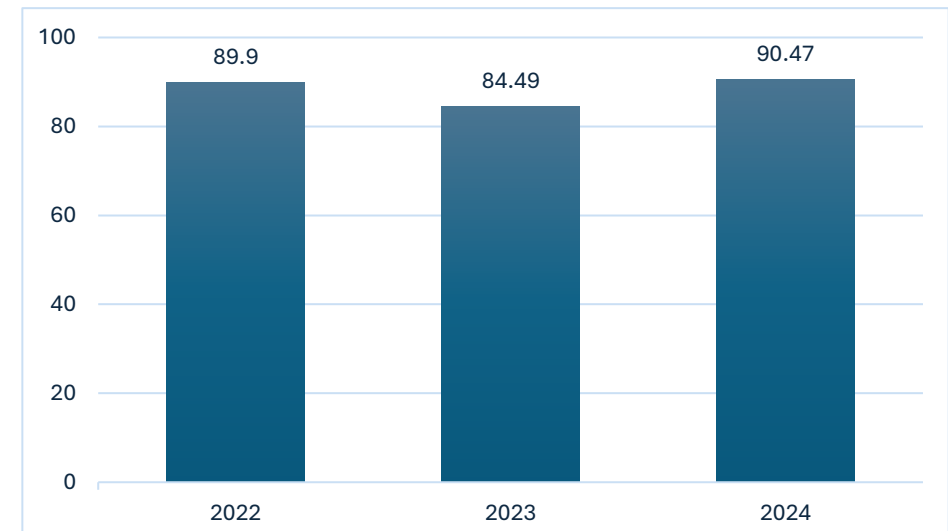
4.2 Customer Relations and Intellectual Property Protection

Material Topic Customer Relationship Management GRI 418	
Significance to AEWIN	Maintaining positive customer engagement is crucial to ensuring market revenue.
Actual Positive Impact	Customer satisfaction reached 90.47, establishing a strong brand reputation.
Potential Positive Impact	High satisfaction is converted into long-term contracts, ensuring stable future revenue.
Actual Negative Impact	Achieving a high level of customer satisfaction requires significant investment in customer service and after-sales maintenance costs.
Potential Negative Impacts	If AEWIN is unable to keep up with rapid changes in customer demand, orders may be lost to competitors.
Preventive/Remedial Measures	• Address root causes of customer dissatisfaction to enhance company processes and systems, preventing recurrence of issues. • The sales team conducts annual business trips to visit clients, obtain feedback, and maintain robust customer relationships. • Actively identify areas of customer dissatisfaction, discuss with relevant departments, and promptly provide solutions.
2025 Target	Customer Satisfaction $\geq$ 80/100
Achievement Status	The average customer satisfaction score in 2025 was 90.47, achieving the annual KPI.
Target Setting	Short-term Target (2030) • Maintain average customer satisfaction above 90 Mid-term Target (2035) • Improve average customer satisfaction to 92 and above Long-term Target (2050) • Improve average customer satisfaction above 94

AEWIN recognizes that 'customer trust' is the foundation of sustainable corporate development. We not only provide high-performance products through professional R&D but also establish rigorous quality feedback mechanisms and cybersecurity protection systems to create win-win value with global partners.

Customer Satisfaction Survey: Data-Driven and Continuous Improvement

- 2022–2023 Stable Development:** In 2022, AEWIN achieved an overall customer satisfaction score of 89.9. At that time, we launched a cross-department process optimization project to address customer concerns about 'Delivery.' With sustained efforts by the relevant departments, customer evaluations of this item enhanced significantly and have maintained a steady level in subsequent years. In 2023, thanks to process optimization and supply chain coordination, the overall satisfaction score, while slightly adjusted to 84.49, continued to anchor AEWIN's goals for high-quality professional services. **Performance Review and Improvement:** For customer concerns regarding 'Delivery,' the process improvements and supply chain coordination implemented from 2022 to 2023 successfully maintained a stable evaluation score.
- Significant Breakthroughs and Surpassing Targets in 2024:** Through continued enhancement of supply chain management and the effectiveness of customized services, overall satisfaction in 2024 reached 90.47. This result not only marks the highest score in the past three years but also gained significant recognition in core aspects such as technological innovation and system design. This achievement reflects AEWIN's adaptability to market dynamics and demonstrates the effectiveness of improvement measures implemented in response to previous weaknesses.
- Regarding 2025 results statistics:** Due to the time required for distributing and collecting satisfaction surveys and for statistical analysis every year, the 2025 statistical results are expected to be completed by July and will be presented in next year's report.



Customer Privacy Protection and Information Confidentiality Mechanisms

Maintaining customer trust is the cornerstone of sustainable business operations. AEWIN Technologies Co., Ltd. has established and institutionalised a rigorous information security and privacy protection network to ensure that all partnership information is afforded the highest level of protection:

- Confidentiality Classification Management: Technical documents, electronic files, and design drawings provided by customers are centrally managed by the Document Control Centre (DCC), implementing the principle of "least privilege," with access restricted only to authorized R&D and engineering personnel.
- Supply Chain Information Security Defense: For projects requiring supplier collaboration, AEWIN insists on signing a Non-Disclosure Agreement (NDA) prior to any data exchange, strictly prohibiting any unauthorized information leakage or cross-customer reference.
- Code of Conduct for All Employees: Information security obligations are incorporated into the basic code of conduct, with regular advocacy to enhance each employee's sense of responsibility for customer privacy protection.
- Customer Privacy Complaints: No related incidents occurred in 2025.

Intellectual Property Management Strategy and Layout

In order to safeguard customer competitive advantages and AEWIN 's R&D achievements, AEWIN Technologies Co., Ltd. has established and institutionalised a comprehensive intellectual property (IP) management system, covering hardware assets, software assets, and intangible assets:

- Physical asset control: For customer-supplied test equipment or production materials, dedicated warehouse management and inventory tracking are implemented to ensure asset transparency and security from the development to mass production stages.
- Comprehensive IP Protection: The management scope covers patents, copyrights, trademarks, and circuit diagrams (Layout). At every stage of a product's life cycle, the engineering and R&D units conduct rigorous identification and protection.
- Asset transfer security: Establish a standardised asset transfer process to ensure that assets are securely transferred to manufacturing units during mass production; in the event of asset damage or failure, scrap procedures shall be handled in accordance with regulations or adjusted after consultation with the customer.

4.3 Social Engagement and Community Integration Initiatives

Corporate success not only depends on market competitiveness but is also rooted in the long-term value created together with employees, supply chain partners, customers, and the community. Guided by the strategy of "internal cohesion, external collaboration for mutual prosperity," we foster a resilient internal sustainability culture and progressively extend our influence across the entire value chain.

Core Strategy for Shared Prosperity with Partners

We recognize that only through close collaboration with stakeholders can we realize the symbiotic relationship amongst AEWIN, society, and the environment, and we remain committed to the following five core objectives:

- Empowering a healthy workplace: Fostering an inclusive and caring corporate culture, optimizing employee well-being and occupational health and safety, and supporting talent development in an environment that ensures psychological safety and professional growth.
- Establishing a responsible supply chain: Deepen partnerships with suppliers, promote sustainable procurement policies, and work together to establish a transparent, environmentally friendly, and labour-compliant resilient production model.
- Fulfilling Product Responsibility: We place emphasis on customer needs and provide high-performance, low-power green product solutions to ensure technological applications deliver environmental benefits and long-term value for stakeholders.
- Community Rootedness and Shared Well-being: Giving back to local communities through internal volunteer programmes, knowledge sharing, and resource donations, participating in social welfare initiatives to enhance the value linkage between AEWIN and society.
- Protecting environmental diversity: Committed to biodiversity and environmental sustainability, internal actions support sustainable agriculture (such as supporting local small-farm products) and reduce resource consumption, thereby minimizing the impact of operational activities on ecosystems.

Sustainability Actions and Management Outlook

Through its 'Internal Initiatives' mechanism, AEWIN Technologies Co., Ltd. has successfully integrated sustainability actions into daily operations. We focus not only on achieving metrics, but also on behavioral transformation—from employees' daily environmental practices to quality compliance throughout the supply chain. Moving forward, we will continue to undertake the progressive implementation of measures to strengthen collaborative platforms with external stakeholders, extending the results of sustainable governance into the community and environment, and realizing our corporate vision of inclusive growth.

Workplace Health and Certification Indicators

Healthy employees are the foundation of a company's sustainable competitiveness. We adhere to an 'internal-first' strategy, building a comprehensive health protection system from the inside out. In 2025, we will not only enhance staff health defense through diverse medical resources but will also actively participate in national certification contests, embedding 'health management' as a core of corporate governance.

I. On-Site Medical Care and Health Protection Project

In order to enable employees to access medical resources conveniently amid busy R&D and operational work, AEWIN Technologies Co., Ltd. actively collaborates with health authorities and medical institutions to promote the following health initiatives within the workplace:

- On-site Preventive Screening: In collaboration with Xizhi District Health Bureau, an on-site oral cancer screening was conducted on May 21, 2025, to encourage employees to establish regular screening habits and safeguard their personal health.

- **Influenza Protection Initiative:** In response to seasonal infectious diseases, on October 17, 2025, healthcare professionals will be arranged to provide on-site influenza vaccinations, offering colleagues a convenient disease prevention channel to enhance workplace herd immunity.
- **Routine Health Management:** Regular on-site consultations by occupational physicians and nurses, with a total of three health promotion seminars conducted in 2025. These services provide colleagues with psychological counseling, monitoring of physiological indicators, and advice on occupational disease prevention, fulfilling individualized health care.

II. Sustainable Health Governance and Honorary Certifications



have established fundamental internal training and communication mechanisms and plan to progressively strengthen corporate culture and employee engagement to enhance overall cohesion and social impact.

AEWIN Technologies Co., Ltd. continuously optimizes workplace environment quality and aligns health management indicators with national standards, implementing comprehensive occupational safety and health management.

- **Healthy Workplace Certification:** AEWIN continually optimizes the physical safety and psychological support mechanisms of the work environment, earning the "Healthy Workplace Certification" from the Health Promotion Administration of the Ministry of Health and Welfare, recognizing our efforts in promoting a smoke-free environment, healthy eating, and workplace exercise.

- **Occupational Safety Management:** AEWIN strictly adheres to its 'Social Responsibility and Environment, Safety, and Health Policy.' Through the PDCA cycle of the Sustainability Task Force, it ensures that workplace safety facilities and operational procedures comply with legal and internal management standards.

A robust corporate culture and employee care are crucial foundations for sustainable development. We

Mutual Prosperity and Local Support

AEWIN Technologies Co., Ltd. is deeply rooted in the local community and is committed to transforming corporate influence into positive social contributions. We actively support disadvantaged groups and sustainable agriculture through direct actions, building robust connections with neighborhood communities and fulfilling our responsibilities as a corporate citizen.

1. Charitable Contributions and Assistance to the Disadvantaged

We encourage colleagues to participate in public welfare activities, spreading care to all corners of society through diverse channels:

- **Blood Donation for Saving Lives: A blood donation event will be held on August 5, 2025, encouraging colleagues to roll up their sleeves and support the demand for medical blood supplies through concrete actions.**

- **Yucheng Sheltered Workshop Charity Sale:** Organized charity sales events to promote products made by employees with disabilities from sheltered workshops, supporting employment and self-reliance amongst disadvantaged groups through purchasing activities.

- **Andrew Food Box Volunteer Service:** Organized employee participation in Andrew Charity Association volunteer activities, assisting in food packaging and distribution to deliver supplies accurately to vulnerable families and children.

- **Xizhi Senior Citizen Home Visits:** Leveraging local resources, launched a special project to visit solitary elderly residents in the Xizhi District, providing in-person care and companionship to reinforce substantive engagement with the communities surrounding operational bases.





Support for Local Sustainable Agriculture

AEWIN Technologies Co., Ltd. actively supports biodiversity and environmental stewardship by adopting and procuring products from sustainable farming practices:

- May Peach Support Project in Maliguang: By adopting and purchasing May peaches cultivated utilising environmentally friendly farming methods from indigenous communities, we support local small farmers' livelihoods and contribute to environmental conservation and land sustainability.



馬里光五月桃 · 線上特賣
自然無毒純淨栽種 產地直送甜美果實

「馬里光五月桃」線上特賣 一年一季的山林心意

微風輕拂的初夏時節，新竹尖石馬里光部落的五月桃，在日光與山泉的滋養下自然熟成。海拔700至1000公尺的山嶺環抱，馬里光部落友善栽種20餘年「老品種五月桃」，果肉細緻且飽涵濃郁甘甜果香，大地與族人共生共好的果實。來自山林限定的桃果，一年一季的珍貴好禮。

 友善耕作五月桃果 泰雅智慧大地共生

2. Volunteer Culture and Sustainability Education

AEWIN Technologies Co., Ltd. enhances internal sustainability competencies and strengthens public welfare engagement through collaboration with the Group Foundation:

- BenQ Foundation DOC Volunteer Micro-Trip: Participated in the Digital Opportunity Centre (DOC) volunteer initiative organized by the BenQ Foundation to support bridge the digital divide between urban and rural areas and enrich employees' social engagement experiences.
- AEWIN Sustainability Academy EDM: Regularly distributes sustainability newsletters covering environmental education, social issues, and corporate philanthropic performance to enhance employees' sense of corporate social responsibility.

Environmental Friendliness and Green Office Practices



AEWIN Technologies Co., Ltd. is committed to minimizing the environmental impact of its operations. We focus not only on energy-saving innovations in product technology, but also integrate sustainability into daily office practices. By promoting green behaviours and optimizing resource efficiency, we foster an environmentally conscious green workplace internally.

1. Green Office and Low-Carbon Commuting

AEWIN implements its carbon reduction targets through standardised management and behavioral initiatives as follows:

- Ministry of Environment Green Office Certification: In 2025, AEWIN Technologies Co., Ltd. responded to environmental stewardship policies by actively implementing energy saving, water conservation, waste reduction, and green procurement indicators, obtaining the Ministry of Environment's 'Green Office' certification and embedding the concept of sustainable operations into daily office processes.
- Participation in World Car-Free Day: Through internal initiatives, colleagues are encouraged to prioritize public transportation, carpooling,

or walking as their commuting method on September 22, World Car-Free Day, to reduce the carbon footprint of individual travel and raise awareness of low-carbon transportation amongst all employees.



2. Resource Conservation Management and Education

We take a dual approach of hardware improvement and education campaigns to enhance resource utilisation efficiency.

- Water resource management and energy-saving advocacy: Internally conducts regular campaigns such as 'Save Water' and 'Turn Off Lights When Not In Use', and reduces resource waste through facility inspections to raise employee awareness of the value of scarce resources.
- 2025 Sustainability Workshop: Participated in a practical sustainability workshop organized by the BenQ Foundation, engaging in in-depth discussion of the latest sustainability trends and AEWIN's environmental targets, to strengthen the internal drive and technical capacity for sustainability projects.
- Sustainability Academy EDM: Regular digital communications to all employees providing environmental knowledge and company performance updates, ensuring the sustainability culture is implemented by the committee and integrated into daily work routines.



A sustainable pathway from cohesion to shared prosperity in society

- The sustainable value of an enterprise is reflected not only in its financial performance but more so in the positive impact it generates for society and the environment. In 2025, through foundational actions of 'internal leadership,' we transformed sustainable governance from board-level decision-making into daily employee practice. From implementing screenings and certifications to safeguard employee health, to community engagement with disadvantaged groups and support for local farmers, as well as environmental-friendly initiatives to optimize office settings, each project embodies our robust commitment to GRI 413 Local Communities and the SDGs Sustainable Development Goals.
- Looking ahead, AEWIN Technologies Co., Ltd. will continue to undertake the progressive implementation of measures to follow the PDCA continuous improvement mechanism, radiating the impact of social participation from the Xizhi headquarters outward to the entire supply chain and partnership network. Adhering to principles of 'integrity governance' and 'shared prosperity with partners,' we will continuously enhance data quality and impact evaluation, collaborating with global partners to co-create a resilient and environmentally friendly sustainable future while promoting technological innovation.

<Appendix>

- **GRI Standards Mapping Table**
- **SDGs Mapping Table**
- **SASB Index**
- **TCFD Climate Risk Assessment Cross-Reference Table**
- **Climate-Related Disclosure Reference Table for Listed Companies**
- **Verification Report/Certificate**

GRI Standards Mapping Table

* All GRI indicators below have passed third-party Type 1 Moderate Assurance verification.

Statement of Use	AEWIN Technologies Co., Ltd. follows GRI Standards in reporting the 2025 Sustainability Report, covering the disclosure period from January 1, 2025 to December 31, 2025.
GRI 1 Utilized	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI 2 General Disclosures

GRI Standards/Other Sources	Disclosure Items	Location (Corresponding Section)	Omission			GRI Sector Standard Disclosure item Reference number
			Omitted Requirements	Reason	Explanation	
General Disclosures						
Organisational and Reporting Practices	2-1 Detailed Organisational Information	Purpose and Scope of the Report				
	2-2 Entities Included in the Organisation’s Sustainability Report	Purpose and Scope of the Report				
	2-3 Reporting period, frequency, and contact information	Purpose and Scope of the Report				
	2-4 Information Restructuring	Purpose and Scope of the Report				
	2-5 External Assurance	Purpose and Scope of the Report				
Activities and Workers	2-6 Activities, Value Chain, and Other Business Relationships	Supply Chain Resilience and Green Procurement				
	2-7 Employees	Workforce Structure and Diversity & Inclusion				

	2-8 Workers Who Are Not Employees	Workforce Structure and Diversity & Inclusion				
Governance	2-9 Governance Structure and Composition	Strengthening Corporate Governance				
	2-10 Nomination and Selection of the Highest Governance Body	Strengthening Corporate Governance				
	2-11 Chair of the Highest Governance Body	Strengthening Corporate Governance				
	2-12 Role of the Highest Governance Body in Overseeing Impact Management	Strengthening Corporate Governance				
	2-13 Person Responsible for Impact Management	Strengthening Corporate Governance				
	2-14 Role of the Highest Governance Body in Sustainability Reporting	Strengthening Corporate Governance				
	2-15 Conflicts of Interest	Strengthening Corporate Governance				
Governance	2-16 Communication of Key Significant Events	Strengthening Corporate Governance				
	2-17 Collective Knowledge of the Highest Governance Body	Strengthening Corporate Governance				
	2-18 Performance Evaluation of the Highest Governance Body	Strengthening Corporate Governance				
	2-19 Remuneration Policy	Strengthening Corporate Governance				
	2-20 Remuneration Decision Process	Strengthening Corporate Governance				
	2-21 Annual Total Remuneration Ratio	Compensation, Benefits, and Rights Protection				
	2-22 Statement on Sustainable Development Strategy	Management Vision and Commitment				
Strategy, Policy, and Practices	2-23 Policy Commitments	Management Vision and Commitment				
	2-24 Incorporation of Policy Commitments	Management Vision and Commitment				

	2-25 Procedures for Remediation of Negative Impacts	Corporate Risk and Resilience Management				
	2-26 Mechanisms for Seeking Advice and Raising Concerns	Integrity Management and Ethical Conduct				
	2-27 Regulatory Compliance	Regulatory Compliance and Conformity				
	2-28 Membership in Trade Associations	AEWIN Technologies Co., Ltd. Overview				
Stakeholder Engagement	2-29 Stakeholder Engagement Policy	Stakeholder Engagement and Feedback				
	2-30 Collective Agreements	Strengthening Corporate Governance				

Material Topics

GRI Standards/Other Sources	Disclosure Items	Location (Corresponding Section)	Omission			GRI Sector Standard Disclosure item Reference number
			Omitted Requirements	Reason	Explanation	
Material Topics						
GRI 3: Material Topics 2021	3-1 Process for Determining Material Topics	Stakeholder Engagement and Feedback				
	3-2 List of Material Topics	Stakeholder Engagement and Feedback				
Material Topic - Environmental Aspect						
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Green Transformation and Operations				
GRI 303: Water and Effluents 2018	303-3 Water Withdrawal	Resource Efficiency and Environmental Operations				
GRI 306: Waste 2020	306-3 Waste Generation	Resource Efficiency and Environmental Operations				
	306-5 Direct Disposal of Waste	Resource Efficiency and Environmental Operations				
GRI 308: Supplier Environmental Assessment 2016	308-1 Screening New Suppliers Using Environmental Standards	Supply Chain Resilience and Green Procurement				
Material Topic – Governance Aspect						
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Sustainability Pillar				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by the organisation	Economic and Operational Performance				
GRI 204: Procurement Practices 2016	204-1 Proportion of procurement spending from local suppliers	Supply Chain Resilience and Green Procurement				

GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy or loss of customer data	Customer Relations and Intellectual Property Protection				
GRI 302: Energy 2016	302-3 Energy Intensity	Climate Action and Carbon Reduction Pathway Planning				
Material Topic – Social Aspect						
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Employee Empowerment and Healthy Workplace				
GRI 401: Employment Relations 2016	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	Compensation, Benefits, and Rights Protection				
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of Workers' Health	Occupational Health and Safety Management				
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	Occupational Health and Safety Management				
	403-9 Occupational Injuries	Occupational Health and Safety Management				
	403-10 Occupational Diseases	Occupational Health and Safety Management				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	Workforce Structure and Diversity & Inclusion				
GRI 406: Non-discrimination 2016	406-1 Discrimination incidents and organisational corrective actions taken	Integrity Management and Ethical Conduct				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operational locations or suppliers that may face risks to freedom of association and collective bargaining	Workforce Structure and Diversity & Inclusion				
GRI 408: Child Labour 2016	408-1 Significant risk of child labour at operation sites and amongst suppliers	Workforce Structure and Diversity & Inclusion				

Topic Standards

GRI Standards/Other Sources	Disclosure Items	Location (Corresponding Section)	Omission			GRI Sector Standard Disclosure item Reference number
			Omitted Requirements	Reason	Explanation	
Environmental Aspect						
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	Climate Action and Carbon Reduction Pathway Planning				
	305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions	Climate Action and Carbon Reduction Pathway Planning				
	305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions	Climate Action and Carbon Reduction Pathway Planning				
	305-4 Greenhouse Gas Emissions Intensity	Climate Action and Carbon Reduction Pathway Planning				
Governance Aspect						
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Enterprise Risk and Resilience Management TCFD Mapping Table				
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Workforce Structure and Diversity & Inclusion				
GRI 203: Indirect Economic Impacts 2016	203-1 Investment in infrastructure and the development and impact of support services	Social Engagement and Community Integration Initiatives				
GRI 204: Procurement Practices 2016	204 Procurement Practices	Supply Chain Resilience and Green Procurement				
GRI 205: Anti-corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	Integrity Management and Ethical Conduct				
Social Aspect						

GRI 404: Training and Education 2016	404-1 Average annual training hours per employee	Talent Development and Professional Growth				
	404-3 Percentage of employees who receive regular performance and career development reviews	Compensation, Benefits, and Rights Protection				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers screened using social criteria	Supply Chain Resilience and Green Procurement				
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of violations against health and safety regulations related to products and services in 2025.				
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling regulations	No incidents of non-compliance with product and service information and labeling regulations by 2025				
	417-3 Incidents of non-compliance with regulations concerning marketing communications	No incidents of non-compliance with marketing and communication regulations in 2025				
GRI 418: Customer Privacy 2016	418-1 Customer Privacy	Customer Relations and Intellectual Property Protection				

SDGs Mapping Table

	AEWIN Technologies Co., Ltd. provides employees with appropriate compensation and various allowances to reduce the income gap in society.	Compensation, benefits, and rights protection; social engagement and community integration initiatives		AEWIN maintains an institutional commitment to establishing fair employment opportunities and compensation systems to reduce social and economic inequalities.	Regulatory compliance and conformity, compensation and benefits protection, promotion of employee physical and mental health and wellbeing
	AEWIN Technologies Co., Ltd. supports local small farmers in remote areas, creating shared social prosperity.	Social Engagement and Community Inclusion Actions		In response to urban sustainability issues, AEWIN leverages professional technology to promote smart factories and electric vehicle equipment, facilitating social sustainable development and improving quality of life.	Sustainability strategy blueprint, eco-design and product innovation, resource efficiency and environmental operations, social engagement and community integration initiatives
	AEWIN Technologies Co., Ltd. provides employees with comprehensive health services and welfare measures.	Promotion of Employee Physical and Mental Health and Well-being		AEWIN promotes green design and the concept of a circular economy to reduce resource consumption and environmental impact during the manufacturing and usage stages of products.	Resource efficiency and environmental operations, product quality and lifecycle responsibility, eco-design and product innovation, supply chain resilience and green procurement
	AEWIN Technologies Co., Ltd. offers employees excellent on-the-job learning opportunities, diverse learning services, and subsidies for club activities.	Talent Development and Professional Growth		AEWIN demonstrates a continued orientation towards the implementation of measures to expand the scope of greenhouse gas inventory and carbon footprint system verification to serve as the basis for energy-saving and carbon reduction targets, and jointly advocates RE100 with the Group.	Operator's vision and commitment, sustainability strategy blueprint, climate action, and carbon reduction planning.

	AEWIN promotes gender equality and diversity by providing equal employment and promotion opportunities, thereby reducing the gender gap.	Compensation, benefits and rights protection, regulatory compliance, integrity management, and ethical conduct.		AEWIN Technologies Co., Ltd. places great importance on environmental stewardship, requiring the supply chain to refrain from utilising hazardous materials. Various tree planting and environmental stewardship campaigns are also held.	Supply chain resilience, green procurement, social participation, and community integration initiatives
	AEWIN's factory does not extract groundwater, is equipped with robust wastewater treatment measures, and implements water conservation in daily operations.	Resource Efficiency and Environmental Operations		AEWIN Technologies Co., Ltd. adheres to social justice and the rule of law, preventing corruption and illegal conduct to ensure effective and responsible institutional operations.	Integrity in Business and Ethical Conduct, Regulatory Compliance, Supply Chain Resilience, and Green Procurement
	Provide safe and equitable working conditions, create employment opportunities, and promote sustainable economic growth.	Economic and operational performance, regulatory compliance and conformity, workforce structure and diversity and inclusion, occupational health and safety management, resource efficiency, and environmental operations.		AEWIN provides products to international strategic partners, achieves sustainable development goals with the Group, and shares knowledge and resources.	Customer Requirements and Innovative Products, Supply Chain Resilience, and Green Procurement
	AEWIN Technologies Co., Ltd. promotes industrial innovation by continuously developing high-efficiency, energy-saving IPCs capable of adapting to extreme environments, driving the development of industrial automation.	Sustainability strategy blueprint, ecological design, and product innovation			

SASB Index

Topic	Number	Indicator	Category	Unit	Remarks		
Product Safety	TC-HW-230a.1	Description of practices for identifying and addressing product data security risks	Discussion and Analysis (Description)	N/A	In order to identify relevant information system vulnerabilities in our products, regular cybersecurity assessments and vulnerability scans are conducted by external professional cybersecurity firms. Additionally, ISO27001 management procedures are implemented to manage risks, thereby reducing the likelihood of customer trust erosion, reputational loss, and the costs associated with product recalls and corrections.		
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage representation of (1) gender and (2) diverse groups amongst (a) senior management, (b) non-senior management, (c) technical staff, and (d) all other employees.	Quantification	Percentage (%)	Employee Diversity & Inclusion		
					Employee Categories	(1) Gender ratio (Female/Male/Not disclosed)	(2) Ratio of Diverse Groups (by group category)
					(a)Senior Management	4.5%/95.5%	0%
					(b)Non-Senior Management	37.1%/62.9%	0%
					(c) Technical personnel	16.3%/83.7%	1.63%
					(d)All Other Employees	53.4%/46.6%	2.30%
Product Life Cycle Management	TC-HW-410a.1	Percentage of product revenue containing substances subject to IEC 62474 declaration	Quantification	Percentage (%)	The percentage of revenue from products containing IEC 62474 declarable substances is 0%		
	TC-HW-410a.2	Percentage of revenue from products that meet registration requirements for the Electronic Product Environmental Assessment Tool (EPEAT) or equivalent criteria	Quantification	Percentage (%)	Percentage of qualified products meeting EPEAT application or equivalent requirements: 0%		
	TC-HW-410a.3	Percentage of Revenue from Products Qualified for	Quantification	Percentage (%)	The percentage of qualified products meeting ENERGY STAR® standards or equivalent requirements is 0%.		

		Energy Efficiency Certification			
	TC-HW-410a.4	Weight of end-of-life products and electronic waste collected for recycling; percentage recycled	Quantification	Metric Tons (t), Percentage (%)	The percentage by weight of electronic waste recycled and reused in disposed products is 0%.
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier sites audited under the Responsible Business Alliance (RBA) Validated Assessment Programme (VAP) or equivalent programmes, categorised by (a) all sites and (b) high-risk sites.	Quantification	Percentage (%)	0%, no RBA adopted by AEWIN
	TC-HW-430a.2	Tier 1 supplier measures on (a) non-conformance for prioritised cases and (b) other cases, including (1) non-conformance rates against the Responsible Business Alliance Validated Assessment Programme (VAP) or equivalent procedures, and (2) associated corrective action implementation rates.	Quantification	Ratio	0%, no RBA adopted by AEWIN
Materials Procurement	TC-HW-440a.1	Description of risk management related to the use of key materials	Discussion and Analysis (Description)	N/A	

Activity Indicators	TC-HW-000.A	Quantity of Production Units, Categorised by Product Type	Quantification	Quantity	33,300pcs
	TC-HW-000.B	Area of Manufacturing Facility	Quantification	Square Meter (m ²)	2,720 square meters
	TC-HW-000.C	Percentage of Output from Owned Sites	Quantification	Percentage (%)	100%

TCFD Climate Risk Assessment Cross-Reference Table

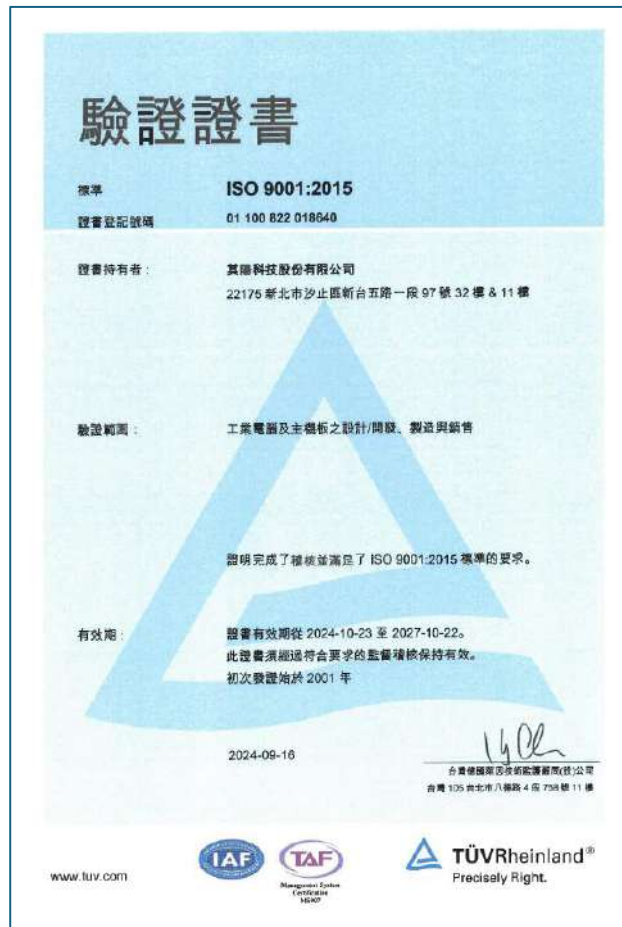
Description	Chapter
Governance Disclosure of how the organisation manages climate-related risks and opportunities • Description of the Board's oversight of climate-related risks and opportunities • Description of management's role in assessing and managing climate-related risks and opportunities	1-3 Enterprise Risk and Resilience Management
Strategy Disclosure of existing and potential climate-related risks that may impact the organisation's financial planning: • Describe the organisation's understanding of short-, medium-, and long-term climate-related risks and opportunities. • Describe the potential impacts of climate-related risks and opportunities on the organisation's operations, strategies, and financial planning. • Describe the organisation's strategies for resilience under different climate scenarios.	1-3 Enterprise Risk and Resilience Management
Risk Management Disclosure of organisational processes for identifying, assessing, and managing climate-related risks: • Describe the organisation's processes for reviewing and assessing climate-related risks. • Describe the procedures for managing climate-related risks. • Explain how mechanisms for reviewing, assessing, and managing climate-related risks are integrated into the overall risk management system.	1-3 Enterprise Risk and Resilience Management
Metrics and Targets Disclosure of principal metrics and targets for the organisation's assessment and management of climate-related risks and opportunities- • Disclose the indicators utilised by the organisation to assess climate-related risks and opportunities in its strategy and risk management processes- • Disclose Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas emissions and associated risks- • Describe the organisation's targets and progress in managing climate-related risks and opportunities	2-1 Climate Action and Carbon Reduction Path Planning

Climate-Related Disclosure Reference Table for Listed Companies

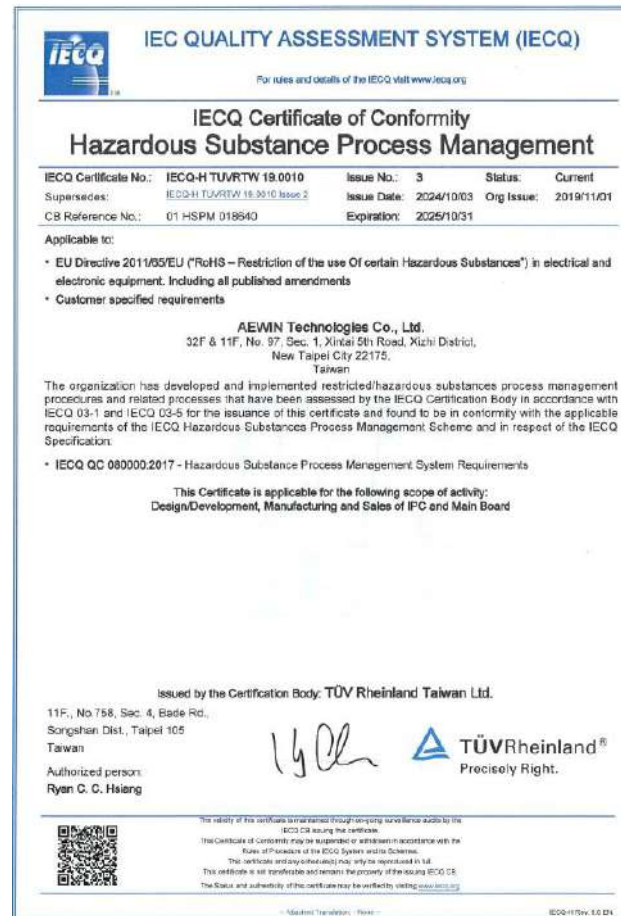
Risks and opportunities posed by climate change to AEWIN , and corresponding measures taken	Report Chapter Correlation Table
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	Sound Corporate Governance
2. Describe how identified climate risks and opportunities may impact AEWIN 's business, strategy, and finances (short-term, medium-term, and long-term).	Climate Action and Carbon Reduction Pathway Planning
3. Describe the financial impact of extreme climate events and transition actions.	Corporate Risk and Resilience Management
4. Describe how the identification, assessment, and management of climate risks are integrated into overall risk management systems.	Corporate Risk and Resilience Management
5. If scenario analysis is utilised to assess resilience to climate change risks, please describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts employed.	N/A
6. If there are transition plans for managing climate-related risks, please specify the content of such plans, as well as the indicators and targets utilised for identifying and managing physical and transition risks.	Corporate Risk and Resilience Management
7. If internal carbon pricing is utilised as a planning tool, the basis for price determination should be explained.	N/A
8. If climate-related targets have been set, the coverage of activities, GHG emissions scopes, planned schedules, and annual progress achievements should be specified. If carbon offsets or Renewable Energy Certificates (RECs) are utilised to meet relevant targets, the source and amount of offset carbon reduction or the number of RECs should be specified.	N/A
9. Status of greenhouse gas inventory and assurance, along with reduction targets, strategies, and specific action plans (to be completed in 1-1 and 1-2).	Climate Action and Carbon Reduction Pathway Planning

Verification Report/Certificate

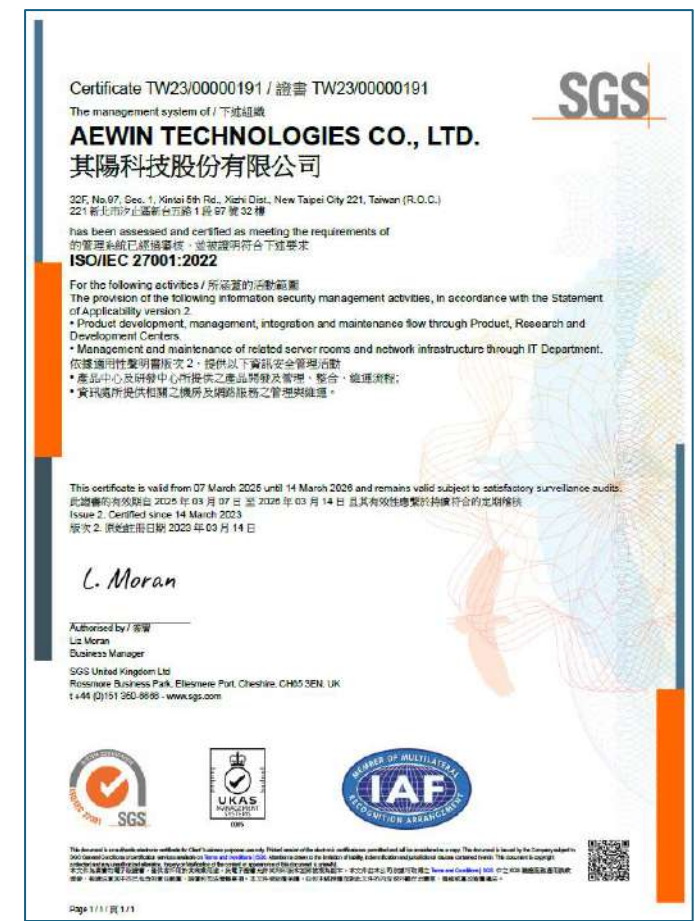
■ ISO 9001 (Quality Management System)



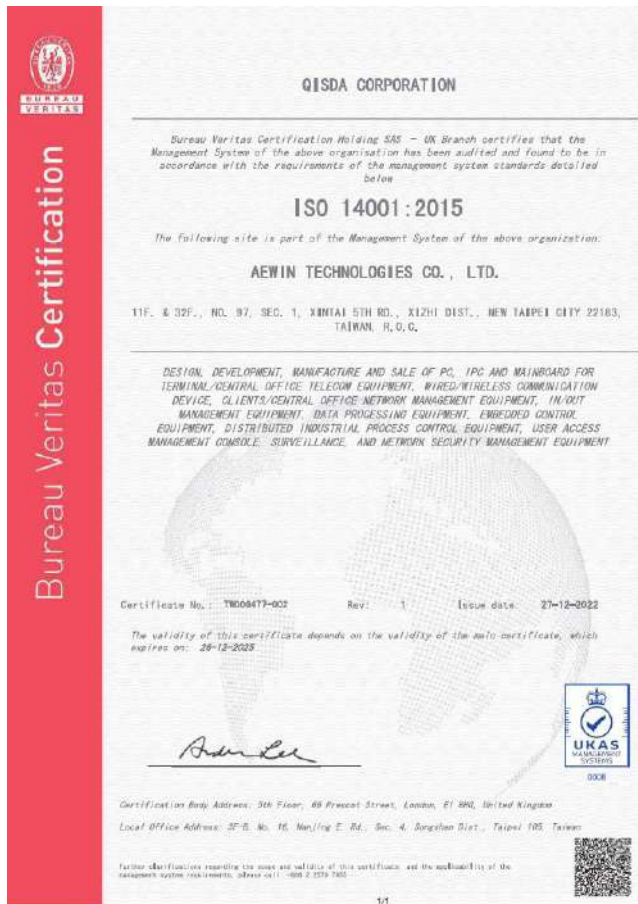
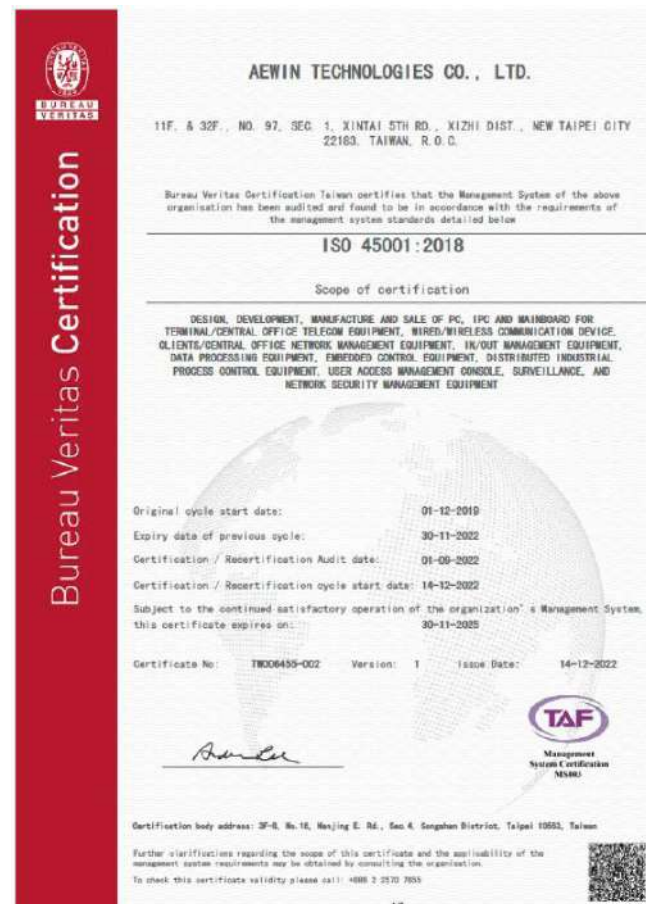
■ IECQ QC080000 (Hazardous Substance Process Management System)



■ ISO 27001 (Information Security Management System)



■ ISO 14001 (Environmental Management System)

■ ISO 45001
(Occupational Health and Safety Management System)

■ ISO 14064-1 (Greenhouse Gas Emissions)



ESG External Verification Statement

 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 2025 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 2025 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, 2025, to December 31, 2025. Subject to the limitations and exclusions listed in the section below, our review included: - Data and information included in 2025 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. Reporting Criteria AEWIN Technologies Co., Ltd. Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD), 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. Bureau Veritas Certification (Taiwan) Co., Ltd. 1/5 15 April 2025	 Limitations and Exclusions Our work was subject to the following financial data that feeds into the calculation of information in the ESG report as these are supplied 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. articles or joint ventures; - 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. Head Office activities where AEWIN Technologies Co., Ltd. consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. 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. 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. Bureau Veritas Certification (Taiwan) Co., Ltd. 2/5 15 April 2025
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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;
- Visits to 1 site located in Taiwan (New Taipei City);
- 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 disclosure and presentation of 2025 AEWIN Technologies Co., Ltd. Sustainability Report to ensure consistency with issued 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.

Our findings

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

- The information and data included in 2025 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 organisation's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- AEWIN Technologies Co., Ltd. has established appropriate systems for the collection, aggregation and analysis of relevant information;

Bureau Veritas Certification (Taiwan) Co., Ltd. 3/5 15 April 2025



Alignment with the principles of AA1000 Accountability Principle (2018)

Inclusivity

AEWIN Technologies Co., Ltd. has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2025 covering a range of material topics such as Economic, Social and Environment.

Materiality

The Report addresses the range of environmental, social and economic issues of concern that AEWIN Technologies Co., Ltd. has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

AEWIN Technologies Co., Ltd. is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

AEWIN Technologies Co., Ltd.'s management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

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 196 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) Co., Ltd. 4/5 15 April 2025



Bureau Veritas Certification Taiwan
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29 May 2020

Technical Reviewer: Chris Lu
Verifier: Ava Lu



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Corporate Sustainability Reports

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